

# **Study Scheme & Syllabus of Bachelor of E-commerce Batch 2018 onwards**



**Department of Academics  
IK Gujral Punjab Technical University**

**I.K.G. Punjab Technical University**  
**Bachelor of E-commerce**

**Courses & Examination Scheme:**

**First Semester**

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
BCOM 101-18	Core Theory 1	Business Organization and Management	5	1	0	40	60	100	6
BCOM 102-18	Core Theory 2	Financial Accounting	5	1	0	40	60	100	6
BCOMGE101-18	General Elective 1	Managerial Economics	5	1	0	40	60	100	6
BTHU103/18	Ability Enhancement Compulsory Course (AECC)	English	1	0	0	40	60	100	1
BTHU104/18	Ability Enhancement Compulsory Course (AECC)	English Practical/Laboratory	0	0	2	30	20	50	1
HVPE101-18	Ability Enhancement Compulsory Course (AECC)	Human Values, De-addiction and Traffic Rules	3	0	0	40	60	100	3
HVPE102-18	Ability Enhancement Compulsory Course (AECC)	Human Values, De-addiction and Traffic Rules (Lab/ Seminar)	0	0	2	25	--**	25	1
BMPD102-18		Mentoring and Professional Development	0	0	2	25	--**	25	1
	<b>TOTAL</b>		<b>19</b>	<b>3</b>	<b>6</b>	<b>280</b>	<b>320</b>	<b>600</b>	<b>25</b>

\*\*The Human Values, De-addiction and Traffic Rules (Lab/ Seminar) and Mentoring and Professional Development course will have internal evaluation only.

**Note:** One each seminar will be organized on Drug De-addiction and Traffic Rules. Eminent scholar and experts of the subject will be called for the seminar at least once during the semester. It will be binding for all students to attend the seminar.

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**Second Semester**

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L*	T*	P	Internal	External		
BCOM 201-18	Core Theory 3	Cost Accounting	5	1	0	40	60	100	6
BCOM 202-18	Core Theory 4	Business Environment	5	1	0	40	60	100	6
BCOMGE201-18	General Elective 2	Business Statistics	5	1	0	40	60	100	6
EVS102-18	Ability Enhancement Compulsory Course (AECC) -III	Environmental Science	2	0	0	40	60	100	2
BMPD202-18		Mentoring and Professional Development	0	0	2	25	--**	25	1
<b>TOTAL</b>			<b>17</b>	<b>3</b>	<b>2</b>	<b>195</b>	<b>240</b>	<b>425</b>	<b>21</b>

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**BCOM 101-18 BUSINESS ORGANIZATION AND MANAGEMENT**

**Objective:** - to acquaint the students with the fundamentals of managing business. It focuses on the basic roles, skills and functions of management, with special attention to managerial responsibility. The course will use and focus on Indian experiences, approaches and cases.

**Unit – I**

**Management:** Meaning, definitions, nature and scope, functions of management. Managerial roles and skills, **Basic forms of organizations:** Sole Proprietorship, Partnership, Joint stock company, HUF, Cooperative societies and trust. Corporate expansions: mergers, acquisitions, diversifications, forward and backward integration and strategic alliance.

**Evolution of management thoughts and thinkers:** scientific management, general administrative theories, quantitative approach, behavioral approach, systems approach, contingency approach.

**Unit – II**

**Planning:** nature, scope, objectives, and types of plans, planning process, Business forecasting: Concept and techniques, MBO: concept and process of MBO. **Decision Making:** process, types and techniques.

**Social responsibility of business:** Meaning and concept, significance, arguments against and in favour of social responsibility, approaches for measuring CSR, **Business ethics: Concept, issues and ethical dilemma.**

**Unit – III**

**Organizing:** concept, nature, types, principles and process; Formal and Informal organizations, Organization chart, **Organization structure:** different forms of organizational structure, factors affecting organization structure, features of a good organization.

**Departmentalization:** concept and bases, **Authority:** Definition, types, Responsibility and Accountability, Delegation, Decentralization v/s Centralization, determinants of effective decentralization, Line and staff authority: Issues and Remedies, **Coordination** – types, techniques

**Unit IV**

**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, significance and span of control. **Span of Control:** Nature and significance.

