

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: 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	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

11(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

11(L) Hrs

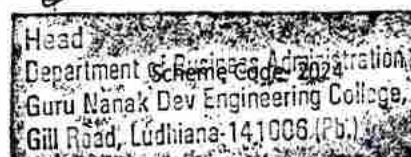
Planning: nature, scope, objectives, and types of plans, planning process, MBO: concept and process of MBO. Decision Making: process, types and techniques. Management by Exception.

PART-B

UNIT-III

11(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.



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UNIT-IV

12(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.

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

Text Books

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

Reference Books

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

An Autonomous College under UGC Act 1956

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: 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: 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

11(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

11(L) Hrs

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.

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PART-B

UNIT-III

12(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

11(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.

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

Text Books

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

Reference Books

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

Online Learning Materials

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

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/preview

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Course Code: BCE103

Course Title: Business Economics

Programme: B.Com. (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: I	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 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

11(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

12(L) Hrs

Indifference Curve Analysis: Meaning, Assumptions, Properties, Importance of Indifference Analysis, Limitations of Indifference Theory; Market Structure: Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition. Oligopoly (Meaning & Types)

PART-B

UNIT-III

11(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.

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Guru Nanak Dev Engineering College, Ludhiana

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UNIT-IV

11(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.

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

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. S. Yadav, "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

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/prview

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

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: 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): NA		
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

5(L) Hrs

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

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

5(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)

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PART -B

UNIT-IV

7(L) Hrs

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

UNIT-V

8(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. E. Bharucha, "Text Book for Environmental Studies", 3rd Edition, University Grants Commission, New Delhi, 2021.
2. K.C. Agarwal, "Environmental Biology", 3rd Edition, Nidi Publ. Ltd. Bikaner, 2003.
3. A.K.De, "Environmental Chemistry", 1st Edition, Wiley Eastern Ltd., 2009.

Reference Books

1. E. Bharucha, "The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad, India, 2nd Edition, 2020.
2. R.C. Brunner, "Hazardous Waste Incineration", McGraw Hill Inc. 1st Edition, 1989.
3. W. P. Cunningham, T.H. Cooper, E. Gorhani and M. T. Hepworth, "Environmental Encyclopedia", 2nd Edition, Jaico Publ. House, 2001.
4. H. P. Gleick, "Water in crisis", 2nd Edition, Oxford Univ. Press, 2007.

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

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Course Code: BCE105

Course Title: Introductory Computing

Programme: B.Com. (Entrepreneurship)	L: 2 T: 0 P: 2	Credits: 3
Semester: I	Theory/Practical: Theory	Teaching Hours: 30 hrs +30(P) hrs
Total Max. Marks: 150	Continuous Assessment (CA) Marks: 90	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 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

5(L) Hrs

Word Processing: Introduction to Word Processing, Features, Working with Word Document, Inserting Text, Editing Document, Saving a Document, Opening an Existing Document, Importing and Exporting Files, Closing a Document, Formatting Text, Page Formatting, Working with Tables, Mail Merge.

UNIT-III

5(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.



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PART-B

UNIT-IV

8(L) Hrs

Preparing Presentations: Introduction to 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

7(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.

Laboratory work

To perform hands-on on word processing, data processing and presentation tools.

Text Books

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

Reference Books

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

Online Learning Materials

1. <https://www.geeksforgeeks.org/computer-fundamentals-tutorial/>
2. https://www.tutorialspoint.com/computer_fundamentals/index.htm

Accessed on July 25, 2024

Accessed on July 25, 2024

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/nou20_cs03/preview



Assessment for Course 'Introductory computing' shall be done as follows:

Component			Marks	Weightage of CA and ESE Marks	Total Max. Marks=150		
Continuous Assessment (CA)	Theory	MSE-I (duration-1.5hrs)	24*	60%	90		
	Theory	MSE-II (duration-1.5hrs)					
	Theory	Assignments/Quizzes/Group Discussion/Class Projects/ Case Studies/ Tutorial Assessment Tool (AAT) etc.					
	Practical	MSE-I (Extension to Theory MSE-II) (duration- 1.5 hrs)	24*				
	Practical	MSE-II (Extension to Theory MSE-III) (duration- 1.5 hrs)					
	Practical	Continuous Performance like Viva-Voice/Another Assessment Tool (AAT) etc.					
	Practical	Practical Records/ File	5				
	Theory + Practical	Attendance 75% 76% to 80% 81% to 85% 86% to 90% 91% to 95% Above 95%	11				
	Theory	Written Exam of 3 hrs	60			40%	60
	Total Assessment = CA+ ESE					100%	150



Guru Nanak Dev Engineering College, Ludhiana

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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: 45 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	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

11(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

12(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.

PART-B

UNIT-III

11(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

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UNIT-IV

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

Reference Books

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

Online Learning Materials

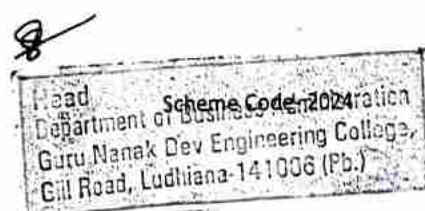
- 1 <https://iimbx.iimb.ac.in/marketing-management/>

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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Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Course Code: BCE107

Course Title: Effective Communication for Entrepreneurs-I

Programme: B.Com. (Entrepreneurship)	L: T: P: 0	Credits: 2
Semester: I	Theory/Practical: Theory	Teaching Hours: 15(L)+15(T) = 30 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 theory, fundamentals and tools of communication.
2	Become the independent user 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.

PART-B

UNIT-III

4(L) Hrs

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

UNIT-IV

4(L) Hrs

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

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

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Bachelor of Commerce (Entrepreneurship)

Text Books

- 1 K. Nair, "Fluency in English- Part II", 4th Edition, Oxford University Press, 2006.
- 2 G. Mishra, R. Kaul and B. Biswas, "Language through Literature (forthcoming)", 2016.

Reference Books

- 1 S. K. Choudhary, A. Neira Dev, A. Mathur, T. Prasad and T. Shahnaaz "Business English", Pearson, 2008.
- 2 Orient Blackswan, "Language, Literature and Creativity", 2nd Edition, 2013.
- 3 William Zinsser, "On Writing Well", 2nd Edition, Harper Resource Book, 2001.
- 4 Liz Hamp-Lyons and Ben Heasley, "Study Writing", 2nd Edition, Cambridge University Press, 2012.

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

Uthra

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Scheme Code- 2024
Head
Department of Business Administration
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Gill Road, Ludhiana-141006 (Pb.)

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

SEMESTER 2


Head 1

Department of Process Administration
Guru Nanak Dev Engineering College,
Gurgaon, Ludhiana-141006 (Pb.)

Scheme Code- 2024

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

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: II	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	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

11(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

11(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

11(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

12(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, Interpretability 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_Concepts.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: II	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: 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

11(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

12(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.


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Guru Nanak Dev Engineering College,
Gill Road, Ludhiana-141006 (Pb.)

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PART-B

UNIT III

11(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

11(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/nmubasharali/ratio-analysis-ppt>
Accessed on July 30, 2024

Guru Nanak Dev Engineering College, Ludhiana

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Bachelor of Commerce (Entrepreneurship)

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

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Scheme Code- 2024



Head

Department

Guru Nanak

Gill Road

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Course Code: BCE110

Course Title: Statistical Tools for Entrepreneurs

Programme: B.Com Entrepreneurship	L: 3 T: 1 P: 0	Credits: 4
Semester: II	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: 50%		
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

11(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.

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UNIT-II

11(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.

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

11(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

12(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.

Guru Nanak Dev Engineering College, Ludhiana

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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.



Head

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Guru Nanak Dev Engineering College, Ludhiana

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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: II	Theory/Practical: Theory	Teaching Hours: 45(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

11(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

UNIT-II

12(L)hrs

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

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Bachelor of Commerce (Entrepreneurship)

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

11(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

11(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 McGraw Hill, 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



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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: II	Theory/Practical: Theory	Teaching Hours: 45(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

11(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

12(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

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PART-B

UNIT-III

11(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

11(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, 2nd Edition, Tata McGraw Hill, 2004.
- 2 Innovation Management, C. S. G. Krishnamacharya, R. Lalitha, 3rd Edition, Himalaya Publishing House, 2010.
- 3 P. N. Rastogi, Managing Creativity for Corporate Excellence Macmillan, 4th Edition, 2020.

Reference Books

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

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Course Code: BCE113

Course Title: Indian Constitution

Programme: B.Com Entrepreneurship	L: 2T:0 P: 0	Credits: 2
Semester: II	Theory/Practical: Theory	Teaching Hours: 30(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 and understand the constitution 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

7(L)hrs

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

8(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.

Guru Nanak Dev Engineering College, Ludhiana

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PART-B

UNIT-III

8(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

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_1w03/preview

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SEMESTER 3

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

Course Code: BCE113

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) = 60Hrs
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

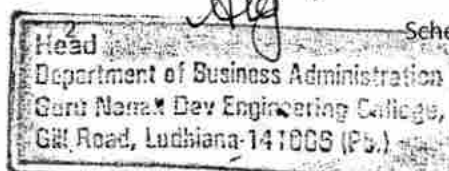
11(L) Hrs

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 (Atleast 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

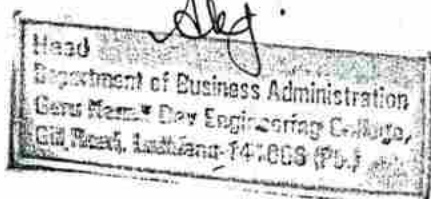
- 1 Robert D Hisrich et al - Entrepreneurship Development - Tata McGraw- Hill publishing company Ltd 2007.
- 2 Prasanna Chandra - Projects- Planning, Analysis, Financing, Implementation & Review - Tata McGraw- Hill publishing company Ltd 2006

Online Learning Materials

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

Accessed on April 25, 2025

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

Course Code: BCE114
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)=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	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.

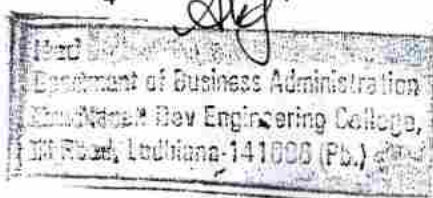
PART-B

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.

will have



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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

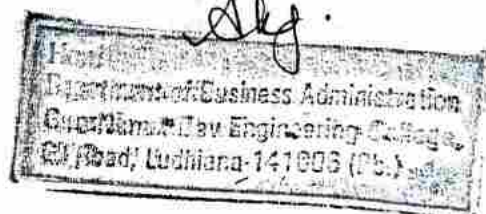
1. <https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf>

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

Ullhas



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

Course Code: BCE115
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) = 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 (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

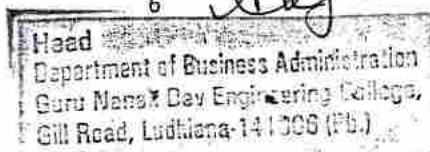
Part-A

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

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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.

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

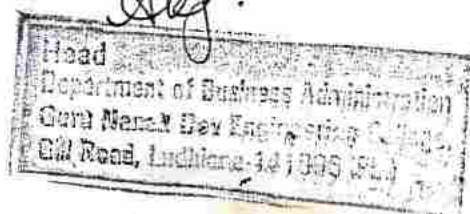
1. <https://egvankosh.ac.in/bitstream/123456789/79264/3/Unit-2.pdf>

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

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Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Innovation, Business Models and Entrepreneurship	Prof. Vinay Sharma, Prof. Rajat Agrawal	IIT Roorkee	https://onlinecourses.nptel.ac.in/noc24_mgl28/preview
2	Entrepreneurship	Dr. Suresh K. Dhameja	NITTTR, Chandigarh	https://onlinecourses.swayam2.ac.in/ntr24_ed51/preview

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Signature

Head,
Department of Business Administration
Guru Nanak Dev Engineering College,
62 Road, Ludhiana-141006 (Pb.)

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Course Code: BCE116

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) = 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

Auditional 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: Concept of Audit of Limited Companies; Qualifications and Disqualifications of Auditors; Rights and Duties of an Auditor; Audit Report – types, contents and his legal position; Auditor's remuneration and Removal of an Auditor.

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PART-B

UNIT-III

11(L)Hrs

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.

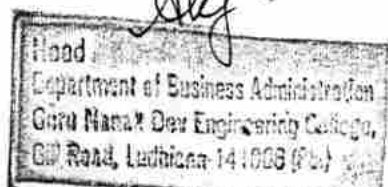
Text Books:

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

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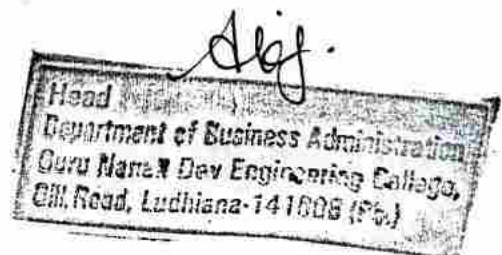
4. S K Mandal, Ethics in Business and Corporate Governance, McGraw Hill Education
5. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press
6. Christine Mallin, Corporate Governance (Indian Edition), Oxford University Press
7. Sharma, J.P., Corporate 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)

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

Course Code: BCE117

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

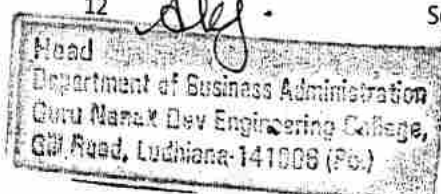
8(L) Hrs

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.

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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

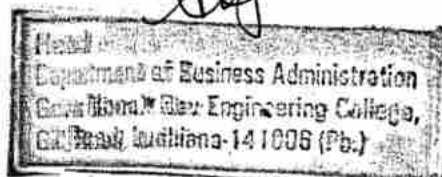
1. Griseri Paul and Seppala Nina, "Business Ethics and Corporate Social Responsibility" New edition, Cengage Learning, 2010

Online Learning Materials

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

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

Course Code: BCE118

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

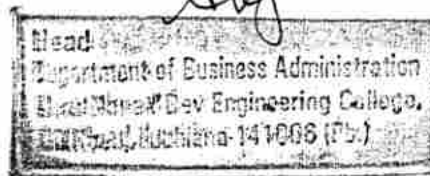
Group Meeting: Need and importance of meeting in an organisational environment, conduct of meeting, role of chairperson and secretary, preparation of agenda and minutes. Activity: conducting group discussion and meeting sessions.

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.



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UNIT-IV

3(L) Hrs

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

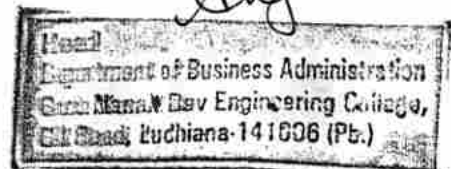
1. Atreya N and Guha (1994) Effective Credit Management, MMC School of Management, Mumbai.
2. Bahl, J.C. and Nagamia, S.M. (1974) Modern Business Correspondence and Minute Writing.
3. Balan, K.R. and Rayudu C.S. (1996) Effective Communication, Beacon, New Delhi.
4. Bangh, L Sue, Fryar, Maridell and Thomas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

Online Learning Materials

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

Accessed on April 10, 2025

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SEMESTER 4

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

Course Code: BCE119

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) = 60Hrs
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: BCE113 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

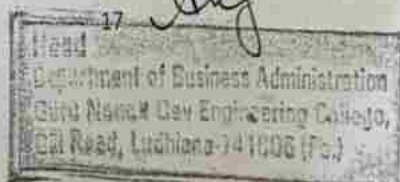
Business planning and funding for startups: Components of a business plan, project appraisal techniques, preparation of detailed project report. Of Finance for funding the startups angel investors, venture capital, bank loans government schemes like MUDRA, SIDBI, NSIC, DIC, MSME Ministry. Budgeting and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

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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

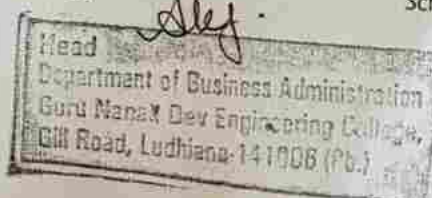
1. Poornima M. Charantimath, Entrepreneurship Development and Small Business Enterprises, Pearson Education, 2020.
2. Robert D Hisrich et al - Entrepreneurship Development - Tata McGraw- Hill publishing company Ltd 2007.
3. Prasanna Chandra - Projects- Planning, Analysis, Financing, Implementation &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

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

Course Code: BCE120
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

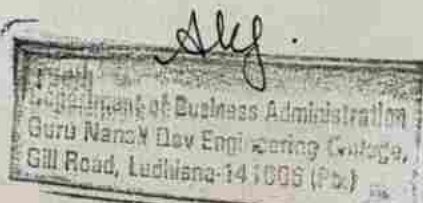
Introduction: Meaning – objectives – nature and scope of management accounting – role of management accountant – management reporting as a duty of management accountant- relationship between financial accounting, cost accounting and management accounting.

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

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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

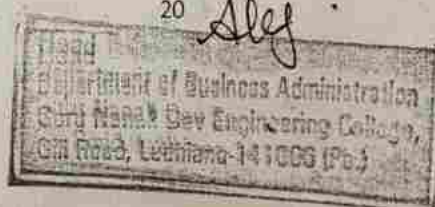
1. <https://vskub.ac.in/wp-content/uploads/2020/04/Management-accounting-B.com-6th-sem.pdf>

Accessed on April 21, 2025

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

Accessed on April 21, 2025

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

Course Code: BCE121
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.

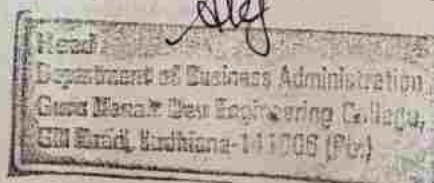
UNIT-II

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.

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



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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

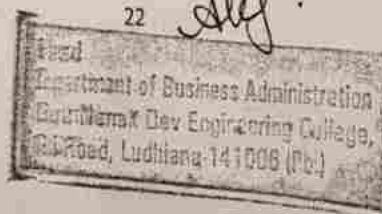
3. N.G. Nair, "Production and Operations Management", 18th Edition, Mc Graw Hill Education, 2002.

