

**Scheme
of
Bachelor of Commerce
(Entrepreneurship)
Batch 2025 onwards**



**Department of Academics
I. K. Gujral Punjab Technical
University**

Courses & Examination Scheme:

First Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L	T	P	Internal	External		
BCE101-25	Core Theory 1	Business Organization and Management	5	1	0	40	60	100	6
BCE102-25	Core Practical 2	Entrepreneurial Economics	5	1	0	40	60	100	6
BCEGE101-25	General Elective 1	Financial Accounting	5	1	0	40	60	100	6
BTHU103/18	Ability Enhancement Compulsory Course (AECC) 1	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) 2	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
	TOTAL		19	3	6	280	320	600	25

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.

Second Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L	T	P	Internal	External		
BCE201-25	Core Theory 3	Entrepreneurship Development	5	1	0	40	60	100	6
BCE202-25	Core Theory 4	Innovation and Creativity for Entrepreneurs	5	1	0	40	60	100	6
EMC-101-25	Core Practical 5	Entrepreneurship Setup and Launch*	0	0	4	60	40	100	2

BCEGE201-25	General Elective 2	Business Statistics	5	1	0	40	60	100	6
EVS102-18	Ability Enhancement Compulsory Course (AECC) 3	Environment Studies	2	0	0	40	60	100	2
BMPD202-18		Mentoring and Professional Development	0	0	2	25	--	25	1
TOTAL			17	3	6	245	280	525	23

**The department of Higher Education and Languages, Government of Punjab endeavor to AI-powdered entrepreneurship learning platform on the said course. The Institute /Campus shall appoint an assistant professor as faculty coordinator.*

Third Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L	T	P	Internal	External		
BCE301-25	Core Theory 6	Cost and Management Accounting	5	1	0	40	60	100	6
BCE302-25	Core Theory 7	Marketing Management	5	1	0	40	60	100	6
BCE303-25	Core Theory 8	Organizational Behaviour	5	1	0	40	60	100	6
BCEGE301-25	General Elective 3	Indian Economy	5	1	0	40	60	100	6
BCSESEC301-25	Skill Enhancement Course-1	IT tools for Business	2	0	0	40	60	100	2
BMPD302-18		Mentoring and Professional Development	0	0	2	25	--	25	1
TOTAL			22	4	2	225	300	525	27

Fourth Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L	T	P	Internal	External		
BCE401-25	Core Theory 9	Corporate Accounting	5	1	0	40	60	100	6
BCE402-25	Core Theory 10	Law for Entrepreneurs	5	1	0	40	60	100	6
BCE403-25	Core Theory 11	Human Resource Management	5	1	0	40	60	100	6
BCEGE401-25	General Elective 4	Production and Operations Management	5	1	0	40	60	100	6

BCESEC401-25	Skill Enhancement Course-2	Fundamentals of E-Commerce	2	0	0	40	60	100	2
BMPD402-18		Mentoring and Professional Development	0	0	2	25	--**	25	1
	TOTAL		22	4	2	225	300	525	27

Fifth Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L	T	P	Internal	External		
BCE501-25	Core Theory 12	Operation Research	5	1	0	40	60	100	6
BCE502-25	Core Theory 13	Business Research Methods	5	1	0	40	60	100	6
BCEDSE501-25	Discipline Specific Elective 1	Entrepreneurial Finance	5	1	0	40	60	100	6
BCEDSE502-25	Discipline Specific Elective 2	Income Tax Law & Practice	5	1	0	40	60	100	6
BMPD502-18		Mentoring and Professional Development	0	0	2	25	--	25	1
	TOTAL		20	4	2	185	240	425	25

Sixth Semester

Course Code	Course Type	Course Title	Load Allocations			Marks Distribution		Total Marks	Credits
			L	T	P	Internal	External		
BCE601-25	Core Theory 14	Strategic Management	5	1	0	40	60	100	6
BCE602-25	Core Theory 15	Business Ethics and Corporate Social Responsibility	5	1	0	40	60	100	6
BCEDSE601-25	Discipline Specific Elective 3	Project Management	5	1	0	40	60	100	6
BCEDSE602-25	Discipline Specific Elective 4	Goods and Services Tax	5	1	0	40	60	100	6
BMPD602-18		Mentoring and Professional Development	0	0	2	25	--	25	1
	TOTAL		20	4	2	185	240	425	25

Program Outcomes (POs)

<i>PO Number</i>	<i>PO Statement</i>
PO1	<i>Business Knowledge:</i> Apply core concepts of commerce, management, and entrepreneurship to solve real-world business problems effectively.
PO2	<i>Critical Thinking and Problem Solving:</i> Develop analytical and problem-solving skills to assess business situations and make informed decisions.
PO3	<i>Communication and Interpersonal Skills:</i> Demonstrate effective oral, written, and digital communication skills in professional business contexts.
PO4	<i>Leadership and Teamwork:</i> Work effectively as a member or leader in diverse teams to achieve organizational objectives.
PO5	<i>Ethics and Social Responsibility:</i> Understand ethical standards and demonstrate social responsibility in business practices.
PO6	<i>Lifelong Learning and Adaptability:</i> Recognize the need for continuous learning and adapt to dynamic business environments and technological advancements.

Program Specific Outcomes (PSOs)

<i>PSO Number</i>	<i>PSO Statement</i>
PSO1	<i>Entrepreneurial Skills and Opportunity Recognition:</i> Identify and evaluate business opportunities, develop innovative ideas, and initiate entrepreneurial ventures.
PSO2	<i>Business Planning and Resource Management:</i> Develop practical business plans and manage key resources, including finance, operations, and human capital in start-up or SME contexts.
PSO3	<i>Legal and Financial Literacy for Entrepreneurs:</i> Demonstrate knowledge of legal frameworks, taxation, and financial systems relevant to starting and managing a business in India.

BCE101-25 Business Organization and Management

Course 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.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Describe fundamental concepts, nature and principles of Management.

CO2: Comprehend the role and responsibilities of managers and adapt to the various styles of management across organizations.

CO3: Develop abilities to plan various business functions.

CO4: Apply various tools that would facilitate the decision making process in the business.

CO5: Determine different types of organizational structures and factors influencing organizational design.

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. **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 **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*, McGraw Hill
- Mukherjee, *Principles of Management and Organisational behaviour*, Tata McGraw Hill.

BCE102-25 Entrepreneurial Economics

Objective: To equip students with economic concepts and analytical tools for entrepreneurial decision-making, and to enable them to apply these principles to foster economic development through entrepreneurship. The course emphasizes the role of entrepreneurs in economic growth, innovation, and job creation within a globalized environment.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Describe the fundamental concepts of Entrepreneurial Economics and explain the role of economic thinking in entrepreneurial decision-making.

CO2: Analyze demand, consumer behavior, and market opportunities to identify viable entrepreneurial opportunities and market gaps.

CO3: Apply production, cost, and revenue concepts to plan efficient resource utilization and profitability strategies for entrepreneurial ventures.

CO4: Compare different market structures and formulate pricing strategies suitable for startups and new businesses in varying competitive environments.

CO5: Evaluate the impact of government policies and economic development initiatives on entrepreneurship, with emphasis on inclusive growth and sustainable development.

Unit-I

Fundamentals of Entrepreneurial Economics: Meaning, Nature, Scope & Importance of Entrepreneurial Economics, Relationship with Managerial Economics and Development Economics, Role of economic thinking in entrepreneurial decision-making, Opportunity Cost, Incremental Concept, and Scarcity Principle in entrepreneurial contexts, Production Possibility Curve: Application to resource allocation in startups

Introduction to Entrepreneurial Economic Development: Concept, Need and Significance. **Role of Entrepreneurship in Economic Development:** Innovation, Employment Generation & Inclusive Growth.

Unit-II

Demand, Consumer Behavior & Market Opportunities

Demand: Meaning, Determinants and Demand Function for entrepreneurial ventures.

Elasticity of Demand (Price, Income, Cross) & its relevance for startups.

Demand Forecasting: Techniques and Application for Small Businesses.

Consumer Behavior: Indifference Curve Analysis — Relevance for Market Segmentation.

Identification of Market Gaps and Opportunity Recognition. Role of Innovation in creating new markets and demands.

Unit-III

Production, Costs & Revenue Decisions for Entrepreneurs

Production Function: Concept, Short-run & Long-run Production Functions, Isoquants & Least-Cost Combination of Inputs for new businesses.

Cost Concepts: Fixed, Variable, Total, Average & Marginal Costs, Modern Cost Theories for MSMEs, Break-even Analysis for Entrepreneurs.

Revenue Curves: Types & Relationships, Profit Planning and Resource Utilization in Entrepreneurial Ventures.

Unit-IV

Market Structures, Pricing & Economic Policies for Entrepreneurial Development

Market Structures: Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly.

Pricing Decisions for New Ventures, Commodity Pricing & Strategic Pricing Practices.

Government Policies to Promote Entrepreneurship: MSME Policies, Startup India, Make in India.

Entrepreneurship & Inclusive Development: Role of Women & Rural Entrepreneurs. Regional Economic Development through Entrepreneurship, Sustainability and Social Entrepreneurship as part of Economic Development.

