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CURRICULUM PLAN B.COM. & M.COM.

SESSION: 2021-22. (AUGUST 2021- DECEMBER 2021)

DEPARTMENT OF BUSINESS MANAGEMENT & COMMERCE

GURU NANAK COLLEGE KILLIANWALI





FACULTY OF THE DEPARTMENT

Mrs. Usha Goyal (H.O.D.)
 Dr. Seema Rani
 Mr. Prince Singla
 Mr. Ashish Baghla
 Mr. Manik Jindal
 Ms. Neha Thakur





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TEACHING PLAN MRS. USHA GOYAL





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BCM 105: PRINCIPLES OF FINANCIAL ACCOUNTING

Time period	Syllabus to be covered
September 1-15	 Generally Accepted Accounting Principles (GAAP): Accounting Concepts and Conventions: their Nature, Purposes and Limitations. Financial Accounting Standards: Transition from IAS to IFRS. Financial Statements of Sole Proprietor and Partnership Firm (with adjustments): Income Statement, Balance Sheet
September 16-30	Branch Accounting: Dependent and Independent Branches (Excluding Foreign Branches).
October 1- 15	• Departmental Accounting: Meaning, Needs, Advantages, Apportionment of Expenses, Inter Departmental Transfers and Provision for Unrealised Profit.
October 16- 31	Accounting for Consignment. Accounting for Joint Venture.
November	• Accounting for Dissolution of Partnership Firm; Insolvency of
1-15	Partners(excluding Sale to a Company) and Piecemeal Distribution.
November 16-30	Royalty Accounts
December	Doubt Sessions and Mid Semester Tests





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BCM 303: COMPANY LAW

Time period	Syllabus to be covered	
August 11-31	• Introduction: Characteristics of a Company, Concept of Lifting of Corporate Veil, Emerging Types of Companies. Formation of Company –Promotion & Registration, Pre-incorporation Contract and Provisional Contracts.	
September 1- 15	 Memorandum of Association ,Articles of Association, Doctrine of Constructive Notice, Doctrine of Ultra-Vires, Doctrine of Indoor Management, Prospectus and Statement in Lieu of Prospectus, Red-Herring Prospectus. 	
September 16- 30	Share Capital – Kinds of Shares, Book Building Process. Information Memorandum, Dematerialisation of Shares, ASBA System,	
October 1-15	Transfer & Transmission of Shares, Buyback of Shares. Members and Shareholders – Their Rights and Duties.	
October 16-31	 Management – Directors, Classification of Directors, Disqualification, Appointment, Legal Position, Powers and Duties, Disclosures of Interest, Removal of Directors, 	
November	Board Meetings, Other Managerial Personnel and Remuneration, Digital Signatures of Directors. Winding Up-Concept and Modes	
December	Doubt Sessions and Mid Semester Tests	



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BCM 502: MANAGEMENT ACCOUNTING

Time period	Syllabus to be covered
August 11-31	• Origin Concept, Nature and Scope of Management Accounting, Distinction between Management Accounting and Financial Accounting. Nature, Importance and Limitations of Financial Statements,
September 1-	Tools of Financial Analysis-Trend Analysis, Common Size Financial
15	Statements and Comparative Financial Statements
September 16- 30	Ratio Analysis
October 1-15	• Funds Flow Statement, Cash Flow Statement (AS-3).
October 16-31	Price Level Accounting, Social Accounting, Human Resource Accounting (Concept only),
November	• Responsibility Accounting: Concepts, Steps in Responsibility Accounting and Advantages of Responsibility Accounting.
December	Doubt Sessions and Mid Semester Tests





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M.C.104: ORGANISATION THEORY AND BEHAVIOR