Online Learning Materials

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

Accessed on April 10, 2025

Shresh



Scheme Code- 2024

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

Course Code: OBCA101

Course Title: Management Information System

Programme: B.Com. (Entrepreneurship)	L: 3 T: 0 P: 0	Credits: 3
Semester: 4	Theory/Practical: Theory	Teaching Hours: 45(L) = 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: Open Elective		

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 basic concepts, types, dimensions, and components of MIS, and evaluate the benefits and evolution of IT infrastructure in the digital firm era.
2	Apply database management principles by setting up and managing DBMS packages, creating Entity-Relationship diagrams, and understanding data models.
3	Analyze various MIS applications, including DSS, GDSS, and knowledge management systems, and develop e-commerce solutions by leveraging enterprise models.
4	Evaluate project management objectives and methodologies, including agile practices such as SCRUM
5	Understand application of various components of MIS in social, political and ethical issues.

Contents

Part-A

Unit-I

11(L) hrs

Fundamentals concepts of MIS: Basics concepts of MIS/ Types of MIS, Dimension and components of IS, Benefits of MIS, IT infrastructure, and IT infrastructure evolution, Components of IT infrastructure, New approaches for system building in the digital firm era.

Unit-II

11(L) hrs

Data Base Management System: Objectives of data base approach- Characters of database Management systems- Data processing system- Components of DBMS packages - Data base administration- Entity - Relationship (conceptual).

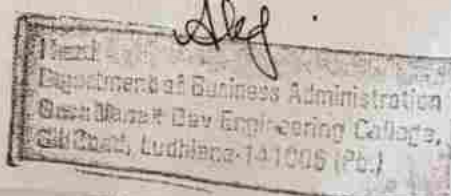
Part B

Unit-III

11(L) hrs

Information System Applications: MIS applications, DSS – GDSS - DSS applications in Enterprise - Knowledge Management System and Knowledge Based Expert System - Enterprise Model System and E-Business, E- Commerce, E-communication, Business Process Reengineering.

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

Unit-IV

12(L) hrs

Managing Projects Objectives Of Project Management: Fundamentals of project management information systems with agile methodologies -Introduction of SCRUM, Roles and meetings, User stories, Project risk, Controlling risk factors, Ethical, social, and political issues in the information era.

Text Books

1. Laudon, K. C., & Laudon, J. P., "Management information systems", managing the digital firm, 5th Edition, Pearson, 2002
2. Coronel C., & Morris, S., "Database systems: design, implementation, & management", 14th Edition, Cengage Learning, 2022
3. Olson, D., "Information systems project management" 1st Edition, US: Business Expert Press, 2014
4. Schiel, J. The Scrum Master Study Guide, 1st Edition, Auerbach Publications, The Scrum Master Guidebook, 2011

Reference Books:

1. Kenneth C. Laudon & Jane P. Laudon, "Essentials of Management Information Systems", 12th Edition (2017), Pearson Education
2. D.P. Goyal, "Management Information Systems", Text and Cases, 4th Edition (2014), Vikas Publishing House

Online learning material

Enterprise-Wide Business-IT Engagement In An Empowered Business Environment: The Case of FedEx Express EMEA, Stijn Viaene; Steven De Hertogh, <https://hbsp.harvard.edu/product/JIT025-PDF-ENG?Ntt=MIS>

Accessed on April 7, 2025

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

Course Code: BCE122
Course Title: Company Law

Program (Entrepreneurship)	B.Com.	L: 3 T:1 P: 0	Credits:4
Semester/		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			

Prerequisite: 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	Deal with 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

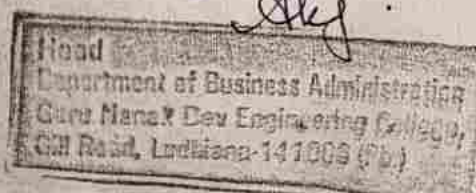
11(L) Hrs

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.



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

PART-II

UNIT-III

12(L) Hrs

Share Capital: Kinds of Shares, Book Building Process, Information Memorandum, Dematerialisation of Shares, ASBA System, Transfer & Transmission of Shares. **Management:** Classification of directors, women directors, independent director, small shareholder's director; Disqualification of 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 meeting; e-voting, 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).

Teaching notes will be used for practice sessions for presentations/case studies/quiz etc.

Text Books

1. O.P. 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. Vinendra K. Pamecha, "A Practical Guide to Company Audit", Standard Edition, XcessInfostore Publishers, 2025.
2. Avtar Singh, "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.

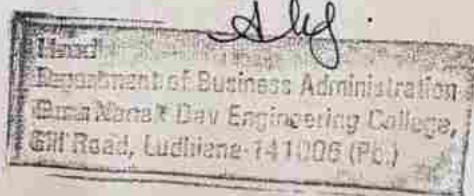
Online Learning Material

1. <https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf>
2. https://india.ac.in/econtent/6_Company_Law.pdf

Accessed on March 31, 2025

Accessed on April 2, 2025

Scheme Code- 2024



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

Supplementary SWAYAM Course

Course Name	Instructor	Host Institute	URL
Corporate Law	Dr. Harpreet Kaur	National Law University Delhi	https://onlinecourses.swayam2.ac.in/cec20_hs23/preview

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Head
Department of Business Administration
Guru Nanak Dev Engineering College,
Old Road, Ludhiana-141006 (Pb.)

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

Course Code: BCE123
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

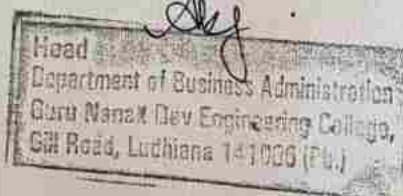
Indian Knowledge System and Indian Scholars: Ancient Indian advancements in mathematics, and management. Philosophy and Literature (Maharishi Vyas, Manu, Kanad), and Astronomy (Aryabhata, Mahaviracharya, Bodhayana), Medicine and Yoga (Charak, Susruta).

Part-B

UNIT-III

7(L) Hrs

Indian Knowledge System and Indian Literature: Sahitya (Vedas, Upavedas) Puran and Upnishad, Shashtra, Indian philosophy and its impact on society, Linguistics and literature, Indian art, music, and



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

ce, Ethical and moral values in Indian Knowledge System. Indian perspectives on nature and the economy.

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

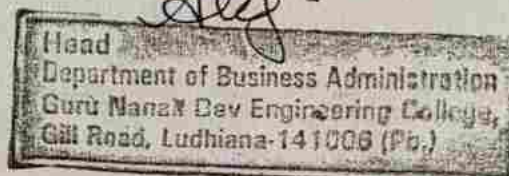
1. Frifj of Capra, "Tao of The Physics", 3rd Edition, HarperCollins Publishers, 2007.
2. Om prakash Mishra, "Essence of Indian Traditions", 2nd Edition, Khanna Publishers, 2021.

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

SEMESTER 5

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

Course Code: BCE124
Course Title: Operations Research

Programme: B.Com. (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 5	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: 50		
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	Apply optimization techniques to formulate and solve simple and complex optimization problems.
2	Analyze and solve transportation and assignment problems for cost minimization and decision-making problems under uncertainty, using appropriate decision criteria.
3	Formulate, analyze, and evaluate queuing theory and network models
4	Evaluate economical replacement policies for obsolete or worn-out industrial equipment
5	Formulate, analyze, and optimize inventory models for managerial decision-making

Contents

PART-A

UNIT-I

12(L) Hrs

Basics of Operations Research: Introduction to Operations Research, definition of Operations Research, scope, objectives, phases, models and limitations of Operations Research.

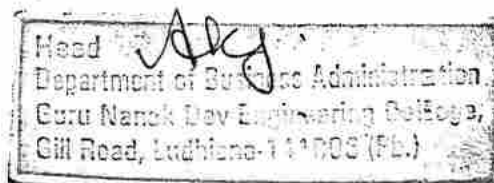
Linear Programming: Formulation of Linear Programming Problem, Graphical solution of LPP, Simplex Method, Artificial variables techniques, Big-M method.

UNIT-II

11(L) Hrs

Transportation Problem: Formulation, solution, unbalanced Transportation problem. Finding basic feasible solutions – Northwest corner rule, least cost method and Vogel's approximation method. Optimality test: stepping stone method and MODI method.

Assignment Model: Formulation, Hungarian method for optimal solution. Travelling salesman problem.



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

Decision Theory: Steps in decision making approach, Decision making environment, Decision making under uncertainty. Introduction to decision tree. Advantages and limitations of decision tree approach.

PART-B

UNIT-III

11(L) Hrs

Queuing theory: Types of queuing situation, Queuing models with Poisson's input and exponential service, their application to simple situations.

Network Models: PERT & CPM, Introduction, analysis of time bound project situations, construction of networks, identification of critical path, slack and float, crashing of network for cost reduction.

UNIT-IV

11(L) Hrs

Replacement Models: Replacement of Items that deteriorate whose maintenance costs increase with time without change in the money value. Replacement of items that fail suddenly: individual replacement policy, group replacement policy.

Inventory Models: Inventory costs. Models with deterministic demand model (a) demand rate uniform and production rate infinite, model (b) demand rate non-uniform and production rate infinite.

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

Text Books

1. Gupta, P. K. & Hira, D. S., *Operations Research*, S. Chand & Company Ltd., 2016, 7th Revised Edition.
2. Sharma, J. K., *Operations Research: Theory and Applications*, Macmillan India Ltd., 1997, 4th Edition.
3. Sharma, J. K., *Operations Research: Problems and Solutions*, Macmillan India Ltd., 2004, 2nd Edition.

Reference Books

1. Wagner, H. M., *Principles of Operations Research*, Prentice Hall, 1975, 2nd Edition.
2. Taha, H. A., *Introduction to Operations Research*, Pearson Education, 2017, 10th Edition.
3. Hillier, F. S. & Lieberman, G. J., *Introduction to Operations Research*, Holden-Day, 1974, 2nd Edition.

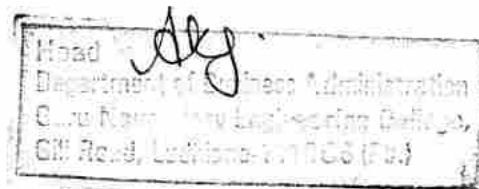
Online Learning Materials

1. https://onlinecourses.swayam2.ac.in/ntr26_ed100/preview

Accessed on Jan 12, 2026.

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Operations Research	Dr. Jagadeeshwar Pashikanti	IIIT Tiruchirappalli	https://onlinecourses.swayam2.ac.in/ntr26_ed100/preview



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

Course Code: BCE-125
Course Title: Research Methodology

Programme: B.Com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 5	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: 20		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Core Course		

Prerequisites (if any): NIL

Additional Material Allowed in ESE: Statistical Tables (t-Distribution Table, F-Distribution Table, Chi-Square (χ^2) Distribution Table & ANOVA Critical Value Table)

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

CO#	Course Outcomes
1	Understand research methodology and research design in management.
2	Apply data collection, measurement, and questionnaire design techniques.
3	Formulate and test hypotheses using statistical tools.
4	Analyze data using basic Excel techniques.
5	Prepare structured research reports.

Contents

PART-A UNIT -I

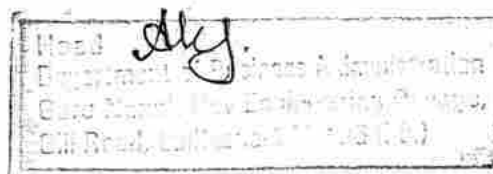
10(L)hrs

Research Methodology: Meaning and Definition of Research, Objectives of Research, Scope of Research in Management, Research Process, and Limitations of Research. Research Design Formulation of the Research Problem. Selection of Research Design, Types of Research Design, Sources of Experimental Errors.

UNIT -II

10(L)hrs

Data collection: primary, secondary data collection, observation methods and survey method. Measurement Concept, Levels of measurement—Nominal, Ordinal, Interval and Ratio Attitude Measurement: Comparative scaling techniques, Non-comparative scaling techniques, Questionnaire Designing: Types, Guidelines for developing a good questionnaire



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

PART-B

UNIT- III

14(L)hrs

Meaning and Definition of Hypothesis, Need and Importance of Hypothesis in Research, Characteristics of a Good Hypothesis, Types of Hypothesis (Null and Alternative), Formulation of Hypothesis, Testing of Hypothesis. Parametric (test t-Test, F-Test, Chi-Square Test, and ANOVA) and Non-Parametric Tests.

UNIT- IV

11(L)hrs

Data preparation and analysis involve editing, coding, and cross-tabulation of collected data. Basic data analysis is practiced using Excel to understand and interpret data. Report writing includes the types of research reports, guidelines for writing a research report, the standard report format, and the criteria used for evaluating a research report.

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

Text Books

1. K.V. Rao : Research Methodology, 2nd Edition, Sterling Publishers, 2014.
2. Srivastava, T.N. and Rego, S.L. : Business Research Methodology, 3rd Edition, Tata McGraw Hill, 2011.
3. Rajinder Nargundkar : Marketing Research: Text and Cases, 3rd Edition, Tata McGraw Hill, 2010.

Reference Books

1. Kothari, C.R., Garg, G., "Research Methodology: Methods and Techniques", 4th Edition, New Age International Publishers, 2019.
2. C.R. Kothari : *Research Methodology: Methods and Techniques*, 2nd Revised Edition, New Age International Publishers, 2004.

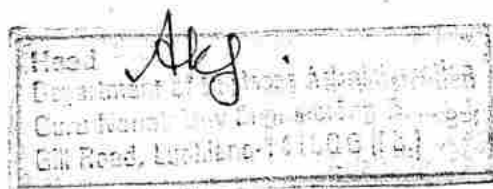
Online Learning Material

<https://www.drnishikantjha.com/papersCollection/Research%20Methodology%20.pdf>

Accessed on Dec 10, 2025.

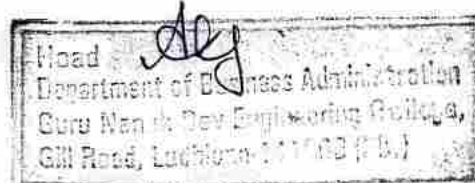
Supplementary SWAYAM Course

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	Research Methodology (NOC)	Prof. Soumitro Banerjee	NPTEL / IIT Kharagpur & IISER Kolkata	https://nptel.ac.in/courses/121106007?utm_source
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Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce (Entrepreneurship)

Elective-I

Course Code: EBCE101

Course Title: Strategic Corporate Finance

Program: B.Com.(Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 5	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: 50		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Professional Elective 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 concepts and strategic role of corporate finance in entrepreneurial decision-making.
2	Analyze capital structure decisions and compute cost of capital including WACC.
3	Evaluate investment proposals using capital budgeting techniques and design working capital strategies.
4	Explain dividend policies and apply dividend theories in financial decision-making.
5	Apply risk analysis and basic valuation methods (DCF and relative valuation) to assess business value.

Contents

PART-A

UNIT-I

11(L) Hrs

Introduction to strategic corporate finance: Concept, Scope & Objectives of Strategic Corporate Finance. Strategy vs. planning; importance of strategy in financial decisions; types of financial strategy for shareholder wealth maximization and corporate value addition; Financial Goals: Value Maximization vs. Profit Maximization, Strategic Financial Decisions & Role of Financial Manager, Interface with Entrepreneurship and Growth Strategy.

UNIT-II

11(L) Hrs

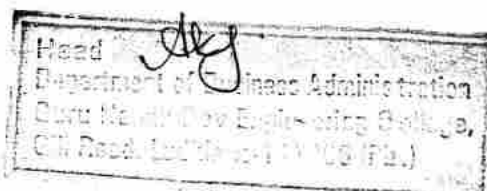
Capital Structure & Cost Of Capital: Capital Structure: Meaning, Factors and Importance, Theories of Capital Structure: MM Hypothesis, Trade-off, Pecking Order, Cost of Capital: Cost of Debt, Equity & Preference Shares and Computation of Weighted Average Cost of Capital (WACC).

PART-B

UNIT-III

12(L) Hrs

Investment Decisions & Working Capital Strategy: Capital Budgeting: NPV, IRR, Payback Period, Profitability Index, Strategic Investment Evaluation in Entrepreneurial Firms, Working Capital Management: Concepts & Policies, Cash Receivables & Inventory Management Strategies. Operating cycle & cash conversion cycle. Capital Rationing. Risk analysis in capital budgeting. Short-term financing sources.



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

UNIT-IV

11(L) Hrs

Dividend Policy, Risk & Valuation: Dividend Policy: Types, Relevance and Determinants, Factors affecting dividend decision, Dividend Theories: Walter's, Gordon's, MM Hypothesis, Risk Analysis & Management in Corporate Finance. Business Valuation Basics: DCF Approach & Relative Valuation.

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

Text Books

1. Richard A. Brealey and Stewart C. Myers, "Principles of Corporate Finance", 14th Edition, McGraw Hill, 2023.
2. Jonathan Berk and Peter DeMarzo, "Corporate Finance", 5th Edition, Pearson Education Limited, 2019
3. James C. Van Horne and John M Wachowicz, "Fundamentals of Financial Management", 13th Edition, Pearson Education, 2008.

Reference Books

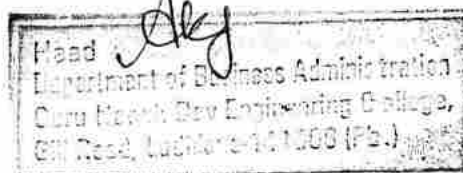
1. Robert Parrino, David S. Kidwell, Thomas Bates, Stuart L. Gillan and Puja Padhi, "Fundamentals of 5th Edition, Wiley, 2023
2. A Damodaran, "Corporate Finance - Theory and Practice", 2nd Edition, John Wiley & Sons Inc. 2003.

Online Learning Materials

1. <https://www.icsi.edu/media/webmodules/Financial%20and%20Strategic%20Management.pdf>
Accessed on 10th December, 2025

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Strategic Financial Management	Prof. Prasanna Chandra	Centre for Financial Management	https://onlinecourses.swayam2.ac.in/imb25_mg48/previe w



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

Course Code: EBCE102

Course Title: Financial Markets and Services

Programme: B.Com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 5	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: 10		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Professional Elective Course		

Prerequisites (if any): NIL

Additional Material Allowed in ESE: Present value table

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

CO#	Course Outcomes
1	Understand the structure and functioning of the Indian financial system and financial markets.
2	Explain the role and operations of capital and securities markets in capital formation.
3	Identify and analyze the functions of financial institutions and intermediaries.
4	Examine various financial services and their importance in business and economic development.
5	Evaluate the impact of financial markets and services on investment, growth and financial stability.