Suggested Readings:

- G.S. Gupta, *Managerial Economics*, Tata McGraw-Hill
- D.M. Mithani, *Managerial Economics: Theory and Applications*, Himalaya Publishing House
- Peterson, H.C. & Lewis, W.C., *Managerial Economics*, Pearson Education
- Geetika, Ghosh, Piyali & Choudhury, Purba Roy, *Managerial Economics*, Tata McGraw-Hill
- H.L. Ahuja, *Advanced Economic Theory – Microeconomic Analysis*, S. Chand & Co.
- K.K. Dewett, *Modern Economic Theory*, S. Chand & Co.
- Joseph A. Schumpeter, *The Theory of Economic Development*, Harvard University Press.
- David B. Audretsch, *Entrepreneurship, Innovation and Economic Growth*, Edward Elgar Publishing
- Hisrich, Robert D., Peters, Michael P. & Shepherd, Dean A., *Entrepreneurship* Tata McGraw-Hill
- Kuratko, Donald F. & Rao, T.V., *Entrepreneurship: A South-Asian Perspective* Cengage Learning
- S.S. Khanka, *Entrepreneurial Development*, S. Chand & Co.
- OECD and World Bank Reports on MSMEs, Start-ups and Economic Development, latest policy papers, case studies and startup success stories from NITI Aayog, Startup India, and MSME Ministry. (Latest editions recommended as supplementary reading)

BCEGE101-25 Financial Accounting

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

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: To understand the basic underlying concepts, principles and conventions of accounting.

CO2: To identify the rules of debit and credit in accounting.

CO3: To get an overview of the regulatory framework of accounting in India.

CO4: To prepare trading, profit & loss and balance sheet of a firm.

CO5: To comprehend the concept of consignment accounts and accounting treatment for the books of consignor and consignee.

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:

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

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:

Unit1- 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, Dr. Ranjana Kaul, Dr. Brati Biswas
5. *On Writing Well*. William Zinsser. Harper Resource Book. 2001
6. *Study Writing*. Liz Hamp-Lyons and Ben Heasley. Cambridge University Press. 2006.

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 Pushp Lata. Oxford University Press. 2011.
5. *Exercises in Spoken English*. Parts. I-III. CIEFL, Hyderabad. Oxford University Press

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' - *Sukhand 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.

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 (*AkhandSamaj*), Universal Order (*SarvabhaumVyawastha*)- 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 Vidyaek Parichay*, Divya Path Sansthan, Amarkantak.
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*

AECC

HVPE 102-18 Human Values, De-addiction and Traffic Rules (Lab/Seminar)

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 atleast once during the semester. It will be binding for all the students to attend the seminar.

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.

BCE201-25 Entrepreneurship Development

Course Objective: The objective of the course is to make the student understand the concept and importance of entrepreneurship and facilitate the generation of young entrepreneurs.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Describe the concept and theories of entrepreneurship and its role in the economic development of a nation.

CO2: Develop a business plan and identify the reasons of the failure of business plans.

CO3: Illustrate the steps in starting MSME.

CO4: Comprehend government policies and the regulatory framework available in India to facilitate the process of entrepreneurial development.

CO5: Identify different sources of finance for new enterprises and assess the role of financial institutions and various government schemes in entrepreneurial development.

Unit I

The concept of Entrepreneurship, Theories of Entrepreneurship, Myths about Entrepreneurship, Entrepreneurial Traits, Entrepreneurial Motivation, Types of Entrepreneurs. Women Entrepreneurs, Social Entrepreneurship, Rural Entrepreneurship, Corporate Entrepreneurs. Barriers in the way of Entrepreneurship. Entrepreneurship Development (ED) Cycle. Managerial versus entrepreneurial Decision Making.

Unit II

Business Plan Creating and Starting the Venture: Concept of Business Plan, Writing the business plan, Reasons for the failure of business plans.

Micro-Small-Medium (MSME) Enterprise: Definition, characteristics, objectives, Role in developing countries, Problems of MSMEs, Steps for starting an MSME. Industrial Sickness, Causes and Remedies, Overview on the roles of institutions/schemes in entrepreneurial development.

Unit III

EDP in India, Phases of Entrepreneurial programs, Government Policies- Administrative Framework, Policy instruments, Statutory Boards, Industrial Estates, Industrial clusters, Incentives and subsidies, Promotional agencies. Business Incubators, Start-ups: Drivers of start-ups, types of start-ups, support schemes for start-ups, procedure to launch start-ups, challenges and reasons for failure of start-ups.

Unit IV

Financing Options - Bridge capital, Seed capital assistance, Margin money scheme, Other financing options- venture capital, lease funding, Angel Investors. Revival, Exit, and End to a venture.

Suggested Readings:

- Hisrich, R.D., Manimala, M.J., Peters, M.P., Shepherd, D.A.: *Entrepreneurship*, Tata McGraw.
- R.D. Hishrich., Peters, M., *Entrepreneurship*: Irwin
- Barringer, B.R. and R. Duane Ireland, *Entrepreneurship*, Pearson Prentice Hall
- Kuratko, D.F., and Rao, T. V., *Entrepreneurship: A South-Asian Perspective*, Cengage
- Shankar, R., *Entrepreneurship Theory and Practice*, Tata McGraw Hill

BCE202-25 Innovation and Creativity for Entrepreneurs

Course Objectives:

To let students understand the nuances involved in creativity & innovation and to get hands-on experience in applying creative and innovative ideas and solutions towards problem solving.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Describe the concept and components of innovation and creativity.

CO2: Discuss various enablers and hurdles in the implementation of creativity.

CO3: Illustrate various tools and techniques of individual and group creativity.

CO4: Comprehend legal aspects of innovation.

CO5: Illustrate the concept, need and process of design thinking.

Unit I

Creativity: Meaning, concept, importance, process of creativity, enablers and impediments to creativity. Creativity Tools and Techniques: Lateral Thinking, off The Wall Thinking, Six Thinking Hats Method, Brainstorming. Entrepreneurial Creativity, components of entrepreneurial creativity, characteristics of creative groups. Individual Creativity Techniques: Meditation, Self-Awareness, Time Pressure and Creativity, Steps for increasing own creativity.

Unit II

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, legal aspects and framework for innovations, innovations developed by open technology communities.

Unit III

Innovation: Meaning, concept, importance, principles of innovation. Process of innovation, types of innovation, Incremental and Radical Innovation, factors that favor incremental innovation, product innovations, service innovations, innovations in processes.

Unit IV

Innovation Management: Concept, Scope, evolution of innovation management, functions of innovation management. Moving innovation to market.

Design Thinking: Understanding design thinking, Need for design thinking, design thinking as a tool to foster creativity and innovation, Design thinking process and tools.

Suggested Readings:

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

- Andriopoulos, C. and Dawson, P.: *Managing Change, Creativity and Innovation*, Sage
- Bilton, C. and Cummins, S., *Creative Strategy*, Wiley
- Davila, T., Epstein, M.L. and Shelton, R. (ed.), *The Creative Enterprise*, Praeger
- Hurt, F., *Rousing Creativity: Think New Now*, Crisp Publications Inc.
- Petty, G., *How to be better at Creativity*, The Industrial Society
- Christensen, C.M. and Raynor, M.E., *The Innovator's Solution*, HBS Press
- Savransky, S.D., *Engineering of Creativity*, CRC Press

EMC-101-25	L	T	P
Entrepreneurship Setup and Launch	0	0	4

Introduction:

This semester lays the foundation for the learner to understand what entrepreneurship is, beyond just starting a business. It introduces key ideas like problem-solving, value creation, and self-awareness. The learner will begin exploring basic business concepts while discovering their own interests and strengths.

Learners Objective:

1. Understand the core concepts of entrepreneurship through relatable, real-life examples.
2. Begin to see themselves as problem-solvers and creators.
3. Learn about business paths and choose one to try based on interest or local fit.
4. Launch a micro-hustle (online or offline) to earn their first income.
5. Build confidence and self-belief by doing.

Outcome: By the end of this semester, learners will start a simple business activity, earn their first income, and build belief in their ability to do business.

Guiding Principles/Approach:

This syllabus is built on principles of **experiential learning, growth mindset development, and identity-first learning**. Drawing from learning science and behavior design, the course shifts students from passive learning to *active doing*, where they try out small business activities in real contexts. The design helps students not just learn entrepreneurship but begin to see themselves as entrepreneurs. Emphasis is placed on *small wins, peer collaboration, and locally relevant opportunities* to ensure learning feels achievable and connected to their realities. The curriculum focuses on conceptual understanding without heavy theory, combining *practical action, reflection, and collaboration*. *By making progress visible and success feel possible, it plants the seeds of self-reliance, initiative, and long-term motivation.*

Semester Syllabus:

Format: 12 weeks, 4 hours/week | 2 credits

Revenue Target: ₹10,000

Week	Learning Goal	Measurable Outcome
1	Understand what entrepreneurship is and who can be an entrepreneur	Students define entrepreneurship in their own words and list 2 entrepreneurs from their local area or community
2	Connect personal identity to entrepreneurship (strengths, interests, struggles)	Students create a “value map” showing how a skill/interest/problem from their life could become a business opportunity