Time period	Syllabus to be covered
September 1-15	 Organizational Theories and Behaviour: Classical, Neo - classical and Contemporary. Authority, Power, status, formal and informal structure. Flat and Tall structures. Bureaucratization of organizations. Organizational Behaviour Concepts, determinants, models, challenges and opportunities of OB. Transaction cost and organizational behaviours.
September 16-30	• Contributing disciplines to the OB. Individual Behaviour: Foundations of individual behaviour, values, attitudes, personality and emotions. Theory X and Theory Y, Chris Argyris behaviour patterns, Perceptual process.
October 1- 15	• Group Decision making and Communication: Concept and nature of decision making process, Individual versus group decision making, Nominal group technique and Delphi technique, models of communication, communication effectiveness in organizations. Feedback, TA, Johari Window
October 16- 31	• Motivation: Need hierarchy, Maslow's Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, and equity) expectancy model. Behaviour modification, Motivation and organizational Effectiveness.
November 1-15	• Leadership, Power and Conflict: Concept and theories, Behavioral approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership. Power and conflict. Bases of Power, power tactics, sources of conflict patterns, levels and conflict resolution strategies. Transactional Analysis (TA) - Work Stress.
November 16-30	• Concept and determinants of organizational culture, Organizational Development: Concept and intervention techniques. Individual and organizational factors to stress, Consequences of stress on individual and organization, management of stress.
December	Doubt Sessions and Mid Semester Tests





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TEACHING PLAN DR. SEEMA RANI





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BCM 106: COMMERCIAL LAW

Time period	Syllabus to be covered	
September 1- 15	• Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Consideration; Capacity of Parties; Free Consent;	
September 16- 30	 Legality of Objectives; Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; 	
October 1-15	Quasi Contracts; Remedies for Breach of Contract	
October 16-31	• Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency. Right to Information Act, 2005: Definitions, Right to Information & Obligations of Public Authorities,	
November 1-15	The Central & State Information Commission, Power & Functions of the Information Commissions, Appeal & Penalties.	
November 16-30	The Consumer Protection Act, 1986: Introduction, Objectives Commencement & Application, Definitions, Salient Features, Grievance Redressal Machinery.	
December	Doubt Sessions and Mid Semester Tests	





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BCM 302: COST ACCOUNTING

Time period	Syllabus to be covered	
August 11-31	• Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material,	
September 1- 15	Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues. Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime.	
September 16- 30	Methods of Wage Payment and Incentive Plans, Labour Turnover	
October 1-15	Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate	
October 16-31	Preparation of Cost Sheet, Operation Costing, Service Costing. Cost Ledger Accounting	
November	• Integral Accounting, Reconciliation of Cost and Financial Accounts.	
December	Doubt Sessions and Mid Semester Tests	





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BCM 504: PRODUCTION AND OPERATIONS MANAGEMENT

Time period	Syllabus to be covered
August 11-31	 Introduction of Production and Operational Management: Meaning, Objectives and Scope. Strategic Planning and Demand Forecasting. Production Process and Analysis.
September 1- 15	Capacity Planning and Management. New Product/ Service Design and Development. Facility Location. Facility Layout.
September 16- 30	 Production Planning and Control Techniques- Sequencing (Processing in Job through Two Machines) and Network Analysis - PERT/CPM (including Crashing).
October 1-15	• Work Measurement and Work Study: Methods, Analysis and various Charts, Time Study and Principles of Motion Economy. Purchase Management.
October 16-31	• Inventory Management Fundamentals : Economic Order Quantity, Quantity Discount, Reorder Level, Lead Time, Safety Stock, JIT.
November	Supply Chain Management: Concept & Components of Supply Chain, Activities in Supply Chain Management, Logistics Management.
December	Doubt Sessions and Mid Semester Tests





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BCM 505:

ENTREPRENEURSHIP AND SMALL BUSINESS

Time period	Syllabus to be covered	
August 11-31	• Entrepreneurship- Concept and Theories; Entrepreneur- Meaning and Characteristics: Leadership, Risk taking, Decision making, Motivation. Innovation.	
September 1- 15	• Women Entrepreneurship- Problems Faced, Suggestions, Role of Government to promote Women Entrepreneurship; Socio- economic Environment.	
September 16- 30	Business Planning; Entrepreneurial Development Achievement, Role of Government in Organizing EDPs	
October 1-15	Programmes- their Relevance and Small Scale Business-Seed Bed of Entrepreneurship.	
October 16-31	• Business Venture- Its Concept; Setting up a Small Scale Enterprise. Product Planning and Management; Marketing Management.	
November	Growth and Diversification Strategies. Role of Small Business in the National Economy; Small Business and Modern Technology. Tax Considerations/ Benefits to Small Scale Units; SSI Exemptions.	
December	Doubt Sessions and Mid Semester Tests	