Contents

PART-A

UNIT-I

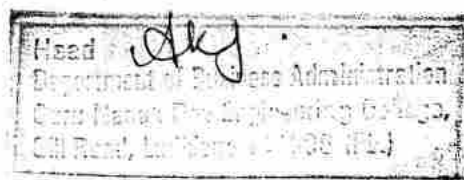
10(L)hrs

Financial System and Financial Markets: Concept and meaning of financial system, components and functions of financial system, structure of Indian financial system, concept and classification of financial markets, money market – meaning, instruments and instruments such as call money, treasury bills, commercial bills, commercial paper and certificates of deposit, capital market – meaning, importance and role in economic development, reforms in Indian financial markets.

UNIT II

10(L)hrs

Capital Market and Securities Market :Capital market – concept, structure and functions, primary market – meaning and methods of issue such as public issue, rights issue, bonus issue and private placement, book building process, secondary market – meaning and functions, stock exchanges in India – BSE and NSE, trading mechanism, clearing and settlement system, Securities and Exchange Board of India (SEBI) – objectives, functions and powers, investor protection measures.



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PART-B

UNIT-III

11(L)hrs

Financial Institutions and Intermediaries: Financial institutions – meaning and classification, commercial banks – functions and role in financial system, development financial institutions – IFCI, SIDBI, NABARD and EXIM Bank. Non-Banking Financial Companies (NBFCs) – meaning, types and functions, mutual funds – concept, types and role in capital market, insurance companies and pension funds as financial intermediaries.

UNIT IV

11(L)hrs

Financial services – meaning, scope and importance, merchant banking – concept, functions and role in capital market, leasing – meaning, types and advantages, hire purchase – meaning and features, factoring and forfaiting – concept and significance, venture capital and private equity – meaning and role in entrepreneurship development, credit rating – concept and credit rating agencies in India.

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

Text Books

1. Gordon, E. and Natarajan, K. *Financial Markets and Services*, 9th Edition, Himalaya Publishing House, 2015.
2. Bhole, L.M. and Mahakud, J. *Financial Institutions and Markets*, 6th Edition, Tata McGraw-Hill, 2017.
3. Khan, M.Y. *Indian Financial System*, 8th Edition, Tata McGraw-Hill, 2018.

Reference Books

1. Saunders, A. and Cornett, M.M. *Financial Institutions Management: A Risk Management Approach*, 8th Edition, McGraw-Hill Education, 2019.
2. Pathak, B.V. *The Indian Financial System: Markets, Institutions and Services*, 4th Edition, Pearson Education, 2018.

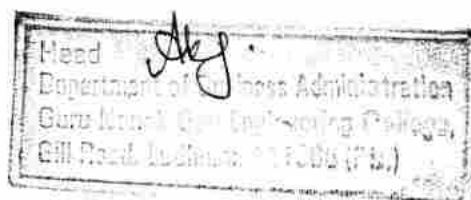
Online Learning Material

1. <https://egvankosh.ac.in/handle/123456789/17020>

Accessed on December 06, 2025.

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Financial Institutions and Markets (equivalent to Financial Markets & Services content)	Prof. Jitendra Mahakud	IIT Kharagpur	https://nptel.ac.in/courses/110105121?utm_source=



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Elective-II

Course Code: EBCE107

Course Title: Financial Derivatives

Program: B.Com. (Entrepreneurship)	L: 3 T:1 P: 0	Credits:4
Semester: 5	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: Professional Elective 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 emerging structure of derivatives market in India
2	Describe the concept of financial forwards, futures contracts and hedging
3	Compute call and put option payoffs
4	Distinguish between different types of interest rates and currency swaps
5	Knowledge on strengths and weaknesses of Indian Derivatives market.

Contents

PART-A

UNIT-I

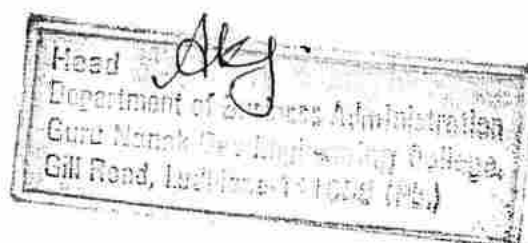
11(L) Hrs

Introduction to Derivatives: Definition of Financial Derivatives, Features, Types of Financial Derivatives-History of Derivatives Markets, Uses of Derivatives, Critiques of Derivatives, Need for Derivatives -Evolution of Derivatives in India- Major Recommendations of Dr. L.C. Gupta Committee- Derivatives Trading at NSE/BSE

UNIT-II

11(L) Hrs

Forwards and Futures: Financial Futures Contracts- types of Financial Futures Contract, Forward: Pricing and Trading Mechanism. Futures: Types of Financial Futures Contract- Evolution of Futures Market in India- Traders in Futures Market in India -Functions and Growth of Futures Market- Futures Market Trading Mechanism- Forward Contract vs. Futures Contracts.



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PART-B

UNIT-III

12(L) Hrs

Options and Swaps: Concept of Options – types of options- Option Valuation, Option Positions. Underlying Assets in Exchange traded options- Determinants of Option Prices – Basic Principles of Option Trading- SWAP: Concept, Nature, Evolution and Features of Swap- Types of Financial Swaps- Interest Rate Swaps- Currency Swap- Debt Equity Swap- Commodity Swaps-Equity Index Swaps.

UNIT-IV

11(L) Hrs

Hedging and Stock Index Futures: Concept-Basic Long and short Hedges- Cross Hedging- Basic Risk and Hedging- Basic Risk vs. Price Risk- Hedging Effectiveness- Devising a Hedging Strategy- Hedging Objectives – Management of Hedge. Concept of Stock Index, Stock Index Future Trading in Indian Stock market.

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

Text Books

1. S.L. Gupta, "Financial Derivatives: Theory, Concepts and Problems", 2nd Edition, PHI Learning Pvt. Ltd., 2017
2. Don M.Chance, Robert Brooks and Sanjay Dhamija, "An Introduction to Derivatives and Risk Management", 10th Edition, Cengage India Private Limited, 2018

Reference Books

1. Prakash Yaragol, "Financial Derivatives: Text& Cases", Vayu Education of India Publishers, 2014.
2. T.V.Somanathan, "Derivatives", 2nd Edition, Cambridge University Press, 2017
3. M.C. Kuchhal and Alok Kuchhal, "Modern Indian Company Law", 30th Edition, Mahavir Publishers, 2018
4. Sankarshan Basu John C. Hull, "Options, Futures, and Other Derivatives", 11th Edition, Pearson Education, 2022
5. Indrazith Shantha Raj, "Options Trading", 1st Edition, Jaico Publishing House, 2025

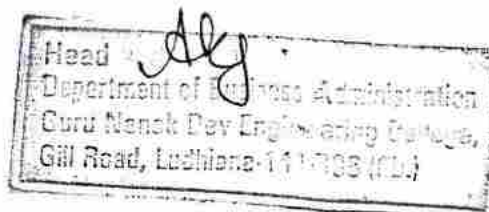
Online Learning Material

1. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA3013.pdf

Accessed on December 5, 2025

2. <https://www.msuniv.ac.in/images/distance%20education/learning%20materials/ug%20pg%202023/pg%202021/Mcom%202021/III%20Semester%20-DCOE37%20-%20Financial%20Derivatives.pdf>

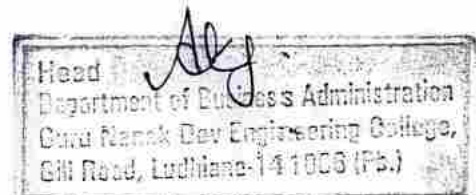
Accessed on December 6, 2025



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Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Introduction to Financial Derivatives	Dr. Suresha.B	Christ (Deemed to be University), Bangalore	https://onlinecourses.swayam2.ac.in/imb26_mgl48/preview



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Course Code: EBCE108
Course Title: Investment Analysis

Programme: B.Com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 5	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: 20		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Professional Elective Course		

Prerequisites (if any): BCE120

Additional Material required in ESE: NIL

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

CO#	Course Outcomes
1	Understand the concept of investment and the working of securities markets.
2	Understand the concept of time value of money.
3	Develop the ability to measure risk and return associated with securities.
4	Develop an understanding of fundamental and technical analysis for securities analysis.
5	Develop an understanding of stock market indices and their construction methods.

Contents

PART-A

UNIT -1

12(L) hrs

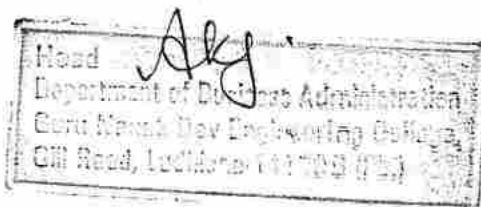
Securities Market : Concept, role and importance, Market Structure; Understanding the difference between the primary market (new issues like IPOs) and the secondary market (trading of existing securities on stock exchanges like the NSE and BSE). **Regulatory Framework:** The role and importance of regulatory bodies such as the Securities and Exchange Board of India (SEBI) in investor protection and market regulation.

Securities market mechanisms: Mechanics of stock market trading, including online trading, different types of orders (market, limit, stop-loss), and the Demat system. **Clearing & Settlement:** The processes involved in clearing and settlement cycles, including the roles of clearing corporations, members, and depositories.

UNIT-II

11(L) hrs

Time value of money: time lines and notations, future value of a single amount, present value of a single amount, future value of an annuity, present value of an annuity, present value of a perpetuity, inter year compounding and discounting. **Risk and Return:** Concept of return and risk, Systematic and unsystematic risk, sources of risk, Measurement of historical risk and return, measuring expected risk and return.



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PART-B

UNIT-III

11(L) hrs

Macroeconomic and industry analysis: concept and approaches to fundamental analysis, macroeconomic analysis- the global economy, government policy, macroeconomic variables affecting the stock markets, industry analysis- assessing the prospects of various industrial groupings, industry life cycle analysis, study of the structure and characteristics of an industry, concept of evaluating the profit potential of the industries.

Company analysis: strategy analysis, accounting analysis, financial analysis- dividend discount model, free cash flow model, & earnings multiplier method, qualitative analysis.

UNIT-IV

11(L) hrs

Technical analysis: concept, charting techniques-moving average analysis, MACD, relative strength analysis, breadth and sentiment indicators, contrary opinion theories and technical theories such as Dow theory and Elliot waves.

Stock market Indices: concept of index, use of indices, construction process, market capitalisation method, difference between indices, BSE indices, sub indices and composition, Nifty and composition, removal of a stock from indices, major global equity indices.

Tutorial hours will be used for practice sessions for design/numerical problems/programming/case-studies etc.

Reference Books

1. Frank K. Reilly, Keith C. Brown & Sanford J. Leeds, "Investment Analysis and Portfolio Management", 12th Edition, Cengage, 2024.
2. M. Ranganathan & R. Madhumathi, "Investment Analysis and Portfolio Management", 2nd Edition, Pearson, 2012.
3. K. Sasidharan and Alex K Mathews, "Security analysis and portfolio management" 1st edition, McGraw Hill, 2011.

Online Learning Materials

1. https://www.drnishikantjha.com/booksCollection/Investment%20Analysis%20and%20Portfolio%20Management_TYB%20V%202016-17.pdf

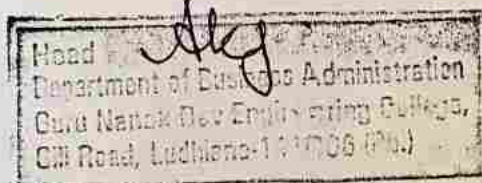
Accessed on December 11, 2025

2. https://www.worldscientific.com/worldscibooks/10.1142/13051?srsltid=AfmBOoolo_XmEBIu5qx4_f5NfpkZv13IA2QCbcGdJjolSKrcWshSCykI

Accessed on December 11, 2025

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Principles of Management	Prof. Usha Lenka	IIT Roorkee	https://onlinecourses.nptel.ac.in/noc23_mg33/preview



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Elective-I
Course Code: EBCE103
Course Title: Manpower Planning

Programme: B.Com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 5	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: Professional Elective 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 and importance of Human Resource Planning (HRP), including the HR planning process, job analysis, and competency-based approaches to job analysis.
2	Analyze the recruitment process, differentiating between internal and external hiring methods, and evaluate recruitment techniques such as social recruitment, online recruitment, and job advertisements.
3	Understand employment tests and their types, and develop skills in planning and conducting interviews, including the use of psychological tests in recruitment and selection.
4	Grasp the concept of career planning and succession planning, and understand how organizations manage career development programs and succession planning processes for growth and talent retention.
5	Integrate knowledge of HR planning, recruitment, testing, and career planning to effectively manage HR processes in an organization, focusing on both immediate and long-term human resource needs.

Contents

PART-A

UNIT-I

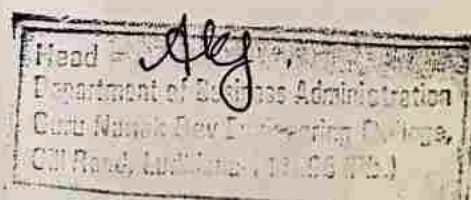
11(L)hrs

Introduction: Definition and concept of HRP, Organizational Human Resource Planning. **HR Planning:** HR planning process-**Job analysis:** meaning and definition, job analysis process, techniques of job analysis, methods and practice of job analysis, competency based approach.

UNIT-II

13(L)hrs

Recruitment & Recruitment Techniques: Nature of hiring: regular, temporary, Internal Hiring: meaning & definition of internal recruitment. Sources of internal recruitment: circulars, intranet, employee referrals. Appointment or promotion. **External hiring:** meaning & definition of external recruitment, sources of external recruitment. Scouting, re-recruitment, event recruitment, online recruitment, social recruitment & mobile phone recruitment; recruitment process outsourcing, head hunting, Job advertisement: drafting, size & contents.



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PART-B

UNIT-III

10(L)hrs

Employment Tests and Interviewing: Concepts of Testing, Types of tests, use of psychological tests, Interviewing: planning the interview, interview process.

UNIT-IV

11(L)hrs

Career Planning & Succession Planning: Introduction, Roles, Managing Career Planning, Elements of a Career Planning Program, Career Development and Succession Planning – Concept & Process.

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

Text Books

1. Dessler, G., "Human Resource Management", 15th Edition, Pearson Education, 2019.
2. Kumar, P., "Human Resource Planning", 3rd Edition, Vikas Publishing House, 2018.
3. Gatewood, R. D., Feild, H. S., & Barrick, M., "Human Resource Selection", 8th Edition, Cengage Learning, 2016.
4. Flippo, E. B., "Personnel Management", 9th Edition, McGraw-Hill Education, 2016.
5. Noe, R. A., "Employee Training & Development", 7th Edition, McGraw-Hill Education, 2017.

Reference Books

1. Torrington, D., Hall, L., & Taylor, S., "Human Resource Management", 9th Edition, Pearson Education, 2014.
2. Mathis, R. L., & Jackson, J. H., "Human Resource Management", 15th Edition, Cengage Learning, 2020.
3. Mondy, R. W., & Noe, R. M., "Human Resource Management", 15th Edition, Pearson Education, 2017.

Online Learning Material

1. <https://egvankosh.ac.in/bitstream/123456789/38378/1/Unit-12.pdf>

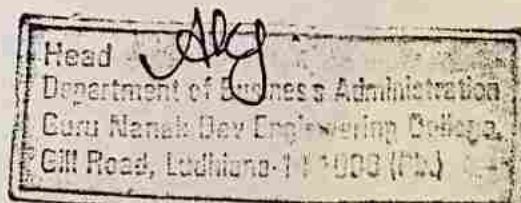
Accessed on April 9, 2025.

2. <https://egvankosh.ac.in/bitstream/123456789/88398/1/Unit-4.pdf>

Accessed on April 9, 2025.

3. <https://hr.uw.edu/pod/organizational-excellence-and-development/organizations/succession-planning/>

Accessed on April 9, 2025.



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Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1.	Human Resource Development	Prof. Santosh Rangnekar	IIT Roorkee	https://onlinecourses.nptel.ac.in/noc19_mg51/preview

dy

Head
Department of Business Administration
Guru Nanak Dev Engineering College,
GND Road, Ludhiana-141006 (Punjab)

Guru Nanak Dev Engineering College, Ludhiana
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Course Code: EBCE104

Course Title: Team Dynamics at work place

Programme: B.com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 5	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: Professional Elective 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 fundamental concepts, nature, and development stages of teams and group dynamics.
2	Apply interpersonal orientation tools (FIRO-B, Johari Window) and communication skills to improve team interaction.
3	Examine leadership styles, behavioral roles, and conflict management techniques within team settings.
4	Evaluate negotiation strategies and collaborative practices for enhancing overall team effectiveness.
	Identify workplace stress factors in team environments and assess modern trends and challenges influencing team performance.

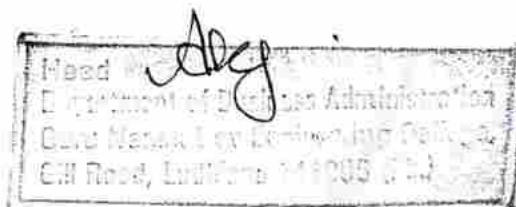
Contents

PART-A

UNIT -I

13(L) hrs

Team Dynamics: concept, nature, scope and significance. Team composition and formation: stages of team development, characteristics of effective teams and factors influencing team performance. Group dynamics:



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nature, types of groups and their relevance in organizational settings. Motivation in teams: key determinants of team morale and performance. Team building: principles, objectives and workplace applications. Dynamics of teams and challenges in modern organizations.

UNIT-II

11(L) hrs

Interpersonal orientation and its role in team functioning. FIRO-B. Communication in teams: nature, components, and barriers. Interpersonal trust and openness through the Johari Window. Experiential learning methodologies: T-group sensitivity training, encounter groups. Team decision-making: concepts, processes and influencing factors.

PART-B

UNIT-III

11(L) hrs

Leadership in team settings: styles, functions and behavioural roles. Conflict in teams: nature, types and implications. Team conflict management. Competitive v/s collaborative behaviour. Negotiation: concepts, approaches and relevance in team interaction. Strategies for enhancing collaboration within teams. Techniques for improving team effectiveness.