3	Learn about 5 business paths: content creation, drop-shipping, cloud kitchen/food business, gig economy and local services	Students explore 1–2 examples from each domain and share one they’re most curious to try and why
4	Choose a path and generate a basic business idea	Students write down a clear offer (what, for whom, why) and one way to reach their customer
5	Take first real action: message, post, pitch, or sell	Students reach out to or serve 1 real potential customer and record what happened
6	Reflect on first attempt and share with peers	Students share their result, a challenge faced, and one idea to improve next time
7	Improve and try again: aim for first ₹100	Students apply a change, try again, and aim to make their first ₹100 or get meaningful response
8	Learn how to identify and understand your target customer	Students talk to 2 potential customers or observe them and list 3 insights about their needs
9	Learn how to serve your target audience better	Students improve one part of their offer (product, delivery, messaging, or interaction) based on customer feedback or need
10	Explore core entrepreneurial values (resilience, honesty, effort)	Students reflect on 1 value they’re building and show it in a business task or peer story
11	Focus on earning and staying consistent	Students complete a second earning task and track their consistency (e.g., same product or message for 3 days)
12	Reflect on earnings, grit, and how to keep going	Students record total earnings, one resilience moment, and one support system or habit they’ll continue with

Weekly Component:

Component	Duration	Description
Learning Module	~1.5 hrs	<ul style="list-style-type: none"> - Introduces key concepts in a simple and engaging way - Includes, examples, and 1–2 interactive discussions or quizzes
Action Lab	~2 hrs	<ul style="list-style-type: none"> - Hands-on task on the weekly concept - Includes step-by-step guidance, templates, and worksheets - Ends with a submission (e.g., video, reflection, or proof of action)
Resources	Self-paced	<ul style="list-style-type: none"> - Supplementary videos, short readings, real- life stories, and tools to deepen understanding at their own pace

Evaluation Criteria

Evaluation Component	Description	Weightage
Weekly Task Completion	Timely submission of weekly tasks including reflections, activities, quizzes etc.	40%
Target Completion	Performance-based evaluation on hitting revenue or profit targets (e.g., generating ₹10,000 revenue)	30%
Final Project	A comprehensive project based on the semester's theme	30%

Week 1: What is Entrepreneurship? Who Can Be an entrepreneur?

INTRODUCTION: Could *You* Be an entrepreneur?

When people hear “entrepreneur,” they often think it means having a company, investors, or an MBA. Some even believe it's only for toppers or those with high grades. But entrepreneurship is more about mindset than qualifications: it's about seeing a problem and doing something about it. Like someone who starts selling snacks because their school canteen is always shut, or a friend who fixes broken chargers for others. If you've ever spotted a need and thought, “I can solve this,” - you’ve already taken your first step.

Component 1: Learning Module (~1.5 hours) Unit 1:

What is Entrepreneurship?

1. *Solving problems or creating value in exchange for money.*
2. Entrepreneurship is not just about starting a company: it's about initiative, resourcefulness, and value creation.
3. Different types of entrepreneurs: small shop owners, street vendors, YouTubers, local tailors, mechanics, and more.
4. Entrepreneurs build opportunities instead of waiting for them.

Simple Slide/Visual Aid Tip:

A circle that says "Problem", an arrow pointing to "Solution", then an arrow to "Earn". That's entrepreneurship.

<A video that visually shows how entrepreneurship starts with spotting a problem (e.g., long food lines), creating a solution (e.g., pre-order lunch service), and earning from it: illustrating the simple flow: Problem → Solution → Earn>

MCQ 1

Q: What best describes entrepreneurship?

- A. Getting a job in a company
- B. Solving problems for others and earning from it ☒
- C. Studying business in college
- D. Buying expensive things

Feedback:

1. *Correct! Entrepreneurs solve problems or offer value and get paid for it.*
2. *Not quite! Entrepreneurship is about creating something useful, not just getting a job or studying.*

Unit 2: Who Can Be an entrepreneur?

Entrepreneurship starts with spotting a problem, finding a solution, and creating value. Today, anyone with a phone and an internet connection can start a business: money helps, but mindset and initiative matter more at the start.

You just need:


1. A problem to solve
2. A simple skill or product
3. The courage to start small

Examples Carousel (Swipeable cards)

1. **Pooja (India)** – Sells handmade rakhis on Instagram, learned designing on YouTube.
Problem she saw: Expensive or generic rakhis in the market; no personal touch.
2. **Luis (Mexico)** – Repairs used phones in his garage, now has loyal customers.
Problem he saw: Many people couldn't afford new phones or didn't trust local repair shops.
3. **Sana (Kolkata)** – Started tiffin delivery from her home kitchen, now earns ₹500/day.
Problem she saw: Office workers struggled to find affordable, homemade meals.
4. **Sal Khan (USA)** – Started Khan Academy with YouTube lessons to help his cousin.
Problem he saw: His cousin needed help with math, but good learning resources were hard to access.

MCQ

Q: Which of these can be a form of entrepreneurship?

- A. Making reels on skincare tips and selling homemade face packs 
- B. Buying new clothes from malls
- C. Studying engineering
- D. Playing games without sharing or streaming

Feedback:

1. *Correct! Sharing useful tips + selling a product = solving a need!*
2. *Try again! Entrepreneurship is about creating value and helping others.*

Reflection Prompt

1. If you had to earn ₹100 this week, what would you do?

Component 2: Action Lab (~2 hours) Task

Find & Learn from 2 Entrepreneurs Near You

Steps (Checklist):

1. Look around your neighborhood or online: find 2 people who earn through their own work
2. Ask or observe:
 - a) What do they do?
 - b) How do they earn?

- c) What makes them entrepreneurial?
3. Use the **Entrepreneur Tracker Template** (available in the resources tab)

Final Deliverable

Learner submits:

1. A short definition of entrepreneurship (in their words)
2. 2 entries from the Entrepreneur Tracker (name, what they do, what learner learned)

→ Submitted in the submissions tab.

Supplementary Resources (Optional)

1. [Danny O'Neill - Getting started | Entrepreneurship | Khan Academy](#)
2. [The Better India – Stories of local entrepreneurs](#)

Week 2: Can I Be an entrepreneur?

INTRO – What Makes an entrepreneur?

You don't need a suit, a degree, or a lot of money to be an entrepreneur.

You need one thing: a mindset. Entrepreneurs notice problems around them: and do something about it. From the boy fixing bikes outside his house to the girl teaching dance on Instagram, they all started small. What matters most is not what you have: it's how you think and act.

Component 1: Learning Module (~1.5 hours)

Unit 1: What Makes an entrepreneur?

Key Concepts:

1. **Entrepreneurs are driven by curiosity:** they ask questions, explore possibilities, and seek better ways to do things.
2. **They take initiative:** they act, experiment, and create using limited resources with creativity and courage
3. **They learn by doing:** embracing mistakes as stepping stones to progress.
4. **They take full ownership:** one day they're the marketer, the delivery person, and the customer support, all in one.
5. **They are resilient:** they persist through challenges, adapt to change, and keep moving forward with purpose.

Real-Life Examples:

1. Nithin & Nikhil Kamath (Zerodha) – Started India's largest stock brokerage without formal degrees or external funding, just deep curiosity about stock markets and a desire to simplify investing.
2. *Qualities: Took initiative early and stayed persistent through challenges.*
3. Prajakta Koli (MostlySane) – Started by making comedy sketches about everyday Indian life: family, school, relationships: and became one of India's top digital creators.
4. *Qualities: Stayed consistent, adapted over time, and built strong audience trust.*
5. Tilak Mehta (Paper n Parcels) – As a teenager, launched a courier startup using Mumbai's dabbawala network for delivery.
6. *Qualities: Thought creatively and acted with confidence at a young age.*

Unit 2: Start Small: Build Ideas from What You Know

In the last unit, you learned that entrepreneurs don't just have ideas: they act, solve problems, and use what they have.

But the big question now is:

“What can I offer?”

That's where the Value Map comes in. It helps you take your first step toward thinking and acting like an entrepreneur: in your own way.

What is a Value Map?

A Value Map connects three simple things:

A. What people around you need

→ *Look around: is there something people often struggle with or something that could be better?*

B. What you *enjoy* or are *willing to try*

→ *You don't need to be an expert. Start with small things you like doing: talking to people, fixing, organizing, helping, designing, or learning something new.*

→ *Even if you're just curious about something: that's enough to begin.*

C. What solution you can create

→ *Use what you enjoy or are learning to try solving a real need around you: even in a small way*

Visuals:

3 overlapping circles:

1. “People Need”
2. “I Can”
3. “My Offer”

Examples:

1. People Need → Affordable meals


I Can → Cook + have access to home kitchen My Offer → ₹40 tiffin service

2. People Need → Study tips in Punjabi I Can → Speak clearly + love teaching

My Offer → 3-minute video tips on Instagram

MCQ

Q: What's the first step to being an entrepreneur?

- A. Waiting for the perfect idea
- B. Solving a problem with your skills 
- C. Buying a shop
- D. Studying for years

Feedback:

1. *Correct! Entrepreneurs start by solving small problems using what they already have.*
2. *Try again! It's not about waiting: it's about starting.*

Reflection Prompt

1. If someone gave you ₹500 and asked you to earn from it, what would you do?

Component 2: Action Lab (~2 hours)**Task: Create Your Personal Value Map Steps (checklist in app):**

1. Think of 2–3 problems people face around you (hunger, phone repair, boredom, etc.)
2. List your own skills, interests, or resources.
3. Match each problem with something you could offer.
4. Use the **Value Map Template in the resources** to organize your ideas.