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M.C.105: MARKETING MANAGEMENT

Time period	Syllabus to be covered
September 1-15	• Introduction to Marketing Management; Marketing - Meaning and approaches, Role of Marketing in Organizations, 4Ps & beyond, Marketing Challenges, Marketing Process and Marketing Planning, Marketing information system.
September 16-30	Analyzing Market Opportunities; Analyzing the Marketing Environment- Economic, Demographic, Social, Cultural, Technical, Political & Legal Buying Behaviour- Consumer, Business & Industrial Measuring.
October 1-15	• Forecasting Market Demand. Product management: Product - Meaning and Classifications, New Product Development. Managing Product Life Cycle.
October 16-31	Brand Strategies and Management. Managing Service - Idea, Institution, Person, Place and Event.
November 1-15	Pricing, Distribution and Promotion Pricing- Influencing factors, Approaches, Strategies and Programmes. Channels of Distribution and Logistics.
November 16-30	Promotion Strategies - Advertising, Sales Promotion & Public Relations.
December	Doubt Sessions and Mid Semester Tests





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TEACHING PLAN MR. PRINCE SINGLA





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BCM 107: PRINCIPLES AND PRACTICES OF MANAGEMENT

Time period	Syllabus to be covered	
September 1- 15	 Management: Nature, Definitions, Scope, Levels, Process and Significance of Management. Development of Management Thoughts: Classical, Neo-Classical Systems, Contingency and Contemporary Approaches to Management (Drucker, Porter, Prahalad, Senge and Tom Peters) 	
September 16- 30	 Planning: Concept, Process, Nature, Steps in Planning, Significance and Types. Decision Making: Concept and Process, Types of Decisions, Management By Objectives (MBO). Organization: Concept, Nature, Process, Significance, Types, 	
October 1-15	• Organisational Structure, Committees, Span of Control. Authority and Responsibility. Delegation, Decentralization and Departmentation	
October 16-31	Direction: Concept, Features, Importance and Limitations of Direction. Elements of Direction- Supervision, Motivation, Leadership and Communication.	
November 1-15	Coordination: Concept, Features, Importance and Limitations of Coordination. Internal and External Coordination. Control: Concept, Features, Importance and Limitations of Control.	
November 16-30	Control Process. Essentials of a Good Control System. Techniques of Control. Relationship between Planning and Control.	
December	Doubt Sessions and Mid Semester Tests	





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BCM 305: BANKING AND INSURANCE

Time period	Syllabus to be covered	
August 11-31	 Indian Banking System: Introduction, Concept, Types of Banks and Structure of Banking System, Functions of Commercial Banks, The Reserve Bank of India: Management and Structure, Functions of RBI, Monetary Policies and Techniques of Credit Control. 	
September 1- 15	 Reforms in Indian Banking: Overview, Recommendations of Narasimham Committee, Verma Panel Report, Basel II Norms, Capital Adequacy Ratio (CAR), Revised NPA Norms- Grievance Mechanism and Banking Ombudsman, Impact of Reforms. 	
September 16- 30	• Emerging Trends in Banking: Concept of E-Banking, Mobile Banking, Electronic Fund Transfer- (RTGS & NEFT) and Core Banking. RBI Guidelines on Internet Banking, Challenges faced by Indian Banking, Cheque Truncation System.	
October 1-15	Insurance: Concept, Nature of Insurance, Functions of Insurance, Types of Insurance (Life and Non-Life), Importance of Insurance, Principles of Insurance Contract	
October 16-31	• Features of Life and Nonlife Insurance. Insurance and IRDA: IRDA Act 1999, Provisions, Duties,	
November	Powers and Functions of IRDA, Composition and Grievance Mechanism and Insurance Ombudsman.	
December	Doubt Sessions and Mid Semester Tests	