**Suggested Readings:**

- Harold Koontz, and Heinz Weihrich, *Essentials of Management: An International Perspective*, New Delhi, McGraw-Hill, 2010.
- Richard L Daft, *The New Era of Management*, New Delhi, Thomson, 2007.
- Stephen P Robbins, Mary Coulter and Neharika Vohra, *Management*, New Delhi, Pearson, 2011.
- V S P Rao & V H Krishna, *Management*, Excel Books
- P. Subba Rao, *Principles of Management*, Himalaya Publishing
- Dubrin, *Management: Concepts & Cases*, Cengage Learning
- Ferrell, *Business: A Changing World*, Tata McGraw Hill
- P C Tripathi & P N Reddy, *principles of management*, Mc Graw Hill
- Mukherjee, *Principles of Management and Organisational behaviour*, Tata McGraw Hill.

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**BCOM 102-18 FINANCIAL ACCOUNTING**

**Objective:** The aim course is to familiar students with basic concepts and principles of accounting and different types of accounts in business.

**UNIT-I**

**Basics of Accounting:** Accounting, Accountancy and Book-Keeping, Accounting equation, Accounting Cycle: Journal, Ledger and Trial Balance; Subsidiary books, **Introduction to financial Accounting** – meaning, nature, scope, objectives, limitations. Accounting concepts and conventions (GAAP), Capital, Revenue and deferred revenue expenditure and receipts – **Financial Statements of Sole Proprietor and Partnership Firm** (with adjustments): Income Statement, Balance Sheet

**UNIT-II**

**Joint Venture** – Meaning, types, determination of profits under different methods. **Royalty Accounts, Consignment Accounts**– Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee.

**UNIT-III**

**Voyage Accounts**– Meaning, accounting treatment in case of complete voyage & incomplete voyage, **Departmental Accounts** – Meaning – Objects – Advantages – Accounting procedure – Apportionment of Expenses and incomes – Interdepartmental transfers – Provision for unrealized profit.

**UNIT-IV**

**Branch Accounts** – Features – Objects– Types of branches – Dependent and Independent Branches (Excluding Foreign Branches)– Account Systems –Stock and Debtors System – Preparation of Consolidated Profit and Loss Account and Balance Sheet.

**Suggested Readings:**

1. Maheshwari, S.N. and Maheshwari, S.K., "*Financial Accounting*", 2009, Vikas Publishing House, New Delhi.
2. Mukherjee, A. and Hanif, M., "*Financial Accounting*", 1st Edition, 2003, Tata McGraw Hill.
3. Sehgal, Ashok & Deepak , "*Financial Accounting*", Taxman's Allied Services.
4. Ramchandran, N. and Kakani, R.K., "*Financial Accounting for Management*", 2<sup>nd</sup> Edition, 2007, Tata McGraw Hill.
5. Tulsian, P. C. "*Financial Accounting*", Person.

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**BCOMGE 101-18 MANAGERIAL ECONOMICS**

**Objective:** The objective of the paper is to acquaint the students with the economic concepts and principles and to enable them to use them to address business problems in a globalized economic environment.

**Unit-I**

**Introduction to Managerial Economics: Managerial Economics:** Meaning, Nature, Scope & Relationship with other disciplines, Role of managerial economics in decision Making, Opportunity Cost Principle, Production Possibility Curve, Incremental Concept, Scarcity Concept.

**Demand:** Demand and its Determination: Demand function; Determinants of demand; Demand elasticity – Price, Income and cross elasticity, Use of elasticity for analyzing demand. Demand forecasting: Introduction and techniques.

**Unit-II**

**Indifference Curve Analysis:** Meaning, Assumptions, Properties, Consumer Equilibrium, Importance of Indifference Analysis, Limitations of Indifference Theory

**Production Function:** Meaning, Concept of productivity and technology, Short Run and long run production function, Introduction to Isoquants; Least cost combination of inputs, Producer's equilibrium; Returns to scale.