UNIT-IV

10(L) hrs

Work stress in team environments: sources, effects and stress management approaches. Emerging trends in team dynamics and contemporary workplace challenges. Team practices and their impact on overall organizational functioning and performance.

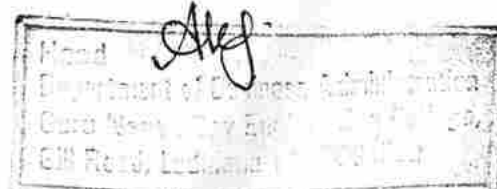
Tutorial hours will be used for practice sessions for design/numerical problems/programming/case-studies etc.

Text Books

1. Robbins, S. P., & Judge, T. A. (2022). *Organizational Behavior*. 18th Edition, Pearson Education.
2. Levi, D. (2020). *Group Dynamics for Teams*. 6th Edition, SAGE Publications.

Reference Books

1. Katzenbach, J. R., & Smith, D. K. (2021). *The Wisdom of Teams: Creating the High-Performance Organization*. 2nd Edition, Harper Business.
2. Forsyth, D. R. (2020). *Group Dynamics*. 7th Edition, Cengage Learning.



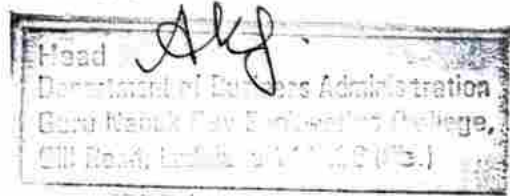
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Online Learning Materials

1. <https://abit.edu.in/wp-content/uploads/2022/07/4th-sem-TD.pdf> (Accessed on December 4, 2025)
2. <https://www.old.imit.ac.in/note/tdw.pdf> (Accessed on December 4, 2025)

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Organizational Behaviour	Prof. M. P. Ganesh	IIT Hyderabad	https://onlinecourses.nptel.ac.in/noc20_mg51/preview



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Elective-II

Course Code: EBCE109
Course Title: Employee Relations

Programme: B.Com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 5	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: Professional Elective 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 establishing & maintaining a sound relationship between the worker & the employer.
2	Identify the simmering issues which might take the form of a dispute in the workplace.
3	Examine various provisions laid down by laws to settle disputes in the organizations.
4	Assess the importance of various Acts in Industrial Relations.
5	Comprehend the concept and classification of labour welfare and understand the essentials of social security, including its types and contemporary relevance.

Contents

PART-A

UNIT -I

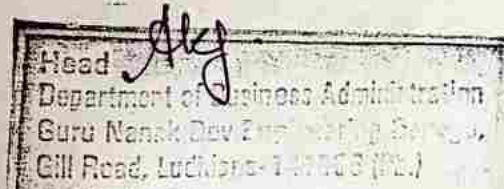
11(L) hrs

Introduction to Employee Relations: Concept and Meaning of Employee Relations (ER), Scope and importance of Employee Relations, Evolution and contemporary scenario of ER, Theories and Approaches of Employee Relations. Employee Involvement and Participation: Concept of Employee Involvement, Forms of Worker Participation in Management, Employee Engagement Practices. Industrial Relations Code, 2020 (IRC 2020).

UNIT-II

11(L) hrs

Anatomy and causes of industrial disputes, Types and forms of industrial disputes. Dispute Settlement Machinery: Conciliation- Concept, Types, Conciliation Procedure and Practices in India, Adjudication – Concept and types, Arbitration: Approaches and types. Sexual Harassment at workplace, POSH Act, 2013. Managing the foreign national at workplace.



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PART-B

UNIT-III

12(L) hrs

Statutory Employee Relations: Objectives and importance of labour legislation, Tripartite bodies and ILO conventions. Factories Act, 1948: Health, safety, and welfare provisions, Working hours, overtime, employment of women and young persons. Minimum Wages Act, 1948 & Payment of Wages Act, 1936: Concepts of minimum/fair/living wages, Fixation and revision of wages, Deductions and penalties

UNIT-IV

11(L) hrs

Concept of labour welfare: Definition, scope, objectives, Classification of welfare work. Agencies administering labour welfare laws in India. Social Security: Concept, Social Assistance, Social Insurance. Social Security Code, 2020. Contemporary Issues in Employee Relations.

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

Text Books

1. Venkata Ratnam, C.S. "Industrial Relations", Oxford University Press, New Delhi, 2006.
2. Monappa Arun, "Industrial Relations", Tata McGraw Hill Edition, New Delhi, 2007.

Reference Books

1. Sivarethina mohan, Industrial Relations and Labour Welfare- Text and Cases, PHI Learning Pvt. Ltd, New Delhi, 2010.
2. Mamoria and Gankar. "Dynamics of Industrial Relations", Himalaya Publishing House, New Delhi, 2007.

Online Learning Materials

1. <https://kneconotes.co.ke/employee-relations-notes/>

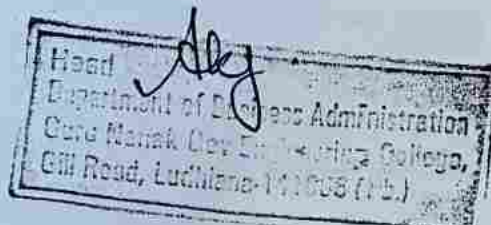
Accessed on December 9, 2025

2. <https://ebs.online.hw.ac.uk/EBS/media/EBS/PDFs/Employee-Relations-Course-Taster.pdf>

Accessed on December 9, 2025

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Labour Welfare and Industrial Relations	Prof. Abraham Cyril Issac	IIT Guwahati	https://onlinecourses.nptel.ac.in/noc24_mg104/previous



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Course Code: EBCE110
Course Title: Industrial Relations & Labour Laws

Programme: B.Com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 5	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: NA		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Professional Elective 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 fundamental concepts, structure, and significance of Industrial Relations in organizational settings.
2	Identify the causes and forms of industrial conflict and basic legal provisions related to strikes, lockouts, layoffs, retrenchment, and dispute resolution.
3	Explain key labour laws related to working conditions, wages, and social security.
4	Evaluate the role of labour welfare, statutory and non-statutory welfare measures, and the contribution of ILO in shaping labour policies.
5	Analyze the core features and implications of the New Labour Codes.

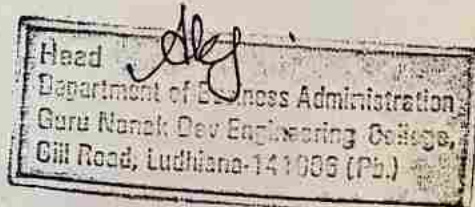
Contents

PART-A

UNIT - I

(12 L hrs)

Introduction to Industrial Relations: Meaning, objectives, scope, importance, and participants in Industrial Relations; Determinants of IR—economic, social, political, and technological factors; Approaches to IR—unitary, pluralistic, and Marxist; Essentials of a strong IR system; Contemporary challenges and constraints in maintaining harmonious industrial relations.



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UNIT - II

(11 L hrs)

Industrial Conflict and Dispute Settlement: Nature and causes of industrial conflict: Forms and manifestations—strikes, lockouts, go-slow, work-to-rule, picketing, gheraos; Legal provisions related to strikes, lockouts, layoffs, retrenchment, and closure; Overview of dispute resolution mechanisms—conciliation, arbitration, adjudication.

PART-B

UNIT - III

(11 L hrs)

Working Conditions & Wage-Related Legislations: Factories Act, 1948—objectives, health, safety, welfare provisions; Working hours and special provisions for women and young workers; Overview of wage and payment laws—Minimum Wages, Payment of Wages, Payment of Bonus Acts (objectives and major provisions); Basic introduction to social security concepts—provident fund, gratuity.

UNIT - IV

(11 L hrs)

Labour Welfare, ILO & New Labour Codes: Concept, evolution, objectives, and types of labour welfare; Role of ILO—structure, functions, conventions, and impact on Indian labour reforms; Overview of New Labour Codes—Code on Wages (2019), Industrial Relations Code (2020), Social Security Code (2020). Occupational Safety, Health and Working Conditions Code (2020); Significance of consolidation and modernization of labour laws.

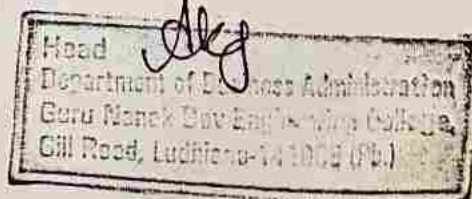
Tutorial hours will be used for practice sessions for problems/presentations/case-studies etc.

Text Books

1. Kapoor, N.D., "Elements of Industrial Law", 28th Edition, Sultan Chand & Sons, 2022.
2. Mamoria, C.B., "Dynamics of Industrial Relations", 16th Edition, Himalaya Publishing House, 2019.
3. Padhi, P.K., "Labour and Industrial Laws", 2nd Edition, PHI Learning, 2012.

Reference Books

1. Sinha, P.R.N., Sinha, I.B., & Shekhar, S.P., "Industrial Relations, Trade Unions and Labour Legislation", 4th Edition, Pearson Education, 2017.
2. Bhatia, S.K., "Industrial Relations and Labour Laws", 6th Edition, Deep & Deep Publications, 2020.
3. Government of India, "The Labour Codes (2019–2020): Bare Acts", 1st Edition, Ministry of Labour & Employment, 2020.



Guru Nanak Dev Engineering College, Ludhiana
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Online Learning Material

1. https://baou.edu.in/assets/pdf/PGDHR_201_slm.pdf

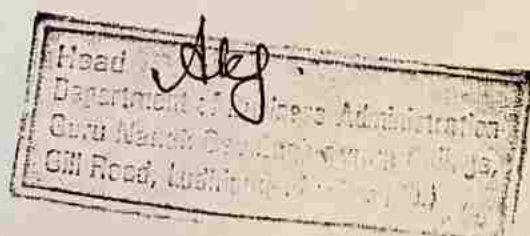
Accessed on December 3, 2025.

2. <http://cityacademylawcollege.com/DOC-20220827-WA0003..pdf>

Accessed on December 3, 2025.

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Industrial Relations and Labour Laws	Prof. P. K. Biswas	Indian Institute of Technology (IIT) Kharagpur	https://onlinecourses.nptel.ac.in/noc23_mg92/preview
2	Human Resource Management	Prof. K. B. Akhilesh	Indian Institute of Science (IISc) Bangalore	https://onlinecourses.nptel.ac.in/noc24_mg01/preview
	Compensation and Benefits	Prof. Aradhna Malik	Indian Institute of Technology (IIT) Kharagpur	https://onlinecourses.nptel.ac.in/noc22_mg14/preview



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Elective-I

Course Code: EBCE105
Course Title: Consumer Behaviour

Programme: B.Com (Entrepreneurship)	L: 3 T:1 P: 0	Credits: 4
Semester: 5	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: Professional Elective 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 fundamental concepts of consumer behaviour and its significance in entrepreneurial decision-making.
2	Analyze the psychological, personal, social, and cultural factors affecting consumer choices, especially in the Indian context.
3	Apply consumer behaviour theories and the decision-making process to identify and address customer needs in entrepreneurial ventures.
4	Utilize segmentation, targeting, and positioning strategies to design effective marketing approaches for different consumer groups
5	Evaluate emerging consumer trends including digital, rural, and ethical consumption, and apply these insights to build customer-centric startup strategies

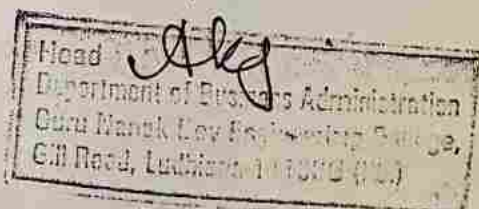
Contents

PART-A

UNIT-I

11(L) Hrs

Introduction to Consumer Behaviour: Meaning and Importance of Consumer Behaviour for Entrepreneurs, Evolution and Scope of Consumer Behaviour. Difference between Consumer and Customer, Types of Consumers. Consumer Behaviour in Indian Context: Cultural and Economic Influence. Entrepreneurial Relevance: How understanding consumers fuels innovation



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UNIT-II

11(L) Hrs

Consumer Decision-Making Process: Five-Step Consumer Decision-Making Process, Introduction to Motivation, Perception, Learning, Attitudes and Personality. Factors Influencing Consumer Decisions: Psychological, Personal, Social and Cultural. Post-Purchase Behaviour and Customer Satisfaction

PART-B

UNIT-III

11(L) Hrs

Market Segmentation and Consumer Research: Need and Bases of Market Segmentation. Targeting and Positioning Strategies. Consumer Research Methods: Observation, Surveys, Focus Groups. Tools for Entrepreneurs: Customer Profiling, Buyer Personas. Using Digital Tools and Analytics to Understand Indian Consumers

UNIT-IV

12(L) Hrs

Emerging Trends and Entrepreneurial Implications: Rural vs Urban Consumer Behaviour in India, Behaviour of Gen Z and Millennials: Tech-savvy Consumers. Impact of Social Media, Influencers, and E-Commerce, Ethical Consumerism and Sustainability Trends. Entrepreneurial Application: Building Customer-Centric Brands and Experiences.

Text Books

1. Consumer Behaviour, Schiffman & Kanuk (Indian Adaptation), PHI, 2022 edition.
2. Consumer Behaviour, Leon G. Schiffman, S. Ramesh Kumar (Pearson), 2017, 4th edition.
3. Consumer Behaviour in Indian Perspective, Suja R. Nair (Himalaya Publishing), 2021, 3rd edition.

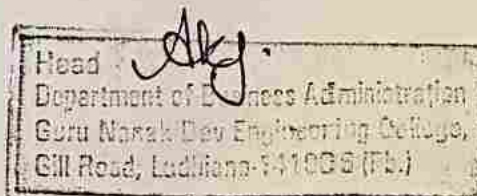
Reference Books

1. Consumer Behaviour and Marketing Strategy, J. Paul Peter & Jerry Olson, McGraw-Hill, 2018, 2nd edition.
2. Consumer Behaviour, Ramneek Kapoor, N. Namdi O. Madichi, McGraw-Hill, 2016 3rd edition.

Online Learning Materials

1. <https://nptel.ac.in/courses/110105029>

Accessed on April 8, 2025



Guru Nanak Dev Engineering College, Ludhiana
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Course Code: EBCE 106

Course Title: Sales Management

Programme: B.com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 5	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: Professional Elective 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 sales management fundamentals and apply personal selling techniques.
2	Examine sales manager skills, sales force management, motivation, and control techniques.
3	Analyze sales forecasting methods, budgeting processes, territory allocation, and sales audit.
4	Examine sales quota objectives, administration principles, and information technology in sales management.
5	Evaluate media planning, advertising agencies, budgeting, and advertisement effectiveness measurement aspects.

Contents

PART-A

UNIT-I

11(L) hrs

Sales Management: Introduction to sales management, nature, scope, importance, evolution, sales objectives, sales management strategies, emerging trends in sales management.

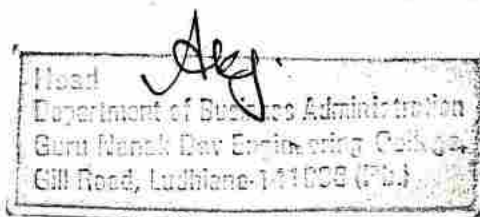
Personal Selling: Nature and importance of Personal Selling and Salesmanship, objectives, process and theories of personal selling.

UNIT-II

11(L) hrs

Roles, responsibilities and skills of sales managers, Functions and qualities of sales executives.

Sales Force: Recruitment and Selection Process for sales force, Orientation, Placement, Training of sales force, Motivation and Compensation of Sales Personnel.



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Controlling sales force: nature, objectives, types, sales meetings, sales contests and managing expenses of sales force.

PART-B

UNIT-III

12(L) hrs

Sales forecasting Methods, Sales Budget, Importance, Process of Sales Budget, Uses of sales budget. Sales territory considerations in allocation of sales territory, sales audit

Sales Quota: Objectives, Principles of Ceiling Sales Quota, Administration of Sales Quota, Uses of Sales Quota. Role of information technology in Sales Management.

UNIT-IV

11(L) hrs

Media planning and Scheduling: Advertising Budget, Advertising Agencies, overview of an Advertising Agency, Role, Types, Functions and various departments of an Advertising Agency.

Methods to measure effectiveness of advertisements: Pre and Post Testing, Social, Ethical and Legal aspects of Advertising.

Tutorial hours will be used for practice sessions for design/numerical problems/programming/case-studies etc.

Text Books

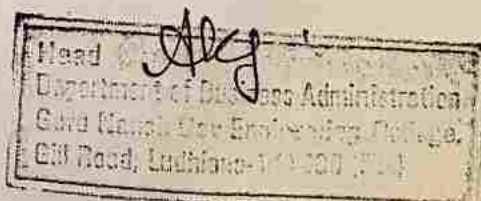
1. Johnston, M. W., Marshal, G. W., "Sales Force Management", 10th edition, Tata McGraw-Hill Education 2010.
2. Spiro, R., Rich, G., & Stanton, W. "Management of a Sales Force", 12th edition, Tata McGraw-Hill Education, 2007.
3. Panda T, Sachdev S. "Sales and Distribution Management", 2nd edition, Oxford University Press, 2011.

Reference Books

1. Havaladar, Krishna K., "Sales and Distribution Management", 4th edition, Tata McGraw Hill, 2017.
2. Gupta S. L., "Sales & Distribution Management", 3rd edition, Excel Books, 2017.
3. Jobber, D., Lancaster, G. "Selling and Sales Management", 11th edition, Pearson Education, 2019.