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BCM 306: GOODS AND SERVICES TAX

Time period	Syllabus to be covered
August 11-31	• Tax Structure in India, Direct and Indirect Taxes, Overview of Goods and Services Tax, Implementation of GST, Reasons for GST introduction, Pros and cons of GST, Registration procedure under GST, CGST/ SGST Act, 2017,
September 1- 15	• Classes of officers under GST, their appointment and powers; Levy and collection of CGST/ SGST;
September 16- 30	• Composition Levy scheme; Time and Value of supply, valuation in GST (basics), Tax invoice, credit and debit notes.
October 1-15	• IGST Act, 2017: Definitions, Supplies in the course of inter-State trade or commerce, Supplies in the course of intra-State trade or commerce, Levy and collection of IGST, power to grant exemption from tax, place of supply under IGST;
October 16-31	• Input tax credit; Returns under GST; Refund of tax; offences and penalties, Prosecution under GST
November	• Appeals under GST, GST Portal: GST Eco-system, GST suvidha provider.
December	Doubt Sessions and Mid Semester Tests





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BCM 506: FINANCIAL MARKETS AND SERVICES

Time period	Syllabus to be covered
August 11-31	• Financial Markets: Meaning, Functions and Types. Money Market: Meaning, Characteristics, Structure, Participants, Growth of Indian Money Market, Components of Money Market, Call Money Market
September 1- 15	 Acceptance Market, Bills Market, Commercial Paper Market. Certificates of Deposits Market in India. Capital Market: Nature and Role, Functions, Distinction between Money market and Capital Market
September 16- 30	 Primary Market, Secondary market, Operational Mechanism of Capital Market.
October 1-15	• Financial Services: Meaning, Characteristics, Importance and Kinds of Financial services, Financial Services and Economic Environment.
October 16-31	• Players in Financial services. Merchant Banking: Concept, Evolution and Functions of Merchant banks.
November	 Mutual Funds: Concept, Types, Advantages, Problems of Mutual Funds in India, Constitution and Management of Mutual Funds. Exchange Traded Funds, Factoring.
December	Doubt Sessions and Mid Semester Tests





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M.C.102: QUANTITATIVE METHODS FOR BUSINESS

Time period	Syllabus to be covered
September 1-15	Probability and Probability Distribution: Definitions - Probability Rules – Application of Probability Rules-Conditional Probability- Bayes theorem- Random Variable and Probability Distributions; Binomial Distribution- Poisson Distribution and Normal Distribution.
September 16-30	 Statistical Estimation and hypothesis testing: Introduction to Hypothesis testing – Meaning of Population, sample and sampling distribution - parameters and statistics - Central limit theorem - Concept of Standard Error - Confidential limits - Estimation of population parameters - properties of a good estimator - Point and interval estimation
October 1-15	Hypothesis Formulation and testing procedure - Type I and Type II errors - one tail and two tail tests - Sampling of Attributes - Estimation and testing Number and Proportions of Successes, Difference between two proportions
October 16-31	 Sampling Variables : Large Samples - Difference between large and small samples - Estimating population mean - testing the significance of Mean - Significance of the difference between means of two samples - Significance between the standard deviations of two samples - Small Samples -'t' test - fixing fiducial limits to population mean – testing the significance of the mean - testing the significance of the difference between two independent means - testing the significance of the difference between two dependent means
November 1-15	• F test - meaning - Applications of F test - ANOVA - Assumptions - Procedure - one way and two-way analysis of variance. Statistical Quality Control - Introduction - Chance and Assignable Causes of Variation Uses of SQC
November 16-30	 Process Control and Product Control- Control Charts - Control Charts for Variables -X: Chart – Range chart – Standard deviation chart - Control charts for attributes - C chart -p chart - np chart. Decision Tree Analysis – Decision Making under Uncertainties.
December	Doubt Sessions and Mid Semester Tests





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TEACHING PLAN MR. ASHISH BAGHLA