**Unit-III**

**Theory of Cost:** Cost Concepts and Determinants of cost, short run and long run cost theory, Modern Theory of Cost, Relationship between cost and production function

**Revenue Curve:** Concept of Revenue, Different Types of Revenues, concept and shapes of Total Revenue, Average revenue and marginal revenue, Relationship between Total Revenue, Average revenue and marginal revenue, Elasticity of Demand and Revenue relation

**Unit-IV**

**Market Structure:** Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly: Price and output determination under collusive oligopoly, Price and output determination under non-collusive oligopoly.

**Supply:** Introduction to supply and supply curve.

**Pricing:** Pricing practices; Commodity Pricing: Economics of advertisement costs; Types of pricing practices.

**Note:** Relevant Case Studies will be discussed in class.

**Suggested Readings:**

- D. M. Mithani, *Managerial Economics Theory and Applications*, Himalaya Publication
- Peterson and Lewis, *Managerial Economic*, Prentice Hall of India
- Gupta, *Managerial Economics*, Tata McGraw Hills
- Geetika, *Managerial Economics*, Tata McGraw Hills
- D.N.Dwivedi, *Managerial Economic*, Vikas Publications
- Koutsoyiannis, *A Modern Micro Economics*, Palgrave Macmillan Publishers, New Delhi.
- H. L Ahuja *Advanced Economic Analysis*, S. Chand & Co. Ltd, New Delhi. 7.
- G.S Gupta, *Managerial Economics*, Tata McGraw Hill.
- K.K .Dewett, *Modern Economic Theory*, S. Chand Publication

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**AECC**  
**BTHU103/18 ENGLISH**

**Course Outcomes:**

- The objective of this course is to introduce students to the theory, fundamentals and tools of communication.
- To help the students become the independent users of English language.
- To develop in them vital communication skills which are integral to their personal, social and professional interactions.
- The syllabus shall address the issues relating to the Language of communication.
- Students will become proficient in professional communication such as interviews, group discussions, office environments, important reading skills as well as writing skills such as report writing, note taking etc.

The recommended readings given at the end are only suggestive; the students and teachers have the freedom to consult other materials on various units/topics given below. Similarly, the questions in the examination will be aimed towards assessing the skills learnt by the students rather than the textual content of the recommended books.

**Detailed Contents:**

**Unit-1- 1 (Introduction)**

- Theory of Communication
- Types and modes of Communication

**Unit- 2 (Language of Communication)**

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

**Unit-3 (Reading and Understanding)**

- Close Reading
- Comprehension
- Summary Paraphrasing
- Analysis and Interpretation
- Translation(from Hindi/Punjabi to English and vice-versa)
- Literary/Knowledge Texts

**Unit-4 (Writing Skills)**

- Documenting
- Report Writing
- Making notes
- Letter writing

**Recommended Readings:**

1. *Fluency in English* - Part II, Oxford University Press, 2006.
2. *Business English*, Pearson, 2008.
3. *Language, Literature and Creativity*, Orient Blackswan, 2013.
4. *Language through Literature* (forthcoming) ed. Dr. Gauri Mishra, DrRanjanaKaul, DrBrati Biswas
5. *On Writing Well*. William Zinsser. Harper Resource Book. 2001
6. *Study Writing*. Liz Hamp-Lyons and Ben Heasley. Cambridge University Press. 2006.

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**AECC**  
**BTHU104/18 ENGLISH PRACTICAL / LABORATORY**

**Course Outcomes:**

- The objective of this course is to introduce students to the theory, fundamentals and tools of communication.
- To help the students become the independent users of English language.
- To develop in them vital communication skills which are integral to personal, social and professional interactions.
- The syllabus shall address the issues relating to the Language of communication.
- Students will become proficient in professional communication such as interviews, group discussions and business office environments, important reading skills as well as writing skills such as report writing, note taking etc.

The recommended readings given at the end are only suggestive; the students and teachers have the freedom to consult other materials on various units/topics given below. Similarly, the questions in the examination will be aimed towards assessing the skills learnt by the students rather than the textual content of the recommended books.