Final Deliverable (Submitted in App):

1. Your completed **Value Map** (in 3 columns: Need, Skill, Offer)
2. Highlight **1 idea** you'd like to explore for your future hustle

Supplementary Resources (Optional)

1. "Start with Why" by Simon Sinek
2. [10 Characteristics of Successful Entrepreneurs | Business: Explained](#)

BCEGE201-25 Business Statistics

Course Objective: The course aims to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making. Analysis of numbers is required for making decisions related to every aspect of business.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Describe the importance and scope of statistics in different business situations.

CO2: Comprehend the basic concepts of statistics and calculate arithmetic mean, median, mode and partition values.

CO3: Understand the concepts of correlation, regression analysis and their applications.

CO4: Discuss the theory of probability and its applications.

CO5: Classify various types of probability distributions.

Unit I

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.

Sampling Concepts: Meaning of Population and Sample, Parameters and Statistics, Descriptive and Inferential Statistics, Probability and Non Probability Sampling Methods including Simple Random Sample, Stratified Sampling, Systematic Sampling, Judgement Sampling and Convenience Sampling.

Unit II

Measures of Central Tendency: Mathematical averages including arithmetic mean, geometric mean and harmonic mean, properties and applications. Positional Averages: Mode and median (and other partition values including quartiles, deciles and percentile. Graphic presentation of measures of central tendency.

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

Sampling Distribution: Concept of Sampling Distribution, Formulation of Sampling Distribution of Mean and Sampling distribution of standard deviation/Variance.

Unit III

Simple 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.

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.

Unit IV

Theory of Probability: Meaning of Probability, Approaches to the calculation of probability, calculation of event probabilities, Addition and Multiplication, Laws of Probability (Proof not required), Conditional Probability and Bayes' Theorem (Proof not required).

Probability Distribution: Binomial Distribution: Probability Distribution function, Constants, Shape, Fitting of Binomial Distribution, Poisson Distribution: Probability Function (including Poisson approximation to binomial distribution), Constants, Fitting

of Poission Distribution, Normal Distribution: Probability Distribution Function, Properties of Normal Curve, Calculation of Probabilities.

Suggested Readings:

- Levin, Richard and David S. Rubin. “*Statistics for Management*”. Prentice Hall of India, New Delhi.
- Chandan, J.S., “*Statistics for Business and Economics*”, Vikas Publishing House Pvt. Ltd.
- Render, B. and Stair, R. M. Jr., “*Quantitative Analysis for Management*”, Prentice–Hall of India, New Delhi.
- Gupta C B, Gupta V, “*An Introduction to Statistical Methods*”, Vikas Publications.
- Siegel, Andrew F, *Practical Business Statistics*. International Edition, McGraw Hill
- Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., *Business Statistics: A First Course*, Pearson Education.

AECC
EVS102-18 Environment Studies

Course Outcomes:

1. Students will enable to understand environmental problems at local and national level through literature and general awareness.
2. The students will gain practical knowledge by visiting wildlife areas, environmental institutes and various personalities who have done practical work on various environmental Issues.
3. The students will apply interdisciplinary approach to understand key environmental issues and critically analyze them to explore the possibilities to mitigate these problems.
4. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world

UNIT-1: Introduction to Environmental Studies

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

UNIT-2: 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
Characteristic features, structure & functions of following Ecosystems:

- Forest Ecosystem
- Aquatic Ecosystem (Ponds, Lakes, River & Ocean)

UNIT-3: Natural Resources

Renewable & Non-renewable resources

Forest Resources: Their uses, functions & values (Biodiversity conservation, role in climate change, medicines) & threats (Overexploitation, Deforestation, Timber extraction, Agriculture Pressure), Forest Conservation Act

Water Resources: Their uses (Agriculture, Domestic & Industrial), functions & values, Overexploitation and Pollution of Ground & Surface water resources (Case study of Punjab), Water Conservation, Rainwater Harvesting,

Land Resources: Land as a resource; Land degradation, soil erosion and desertification

Energy Resources: Renewable & non-renewable energy resources, use of alternate energy resources (Solar, Wind, Biomass, Thermal), Urban problems related to Energy

UNIT-4: Biodiversity & its conservation

Types of Biodiversity: Species, Genetic & Ecosystem

India as a mega biodiversity nation, Biodiversity hot spots and biogeographic regions of India

Examples of Endangered & Endemic species of India, Red data book

UNIT-5: 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

UNIT-6: Field Work

Visit to a National Park, Biosphere Reserve, Wildlife Sanctuary

Documentation & preparation of a Biodiversity (flora & fauna) register of campus/river/forest

Visit to a local polluted site: Urban/Rural/Industrial/Agricultural

Identification & Photography of resident or migratory birds, insects (butterflies)

Public hearing on environmental issues in a village

Suggested Readings:

1. Bharucha, E. Text Book for Environmental Studies. University Grants Commission, New Delhi.
2. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
3. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad – 380 013, India, Email:mapin@icenet.net (R)
4. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
5. Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
6. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Publ. House, Mumabai, 1196p
7. De A.K., Environmental Chemistry, Wiley Eastern Ltd.
8. Down to Earth, Centre for Science and Environment (R)
9. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford Univ. Press. 473p
10. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R)
11. Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment. Cambridge Univ. Press 1140p.
12. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284 p.

13. Mckinney, M.L. & School, R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition. 639p.
14. Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)
15. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
16. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
17. Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p.
18. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
19. Survey of the Environment, The Hindu (M)
20. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (TB)
21. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (TB)
22. Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p

BMPD202-18 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 students chapter i.e. ISTE, SCIE, SAE, CSI, Cultural Club, 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.

BCE301-25 Cost and Management Accounting

Course Objective: To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Understand and differentiate between Cost accounting and management accounting.

CO2: Make managerial decisions regarding make or buy, acceptance or rejection of export offers and continuation or shut down of plant.

CO3: Estimate the breakeven point of the firm.

CO4: Understand and apply the concepts of budgetary control for better decision-making.

CO5: Understand and estimate material, labour, overheads and sales variances for comparing planned with actual results.

Unit – I

Introduction to Cost and Management Accounting: Meaning, Objectives, Scope and Nature of Cost Accounting and Management Accounting, Importance and Limitations of Cost Accounting, Relationship and Differences between Cost Accounting and Management Accounting, Role of Cost Accounting and Management Accounting in Decision Making

Installation of a Costing System: Cost Concepts and Classifications: Direct and Indirect Costs, Fixed and Variable Costs, Product and Period Costs, Cost Centre and Cost Unit, Elements of Cost, Preparation of Cost Sheet.

Unit – II

Materials Costing: Inventory Control Techniques (EOQ, ABC Analysis, VED Analysis), Pricing of Material Issues (FIFO, LIFO, Weighted Average).

Labour Costing: Labour Turnover, Idle Time, Overtime, Methods of Wage Payment (Time Rate, Piece Rate, Incentive Plans).

Overheads: Classification, Allocation, Apportionment and Absorption of Overheads.

Reconciliation of Cost and Financial Accounts.

Unit – III

Analysis and Interpretation of Financial Statements: Horizontal Analysis, Vertical Analysis, Common Size Statements.

Ratio Analysis: Types of Ratios – Liquidity, Solvency, Profitability, Activity Ratios.

Fund Flow and Cash Flow Statements.

Unit – IV

Budgetary Control: Meaning, Objectives, Types of Budgets, Fixed and Flexible Budgets, Zero Base Budgeting.

Standard Costing and Variance Analysis: Material, Labour, Overhead and Sales Variances.

Marginal Costing: Concept, Cost-Volume-Profit Analysis, Break-Even Point, Margin of Safety.

Differential Costing and Decision Making: Make or Buy Decisions, Product Mix Decisions, Pricing Decisions, Shut-down Decisions.

Suggested Readings:

- Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2011). *Introduction to management accounting*. Pearson Education International.
- Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. (2006). *Management Accounting*. Dorling Kindersley (India) Pvt. Ltd.
- Singh, Surender. (2016). *Management Accounting*. Scholar Tech Press, New Delhi.
- Garrison H., Ray and Eric W. Noreen. (2016). *Managerial Accounting*. McGraw Hill.
- Goel, Rajiv. (2013). *Management Accounting*. International Book House,
- Arora, M.N. (2012). *A Textbook of Cost and Management Accounting*. Vikas Publishing House, New Delhi.
- Maheshwari, S.N. and S.N. Mittal. (2017). *Management Accounting*. Shree Mahavir Book Depot, New Delhi.

BCE302-25 Marketing Management

Course Objective: Marketing is one of the foremost functions of Management in present day corporate world, its understanding results in developing best products in terms of goods and services that brings consumer satisfaction. This course will imbibe the basic understanding among the students to become successful marketers.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Explain the basics of marketing, selling, marketing mix and its core concepts.

CO2: Describe the intricacies of the marketing environment and marketing information systems for effective marketing planning and strategies.

CO3: Develop necessary skills for effective market segmentation, targeting and positioning.

CO4 – Illustrate various components of product mix, product life cycle and comprehend the new product development process.

CO5– Develop an understanding of promotion mix and strategies for successful promotion

Unit I

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. **Consumer Behaviour:** Consumer buying process, Factors Influencing Consumer Buying Behaviour. **Market segmentation:** Need, concept, nature, basis and strategies, mass marketing vs. Segmentation.

Unit II

Marketing mix: 4Ps of products and 7Ps of services, components and factors affecting mix.

Product decisions: Product definition, new product development process, and product life cycle, positioning, branding, packaging and labeling decisions.

Unit III

Pricing decisions: importance, objectives, designing strategies, Pricing Techniques.