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BCM 103: PSYCHOLOGY FOR MANAGERS

Time period	Syllabus to be covered
September 1-15	 Introduction: Concepts, Definitions; Need and Importance of Organisational Behaviour for Managers, Contributing Disciplines of OB. Nature and Scope, Organisational Behaviour Models. Individual Behaviour: Introduction and Meaning, Factors Affecting Individual Behaviour, Models of Individual Behaviour.
September 16-30	• Personality: Meaning, Characteristics, Determinants and Theories of Personality Perception: Nature & Importance, Perception Process, Perceptual Selectivity, Perceptual Organization, Perpetual Errors and Distortions.
October 1- 15	Attitudes and Values: Components, Sources and Measurement of Attitudes. Concept, Sources and Types of Values.
October 16- 31	Motivation: Meaning and Importance of Motivation, Theories of Motivation, Morale. Inter Personal Behaviour.
November 1-15	Transactional Analysis (TA). Leadership: Definition, Importance, Leadership Styles, Models and Theories of Leadership.
November 16-30	 Stress Management: Concept, Sources of Stress, Work Stressors, Consequences, Prevention and Management of Stress. Conflict Management: Traditional vis-a- vis Modern View of Conflict, Types and Causes of Conflict, Conflict Resolution.
December	Doubt Sessions and Mid Semester Tests





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BCM 301: ISSUES IN INDIAN COMMERCE

Time period	Syllabus to be covered
August 11- 31	• Foreign Direct Investment: Concept, Historical Perspective, Incentives for Attracting Foreign Capital, Implication for Indian industry, Role of Foreign Investment Promotion Board (FIPB) Automatic Route and Sectoral Limits, Difference between FDI and Foreign Portfolio Investment (FPI).
September 1-15	 "Make in India" An Initiative of Government of India, Objectives, Sectors in Focus and Issues & Challenges ahead. Technology in Commerce: Features, Impact, Management and Status of Technology and Impact of Technology on Commerce in India.
September 16-30	 International Finance: Introduction, Need, Importance, Sources-External Commercial (FCCBs) Borrowings (ECB), American Depository Receipt (ADR), Global Depository Receipt (GDR). Infrastructure: Growth of Infrastructure- Energy, Transport and Communication.
October 1- 15	• Public-Private Partnership (PPP) in Infrastructure Development in India, Bottlenecks, Models - Built Operate and Transfer (BOT), Built Operate Levy and Transfer (BOLT), Special Economic Zones (SEZs).
October 16- 31	 Stock Exchanges in India: Organization, Nature, Functions, Benefits, Growth, Trading in Stock Markets- Electronic Trading, Listing and Role of SEBI, Commodity Exchanges in India. Corporate Debt Restructuring: Concept, Importance, Methods,
November	• Corporate Scams and Regulatory Authorities-Serious Fraud Investigation Office (SFIO), Investors; Protection in India- Importance, Need, and Initiatives by the Central Government. Recent Trends in Credit Rating Services in India- Role of ICRA and CRISIL
December	Doubt Sessions and Mid Semester Tests





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BCM 501: INCOME TAX LAW

Time period	Syllabus to be covered
August 11-31	 Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue.
September 1- 15	Exempted Incomes. Income from Salaries.
September 16- 30	Income from House Property.
October 1-15	Profits and Gains of Business and Profession including Depreciation
October 16-31	Capital gains.
November	Income from Other Sources.
December	Doubt Sessions and Mid Semester Tests





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BCM 503: INDIAN ECONOMY

Time period	Syllabus to be covered
August 11-31	• State of Indian Economy at the time of Independence. Nature of Indian Economy. Features and Appraisal of Economic Reforms Programme.
September 1- 15	 Comparing Development Experience of Economies of India and China. National Income of India – Estimates, Inter-regional Variations in National Income.
September 16- 30	• Demographic Features of Indian Population, Demographic Dividend.
October 1-15	• Indian Public Finance: The Indian Tax Structure, Public Expenditure, Public Debt. Capital Market: Growth, Problems and Reforms since 1991.
October 16-31	External Sector: Contemporary Problems of India's International trade. Balance of Payments Position, Foreign Trade Policy.
November	 Economic Planning in India – Objectives, Achievements and Failures, Latest Five Year Plan in India, NITI Aayog.
December	Doubt Sessions and Mid Semester Tests