**Interactive practice sessions in Language Lab on Oral Communication**

- Listening Comprehension
- Self Introduction, Group Discussion and Role Play
- Common Everyday Situations: Conversations and Dialogues
- Communication at Workplace
- Interviews
- Formal Presentations
- Monologue
- Effective Communication/ Mis- Communication
- Public Speaking

**Recommended Readings:**

1. *Fluency in English* - Part II, Oxford University Press, 2006.
2. *Business English*, Pearson, 2008.
3. *Practical English Usage*. Michael Swan. OUP. 1995.
4. *Communication Skills*. Sanjay Kumar and PushpLata. Oxford University Press. 2011.
5. *Exercises in Spoken English*. Parts. I-III. CIEFL, Hyderabad. Oxford University Press



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**AECC**

**HVPE 101-18 HUMAN VALUES, DE-ADDICTION AND TRAFFIC RULES**

**Course Objective:** This introductory course input is intended

- a. To help the students appreciate the essential complementarity between 'VALUES' and 'SKILLS' to ensure sustained happiness and prosperity which are the core aspirations of all human beings.
- b. To facilitate the development of a Holistic perspective among students towards life, profession and happiness, based on a correct understanding of the Human reality and the rest of Existence. Such a holistic perspective forms the basis of Value based living in a natural way.
- c. To highlight plausible implications of such a Holistic understanding in terms of ethical human conduct, trustful and mutually satisfying human behavior and mutually enriching interaction with Nature.

Thus, this course is intended to provide a much needed orientational input in Value Education to the young enquiring minds.

**Course Methodology**

- The methodology of this course is universally adaptable, involving a systematic and rational study of the human being vis-à-vis the rest of existence.
- It is free from any dogma or value prescriptions.
- It is a process of self-investigation and self-exploration, and not of giving sermons. Whatever is found as truth or reality is stated as proposal and the students are facilitated to verify it in their own right based on their Natural Acceptance and Experiential Validation.
- This process of self-exploration takes the form of a dialogue between the teacher and the students to begin with, and within the student himself/herself finally.
- This self-exploration also enables them to evaluate their pre-conditionings and present beliefs.

**Content for Lectures:**

**Module 1: Course Introduction - Need, Basic Guidelines, Content and Process for Value Education [6]**

1. Understanding the need, basic guidelines, content and process for Value Education
2. Self Exploration-what is it? - its content and process; 'Natural Acceptance' and Experiential Validation- as the mechanism for self exploration
3. Continuous Happiness and Prosperity- A look at basic Human Aspirations
4. Right understanding, Relationship and Physical Facilities- the basic requirements for fulfillment of aspirations of every human being with their correct priority
5. Understanding Happiness and Prosperity correctly- A critical appraisal of the current scenario
6. Method to fulfill the above human aspirations: understanding and living in harmony at various levels

**Module 2: Understanding Harmony in the Human Being - Harmony in Myself! [6]**

7. Understanding human being as a co-existence of the sentient 'I' and the material 'Body'
8. Understanding the needs of Self ('I') and 'Body' - *Sukh* and *Suvidha*
9. Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer)
10. Understanding the characteristics and activities of 'I' and harmony in 'I'
11. Understanding the harmony of I with the Body: *Sanyam* and *Swasthya*; correct appraisal of Physical needs, meaning of Prosperity in detail
12. Programs to ensure *Sanyam* and *Swasthya*  
- Practice Exercises and Case Studies will be taken up in Practice Sessions.

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**Module 3: Understanding Harmony in the Family and Society- Harmony in Human-Human Relationship [6]**

13. Understanding harmony in the Family- the basic unit of human interaction
14. Understanding values in human-human relationship; meaning of *Nyaya* and program for its fulfillment to ensure *Ubhay-tripti*;  
Trust (*Vishwas*) and Respect (*Samman*) as the foundational values of relationship
15. Understanding the meaning of *Vishwas*; Difference between intention and competence
16. Understanding the meaning of *Samman*, Difference between respect and differentiation; the other salient values in relationship
17. Understanding the harmony in the society (society being an extension of family):  
*Samadhan, Samridhi, Abhay, Sah-astitva* as comprehensive Human Goals
18. Visualizing a universal harmonious order in society- Undivided Society (*Akhand Samaj*), Universal Order (*Sarvabhaum Vyavastha* )- from family to world family!  
- Practice Exercises and Case Studies will be taken up in Practice Sessions.