Distribution: Types of distribution channels, factors affecting decision, Designing and Managing Marketing Channel, Managing Retailing, physical distribution system and its components.

Unit IV

Product Promotion: promotion mix-introduction, importance, advantages and disadvantages of various components and factors affecting. Designing and managing Integrated Marketing Communications.

Emerging Trends in Marketing: Event Marketing, Network Marketing, Social Media Marketing, Buzz Marketing/ Viral Marketing, Customer Relationship Management (CRM), Bottom of Pyramid Marketing.

Suggested Readings:

- Kotler, P., Keller, K.L. Koshy, A. and Jha, M., *Marketing Management: A South Asian Perspective*, Pearson Education.
- Etzel, M., Walker, B., Stanton, W. and Pandit, *A Marketing Management*, Tata McGraw Hill.

- Ramaswamy, V.S and Namakumari, S. *Marketing Management: Global Perspective Indian Context*, Macmillan Publishers India Ltd.
- Saxena, Rajan, *Marketing Management*, Fourth Edition, Tata McGraw Hill Education Pvt. Ltd.

BCE303-25 Organizational Behaviour

Course Objective: This course emphasizes the importance of human capital in the organizations of today. It gives an insight to the students regarding individual and group behaviour in any organization.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Discuss the basics of Organizational behaviour and various challenges for OB.

CO2: Illustrate the foundations of Individual Behaviour and various factors influencing individual behaviour viz. learning, personality, perception, attitude and motivation.

CO3: Examine the dynamics of group development and group properties.

CO4: Understand various dimensions of organisational culture.

CO5: Analyse the process of conflict management and approaches to stress management.

Unit I

Introduction: Meaning of organizational behaviour and its relevance in today's business environment, contributing disciplines to Organization Behaviour, challenges and opportunities for OB.

Individual behaviour in organization: Foundations of individual behaviour, Factors influencing Individual Behaviour.

Learning: Meaning, characteristics and theories: Classical conditioning theory, operant conditioning theory, social learning theory, behaviour modification.

Unit II

Perception: Nature, importance, perceptual process, factors influencing perception, perceptual errors.

Attitude: Meaning, importance, components and types of work related attitude.

Personality: Meaning, determinants of personality, personality traits.

Motivation: Meaning, types of motivation, theories of work motivation given by Maslow, Herzberg, McGregor, Vroom and Porter – Lawler.

Unit III

Group behaviour in organization: Group dynamics, Types of groups, Group development, theories of group development, Group norms and roles, Group cohesiveness,

Work Teams: Meaning, characteristics, types of team, Creating effective team.

Leadership: nature, leadership styles, Leadership theories: trait theory and behavioural theories.

Unit IV

Conflict Management: Meaning, types and sources of conflict, Process of conflict management, approaches to conflict management. **Stress management:** sources of stress, approaches for stress management. **Organizational culture:** meaning, concept, types of culture, dimensions of organizational culture.

Suggested Readings/ Books:

- Robbins, *Organization Behaviour*, Pearson Education Asia
- Luthans, *Organization Behaviour*, Tata McGraw Hill

- Newstrom, *Organizational Behaviour: Human Behaviour at Work*, Tata McGraw Hill
- L.M. Prasad, *Organisation Behaviour*, Sultan Chand
- Parikh, Gupta, *Organisational Behaviour*, Tata McGraw Hill
- Aswathappa, *Organization Behaviour*, Himalaya

BCEGE301-25 Indian Economy

Course Objective: The purpose of this course is to familiarize the students with various aspects of Indian economy. It also aims to develop a perspective on the different problems and approaches to economic planning and development in India. It also aims to explain proposed policy measures for inclusive economic development.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Discuss the demographic profile and economic challenges of India.

CO2: Analyze sectoral issues in agriculture, industry, and services.

CO3: Evaluate India's economic planning and policy frameworks.

CO4: Examine India's monetary and fiscal policies and their implications.

CO5: Propose policy measures for inclusive economic development.

UNIT-I

Nature and Structure of Indian Economy, Basic Features and Problems of Indian Economy. Concept of Economic Development, Difference between Economic Growth and Economic Development. Demographic Features of Indian Population. Hurdles created by the Population Explosion in India. Effects of Population Explosion. Problems of Poverty, Unemployment, Inflation, income inequality, Black money in India.

UNIT-II

Sectoral composition of Indian Economy: - Issues in the Agriculture sector in India, land reforms Green Revolution and agriculture policies of India, Industrial development, MSMEs and cottage industries, Industrial Policy, Public sector in India.

UNIT-III

Nature and Features of Economic Planning, Objectives of Indian Planning. Planning commission v/s NITI Aayog, Monetary Policy and Fiscal Policy in India, Centre-State Finance Relations, Finance Commission in India. Liberalisation, Privatisation and Globalisation. Impact of Globalization on Indian Economy.

UNIT-IV

India's Foreign Trade- Value, Composition and Direction, Balance of Trade Vs. Balance of Payments. Disequilibrium in Balance of Payments. Export Promotion-Need for Export Promotion in India, Role of Government in Export Promotion. Obstacles in Export Promotion. Suggestions for Export Promotion. Import Substitution-Suggestions to Improve Import Substitution. WTO and India.

Suggested Readings:

- S.K.Misra & V.K.Puri, *Indian Economy – Its Development*, Himalaya Publishing House – Mumbai.
- Raddar Datt & K.P.M. Sundharam, *Indian Economy*, S.Chand & Sons - New Delhi.
- IC Dhingra, *Indian Economy*, Sultan Chand & Sons
- Uma Kapila, *Indian Economics since Independence*. Academic Foundation.
- Deepashree, *Indian Economy, Performance and Policies*, Ane Books Pvt. Ltd., New Delhi.
- Government of India. Economics Survey.

BCESEC301-25 IT Tools for Business

Course Objective: The purpose of this course is to provide a thorough exposure to the operating and office management tools available in different packages. A student can be exposed to the working knowledge of Windows-based operating systems and software packages.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Develop understanding of computer fundamentals, functions and their classifications

CO2: Develop a clear understanding and knowledge about the functioning of Computer software and window operating system

CO3: Demonstrate proficiency in Microsoft word & Excel.

CO4: Apply formatting and editing features to enhance worksheets.

CO5: Comprehend the benefits and cost of implementation of ERP.

Unit –I

Computer Fundamentals: Data, Instruction and Information, Characteristics of Computers, Various fields of application of Computers, Input-output Devices (Hardware, Software, Human ware and Firmware) Advantages and Limitations of Computer, Block Diagram of Computer, Function of Different Units of Computer, Classification of Computers. Data Representation: Different Number System (Decimal, Binary, Octal and hexadecimal) and their Inter Conversion. **Computer Software:** Types of Software, Application software and system software, Compiler and Interpreter, Generations of languages, Low- and High-Level Languages. Computer Memory: Primary Memory & Secondary memory. Storage Media.

Unit –II

Introduction to Windows Operating System: All Directory Manipulation: Creating Directory, Sub Directory, Renaming, Coping and Deleting the Directory File Manipulation: Creating a File, Deleting, Coping, renaming a File Using accessories such as calculator, paint brush, CD player, etc

MS-Word: History, Creating, Saving, Opening, Importing, Exporting and Inserting document, Formatting pages, Alignment, Paragraphs and Sections. Indents and Outdents, creating lists and numberings Formatting Commands: Headings, Styles, Fonts and Size editing, Viewing Text, Finding and Replacing text, Headers and Footers, Inserting page breaks, Page numbers, Special Symbols and Dates Mail merge, Preview and Printings command.

Unit –III

MS-Power Point: History, Creating, Saving, Opening, existing presentation, Creating and Saving a Presentation using Auto Content Wizard, Design Template, Blank Presentation the Slide Sorter View, Slide Show, Inserting pictures and graphics and Printing Slides.

MS-Excel: Introduction, Components of Excel History, Creating, Saving, Opening, Spreadsheet, Formatting numbers and Text, Graph and Chart Formatting Commands, Menu Bar, Toolbars, Producing Charges, Protecting Cell Macro and Printing Operation,

Spell Checking, Cell Editing, Calculation of various Financial and Statistical Functions using Formulas.

Unit –IV

Enterprise Resource Planning: Definition of ERP, need, benefits, and modules of ERP. ERP and enterprise applications-emerging trends. ERP Implementation: ERP Life cycle, Methodologies and strategy for implementation, Cost of ERP implementation, benefits of ERP implementation. ERP and Related Technologies

Note: Relevant Case Studies should be discussed in class.

Suggested Readings:

- Ram, B. (2018). *Computer Fundamentals: Architecture and Organization*. New Delhi: Age Publications
- Sinha, P.K. and Sinha, P. (2017). *Foundation of computing*. New Delhi: BPB Publications.
- Arora, A. (2015) *Computer fundamentals and applications*. Vikas Publishing.
- Rajaraman, V. (2014). *Fundamentals of Computers*. Delhi: Prentice-Hall.
- Roger, J. (2010). *Microsoft Access 2010*. Delhi: Pearson Education.
- Forouzan, (2009). *Basics of Computer Science*. India: Cengage Learning
- Levi, D.S., Kaminsky, P. (2007) *Designing and Managing the Supply Chain*. McGraw Hill
- Turban, E., Aronson JE., Liang, TP. (2005). *Decision Support Systems and Intelligent Systems* (7th Edition). Pearson Publishers.
- Ray, R.: *Enterprise Resource Planning*, McGraw Hill.
- Singla, A., *Enterprise Resource Planning*, Cengage
- Ray, R., *Enterprise Resource Planning – Text and Cases*, Tata McGraw Hill
- Laudon, K.C. and Laudon, J.P., *Management Information Systems*, Pearson

BMPD302-18 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 students chapter i.e. ISTE, SCIE, SAE, CSI, Cultural Club, 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.