Online Learning Materials

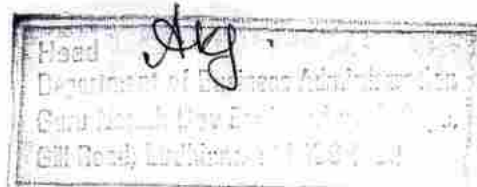
1. [https://www.semihacikgozoglu.com/FileUpload/ks3034/File/david_jobber_geoffrey_lancaster_selling_and_sales_management_2009_\(1\).pdf](https://www.semihacikgozoglu.com/FileUpload/ks3034/File/david_jobber_geoffrey_lancaster_selling_and_sales_management_2009_(1).pdf)
Accessed on December 12, 2025
2. <https://ug.its.edu.in/sites/default/files/Sales%20Management.pdf>
Accessed on December 12, 2025
3. https://baou.edu.in/assets/pdf/PGDM_104_slm.pdf
Accessed on December 12, 2025



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Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Sales and Distribution management	Prof. Sangeeta Sahney	IIT Kharagpur	https://onlinecourses.nptel.ac.in/noc20_mg13/preview



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Elective-II

Course Code: EBCE111
Course Title: Brand Management

Programme: B.Com (Entrepreneurship)	L: 3 T:1 P: 0	Credits: 4
Semester: 5	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: Nil		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Professional Elective 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 concepts, components, and strategic importance of branding in the Indian context.
2	Analyze consumer behaviour, brand identity, brand image, and brand equity models relevant to Indian markets.
3	Develop branding, positioning, and communication strategies for entrepreneurial ventures and start-ups.
4	Apply tools for brand performance measurement, revitalization, and brand portfolio management for Indian companies.
5	Evaluate brand-building practices across sectors such as FMCG, retail, digital brands, services, and Indian start-up ecosystems.

PART-A

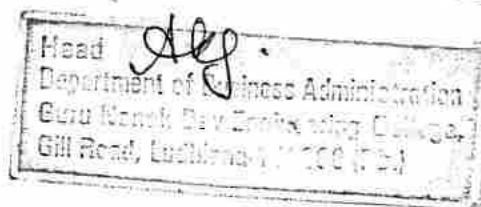
UNIT-I

11(L) Hrs

Meaning & importance of branding: Difference between brand, branding & brand management. Branding challenges in India, Evolution of branding. Types of brands, Brand identity elements Customer-based Brand Equity (CBBE) . Role of brands in entrepreneurship and start-ups. Indian branding examples: Amul, Tata, Patanjali, Zomato, Jio etc

UNIT-II

11(L) Hrs



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Brand Building & Positioning Strategies: Positioning strategies in Indian market, Brand associations & brand personality, Brand identity systems (Aaker's and Kapferer's prism), Brand equity models (Keller's CBBE, Aaker Model), Brand communication strategy. Internal branding & employer branding. Case studies: Indian FMCG, Retail, Digital-first brands.

PART-B

UNIT-III

11(L) Hrs

Brand Marketing & Brand Extensions: Brand architecture: House of Brands vs Branded House, Brand portfolio management, Brand extension: Types, success & failures. Co-branding & ingredient branding, Packaging and labeling as branding tools, Digital branding & social media brand building

UNIT-IV

12(L) Hrs

Brand Performance, Measurement & Revitalization: Brand performance metrics, Brand audits & brand tracking studies, Measuring brand equity (qualitative & quantitative techniques), Brand revitalization strategies. Rebranding & repositioning practices. Challenges for Indian entrepreneurs in building sustainable brands. Case studies: Air India rebranding, Flipkart, Nykaa, Ola, BYJU's etc.

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

Text Books

1. Tapan K. Panda, *Brand Management*, Excel Books, 2008, 2nd Edition.
2. Chandrasekar K.S., *Brand Management: Text and Cases*, Tata McGraw Hill, 2009, 1st Edition.
3. Y.L.R. Moorthy, *Brand Management: The Indian Context*, Vikas Publishing House, 2010, 1st Edition.
4. Ramesh Kumar, *Managing Indian Brands*, Vikas Publishing House, 2004, 1st Edition.

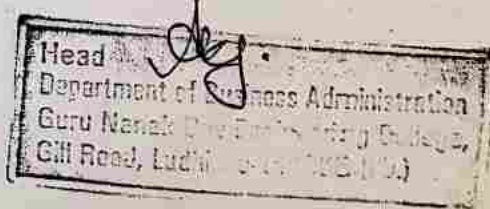
Reference Books

1. Kevin Lane Keller, *Strategic Brand Management*, Pearson India, 2013, 4th Edition.
2. Jean-Noël Kapferer, *The New Strategic Brand Management*, Kogan Page India, 2012, 5th Edition.
3. David A. Aaker, *Building Strong Brands*, Free Press/Simon & Schuster India, 2010, 1st Indian Edition.
4. Harsh V. Verma, *Brand Management: Text and Cases*, Excel Books, 2012, 2nd Edition.

Online Learning Materials

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

Accessed on Dec 12, 2025



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Course Code: EBCE112

Course Title: Social Media Marketing

Programme: B.com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 5	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: Professional Elective 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 concepts, scope and evolution of Social Media Marketing and its role in brand communication.
2	Analyze social media platforms, advertising tools, content types and performance metrics.
3	Develop effective SMM plans including goal setting, target market identification and content strategy.
4	Evaluate campaign performance using key metrics and analytical tools.
5	Examine emerging trends such as influencer marketing, social commerce, AI and crisis management in social media.

Contents

PART-A

UNIT-I

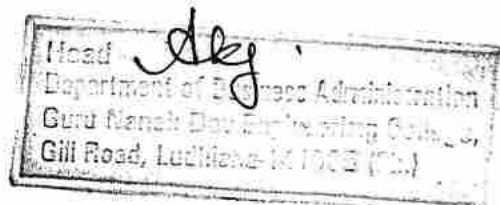
11(L) hrs

Meaning, scope and evolution of Social Media Marketing. Difference between traditional marketing and digital marketing. Features, advantages and limitations of social media marketing. Overview of major social media platforms: Facebook, Instagram, YouTube, LinkedIn and Twitter. Role of social media in business communication and brand building.

UNIT-II

11(L) hrs

Social Media Marketing (SMM) Plan: Setting goals and objectives. Determining strategies. Identifying target market. Social Media Advertising. Tools for Social Media Marketing. Basic performance metrics: Reach.



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impressions, likes, comments, engagement rate and conversions, Amplification rate, Applause rate: On-page and On-post levels. Tools of measurement.

PART-B

UNIT-III

11(L) hrs

Meaning and scope of content marketing. Types of content: blogs, videos, reels and infographics. Content marketing process: Idea generation, creation and distribution. Understanding target audience and buyer personas. Basics of storytelling, simple content calendar planning. Introduction to SEO for visibility. Basic tools for content creation.

UNIT-IV

12(L) hrs

Advanced applications and emerging trends in Social Media Marketing: Influencer marketing: Concept, Types of influencers, Selection criteria. Social commerce. Mobile and short-video marketing. Crisis management in social media: Handling negative publicity and online reputation management. Emerging trends: application of Artificial Intelligence, chatbots, voice search optimization and data privacy regulations.

Tutorial hours will be used for practice sessions for design/numerical problems/programming/case-studies etc.

Text Books

1. Dr. Kavita Kamath, "Social Media Marketing Essentials", First Edition, Vibrant Publishers, 2024
2. Dave Evans, "Social Media Marketing: Strategies for Engaging in Facebook, Twitter & Other Social Media", 2nd Edition, Pearson Education, 2012

Reference Books

1. Singh and Stephanie Diamond "Social Media Marketing for Dummies" 4th Edition, Wiley, 2020
2. Tuten, T. L., & Solomon, M. R. (2023). *Social media marketing* (5th ed.). SAGE Publications Ltd.

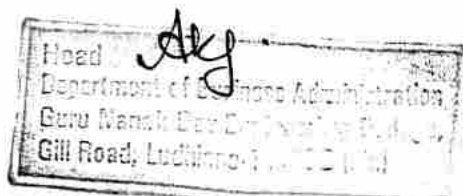
Online Learning Materials

1. <https://www.scribd.com/document/807857640/social-media-marketing-notes-open-elective-4-1>

(Accessed on March 2, 2026)

2. https://library.uniteddiversity.coop/Media_and_Free_Culture/The_Social_Media_Marketing_Book.pdf

(Accessed on March 2, 2026)



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Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Digital Marketing	Dr. Tejinder Singh	Panjab University, Chandigarh	https://onlinecourses.swayam2.ac.in/e-learning/preview/ugc19_hs26

Head *Ally*
Department of Business Administration
Guru Nanak Dev Engineering College,
Gill Road, Ludhiana-141006 (Pb.)

Guru Nanak Dev Engineering College, Ludhiana
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Course Code: BCE126

Course Title: Design Thinking for Entrepreneurs

Programme: B.Com (Entrepreneurship)	L: 0 T: 0 P: 2	Credits: 1
Semester: 5	Theory/Practical: Practical	Teaching Hours: 0(L)+0(T)+30(P)= 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: NA		
Duration of End Semester Examination (ESE): NA		
Course Type: Ability Enhancement 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	Introduce students to design-based thinking approach to solve problems
2	Observe and assimilate unstructured information to well framed solvable problems
3	Introduce student to templates of ideation
4	Understand the importance of prototyping in the innovation journey
5	Implementing innovation projects

Contents

PART-A

UNIT-I

9(P) hrs

Basics of design thinking: Concept of innovation and its significance in business, Creative thinking process and problem solving approaches, Design Thinking approach and its objective, Design Thinking and customer centricity – real world examples of customer challenges, use of Design Thinking to Enhance Customer Experience.

Parameters of Product experience, Alignment of Customer Expectations with Product, Global success stories like AirBnB, Apple, IDEO, Netflix etc., the four stages of Design Thinking Process – Empathize, Define, Ideate, Prototype, Implement

UNIT-II

7(P) hrs

Learning to Empathize and Define the Problem: Importance of empathy in innovation process, use of design tools for empathy development, Observing and assimilating information, Individual differences & Uniqueness



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Group Discussion and Activities to encourage the understanding, acceptance and appreciation of individual differences, Wicked problems- Identification of wicked problems and the potential impact of their solutions

PART-B

UNIT-III

7(P) hrs

Various templates of ideation like brainstorming, systems thinking. Concept of brainstorming – how to reach consensus on wicked problems. Mapping customer experience for ideation, methods of prototyping, purpose of rapid prototyping, Implementation

UNIT-IV

7(P) hrs

Feedback, Re-Design & Re-Create: Feedback loop, focus on User Experience, address ergonomic challenges, user focused design, Final concept testing, Final Presentation – application of innovative design concepts for problem solving & creative solution

Text Books

1. E Balaguruswamy, Developing Thinking Skills (The way to Success), Khanna Book Publishing Company
2. Tim Brown, "Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation", Harvard Business Review
3. 8 steps to Innovation by R T Krishnan & V Dabholkar, Collins Publishing

Reference Books

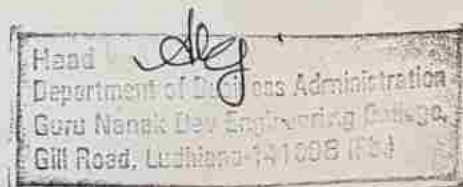
1. Design Thinking by Nigel Cross, Bloomsbury

Online Learning Materials

1. <https://share.google/MOgv8Jqghgji6jaKA> Accessed on 17th December 2025.
2. <https://share.google/9lr9LVg48i2eqvYJD> Accessed on 17th December 2025.

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Design Thinking - A Primer	Prof. Bala Ramadurai	IIT Madras	https://onlinecourses.nptel.ac.in/noc22_mg32/pr eview



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SEMESTER 6

Guru Nanak Dev Engineering College, Ludhiana
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Course Code: BCE127

Course Title: Strategic Management

Program: B.Com. (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 6	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 basic concepts and principles associated with strategic management.
2	Develop understanding about various techniques of environmental analysis of business.
3	Understand above business level and corporate level strategies.
4	Develop understanding about different functional plans for successful strategic implementation.
5	Understand techniques of Strategic evaluation and control

Contents

PART-A

UNIT-I

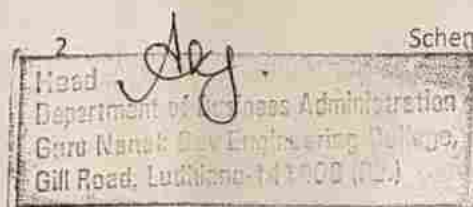
11(L) Hrs

Strategic Management: Concept, nature, scope, need, level at which strategy operates, strategic decision making, Process of strategic management, Strategic intent: Vision, mission, business definition, goals and objectives.

UNIT-II

11(L) Hrs

Environmental Appraisals: Internal and external environment including PEST Analysis, Techniques of environmental scanning- SWOT, TOWS, ETOP, QUEST. Internal Appraisal: VIRO framework, value chain analysis. Quantitative Analysis: financial analysis, non-financial analysis, quantitative analysis.



Scheme Code- 2024

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PART-B

UNIT-III

11(L) Hrs

Corporate Level Strategies: Stability, Expansion, Retrenchment, combination strategy.

Business Level Strategies: Porters framework of competitive strategy, cost leadership, differentiation and focused strategies.

Strategic Choice: Process of strategic choice, BCG matrix, GE nine cell matrix.

UNIT-IV

12(L) Hrs

Strategic Implementation: Concept, process of strategic implementation, behavioral implementation.

Strategic Evaluation And Control: Overview, techniques of strategic evaluation and control.

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

Text Books

1. Kazmi, Azhar: "Strategic Management & Business Policy" 4th edition 2009, Tata Mc Graw hill
2. Purva Kansal Charles E. Bamford, Alan N. Hoffman, Thomas L. Wheelen, J. David Hunger: "Strategic Management & Business Policy", Person Education
3. Pearce & Robinson: "Strategic Management", 14th edition, AITBS

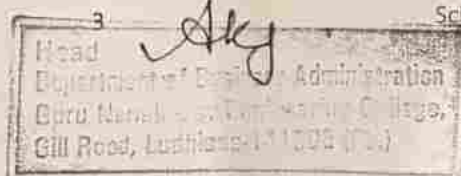
Reference Books

1. Jouch & Gluick, Strategic Management & Business Policy" 5th edition, Tata McGraw Hill
2. Hill & Manikutty, Strategic Management, Cengage Learnin
3. David, R Fred, "Strategic Management- Concepts and Cases" 13th Edition, Pearson Education, India

Online Learning

1. <https://pressbooks.lib.vt.edu/strategicmanagement/>

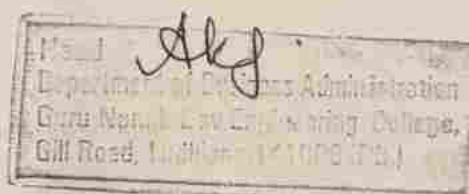
Accessed on 4th April, 2025



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	Strategic Management	Prof. Vinay Sharma	IIT Roorkee	https://onlinecourses.nptel.ac.in/moc24_pg_12.htm



Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Course Code: BCE128

Course Title: Income Tax Laws

Program: B.Com. (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 6	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: Simple Calculator

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

CO#	Course Outcomes
1	Describe the provisions in the income tax laws.
2	Analyze the provisions of computation of tax on income from salaries and house property
3	Compute the tax on profits from business or profession and other sources
4	Understand the various concepts of income tax and recommend the solution and plan their financials as required.
5	E-file the income tax return at their own.

Contents

PART-A

UNIT-I

11(L) Hrs

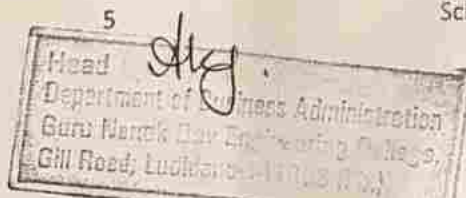
Basic Concepts: Basic concepts: income, Agricultural income, person, assessee, assessment year, previous year, gross total income, total income, Basis of Charge, Determination of residential status, Exempted income under section 10 (in relation to individuals)

UNIT-II

15(L) Hrs

Computation of Income under the heads: Salaries – Provident Funds, New Pension System for Central Government and other employees, Allowances (Fully exempted, Fully Taxable, Partially Taxable), Perquisites, Rules regarding Unfurnished and furnished accommodation, Tax treatment of Pension and Leave Encashment. Income from House Property- Deemed Owner of House Property, Exempted incomes from House Property, Different types of Rental Values, Determination of Annual Value. Tax treatment of income under Let out house property and for self-occupied house property.

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Guru Nanak Dev Engineering College, Ludhiana

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PART-B

UNIT-III

11(L) Hrs

Computation of income under the heads: Profits and gains of business or profession, Capital gain- Meaning and types of Capital Assets, types of Capital Gains, Computation of Period of holding, Transactions not regarded as transfer, Calculation of Capital Gain, Income from other sources.

UNIT-IV

8(L) Hrs

Clubbing of income set-off and carry forward of losses, Deductions under Chapter VI-A, Computation of total income and tax liability of individuals. **Practical work:** Practical work: Filing of return by an Individual, HUF & Firm, Filing and Submission of TDS Form.

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

Text Books

1. Vinod K. Singhanian and Monica Singhanian, "Income Tax", 72nd Edition, Taxmann Publications, 2025.
2. H.C. Mehrotra and S.P. Goyal, "Direct Tax", 45th Edition, Sahitya Bhawan Publications, 2025.

Reference Books

1. Vinod K. Singhanian and Monica Singhanian, "Student's Guide to Income Tax", 72nd Edition, Taxmann Publishers, 2025.
2. Girish Ahuja and Ravi Gupta, "Systematic Approach to Income Tax", Global Jubilee Edition, Commercial Law Publishing 2025
3. T.N. Manoharan and G.R. Hari, "Students' Handbook on Taxation", 1st Edition, Snow white Publications Pvt. Ltd. 2025.
4. Ravi Chhawchharia, "Direct Tax Laws", 8th Edition, Taxmann Publications. 2025.

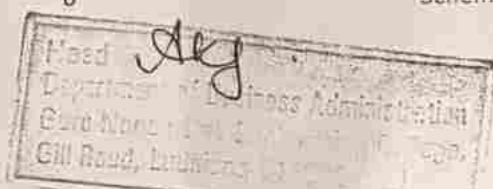
Online Learning

1. <https://kamarajwomenscollege.ac.in/wp-content/uploads/Study-Materials-for-Income-Tax-Law-Practice-Final.pdf>

Accessed on April 10, 2025

2. https://web.sol.du.ac.in/my_modules/type/cbcs-41-3/data/root/B.Com/Semester%203/Core%20Course/INCOME%20TAX%20LAW%20AND%20PRACTICE/Paper%20VI.pdf

Accessed on April 10, 2025



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	Income Tax	Dr. Alice Mani	Christ (Deemed to be University) Bangalore	https://onlinecourses.swayam2.ac.in/cec24_cm09/previous

Head
Department of Commerce Administration
Guru Nanak Dev Engineering College
Gill Road, Ludhiana - 141004

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Course Code: BCE129

Course Title: Cross-Cultural Management

Programme: B.Com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 6	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 cultural dimensions and their impact on international business operations.
2	Develop skills for effective communication, negotiation, and conflict resolution in cross-cultural environments.
3	Analyze leadership styles, motivational theories, and team management approaches across different cultures.
4	Examine the global HR practices, expatriate management, and the role of ethics in a cross-cultural setting.
5	Apply cross-cultural management concepts in real-world global business scenarios and multicultural organizations.