**Module 4: Understanding Harmony in the Nature and Existence - Whole existence as Co-existence [4]**

19. Understanding the harmony in the Nature
20. Interconnectedness and mutual fulfillment among the four orders of nature- recyclability and self-regulation in nature
21. Understanding Existence as Co-existence (*Sah-astitva*) of mutually interacting units in all-pervasive space
22. Holistic perception of harmony at all levels of existence  
- Practice Exercises and Case Studies will be taken up in Practice Sessions.

**Module 5: Implications of the above Holistic Understanding of Harmony on Professional Ethics [6]**

23. Natural acceptance of human values
24. Definitiveness of Ethical Human Conduct
25. Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order
26. Competence in professional ethics:
  - a) Ability to utilize the professional competence for augmenting universal human order,
  - b) Ability to identify the scope and characteristics of people-friendly and eco-friendly production systems,
  - c) Ability to identify and develop appropriate technologies and management patterns for above production systems.
27. Case studies of typical holistic technologies, management models and production systems
28. Strategy for transition from the present state to Universal Human Order:
  - a) At the level of individual: as socially and ecologically responsible engineers, technologists and managers
  - b) At the level of society: as mutually enriching institutions and organizations

**Text Book**

R R Gaur, R Sangal, G P Bagaria, 2009, *A Foundation Course in Value Education*.

**Reference Books**

1. Ivan Illich, 1974, *Energy & Equity*, The Trinity Press, Worcester, and HarperCollins, USA
2. E.F. Schumacher, 1973, *Small is Beautiful: a study of economics as if people mattered*, Blond & Briggs, Britain.
3. A Nagraj, 1998, *Jeevan Vidya ek Parichay*, Divya Path Sansthan, Amarkantak.

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4. Sussan George, 1976, *How the Other Half Dies*, Penguin Press. Reprinted 1986, 1991
5. PL Dhar, RR Gaur, 1990, *Science and Humanism*, Commonwealth Publishers.
6. A.N. Tripathy, 2003, *Human Values*, New Age International Publishers.
7. Subhas Palekar, 2000, *How to practice Natural Farming*, Pracheen(Vaidik) Krishi Tantra Shodh, Amravati.
8. Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972, *Limits to Growth – Club of Rome’s report*, Universe Books.
9. E G Seebauer & Robert L. Berry, 2000, *Fundamentals of Ethics for Scientists & Engineers*, Oxford University Press
10. M Govindrajran, S Natrajan & V.S. Senthil Kumar, *Engineering Ethics (including Human Values)*, Eastern Economy Edition, Prentice Hall of India Ltd.
11. B P Banerjee, 2005, *Foundations of Ethics and Management*, Excel Books.
12. B L Bajpai, 2004, *Indian Ethos and Modern Management*, New Royal Book Co., Lucknow. Reprinted 2008.

**Relevant CDs, Movies, Documentaries & Other Literature:**

1. Value Education website, <http://uhv.ac.in>
2. Story of Stuff, <http://www.storyofstuff.com>
3. Al Gore, *An Inconvenient Truth*, Paramount Classics, USA
4. Charlie Chaplin, *Modern Times*, United Artists, USA
5. IIT Delhi, *Modern Technology – the Untold Story*

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**AECC**

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**BMPD102-18 MENTORING AND PROFESSIONAL DEVELOPMENT**

**Guidelines regarding Mentoring and Professional Development**

The objective of mentoring will be development of:

- Overall Personality
- Aptitude (Technical and General)
- General Awareness (Current Affairs and GK)
- Communication Skills
- Presentation Skills

The course shall be split in two sections i.e. outdoor activities and class activities.

For achieving the above, suggestive list of activities to be conducted are:

**Part – A**  
**(Class Activities)**

1. Expert and video lectures
2. Aptitude Test
3. Group Discussion
4. Quiz (General/Technical)
5. Presentations by the students
6. Team building Exercises

**Part – B**  
**(Outdoor Activities)**

1. Sports/NSS/NCC
2. Field project.
3. Society Activities of various professional student chapters, Cultural Clubs, etc.

**Note:** Evaluation shall be based on rubrics for Part – A & B.

Mentors/Faculty incharges shall maintain proper record student wise of each activity conducted and the same shall be submitted to the department and details shall be uploaded on websites of the institutions.