BCE401-25 Corporate Accounting

Course Objective: To enable the students to acquire the basic knowledge of corporate accounting and to learn the regulatory framework for preparing the financial statements of different corporations. It also aims to understand core concepts of accounting for share capital and debentures, preparing accounts for banking and insurance companies.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Understand core concepts of corporate accounting, share capital and debentures.

CO2: Prepare final accounts for various corporate entities.

CO3: Apply accounting standards to amalgamation and internal reconstruction.

CO4: Analyze accounts of banking and insurance companies.

CO5: Develop appropriate accounting treatments for corporate transactions.

Unit – I

Accounting for Share Capital and Debentures: Issue of Shares at Par, at Premium and at Discount. Accounting treatment in the case of forfeited shares. Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, and Disposal of company profits

Unit – II

Valuation of Goodwill and Valuation of Shares: Concepts and calculation: simple problems only.

Accounts of Banking Companies: Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA)

Unit – III

Amalgamation of Companies: Concepts and accounting treatment as per Accounting Standard 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit – IV

Insurance Companies: Books maintained by insurance companies, Explanation of special terms peculiar to insurance business, Accounts for life insurance business, types of policies, Annuity business, surrender value, paid up policy, life assurance fund – valuation balance sheet, preparation of final accounts of Life and General insurance business (as per the provisions of IRDA Act)

Suggested Readings

- Monga, J.R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.

- Shukla, M.C., Grewal, T.S., and Gupta, S.C. (2018). *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
- Maheshwari, S.N. and Maheshwari, S.K. (2018). *Corporate Accounting*. Vikas Publishing House, New Delhi.
- Sehgal, A. (2011). *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
- Goyal, V.K. and Goyal, R. (2012). *Corporate Accounting*. PHI Learning.
- Tulsian, P. C. and Tulsian, B. (2016). *Corporate Accounting*, S.Chand

BCE402-25 Law for Entrepreneurs

Course Objective: To provide foundational knowledge of Indian business laws relevant for entrepreneurs, with an emphasis on legal frameworks supporting startups, intellectual property, and digital ventures. The course aims to build legal literacy to manage risk, ensure compliance, and protect innovation. It also aims to explain the scope and application of consumer protection act, evaluate legal risks and design compliant business practices to support sustainable entrepreneurial growth.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Explain the fundamental principles and provisions of Indian contract and business laws applicable to entrepreneurial ventures.

CO2: Differentiate among various legal business structures and demonstrate the process of incorporation and compliance for startups under Indian corporate and partnership laws.

CO3: Interpret the scope and application of Intellectual Property Rights (IPR) and formulate strategies for protecting innovation and creative works in entrepreneurial settings.

CO4: Examine key commercial and financial laws such as the Sale of Goods Act, the Consumer Protection Act, the Negotiable Instruments Act, the Information Technology Act, and the Competition Act to ensure legal compliance in business operations.

CO5: Evaluate legal risks and design compliant business practices that safeguard stakeholders' interests while supporting sustainable entrepreneurial growth.

Unit I

Fundamentals of Contract and Business Law

Introduction to Indian Contract Act, 1872: Nature and Classification of Contracts, Offer and Acceptance, Consideration, Free Consent, Capacity to Contract, Legality of Object. Performance and Discharge of Contract, Remedies for Breach of Contract, Law of Agency: Essentials, Rights and Duties of Agent and Principal, Law of Bailment and Pledge.

Unit II

Legal Structures for Entrepreneurs, Indian Companies Act, 2013: Types of Companies, Incorporation Process, Memorandum and Articles of Association, Role and Responsibilities of Directors, Company Meetings, Overview of LLP and One Person Company.

Partnership Act: Essentials of Partnership, Rights and Duties of Partners, Dissolution.

Regulatory Framework for Startups: MSME Registration, DPIIT Recognition, Startup India Policies.

Unit III

Intellectual Property Rights (IPR) and Copyright Law: Introduction to IPR: Need, Types and Importance for Entrepreneurs, Patents: Criteria, Procedure for Registration, Rights and Limitations. Trademarks: Meaning, Registration Process, Infringement and Remedies. Copyrights: Protection of Literary, Artistic and Software Works. Industrial Designs and Trade Secrets.

Case Studies on IPR in Indian Startups.

Unit IV

Commercial and Financial Laws

Sale of Goods Act, 1930: Essentials, Conditions and Warranties, Rights of Unpaid Seller.
Consumer Protection Act, 2019: Rights of Consumers, Redressal Forums. **Negotiable Instruments Act (Basic Overview Only):** Definition and Features of Promissory Notes, Bills of Exchange and Cheques, Dishonour of Cheques.
Information Technology Act, 2000: E-Governance, Digital Signatures, Cybercrimes.
Competition Act, 2002: Anti-Competitive Agreements, Abuse of Dominance.

References:

- Majumdar A.K. and Kapoor G.K. '*Company Law*' Taxmann Publishers
- C. L. '*Business Laws*' Taxmann Publishers.
- Kuchhal M. C. and Parkash D. '*Business Legislations for Managements*' Vikas Publications.
- Singhania V. K. and Singhania K. '*Direct Tax Laws and Practice*' Taxmann Publishers.
- Chawla, Garg and Sarin '*Mercantile Law*' Kalyani Publishers.

BCE403-25 Human Resource Management

Course Objective: To provide an in-depth overview of the field of HRM, what are the roles and responsibilities of HR professionals how the primary functions affect the broader business strategy.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1- To explain the basics of Human Resource Management and analyse the evolution of HRM.

CO2: To appraise various functions of HRM that facilitate employee hiring viz. human resource planning, job analysis recruitment and selection.

CO3: To understand the role of training, development, career planning and performance appraisal functions in human resource development.

CO4: To analyse the functions of compensation management namely, wages and salary administration, incentives and fringe benefits.

CO5: To comprehend the meaning and concept of Industrial relations.

Unit I

Nature, scope, role and importance of HRM. New trends in HRM due to globalization deregulation and technological advancements, HRM practices in India, issues and challenges. Human Resource Planning: Meaning, factors affecting HRP, Human Resource Planning process.

Unit II

Job analysis: steps in analysing job and introduction to methods of collecting job analysis information, Job description, job specification. Job design: job simplification, job rotation, job enrichment and job enlargement.

Recruitment: sources of recruitment, policies and procedure of recruitment. Selection process, testing and interviews, Placement and induction.

Unit III

Training and Development: Identification of training needs, process of training and methods of training and development.

Career planning and development: career life cycle, process of career planning and development.

Unit IV

Performance appraisal: Meaning, process of performance appraisal, methods and problems of performance appraisal.

Compensation Management- Wage & Salary Administration: Meaning & Concept of Wage & Salary Administration, Elements & Methods of Wage & Salary, Incentive Plans & Fringe Benefits.

Industrial Relations: Meaning & Concept of Industrial Relations.

Suggested Readings:

- Monnappa and Saiyadan, *Personnel Management*, Tata McGraw Hill.
- Dessler, Garg, *Human Resource Management*, Pearson education.
- C.B. Memoria *Personal Management* Himalaya
- K. Aswathappa *Human Resource Management* Tata McGrawHill
- Rao V.S.P. *Human Resource Management*, Excel books

BCEGE401-25 Production and Operations Management

Course objective: The course aims at developing knowledge about various steps of product, design, development, plant location, storage, production planning and control.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Understand ever growing importance of Production and Operations management in uncertain business environment.

CO2: Gain an in-depth understanding of resource utilization of an organization.

CO3: Appreciate the unique challenges faced by firms in services and manufacturing.

CO4: Understand the subject as a crucial part of functional management.

CO5: Develop skills to operate competitively in the current business scenario.

UNIT I

Operations management: Concept, Functions. Product Design and development – Product design and its characteristics: Product development process (Technical): Product development techniques. Process selection- Project, job, Batch, Mass and Process types of Production Systems.

UNIT - II

Facility Location – importance, Factors in Location Analysis: Location Analysis Techniques.

Facility Layout – Objectives: Advantages: Basic types of layouts. Capacity Planning – Concepts: Factors Affecting Capacity Planning, Capacity Planning Decisions. Production Planning & Control (PPC) –Concepts, Objectives, Functions.

UNIT – III

Introduction to modern productivity techniques – just in time, Kanban system. Total Quality Management & six sigma.

Functions of Purchasing Management – Objectives, Functions: Methods: Procedure. Value analysis – Concepts. Stock control systems. Virtual factory concept.

UNIT – IV

Inventory Management – Concepts, Classification: Objectives: Factors Affecting Inventory Control Policy: Inventory costs: Basic EOQ Model: Re-order Level: ABC Analysis. Quality Management - Quality Concepts, Difference between Inspections, Quality Control, Quality Assurances, Total Quality Management: Control Charts: acceptance sampling.