Contents

PART-A

UNIT-I

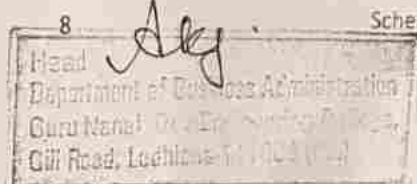
12(L)hrs

Introduction to Cross-Cultural Management: Meaning and significance of culture in international business; Cultural variables and their influence on business; Definitions and characteristics of culture; Models of Culture: Hofstede's Dimensions, Trompenaars' Dimensions, Edward T. Hall's Context Cultures; Cultural shock; Challenges in cross-cultural management.

Cross-Cultural Research and Globalization: Importance of cultural intelligence; Need for cross-cultural training in global organizations.

UNIT-II

11(L)hrs



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Bachelor of Commerce
(Entrepreneurship)

Cross-Cultural Communication and Negotiation: Meaning, importance, and challenges of cross-cultural communication; High-context vs. low-context communication styles; Verbal and non-verbal communication differences; Barriers to cross-cultural communication; Cross-cultural negotiation process and strategies; Conflict management across cultures.

PART-B

UNIT-III

11(L)hrs

Cross-Cultural Leadership and Motivation: Leadership theories across cultures; GLOBE study findings; Motivation across cultures — Maslow, Herzberg and McClelland in multicultural settings; Managing multicultural teams; Strategies for inclusive leadership; Diversity management in global business.

UNIT-IV

11 (L) hrs

Global HR Practices and Ethical Considerations: Expatriate selection, training, and repatriation process, managing global teams; Organizational culture vs. national culture, Ethical issues and corporate social responsibility in cross-cultural environments; Cultural adaptation and integration challenges.

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

Text Books

1. Adler, N.J., & Gundersen, A., "International Dimensions of Organizational Behavior", 5th Edition, Cengage Learning, 2007.
2. Thomas, D.C., & Peterson, M.F., "Cross-Cultural Management: Essential Concepts", 3rd Edition, Sage Publications, 2017.
3. Deresky, H., "International Management: Managing Across Borders and Cultures", 8th Edition, Pearson Education, 2014.

Reference Books

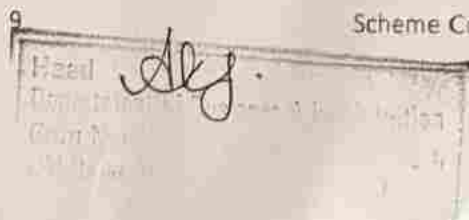
1. Hofstede, G., "Culture's Consequences: Comparing Values, Behaviors, Institutions and Organizations Across Nations", 2nd Edition, Sage Publications, 2001.
2. Trompenaars, F., & Hampden-Turner, C., "Riding the Waves of Culture: Understanding Diversity in Global Business", 3rd Edition, McGraw Hill, 2012.

Online Learning Material

1. https://ycmou.ac.in/media/publication/ycmou_book/SNP_YB_098.pdf

Accessed on April 13, 2025.

Scheme Code- 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	Academic Leadership in Cross Cultural Context of Higher Educational Institutions	Prof. Dr. E.S.M. Suresh	National Institute of Technical Teachers Training and Research (NITTTR), Chennai	https://onlinecourses.swayam2.ac.in/ntr24_ed20/preview

Hoad *Alg*
Department of Business Administration
Guru Nanak Dev Engineering College,
Gill Road, Ludhiana-141 008 (Pb.)

Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
B.Tech. Civil Engineering

Course Code: MC103/BCXXXX/BCAXXX (BCE130)
 Course Title: Disaster Management and Preparedness

Programme: B.Tech.	L: 2 T: 0 P: 0	Credits: 0
Semester: 5 th / 6 th	Theory/Practical: Theory	Teaching Hours: 30(L)+0(T)+0(P) = 30hrs
Total Max. Marks: 50	Continuous Assessment (CA) Marks: 50	End Semester Examination (ESE) Marks: Nil
Minimum Percentage of Numerical / Design / Programming Problems in ESE: Nil		
Duration of End Semester Examination (ESE): Nil		
Course Type: Mandatory Course (Non-Credit)		

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	Explain the fundamental concepts of disaster management, including hazards, vulnerabilities, risks, capacities, impacts, prevention, and mitigation strategies.
2	Classify the various natural and human-induced disasters for preparing the hazard and vulnerability profile of India.
3	Assess the environmental, social, economic, health, and demographic impacts of disasters to perform basic vulnerability and risk assessment for disaster-prone areas.
4	Apply the principles of the disaster management cycle for effective disaster risk reduction.
5	Describe the role of modern technologies in disaster prediction, monitoring, and management.
6	Demonstrate awareness of disaster management practices for various stakeholders in building resilient and sustainable communities.

Contents

Part-A

Unit I: Introduction to Disaster Management

(2 Hours)

Concepts and definitions of disaster, hazard, vulnerability, emergency and risk; severity, frequency and exposure of hazards; capacity, resilience and impacts of disasters; principles of prevention, preparedness and mitigation for reducing disaster risks

Unit II: Classification of Disasters

(6 Hours)

Classification of disasters: natural disasters including floods, droughts, cyclones, earthquakes, tsunamis, landslides, volcanic eruptions, coastal erosion, soil erosion and forest fires; human-induced disasters such as industrial accidents, chemical spills, nuclear and radiological emergencies, transportation accidents, urban flooding and terrorist activities; hazard and vulnerability profile of India with special emphasis on mountain regions, coastal areas and ecologically fragile zones

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B.Tech. Civil Engineering

Unit-III: Disaster Impacts and Risk Assessment

(8 Hours)

Environmental, physical, social, ecological, economic and political impacts of disasters; health and psychosocial consequences; demographic considerations including gender, age and special-needs groups; global and national disaster trends; climate change and urban disasters; concepts of vulnerability analysis, risk assessment and risk mapping; stages of disaster recovery and associated challenges.

Part-B

Unit-IV: Disaster Risk Reduction and Management

(7 Hours)

Disaster management cycle and its phases including prevention, mitigation, preparedness, response, relief, recovery and rehabilitation; structural and non-structural mitigation measures; risk analysis, vulnerability and capacity assessment; early warning systems; post-disaster environmental response including water supply, sanitation, food safety, waste management, disease control, communication and security; emergency medical and public health services; reconstruction and rehabilitation; capacity building and gender-sensitive approaches; roles and responsibilities of government agencies, local institutions, communities, NGOs, media and insurance sector; disaster management policies, legislation and program in India with reference to the National Disaster Management Authority.

Unit-V: Application of Science and Technology in Disaster Management

(4 Hours)

Role of Geographic Information System (GIS), Remote Sensing, Global Positioning System (GPS), Internet of Things (IoT), Artificial Intelligence (AI), drones and mobile applications in disaster prediction, monitoring and management; disaster communication systems and dissemination of early warning information; knowledge-based expert systems and risk-time charts; influence of developmental projects, land-use changes and urbanization on vulnerability; Sustainable Development Goals (SDGs), disaster resilience, reconstruction and resilient development strategies.

Unit-VI: Accessibility and Inclusive Disaster Management

(3 Hours)

Accessibility in disaster preparedness, mitigation, response and reconstruction; inclusive emergency planning and evacuation measures; emergency services and communication systems for persons with disabilities and vulnerable populations; universal accessibility and resilient community development for achieving inclusive and sustainable disaster management.

Text Books/ Reference:

1. S.C. Sharma, Disaster Management, Khanna Publishing House, 2022.
2. <http://ndmah.gov.in> (Home page of National Disaster Management Authority)
3. <http://www.ndminfra.nic.in> (National Disaster Management in India, Ministry of Home Affairs).
4. Pradeep Sahni, 2004, Disaster Risk Reduction in South Asia, Prentice Hall.
5. Singh B.K., 2008, Handbook of Disaster Management: Techniques & Guidelines, Rajat Publication.
6. Singh Jagbir, Disaster Management – Future Challenges & Opportunities, E.K. International Publishing House.
7. Ghosh G.K., 2006, Disaster Management, APH Publishing Corporation.
8. Disaster Medical Systems Guidelines, Emergency Medical Services Authority, State of California, EMSA no.214, June 2003
9. Inter-Agency Standing Committee (IASC) (Feb. 2007). IASC Guidelines on Mental Health and Psychosocial Support in Emergency Settings, Geneva: IASC.

Head
Department of Business Administration
Guru Nanak Dev Engineering College,
Gill Road, Ludhiana-141006 (Pb.)
161-B

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Elective-III

Course Code: EBCE113

Course Title: Mergers and Acquisitions

Program: B.Com. (Entrepreneurship)	L: 3 T:1 P: 0	Credits: 4
Semester: 6	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: Professional Elective 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	grasp fundamental Mergers and Acquisitions concepts, types and synergies
2	understand the process to execute M&A transaction
3	learn the due diligence process and post-merger integration strategies
4	evaluate the target companies using various methods and financing options
5	comprehend corporate restructuring, demerger, takeovers and its regulatory framework

Contents

PART-A

UNIT-I

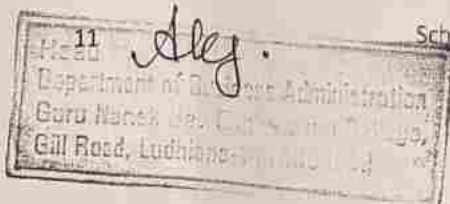
11(L) Hrs

Introduction to Mergers and Acquisitions: Mergers -types of mergers -theories of mergers-Operating, financial and managerial synergy of mergers-value creation in horizontal, vertical and conglomerate mergers-internal and external change forces contributing to M & A Activities-Impact of M&A on stakeholders.

UNIT-II

11(L) Hrs

Merger Process: Dynamics of M & A process-identification of targets-negotiation-closing the deal. Five stage model-Due diligence-types-due diligence strategy and process-due diligence challenges. Process of merger integration-organizational and human aspects-the managerial challenges of M & A.



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PART-B

UNIT-III

12(L) Hrs

Methods of Financing Mergers: Cash Offer, share exchange ratio- mergers as a capital budgeting decision. Synergies from M&A; Operating and Financial synergy; Accounting for amalgamation. Amalgamation in the nature of merger and amalgamation in the nature of Purchase-pooling of interest method, purchase method-procedure laid down under Indian Companies Act 1956. Corporate restructuring-significance-forms of restructuring-joint ventures-sell off-divestitures equity carve out-leveraged buy outs(LBO)-management buy outs ,De-merger-strategic alliance.

UNIT-VI

11(L) Hrs

Takeovers and Legal Aspects: Takeovers types, takeover strategies, takeover defences, financial defensive measures, methods of resistance, anti takeover amendments, poison-pills, Legal Aspects of Mergers/amalgamations and acquisitions/takeovers, Combination and Competition Act. Competition Commission of India (CCI), The SEBI Substantial Acquisition of Shares and Takeover code

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

Text Books

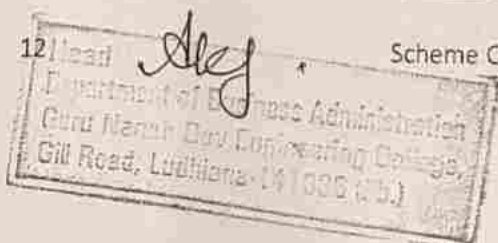
1. Rabi Narayan Kar Minakshi, "Mergers Acquisitions & Corporate Restructuring Strategies & Practices", 4th Edition, Taxmann Publications, 2026.
2. BD Chatterjee, "Corporate Restructuring And Mergers and Acquisitions", 1st Edition, Bharat Publications, 2025.

Reference Books

1. Sheeba Kapil and Kanwal N. Kapil, "Mergers and Acquisitions: Valuation, Leveraged Buyouts, and Financing", Second Edition, Wiley Publications Publishers, 2018.
2. Chandrashekar Krishna Murti and S.R. Vishwanath, "Mergers, Acquisitions and Corporate restructuring" Second Edition, SAGE Publications Pvt. Ltd., 2018
3. Sheeba Kapil, "Financial Valuation and Modelling", 1st Edition, Wiley Publications, 2021.
4. Donald Depamphilis "Mergers, Acquisitions and other restructuring activities: An Integrated approach to process, tools, cases and solutions", 11th Edition, Elsevier Publications, 2022.
5. Chandrashekar Krishna Murti and S.R. Vishwanath, "Mergers, Acquisitions and Corporate restructuring", 1st Edition, Atlantic Publishers, 2025.

Online Learning Material

1. <https://www.jaincollege.ac.in/jecvvp/pdf/aca-Mergers-and-acquisitions-of-Companies.pdf>



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Accessed on December 11, 2025

<https://egvankosh.ac.in/bitstream/123456789/6742/1/Unit-6.pdf>

Accessed on December 12, 2025

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Mergers, Acquisitions and Corporate Restructuring	Prof. Chandra Sekhar Mishra	IIT Kharagpur	https://onlinecourses.nptel.ac.in/noc23_mg58/previous

Head *Alex*
Department of Business Administration
Guru Nanak Dev Engineering College,
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Guru Nanak Dev Engineering College, Ludhiana
An Autonomous College under UGC Act 1956
Bachelor of Commerce
(Entrepreneurship)

Course Code: EBCE114
Course Title: Goods and Services Tax

Program: B.Com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 6	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: Professional Elective 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 rationale, constitutional basis, and structure of GST and the GST Council.
2	Explain the concept of supply, and determine place, time, and value of supply under GST.
3	Apply input tax credit rules and reverse charge provisions.
4	Understand the key GST documents and basic procedures for tax payment.
5	Understand the types of GST offences and penalties.

Contents

PART-A

UNIT-I

11(L) Hrs

Introduction: Tax structure in India - Direct and Indirect taxes. Overview of Goods and services tax. Reasons for GST introduction - Pros & Cons, Structure of GST (SGST, CGST, UTGST & IGST) GST vis-à-vis earlier tax laws. GST Council- composition & basic functions. Registration under GST: person's liable, procedure, exemptions, GST Rate structure – brief overview.

UNIT-II

11(L) Hrs

Levy and Collection of GST: Scope of Supply, Nature of supply - Inter-State and Intra-State; Composite and Mixed supplies; Levy and collection of CGST and SGST; Composition levy scheme; place, time and value of supply – basic concepts; exemptions under GST.

PART-B

UNIT-III

11(L) Hrs

Input Tax Credit and Reverse Charge Mechanism: Eligible and ineligible input tax credit; blocked credits; basic principles of apportionment of credit; input tax credit on capital goods; Availability of tax credit in special circumstances; concept and role of Input Service Distributor (ISD); Introduction to the Reverse Charge Mechanism.

Guru Nanak Dev Engineering College, Ludhiana
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UNIT-IV

12(L) Hrs

Tax Invoice, Returns and Payment of Tax: Tax invoice, bill of supply, credit and debit notes, and other basic GST documents; payment of tax and modes of payment; electronic liability, credit and cash ledgers – basic concepts; interest on late payment and set-off of input tax credit; overview of refund procedures; offences and penalties; introduction to the GST portal and the role of GSTN and GSPs.

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

Text Books

1. Dr. H.C. Mehrotra and Prof. V.P. Agarwal, "Goods and Services Tax and Customs Duty", 10th Edition, Sahitya Bhawan Publications, 2022.
2. Taxmann's, "GST Manual with GST Law Guide & Digest of Landmark Rulings", 23rd Edition, Taxmann Publications Private Limited, 2025.

Reference Books

1. Balachandran V, "Indirect Taxation", 18th Edition, Sultan Chand & Sons, 2023.
2. Ca. Keshav R Garg, "GST Ready Reckoner", 5th Edition, Bharat Law House Pvt. Ltd. 2017.

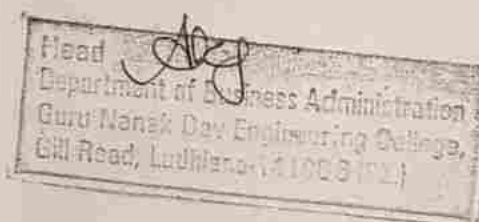
Online Learning Materials

1. <https://nacin.gov.in/Documents/e-Books/GST%20Handbook%203rd%20Edition%20-%20August%202025%20%20NACIN%20Visakhapatnam.pdf>

Accessed on 11th December, 2025

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Indirect Tax Law	Dr. Shankar S. Sodha	S D School of Commerce, Gujarat University	https://onlinecourses.swavam2.ac.in/cec25_cm10/preview



Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Elective-IV

Course Code: EBCE119

Course Title: Entrepreneurial Finance

Programme: B.Com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 6	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: 20%		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Professional Elective 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 basic concepts of entrepreneurial finance and the financial needs of new ventures.
2	Identify and evaluate various funding sources available for start-ups.
3	Apply financial management techniques such as cash flow, working capital, and cost analysis in entrepreneurial ventures.
4	Analyse investment decisions, risk factors, and financial forecasts for start-up growth.
5	Explain different exit strategies and assess their impact on entrepreneurial value creation.

Contents

PART-A

UNIT -I

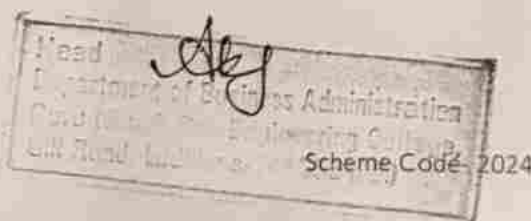
11(L)hrs

Introduction to entrepreneurial finance, role of finance in new ventures, financial planning for start-ups, business models, revenue streams, resource mobilisation, early-stage financial decisions.

UNIT-II

11(L)hrs

Sources of finance for start-ups, bootstrapping techniques, angel investors, venture capital, bank loans, government schemes, crowd funding, investor pitch preparation, funding proposals.



Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

PART-B

UNIT-III

12(L)hrs

Cash flow management, working capital control, cost analysis, break-even analysis, start-up valuation basics, financial statements for entrepreneurs, liquidity and sustainability measures.

UNIT-IV

11(L)hrs

Capital budgeting for new ventures, risk assessment, financial forecasting, investment evaluation, exit strategies including IPO, acquisition, buyback, and founder exit planning.

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

Text Books

1. Leach, J.C., Melicher, R.W. *Entrepreneurial Finance*, 6th Edition, Cengage Learning, 2018.
2. Smith, J.K., Smith, R.L., Bliss, R.T. *Entrepreneurial Finance: Strategy, Valuation, and Deal Structure*, 3rd Edition, Stanford University Press, 2019.
3. Adams, R., Zacharakis, A. *Entrepreneurship & Finance*, 2nd Edition, Oxford University Press, 2016.

Reference Books

1. Timmons, J.A., Spinelli, S. *New Venture Creation: Entrepreneurship for the 21st Century*, 9th Edition, McGraw Hill, 2015.
2. Barringer, B.R., Ireland, R.D. *Entrepreneurship: Successfully Launching New Ventures*, 6th Edition, Pearson Education, 2020.
3. Pratt, S.P. *Valuing a Business: The Analysis and Appraisal of Closely Held Companies*, 6th Edition, McGraw Hill, 2022.

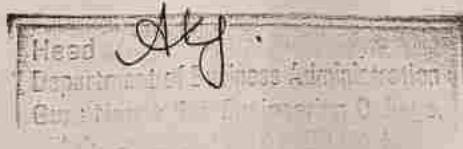
Online Learning Material

1. <https://egvankosh.ac.in/handle/123456789/79259>

Accessed on December 06, 2025.

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1.	Entrepreneurship and Start-ups	Dr. P. Jakulin Divya Mary	NITTTR, Chennai	https://onlinecourses.swayam2.ac.in/ntr25_ed103/preview Swayam



Guru Nanak Dev Engineering College, Ludhiana

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Bachelor of Commerce (Entrepreneurship)

2.	Entrepreneurship: Do Your Venture	Suresh Bhagavatula	Indian Institute of Management Bangalore (IIMB)	https://onlinecourses.swayam2.ac.in/imb19_mg03/preview
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Head *ABJ*
Department of Business Administration
Guru Nanak Dev Engineering College,
Gill Road, Ludhiana-141004

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Course Code: EBCE 120

Course Title: Portfolio Management

Programme: B.Com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 6	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: 20%		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Professional Elective Course		

Prerequisites (if any): EBCE 108

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 portfolio and the benefits of diversification.
2	Understand the asset allocation process.
3	Understand capital asset pricing model and efficient market theory
4	Understand portfolio management strategies.
5	Demonstrate an understanding in evaluation of portfolio performance and portfolio revision.

Contents

PART-A

UNIT -I

11(L) hrs

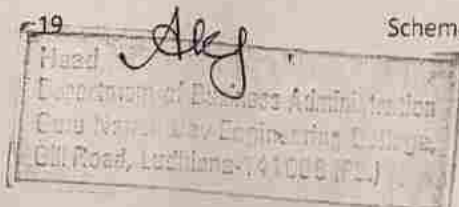
Asset allocation: concept, individual investor life cycle, portfolio management process, policy statement for individual investor- need, inputs and its construction, importance of asset allocation.

Portfolio management: concept of portfolio, background assumptions of portfolio theory, Markowitz portfolio theory- alternative measures risk, expected rates of return, variance of returns for an individual investment, standard deviation of a portfolio of, understanding dynamics of portfolio theory with a three asset portfolio, estimation issues of assets in a portfolio, the efficient frontier, the efficient frontier and investor utility.

UNIT-II

11(L) hrs

Efficient market theory: Random walk and search for theory, forms of efficient market hypothesis, empirical evidence on weak form efficient market hypothesis, empirical evidence on semi strong form efficient market hypothesis, empirical evidence on strong form efficient market hypothesis, implications for investment analysis.



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Capital asset pricing model: concept and basic assumptions, capital market line and security market line, relationship between capital market line and security market line, inputs required for applying CAPM, concept of beta and its calculation- various approaches.

PART-B

UNIT-III

12(L) hrs

Equity portfolio management strategies: generic equity portfolio management styles, difference between the two styles, techniques for constructing a passive index portfolio, tracking error and index portfolio construction, methods of index portfolio investing, difference between an index mutual fund and an exchange traded fund, fundamental strategies for active portfolios, technical strategies for active portfolios, value versus growth investing, asset allocation strategies- integrated asset allocation, strategic asset allocation, tactical asset allocation, insured asset allocation, selection of an active allocation method.

UNIT-IV

11(L) hrs

Portfolio Evaluation: need, risk evaluation of a portfolio using variability and beta, performance evaluation measures including treynor measure, sharpe measure, jenson measure, M^2 measure, comparison of the various measures, challenges in performance evaluation of portfolios

Portfolio Revision: concept, portfolio revision techniques, formula plans, rupee cost averaging, constant rupee plan, constant ratio plan, variable ratio plan, dollar cost averaging, portfolio revision and transaction cost.

Tutorial hours will be used for practice sessions for design/numerical problems/programming/case-studies etc.

Reference Books

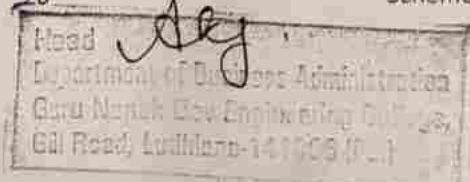
1. Frank K. Reilly, Keith C. Brown & Sanford J. Leeds, "Investment Analysis and Portfolio Management", 12th Edition, Cengage, 2024.
2. M. Ranganathan & R. Madhumathi, "Investment Analysis and Portfolio Management", 2nd Edition, Pearson, 2012.
3. K. Sasidharan and Alex K Mathews, "Security analysis and portfolio management" 1st edition, McGraw Hill, 2011.

Online Learning Materials

1. https://www.drnishikantjha.com/booksCollection/Investment%20Analysis%20and%20Portfolio%20Management_TYBMS%20V%202016-17.pdf Accessed on December 11, 2025

2. https://www.worldscientific.com/worldscibooks/10.1142/13051?srsltid=AfmBOoolo_XmEBlu5qx4_f5Nf_pkZvI3IA2QCbcGdJjolSKrcWshSCykI

Accessed on Decemeber, 2025



Guru Nanak Dev Engineering College, Ludhiana

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Bachelor of Commerce (Entrepreneurship)

Elective-III

Course Code: EBCE115

Course Title: Training and Development

Programme: B.com (Entrepreneurship)	L:3T: 1P: 0	Credits:4
Semester: 6	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: Professional Elective 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 training and development concepts, importance, scope, and effectiveness evaluation.
2	Analyze learning principles and training processes, methods, ethics, and competencies.
3	Design effective training programs considering key factors, resources, budget and competencies.
4	Evaluate training methods, technology use, effectiveness testing, and evaluation outcomes.
5	Assess performance appraisal practices and employee development approaches and methods.

Contents

PART-A

UNIT -I

11(L) hrs

Training: Conceptual aspects, features, objectives, scope and importance of Training, Identification of Training significance, Evaluation of Training Effectiveness.

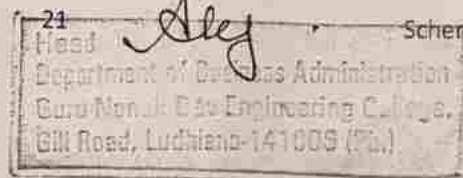
Development: Concept, objectives, scope, importance & need, differences between training and development, Developing Effective Trainers.

UNIT-II

11(L) hrs

Learning: concept, principles of learning, methods of learning, importance of teaching techniques, instruction technology, instructor behavior, attention versus involvement.

Process of Training and Development: Methods of need assessment, process, evaluation and follow up, ethical considerations in Training, Trends and Innovations in Training and development, Facilitator Skills and Trainer Competencies



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PART-B

UNIT-III

12(L) hrs

Designing Effective Training Program: Factors affecting training design, budget for training, selecting and preparing training site, choosing the trainers, program design, trends and Innovations in Training, Facilitator Skills and Trainer Competencies.

Methods of Training: Traditional and Modern methods, Use of technology in training, training Evaluation, Testing effectiveness of training, Reasons for evaluation, evaluation process, outcomes used for evaluation of training and evaluation practices.

UNIT-IV

11(L) hrs

Performance Appraisal: Objectives, process, methods, tools used in appraisal, errors, challenges and recent trends in performance appraisal.

Employee Development: approaches to employee development, Designing development programmes, Development Methods: Case studies, Role play and Sensitivity Training, Business Games, Behavior Modeling, emerging issues in Training and Development in India.

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

Text Books

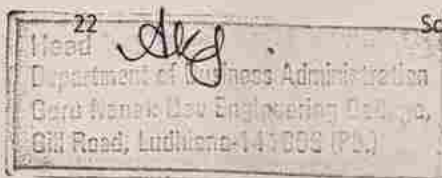
1. Noe, R.A., "Employee Training and Development", 7th Edition, McGraw-Hill Education, 2017.
2. Lynton, R.P., & Pareek, U., "Training for Development", 3rd Edition, SAGE Publications, 2011.
3. Blanchard, P. N., & Thacker, J. W., "Effective Training: Systems, Strategies, and Practices", 5th Edition, Pearson Education, 2018.

Reference Books

1. Sahu, R.K., "Training and Development", 1st Edition, Excel Books, 2010.
2. Flippo, E.B., "Personnel Management", 9th Edition, McGraw-Hill Education, 2016.
3. Armstrong, M., "Armstrong's Handbook of Human Resource Management Practice", 14th Edition, Kogan Page, 2020.

Online Learning Material

1. <https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA4Semester/General/5Training&Development.pdf>
Accessed on December 12, 2025
2. https://www.lpude.in/SLMs/Master%20of%20Business%20Administration/Sem_3%20&%20Sem_4/DEHRM511_TRAINING_AND_DEVELOPMENT.pdf
Accessed on December 12, 2025
3. [https://mis.alagappauniversity.ac.in/siteAdmin/dde-admin/uploads/3/PG_M.B.A_Human%20Resource%20Management%20\(English\)_Training%20and%20Development_3355.pdf](https://mis.alagappauniversity.ac.in/siteAdmin/dde-admin/uploads/3/PG_M.B.A_Human%20Resource%20Management%20(English)_Training%20and%20Development_3355.pdf)
Accessed on December 12, 2025



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Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1.	Training and Development	Prof. Susmita Mukhopadhyay and Prof. S. Srinivasan	IIT Kharagpur	https://onlinecourses.nptel.ac.in/noc26_hs65/preview

Head 
Department of Business Administration
Guru Nanak Dev Engineering College,
Gilli Road, Ludhiana-141005 (Pb.)

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Course Code: EBCE116

Course Title: Personnel Management

Programme: B.com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 6	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: Professional Elective 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 basic concepts, scope, and significance of personnel management.
2	Explain key job-related processes such as job analysis, job evaluation, and manpower planning.
3	Outline the key action areas in personnel management, focusing on selection, placement, appraisal, and employee movement.
4	Understand training, development, and performance appraisal methods used in organisations.
5	Explain compensation components, employee benefits, personnel audit, and emerging trends in personnel management.

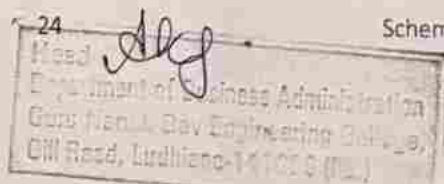
Contents

PART-A

UNIT -I

11(L) hrs

Personnel Management: concept, nature, scope, and significance. Role of the personnel manager in an organisation: status, background and responsibilities. Personnel policies framework. Formulation and execution of policies relating to major personnel functions. Social and demographic factors influencing personnel functions. Impact of industrialization on personnel management: implications and problems.



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UNIT-II

11(L) hrs

Role of industrial psychology in job analysis and personnel testing. Job and work situation: nature, components and relevance. Job satisfaction – concepts, methods, and techniques. Job Evaluation, Job Analysis, Job Description, Manpower Planning.

PART-B

UNIT-III

11(L) hrs

Action Areas in Personnel Management: basic concepts of Selection, recruitment, placement, performance appraisal, transfer, promotion, demotion and discharge. Performance appraisal: concepts, methods and techniques. Training and development concepts: on-the-job and off-the-job training methods.

UNIT-IV

12(L) hrs

Compensation: Need for National Wage Policy, wage structure, fringe Benefits, financial and non-financial Benefits. Personnel Control Research and Audit. Current developments and emerging trends in personnel management. Personnel practices and their impact on effective organizational functioning.

Tutorial hours will be used for practice sessions for design/numerical problems/programming/case-studies etc.

Text Books

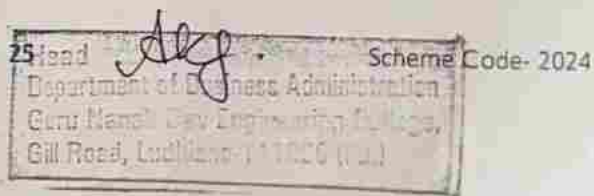
1. Mamoria, C.B., & Gankar, S.V. (2020). *Personnel Management*. 30th Edition, Himalaya Publishing House.
2. Armstrong, M., & Taylor, S. (2020). *Armstrong's Handbook of Human Resource Management Practice*. 15th Edition, Kogan Page.

Reference Books

1. Aswathappa, K. (2017). *Human Resource Management: Text and Cases*. 8th Edition, McGraw Hill Education.
2. Flippo, E.B. (1984). *Personnel Management*. 6th Edition, McGraw Hill International.

Online Learning Materials

1. https://acecollege.in/CITS_Upload/Downloads/Books/1062_File.pdf (Accessed on December 4, 2025)
2. [https://mis.alagappauniversity.ac.in/siteAdmin/dde-admin/uploads/3/PG_M.Com_Commerce%20\(English\)_31033%20PRINCIPLES%20OF%20PERSONNEL%20MANAGEMENT.pdf](https://mis.alagappauniversity.ac.in/siteAdmin/dde-admin/uploads/3/PG_M.Com_Commerce%20(English)_31033%20PRINCIPLES%20OF%20PERSONNEL%20MANAGEMENT.pdf) (Accessed on December 4, 2025)



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Bachelor of Commerce

(Entrepreneurship)

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Personnel Management	Prof. Mohd. Nafees Ahmad Ansari	Aligarh Muslim University	https://onlinecourses.swayam2.ac.in/ini24_ge07/previous

Head of Department
Department of Business Administration
Guru Nanak Dev Engineering College
Gill Road, Ludhiana-141009 (P.B.)

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

Elective-IV
Course Code: EBCE121
Course Title: Organizational Change and Development

Programme: B.COM (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 6	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: Professional Elective 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	Explain key concepts, forces, and types of organizational change and understand strategies for managing change at individual, group, and organizational levels.
2	Understand the foundations, values, assumptions, and conceptual framework of Organizational Development (OD).
3	Apply diagnostic tools and action research to identify problems and design suitable OD interventions.
4	Evaluate different types of OD interventions and their applications in structural, team, and intergroup development.
5	Examine consultant-client relationships, ethical issues, and contemporary trends in OD and organizational transformation.

Contents

PART-A

UNIT-I

11(L) hrs

Foundations of Organizational Change & Development: Definitions & its distinguishing characteristics. Dynamics of planned change, triggers for change, strategies for implementing organizational change. Forces and Types of Change. Introduction to OD: Historical background of OD, Values, Assumptions, Beliefs in OD, Systems Theory, Participation & Empowerment, Teams and Teamwork, Strategies of change, Inter-Disciplinary Nature of OD.

UNIT-II

12(L) hrs

Action Research: Concept, Process, and Importance. Diagnostic Processes in OD, Managing the OD Process. Strategies & Skills for Communicating and Consolidating Change. Change Management Models:

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Lewin's 3-Step Model, Kotter's 8-Step Model, ADKAR Model, Process of Organizational Development, Diagnostic Strategies and Skills, Power, Politics and Ethics in OD.

PART-B

UNIT-III

11(L) hrs

OD Interventions: Meaning & Characteristics of OD Interventions, Structural Interventions, Human Process Interventions: T-Groups (Sensitivity Training), Behavioral Modelling, Career Anchors, Team Interventions, Intergroup Interventions, Third-Party Peace-Making Interventions

UNIT-IV

11(L) hrs

Consultant-Client Relations & Contemporary Issues: Entry and Contracting, Defining the Client System, Trust Building, Nature of Consultant Expertise, Depth of Intervention, Cultural Issues and Dependency Issues, Termination of Relationship, Ethical Standards in OD, Organizational Transformation: Concept, Triggers, Tools & Techniques, Contemporary Issues in OD, OD- Now and Beyond.

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

Text Books

1. Wendell L. French & Cecil H. Bell Jr, "Organization Development: Behavioral Science Interventions for Organization Improvement", 6th Edition, Prentice Hall, 1999.
2. Richard Beckhard, "Organization Development: Strategies and Models", 2nd Edition, Tata McGraw-Hill, 2006.

Reference Books

1. W. Warner Burke, "Systematic Design: Perspective", 6th Edition, SAGE Publications, 2023.
2. Thomas G. Cummings & Christopher G. Worley, "Organization Development and Change", 12th Edition, Cengage Learning, 2024.

Online Learning Materials

1. <https://egvankosh.ac.in/bitstream/123456789/83907/1/Unit-14.pdf>

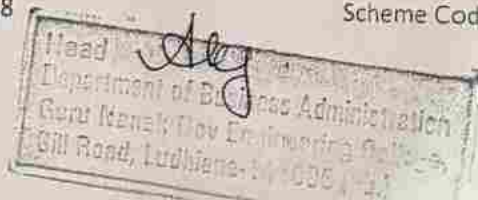
Accessed on December 7, 2025

2. <https://www.geektonight.com/organisational-development-and-change-notes/>

Accessed on December 7, 2025

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Organization Development and Change in 21st Century	Prof. Ashish Pandey	IIT Bombay	Organization Development and Change in 21st Century - Course



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Bachelor of Commerce (Entrepreneurship)

Course Code: EBCE122

Course Title: Conflict Management and Negotiation Skills

Programme: B.Com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 6	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: Professional Elective 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	Critically examine behavioural, structural and contextual determinants of conflict and evaluate their implications for individuals, teams and organizations.
2	Design and apply evidence-based conflict management interventions and behavioural strategies for constructive workplace relationships.
3	Demonstrate negotiation literacy by structuring negotiation processes, assessing interests and positions, and deploying communication strategies for effective outcomes.
4	Formulate negotiation strategies considering situational variables, power dynamics, and ethical frameworks to achieve sustainable agreements.
5	Evaluate the role, relevance, and effectiveness of third-party intervention mechanisms within organizational and policy contexts, ensuring ethical and principled dispute resolution

Contents

PART-A

UNIT-I

11(L) hrs

Introduction to Conflict: Meaning and nature of conflict, positive and negative outcomes of conflict. Components and perspectives of conflict in organizations. Types of conflict, Models of conflict: Process Models & Structural Models, Functional and dysfunctional conflict. Conflict and performance relationship in teams. Levels of conflict: Intrapersonal, Interpersonal, Intragroup, Intergroup and organizational. Sources of conflict. Workplace causes of conflict: Harassment, discrimination, unfair treatment, communication gaps.

UNIT-II

12(L) hrs

Conflict Management: Nature, need, and significance of conflict management, Conflict management process. Managing interpersonal conflict: Thomas-Kilmann Conflict Resolution Model (TKI), Behavioural styles and conflict-handling patterns, The Cosier-Schank Model of conflict resolution, Collaboration and

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(Entrepreneurship)

conflict resolution, Managing team and organizational conflict: Techniques to resolve team conflict. Strategies for organizational conflict management. Communication-based conflict interventions: Effective listening & dialogue skills, Assertiveness and empathy, Use of humour in conflict resolution.

PART-B

UNIT-III

12(L) hrs

Negotiation: Meaning, nature, and importance of negotiation, Objectives and principles of negotiation. Types of negotiation, Stages of the negotiation process, Factors influencing successful negotiation, Essential negotiation skills. Techniques of negotiation, Negotiation strategies: Strategy and tactics for distributive bargaining, Strategy and tactics for integrative negotiation and Negotiation planning and preparation.

UNIT-IV

10(L) hrs

Managing Difficult Negotiations: Nature, characteristics, and trigger. Third-party intervention in conflict and negotiation: Arbitration, Mediation, Process consultation, Informal intervention methods. Best practices in handling complex negotiations. Negotiation power: Meaning, uses, Sources of power. Ethics in negotiation, Implications of Negotiation on Policymaking.

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

Text Books

1. Eirene Leela Rout, Nelson Omiko, "Corporate Conflict Management - Concepts and Skills". 3rd Edition, Prentice India, 2007.
2. Roger Fisher, William Ury & Bruce Patton, "Getting to Yes. Negotiating Agreement without Giving in.", 3rd Edition, Penguin Books, 2011.

Reference Books

1. M. Afzalur Rahim, "Managing Conflict in Organizations", 4th Edition, Transaction Publishers, 2011.
2. Barbara A Budjac Corvette, "Conflict Management: Practical guide to develop Negotiation Strategies", 1st Edition, Pearson Prentice Hall, 2006.

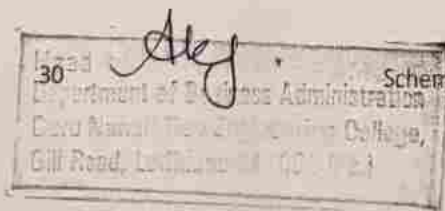
Online Learning Materials

1. <https://egvankosh.ac.in/bitstream/123456789/88403/1/Unit-7.pdf>

Accessed on December 9, 2025

2. https://web2.aabu.edu.jo/tool/course_file/lec_notes/1001463_conflict%20managment.pdf

Accessed on December 9, 2025



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Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Principles of Management	Dr. Sachin Surve	Savitribai Phule Pune University	https://onlinecourses.swayam2.ac.in/cec23_jt-07/p/review

Head 
Department of Business Administration
Guru Nanak Dev Engineering College,
Gill Road, Ludhiana-141005 (P.B.)

Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Elective-III

Course Code: EBCE117

Course Title: Marketing of Services

Programme: B.Com (Entrepreneurship)	L: 3 T:1 P: 0	Credits: 4
Semester: 6	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: Nil		
Duration of End Semester Examination (ESE): 3 hours		
Course Type: Professional Elective 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 fundamental concepts, characteristics, and scope of services marketing.
2	Analyze consumer behaviour in services, and apply segmentation, targeting, and positioning strategies in service sector.
3	Develop and manage service product, pricing, distribution, and promotional strategies.
4	Understand quality measurement tools, service delivery models, and customer relationship management for effective service operations.
5	Evaluate service marketing practices and innovations across Indian sectors such as healthcare, hospitality, banking, retail, education, IT.

Contents

PART-A

UNIT-I

11(L) Hrs

Introduction to Services: Meaning and nature of services, Growth of the service sector in India, Difference between goods and services, unique Characteristics of services, Classification of services, Importance of services in Indian economy, Challenges in services marketing, Service marketing mix, Role of entrepreneurship in service industries (Indian startups in services)

UNIT-II

11(L) Hrs

Service Consumer Behaviour & Market Strategies: Consumer behaviour in services. Factors influencing service purchase, Services segmentation, targeting & positioning strategies, Service demand management, Designing service products, Brand building in services, Positioning strategies for new service ventures, Case Studies: Successful Indian entrepreneurship brands such as Zomato, Ola, BigBasket, Practo, etc.

Guru Nanak Dev Engineering College, Ludhiana

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PART-B

UNIT-III

11(L) Hrs

Service Design, Pricing, Distribution And Promotion: Service product planning and development. New service development (NSD) process, Physical Evidence in services, Employees & People strategy. Pricing strategies for services, Service delivery channels. Digital and social media marketing in Indian service markets, Role of technology in service innovation (AI, chatbots, apps)

UNIT-IV

12(L) Hrs

Service quality, CRM & Service operations: Service quality dimensions (SERVQUAL Model). Measuring service quality, Customer Relationship Management (CRM), Service blueprinting and process design, Innovation in Indian service industries, Emerging trends: Ed-tech services, Fintech, Health services. Tourism & Hospitality, Retail services, IT services.

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

Text Books

1. Lovelock, Christopher & Jha, Jayanta, *Services Marketing: People, Technology, Strategy*, Pearson India, 2011, 7th Edition.
2. Govind Apte, *Services Marketing*, Oxford University Press India, 2004, 1st Edition.
3. S. Shajahan, *Services Marketing: Concepts, Practices and Cases*, Himalaya Publishing House, 2014, 3rd Edition.
4. Dr. B. Balaji, *Services Marketing and Management*, S. Chand Publishing, 2013, 1st Edition.

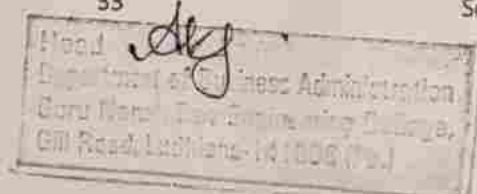
Reference Books

1. Rajendra Nargundkar, *Services Marketing: Text and Cases*, McGraw Hill Education India, 2014, 3rd Edition.
2. Piyush Sinha & S. Sadachar, *Services Marketing in India*, Cengage Learning, 2010, 1st Edition.
3. Zeithaml, V.A., Bitner, M.J. & Gremler, D.D., *Services Marketing*, Tata McGraw Hill (Indian Edition), 2011, 5th Edition.
4. Harsh V. Verma, *Services Marketing: Text & Cases*, Pearson India, 2012, 2nd Edition.

Online Learning Materials

1. <https://egvankosh.ac.in/bitstream/Unit-17>

Accessed on Dec 12, 2025



Guru Nanak Dev Engineering College, Ludhiana

An Autonomous College under UGC Act 1956

Bachelor of Commerce (Entrepreneurship)

Course Code: EBCE 118

Course Title: Retail Marketing

Programme: B.Com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 6	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: Professional Elective Course		

Prerequisites (if any): NIL

Additional Material required in ESE: NIL

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

CO#	Course Outcomes
1	Understand opportunities and challenges in retail management and retail management decision process
2	Examine various types of retail formats and comprehend the application of theories of retail development on business models in retail
3	Discuss and apply various function of store management.
4	Recognize the importance of store design and apply the concepts of store design to determine store layout and merchandising.
5	Describe the applications of IT in retailing & evaluate approaches for understanding and managing store loyalty.

Contents

PART-A

UNIT-I

11(L) hrs

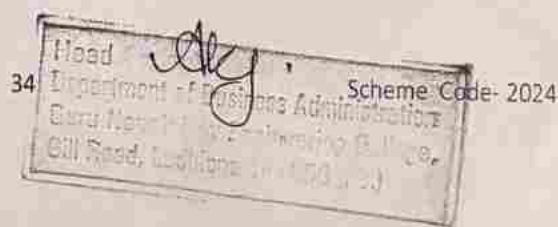
Introduction to Retailing: Economic Significance, Opportunities in Retailing, Retail Management Decision Process

Retailing in India: Evolution of Retail in India, Drivers of Retail Change and Challenges to Retail Development in India.

UNIT-II

11(L) hrs

Types of retailers: Food Retailers, General Merchandise Retailers, Non-Store Retail Formats, Services Retailing, Types of Ownership.



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Bachelor of Commerce (Entrepreneurship)

Retail Models & Theories of Retail Development: Evolution of Retail Formats, Theories of Retail Development, Concept of Life cycle in Retail, Business Models in Retail

PART-B

UNIT-III

11(L) hrs

Managing the Store: Store Management Responsibilities, Recruiting & Selecting Store Employees, Socializing & Training New Store Employees Motivating, Managing & Evaluating Store Employees.

Store Layout, Design & Visual Merchandising: Objectives of Good Store Design, Store Layout. Space Planning and Merchandise Presentation Techniques. Atmospherics.

UNIT-IV

12(L) hrs

Building store loyalty: Understanding store behaviour of shoppers, store loyalty and patronage understanding and managing loyalty.

Application of IT to Retailing: Growing Role of IT in Retailing, IT for Competitive Advantage, Data Mining, Database Marketing, Business Intelligence. International Retailing: International Retail Structures, MotiChain Integration.

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

Text Books

2. Sinha, P. K. and Uniyal, D. P. (2007), Managing Retailing, Oxford, 1st Edition.
3. Berman, Barry and Joel R. Evans (2006), Retail Management – A Strategic Approach, Pearson Education, 9th Edition

Reference Books

1. Newman, Andrew J. and Peter Cullen (2007), Retailing: Environment and Operations, Thomson, 1st Edition.
2. Pradhan, Swapna (2007), Retail Management – Text and Cases, Tata McGraw Hill, 2nd Edition.

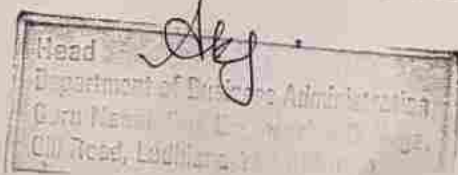
Online Learning Materials

1. <https://share.google/fDGRzt14ISVThqULG>

Accessed on 6th December 2025.

2. https://mis.alagappauniversity.ac.in/siteAdmin/dde-admin/uploads/5/UG_B.Com_Computer%20Applications_123%2052_Retail%20Marketing%20Management_Binder_2422.pdf

Accessed on 6th December 2025.



Guru Nanak Dev Engineering College, Ludhiana

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Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Retail Management	Prof. Swagato Chatterjee	IIT Kharagpur	https://onlinecourses.nptel.ac.in/noc22_mg51/preview

Head, *Alf*
Department of Business Administration
Guru Nanak Dev Engineering College
Gill Road, Ludhiana-141005 (Punjab)

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

Elective-IV
Course Code: EBCE 123
Course Title: Integrated Marketing Communication

Programme: B.Com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 6	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: Professional Elective Course		

Prerequisites (if any): NIL

Additional Material required in ESE: NIL

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

CO#	Course Outcomes
1	Apply the key terms, definitions, and concepts used in integrated marketing communications.
2	Examine how integrated marketing communications help to build brand identity and brand relationship and create brand equity through brand synergy.
3	Choose a marketing communication mix to achieve the communications and behavioural objectives of the IMC campaign plan.
4	Measure and critically evaluate the communications effects and results of an IMC campaign to determine its success.

Contents

PART-A

UNIT-I

11(L) hrs

Introduction to Integrated Marketing Communication (IMC): Evolution of Integrated Marketing Communication, Role of IMC in creating brand identity, Promotional Mix: Tools for IMC, Partners and industry organizations, Brands and stakeholder relationships, Customer brand decision making.

UNIT-II

12(L) hrs

Planning for Marketing Communication: IMC planning, Data-driven communication; Creating, sending, and receiving brand messages; Message strategy, IMC media planning, Setting communication objectives, establishing MARCOM Objectives for Promotional Programmes, Hierarchy of effects model, DAGMAR; MARCOM budgeting and methods of budgeting.

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PART-B

UNIT-III

11(L) hrs

Developing the Integrated Marketing Communication Programme: Consumer sales promotion, trade sales promotions and co-marketing; personal selling, public relations and brand publicity, direct marketing and customer service, product placements, events, sponsorship, and packaging, social media marketing

UNIT-IV

11(L) hrs

Evaluation of Promotional Programmes: Meaning and importance of measuring communication effectiveness, the testing process, measuring the effectiveness of other promotional tools and IMC, Concept of pre-testing, concurrent testing, post-testing

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

Text Books

1. Kenneth . E. Clow and Donald Baack, "Integrated Advertising, Promotion and Marketing Communication", Prentice Hall of India
2. Philip j. Kitchen and Patrick D. Pelsmacker, "Integrated Marketing Communication- A Primer", Routledge London.

Reference Books

1. Dinesh Kumar, Vrisha Rehman, Zillur Rahman. Integrated Marketing Communication in Digital Age.. ISBN:9789354641588, Wiley Publication, Latest Edition
2. Clow & Baack, Integrated Advertising, Promotion and Marketing Communications, Pearson, Latest Edition

Online Learning Materials

1. <https://share.google/KLbTujzaWHXCly8pD>
2. <https://share.google/er0mhCUipqgrtdgKm>

Accessed on 6th December 2025.

Accessed on 6th December 2025.

Guru Nanak Dev Engineering College, Ludhiana
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Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Integrated Marketing Communication	Prof. Vinay Sharma	IIT Roorkee	https://onlinecourses.nptel.ac.in/noc22_mg38/preview

Head
Department of Business Administration
Guru Nanak Dev Engineering College,
Gill Road, Ludhiana-141006 (P.B.)

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

Course Code: EBCE124
Course Title: Rural Marketing

Program: B.com (Entrepreneurship)	L: 3 T: 1 P: 0	Credits: 4
Semester: 6	Theory/Practical: Theory	Teaching Hours: 45(L)+15(T)= 60 hours
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: Professional Elective Course		

Prerequisites (if any) : NIL

Additional Material required in ESE: NIL

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

CO #	Course Outcomes
1	Identify the characteristics of rural markets and assess their significance for entrepreneurial ventures.
2	Analyze the behavioral pattern of rural consumers and the factors influencing their purchase decisions.
3	Evaluate product, Pricing distribution and communication strategies appropriate for rural markets.
4	Examine entrepreneurial opportunities and challenges within the rural economic environment.
5	Apply rural marketing concept to real world situations through Success stories, government initiatives and rural enterprise models.

Contents

PART-A

UNIT-I

11(L)hrs

Introduction to Rural Marketing: Meaning, nature, scope of rural marketing; structure of rural markets in India, rural economic environment, difference between rural market and urban markets. Role of rural marketing in entrepreneurial development, emerging trends, digital assess in rural areas.

UNIT-II

11(L)hrs

Rural Consumer and Buying Behaviour: Rural consumer profile, demographical and socio-cultural influences; income patterns and life style; decision marketing process, role of influencers and opinion leaders, methods of rural market research, challenges of rural market research.

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PART-B
UNIT-III

11(L)hrs

Rural Marketing Strategies: Product strategies for rural markets; pricing approaches for low-income and value-conscious consumers; distribution channels- cooperatives, Goals, mandis, SHGs. Village level entrepreneurs, mobile distribution, communication strategies-traditional media, folk media. interactive and digital platforms, role of NGOs and community networks.

UNIT-IV

12(L)hrs

Rural Entrepreneurship and opportunities: Entrepreneurial opportunities in agriculture, dairy, handicrafts, rural services, micro-enterprises, challenges of rural start-ups: - financing, logistics, infrastructure and demand uncertainty, Success stories: - Amul, ITC's E-choupal, Lijjatpapad, rural retail models, FPOs.

Tutorial hours will be used for practice sessions for problems/ Presentations/Case-Studies etc.

Text Books

1. Gopalswamy, T.P. marketing 'Rural Marketing Environment: - problems and strategies, 4th Edition, Vikas publishing.
2. Krishnamacharyulu, C.S.G. & Labitha Ramakrishna, 'Rural marketing: Text and cases, 3rd Edition, Pearson.
3. Havaladar, Krishna k, Rural marketing, 2nd Edition, MC Graw Hill.
4. Kotlar, Phillip, Rural marketing: - South Asian Edition, 16th Edition, Pearson.

Reference Books

1. Kashyap, Pardeep, The Rural Marketing Book, 2nd Edition, Pearson.
2. Ramaswamy, V.S. & Namakumari, S. Marketing Management Indian context, 6th Edition, MC Graw Hill.
3. Dogra, Balram & Ghuman, Karminder, Rural Marketing: Concept and Practices, MC Graw Hill.

Online Learning Materials

1. <https://in.pearson.com/content/dam/region-growth/india/pearson-india/in-pdc/pdf/hed/Rural-Marketing-Flyer.pdf>

Accessed on December 7, 2025

2. <https://hosturl.link/JSc9NO>

Accessed on December 7, 2025

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

Supplementary SWAYAM Course

Sr. No.	Course Name	Instructor	Host Institute	URL
1	Rural Marketing	Dr. Rajkiran Prabhakar, Dr. Rajeev Kumar	Banaras Hindu University	https://onlinecourses.swayam2.ac.in/m25_mel66/preview


Head
Department of Business Administration
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Gill Road, Ludhiana-141006 (Pb.)