Suggested Readings:

- Nair, *Production & Operations management*, 1st Edition, Tata McGraw Hill
- Adam and Eben, *Production & Operations management*, 5th Edition, Prentice Hall, India.
- Krajewski & Ritzman, *Operations Management*, 5th Edition, Pearson Education.
- Buffa & Sarin, *Modern Production/Operations Management*, 8th Edition, John Wiley
- Chary, *Production & Operations Management*, 2nd Edition, Tata McGraw

BCESEC401-25 Fundamentals of E-Commerce

Course Objectives: The course aims to equip students with understanding of core e-commerce concepts and trace its evolution, develop effective marketing and website strategies tailored for online enterprises, evaluate electronic payment systems with attention to security protocols, navigate key legal and ethical issues, and construct a comprehensive e-commerce business plan that integrates supply chain management and payment solutions like gateways and secure digital wallets.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Define the basic concepts of e-commerce and its evolution.

CO2: Develop marketing and website strategies for e-commerce businesses.

CO3: Analyze different electronic payment systems and their security.

CO4: Discuss legal and ethical issues in e-commerce.

CO5: Design an e-commerce business plan considering supply chain and payment solutions.

Unit I

Introduction to E- commerce: Meaning and concept – E- commerce v/s Traditional Commerce- E- Business & E- Commerce – History of E- Commerce – EDI – Importance, features & benefits of E- Commerce – Impacts, Challenges & Limitations of E- Commerce – Supply chain management & E – Commerce – E – Commerce infrastructure.

Unit II

Business models of E – E-Commerce: Business to Business – Business to customers– Customers to Customers - Business to Government – Business to Employee – E- Commerce strategy – Influencing factors of successful E- Commerce.

Unit III

Marketing strategies & E – Commerce: Website – components of website – Concept & Designing website for E- Commerce – Corporate Website – Portal – Search Engine – Internet Advertising – Emergence of the internet as a competitive advertising media- Models of internet advertising – Weakness in Internet advertising – Mobile Commerce.

Unit IV

Electronic Payment system: Introduction – Online payment systems – prepaid and postpaid payment systems – e- cash, e- cheque, Smart Card, Credit Card , Debit Card, Electronic purse – Security issues on electronic payment system – Solutions to security issues – Biometrics – Types of biometrics. Legal and ethical issues in E- Commerce: Security issues in E- Commerce-Regulatory frame work of E- commerce.

Suggested Readings:

- Turban, Efraim, and David King, 2010. *Electronic Commerce: A Managerial Perspective*, Pearson Education Asia, Delhi.
- Kalakota, Ravi, 2004. *Frontiers of Electronic Commerce*, 2004, Addison - Wesley, Delhi.
- 3. Rayport, Jeffrey F and Jaworksi, Bernard J, 2003. *Introduction to E-Commerce*, Tata McGraw Hill, New Delhi.

- Smantha Shurety, 2007. *E-Business with Net Commerce*, Addison - Wesley, Singapore. 5. Rich, Jason R: Starting an E-Commerce Business, 2007, IDG Books, Delhi.
- Laudon, Kenneth C and Carol Guercio Traver, 2011. *E-Commerce business. Technology*, Pearson Education, Delhi.
- Stamper David A, and Thomas L. 2005. *Case: Business Data Communications*, Pearson Education, New Delhi.
- Willam Stallings. 2007. *Business Data Communications*, Pearson Education, New Delhi.

BMPD402-18 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 students chapter i.e. ISTE, SCIE, SAE, CSI, Cultural Club, 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.

BCE501-25 Operation Research

Course Objective: The objective of the course is to acquaint the students with the applications of the operations research to business and industry and help them to grasp the significance of analytical approach to decision making.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Understand the concept, approaches and applications of operations research.

CO2: Apply the methods of linear programming for decision making.

CO3: Analyse transportation and assignment problems of business.

CO4: Apply the methods of game theory to solve business problems

CO5: Apply the techniques of network analysis to schedule business / project activities.

Unit 1

Introduction to Operation Research:- Meaning, Evolution, approaches, techniques and scopes of operations research, managerial application of Operation Research. Linear programming:- Introduction, meaning characteristics, graphical approaches and its utility simplex method, dual linear programming

Unit 2

Transportation & Assignment Problem: - The general structure of the problem, methods of initial allocation degeneracy, optimal solution, assignment problem, structure variation in assignment problem.

Unit 3

Game Theory: Games with pure and mixed strategies, saddle point, odds method, principle of dominance, sub games method. Sequencing problems: Processing jobs through two machines and three machines.

Unit 4

Network Analysis:- PERT/CPM background and development, stages in application PERT networking analysis, CPM, Determination of CPM, Determination of earliest expected & latest allowable times. Inventory control: - Classification of Inventory control, EOQ model, inventory control system, ABC Analysis, Advantages of EOQ model in management.

References:

- Gupta P.K., Hira D.S. (2011). *Operations Research* S. Chand & Co. Ltd., New Delhi.
- Taha H.A.(2010).*Operations Research An Introduction*. Pearson Education.
- Mustafi, C.K. (2000). *Operations Research*: New Age International Pvt. Ltd., New Delhi.
- Gupta,M.P., Sharma J. K. (2000). *Operations Research for Management*: Mayoor Paperbacks, Delhi.
- N.D.Vohra. (2007) *Quantitative Techniques in Management*. Tata McGraw-Hill.
- Frederick S. Hillier and Gerald J. Lieberman. (2001). *Introduction to Operations Research: concept and cases*.Tata McGraw-Hill.
- Sharma J.K. (2006). *Operations Research: Theory and Application*. Macmillan Publishers India.

BCE502-25 Business Research Methods

Course Objective: The course aims to equip students with an understanding of the research process, tools and techniques in order to facilitate managerial decision making.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Explain the objectives and process of conducting research and its application in business.

CO2: Analyse the different types of research design and experimental errors.

CO3: Understand various techniques of sampling and methods of data collection.

CO4: Examine different types of scales and appraise about data preparation and analysis.

CO5: Identify and prepare various types of reports.

UNIT I

Research Methodology: definition, objectives, scope in management research, process of Research and limitations.

Research Design: Formulating the Research Problem, Choice of Research Design, Types of Research Design, Sources of Experimental Errors

UNIT II

Sampling: Advantages and limitations of Sampling, Sampling process, Types of Sampling: Non-probability sampling techniques, Probability sampling techniques, Sampling and non-sampling errors. **Data collection:** primary, secondary data collection, observation methods and survey method:

UNIT III

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

UNIT IV

Data Preparation and Analysis: Editing, Coding, Cross Tabulation and Practices through Excel (Basic Concepts)

Report Writing: Types of Research Reports, Guidelines for Writing a Report, Report Format, Guidelines for evaluating a report.

Suggested Readings:

- K.V. Rao: *Research Methodology*, Sterling Publishers,
- Srivastava and Rego: *Business Research Methodology* Tata McGraw Hill
- Rajinder Nargundhkar: *Marketing Research*, Tata McGraw Hill
- Cooper and Schindler, *Business Research Methods*, Tata McGraw Hill
- C.R. Kothari: *Research Methodology*, New Age International Publishers

BCEDSE501-25 Entrepreneurial Finance

Course Objectives:

The objectives of the course are to build the skills, frameworks and knowledge in entrepreneurial finance. Students will study the financing of small and medium sized businesses from the perspective of both the entrepreneur and investors. They will learn how the financing decisions of small and medium sized private companies differ from those of public firms. They will also see how the use of real options and milestones relate to the strategy and the value on an opportunity.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Explain financial planning, capitalization and funding needs for startups.

CO2: Apply capital budgeting and investment appraisal techniques.

CO3: Analyze sources of finance and cost of capital for ventures.

CO4: Evaluate working capital management strategies, dividend policies and long-term financing options.

CO5: Develop a comprehensive financial plan for a new venture.

Unit 1

The concept of Financial Management – Definition, nature, objectives, functions and scope of financial management, Preparation of financial plan – its objectives, essential features, consideration in formulating financial plan, Capitalization: over, under and fair capitalization. Concept of risk and return, Time value of money.

Unit 2

Investment Decisions: Capital Budgeting techniques. Financing Decisions: Cost of Capital – Meaning, definition, classification and computation of specific weighted and marginal cost of capital. Capital structure – Definition, factors determining the financial structure, Leverage Analysis – Financial operating and combined leverages, EBIT-EPS Analysis

Unit 3

Working Capital Management: Concept of working capital – Classification, importance, factors determining adequate value of working capital. Estimation of working capital requirements. Financing of working capital – Long- medium-short term. Trends in Financing of working capital by banks, Recommendations of Various committees regarding financing of working capital.

Inventory management. Tools and techniques of investment management. Determination of stock levels, VED analysis, just in time inventory, Cash Management and Receivable Management.

Unit 4

Dividend decisions: Dividend policy, Dividend Theories, Factors affecting dividend decisions. Long term financing, Sources of long term financing.

Suggested Readings:

- Leach, C.J. and Melicher, R.W.: *Entrepreneurial Finance*, Thomson.
- Stanton, J.M., *Entrepreneurial Finance – For New and Emerging Businesses*, Thomson

- Smith, J.K., Smith, R.L. and Bliss, R.T., *Entrepreneurial Finance*, Stanford University Press
- Smith, J.K. and Smith, R.L., *Entrepreneurial Finance*, Wiley
- Rogers, S., *Entrepreneurial Finance*, McGraw Hill
- Chandra, P., *Financial Management*, McGraw Hill

BCEDSE502-25 Income Tax Law & Practice

Course Objective: To acquire expert knowledge of practical and procedural aspects relating to Income Tax, compute taxable income under various heads, understand and apply tax provisions for deductions, exemptions and rebates, analyze set-off and carry-forward of losses. The course aims to develop skills among students to prepare and file income tax returns and handle assessments.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Explain the tax structure for individuals and businesses.

CO2: Compute taxable income under various heads.

CO3: Apply tax provisions for deductions, exemptions and rebates.

CO4: Analyze the set-off and carry-forward of losses.

CO5: Develop skills to prepare and file income tax returns and handle assessments.

UNIT-I

Concept and Mechanism of Income Tax – Definitions, Concept of Income, Previous Year, Assessment Year, Distinction between Capital and Revenue, Receipts and Expenditure, Residential Status – Basis of Charge and Scope of Total Income, Incomes which do not form part of Total Income

UNIT-II

Computation of Total Income under Salaries, Income from House Property, Profit and Gains of Business or Profession, Capital Gains, Income from Other Sources, Clubbing/Aggregation of Income.

UNIT-III

Set-off and Carry-Forward of Losses and Deductions from Total Income. Taxation of Individuals, Hindu Undivided Family, Firms and Association of Persons.

UNIT-IV

Tax and Other Special Provisions Relating to Companies. Collection and Recovery of Tax, Tax Deduction at Source, Tax Collection at Source, Recovery and Refund of Tax; Provisions of Advance Tax. Procedure for Assessment, Appeals, Revisions, Settlement of Cases and Penalties & Offences, Provisions concerning Procedure for Filing Returns, Signatures, E-Filing, Penalties and Prosecution.

Suggested Readings:

- Ahuja, Girish and Gupts, Ravi, "*Systematic Approach to Income-tax*", Bharat Law House, New Delhi.
- Ahuja, Girish and Gupts, Ravi, "*Professional Approach to Direct Taxes Law & Practice*", Bharat Publications.
- Mehrotra, Dr. H.C. and Dr. S.P., "*Income Tax Law & Practice* (2019), Sahitya Bhawan Publications.
- Mundra, Vikas, "*Tax Laws and Practices*", Law Point publications, Kolkata.
- Singhanian, Dr. V. K., "*Students Guide to Income-tax*", Taxmann Publications Pvt. Ltd., New Delhi.

BMPD502-18 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 students chapter i.e. ISTE, SCIE, SAE, CSI, Cultural Club, 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.

BCE601-25 Strategic Management

Course Objectives: The course aims to provide fundamental knowledge and exposure to the strategies at the corporate level. It will help students understand the relationship amongst goals, objectives, strategies, tactics, plans, programs, procedures, rules etc.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Describe the importance and scope of strategic management.

CO2: Identify and discuss the elements of strategic intent.

CO3: Understand the complete process of strategic management- planning, implementation and control.

CO4: Comprehend various models of strategic choice

CO5: Identify and understand different types of strategies and their applicability in the corporate world.

UNIT I

Strategic Management: Introduction, Nature & Scope, Need, Process of Strategic Management. **Strategic Intent:** Vision, Mission, Business Definition, Business Model, Goals & Objectives.

Unit II

Strategy Formulation - Environment Appraisal and Scanning: External & Internal Environment including PEST, Techniques for Environmental Scanning (SWOT, ETOP, Quest). Porter's Five forces Model, Methods and technique Used for Organizational Appraisal.

Unit III

Corporate Level Strategy: Concept, Stability, Expansion, Retrenchment, Combination, Strategy. **Business Level Strategy:** Concept, Porter's Generic Business Strategy. **Strategic Choice:** Concept, Process of Strategic Choice, BCG Matrix, GE Nine Cell Matrix.

UNIT IV

Strategic Implementation: Concept, Interrelationship between Formulation and Implementation, Aspects of Strategy Implementation (Behavioral Implementation, Resource Allocation). **Strategic Evolution and Control:** An Overview, Technique of Strategic Evolution and Control

Suggested Readings:

- Azhar Kazmi (2007), "*Business Policy and Strategic Management*", Tata Mcgraw Hill
- Jouch & Gluick, "*Strategic Management & Business Policy*", Tata Mcgraw Hill
- Wheelen & Hunger (2008), "*Strategic management & Business Policy*", Pearson Education
- Hill, Charles, W. L., Schilling, Melissa A., Jones, Gareth R. (2019), "*Strategic Management: Theory & Cases: An Integrated Approach*", Cengage Learning.

BCE602-25 Business Ethics and Corporate Social Responsibility

Course Objective: This paper aims to provide the students with an understanding of ethical issues related to business and good governance necessary for long-term survival of business.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Explore the relationship between ethics and business across different cultural traditions

CO2: Understand the relationship between ethics, morals and values in the workplace

CO3: Discuss the moral and social responsibility dimensions of corporate governance.

CO4: Describe models of CSR in India.

CO5: Assess the international framework for CSR.

Unit I

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

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.

UNIT III

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

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, ILO tri-partite declaration of principles on multinational enterprises and social policy.

Suggested Readings:

- S.S. Iyer, 2002. *Managing for Value* New Age International Publishers.
- S.K. Bhatia, 2000. *Business Ethics and Managerial Values* Deep & Deep Publications
- Pvt.Ltd, 2000
- Velasquez, *Business Ethics – Concepts and Cases*, Prentice Hall, 6th Ed.
- Reed Darryl, *Corporate Governance, Economic Reforms & Development*, Oxford

- Mathur UC, *Corporate Governance & Business Ethics*, Mc Millan.
- *Corporate Social Responsibility in India* - Sanjay K Agarwal
- Handbook on *Corporate Social Responsibility in India*, CII.

BCEDSE601-25 Project Management

Course Objective: This paper aims to provide the students with an understanding of ethical issues related to business and good governance necessary for long-term survival of business.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Discuss the importance, scope and phases of project management.

CO2: Describe the role of a project manager in the successful completion of a project.

CO3: Examine different methods of generating new ideas and their screening.

CO4: Comprehend different methods of project analysis.

CO5: Determine the methods and techniques of project selection and financing.

Unit I

Basic Concepts of Project: Meaning, nature, types of projects, the Project Life Cycle.

Project Management: Need and scope for project management, Phases of Project Management, Role of project manager, Impact of Delays in Project Completions.

Unit II

Idea Generation: Ideas from trend analysis, sources of new ideas, Methods of generating new ideas, and screening of project ideas.

Project Analysis: Market and demand analysis, Technical analysis, Financial analysis.

Unit III

Project Selection: Investment criteria, Risk analysis, Social Cost Benefit analysis.

Project Financing: Financing of projects, Concept of Venture Capital in detail, Difference between Venture Capital and Private Equity.

Unit IV

Project Implementation: Project planning and control, Network techniques for project management: PERT and CPM Models, **Project Review:** Post Audit and Administrative Aspects.

Suggested Readings:

- Chandra, P. (2017). *Projects: Preparation, Appraisal, Budgeting and Implementation*. New Delhi: 8th Edition, Tata Mcgraw Hill.
- Desai, V. (2017). *Project Management and Entrepreneurship*. New Delhi: 2nd Edition, Himalaya Publishing House.
- Fyffe, D. S. (2001). *Project Feasibility Analysis*. New York: John Wiley and Sons.

BCEDSE602-25 Goods and Services Tax

Course Objective: To provide conceptual knowledge of Goods and Service Tax and to enable the students to apply this knowledge in practical application of GST Laws. It also enables the students to compute GST liability for different business transactions and understand GST input tax credit mechanisms.

Course Outcomes (COs): After completion of the course, the students shall be able to:

CO1: Define the basic concepts and principles of Goods and Services Tax.

CO2: Compute GST liability for different business transactions.

CO3: Analyze GST input tax credit mechanisms.

CO4: Apply GST procedures for registration, filing and compliance.

CO5: Evaluate the impact of GST on business operations and supply chains.

UNIT-I

Indirect Taxes: Background, Concept, Features; Major shortcomings of Pre-GST Era, Administration of Indirect Taxation in India; Goods and Services Tax: Basics concept and overview. Need and Benefits, Constitutional Framework of GST.

UNIT-II

GST Model – CGST / IGST / SGST / UTGST; Concept of Taxable Event; Concept of supply, Composite Supply and Mixed Supply; Provisions regarding Levy and Collection of CGST and IGST. Concept of Composition scheme & Reverse Charge.

UNIT-III

Power of Granting Exemptions. Basic Exemptions under Goods and Services Tax, Concept of Time, Value & Place of Taxable Supply of Goods/Services, Input Tax Credit & Computation of GST Liability.

UNIT-IV

Procedural Compliance under GST: Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Provisions regarding filing of Return, Payment of Tax, Provisions related to Refund.

Suggested Readings:

- Dattey, V S, Taxmann's *GST Ready Reckoner*, Taxmann, New Delhi.
- Gupta, N K, *Goods and Services Tax (Law, Practice and Procedures)*, Bharat Law House Private Limited.
- Mehrotra, H.C. and Agarwal, V.P., *Goods and Services Tax GST*, Sahitya Bhawan Publications.

BMPD602-18 Mentoring and Professional Development

Guidelines regarding Mentoring and Professional Development

The objective of mentoring will be the 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 students chapter i.e. ISTE, SCIE, SAE, CSI, Cultural Club, 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.