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M.C. 306: INDUSTRIAL RELATIONS

Time period	Syllabus to be covered
August 11-31	• Industrial Relations: Concepts and scope, Historical development, Unilatarist, Pluralist and Marxist perspective of IR. Trade Unionism: role of trade unions, trade union in India, national level federations, Goals and objectives of unions and union leadership, weaknesses in trade unions
September 1- 15	 Trade unions, politics and government. Theories of trade unionism. Cross cultural aspects of union management relations. Trade Union Act 1926: An overview. Union recognition; de-unionization strategies. Union Management Relations: conceptual framework, union management perspectives, organizational factors affecting union management relations
September 16- 30	• Public policies and union management relations, role of state, constitution and labour policies, ILO, Major events and international issues, changes affecting HR/IR perspectives, perspectives in India.
October 1-15	 Industrial Democracy: Concepts and scopes of industrial democracy, Worker's participation: Strategy, practices, behavioural science input/contribution and models. Rationale for participation, Issues in participation, strategies for making participation work and making participation more effective. Methods of industrial relation machinery in India
October 16-31	• Statutory and non-statutory methods of industrial dispute resolution; Conciliation, mediation, arbitration and adjudication. Comparative Industrial Relations: Principles of comparative analysis, variables of comparative analysis (culture, values, ideologies, politico-economic structure). Experience of UK, Yugoslavia, West Germany, Scandinavian countries and Japan.
November	 Managing Industrial Relations: Regulatory mechanisms, employee discipline, suspension, dismissal and retrenchment, employee grievance handling, Collective bargaining, negotiation skills, industrial conflict resolution. Labour Welfare: Rationale, need and requirements.
December	Doubt Sessions and Mid Semester Tests





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M.C.101: MANAGERIAL ECONOMICS

Time period	Syllabus to be covered
September 1-15	 Nature and scope of managerial economics, relationship with economic theory, decision sciences, and functional areas of business; Theory of the Firm: Reasons for existence of the firms & their functions, the objective and value of the firm, constraints on the operation of the firms, limitations of the theory of the firm; Nature & Functions of Profits: Business vs. Economic Profits, theories of profit, functions of profit;
September 16-30	Tools of Analysis: Marginal Analysis, Optimization, Decision and Game Theory - Concepts; the International Framework of Managerial Economics.
October 1-15	• The demand for a commodity: Individual's demand, Market demand, and the firm demand; Price, Income & Cross elasticity of demand; Using elasticity's in managerial decisions; Theories of consumer behavior.
October 16-31	Pricing Practices and Risk Analysis: Price and Output relationship under different market structures;
November 1-15	• Pricing Theories; Pricing of multiple products; Price discrimination - International price discrimination & Dumping, Transfer Pricing; Risk and Uncertainties in managerial decision making; Measuring risk with probability distribution; Utility Theory and risk aversion.
November 16-30	• Technological change and the global market economy: Impact of technological change on productivity, labour and market structure; Industrial innovation and technology and technological environmental forecasting.
December	Doubt Sessions and Mid Semester Tests





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M.C.301: BUSINESS PERFORMANCE MEASUREMENT

Time period	Syllabus to be covered
August 11-31	 Corporate Performance Measurement - Need and Importance; Historical Overview; Product Costing in price estimates and profit management; Techniques to measure and enhance profitability and quality of products and services; Activity Based Management.
September 1- 15	• Target and Kaizen costing; benchmarking and environmental costing; Flexible Budgeting, and Activity Based Budgeting. Setting of performance goals and incentives, and the use of diagnostic tools and control; systems to achieve the goals;
September 16- 30	• Strategic Profitability Analysis; Measuring performance using Economic Value Added (EVA) methodology; Comparison between Return on Investment (ROI) and EVA methodology of measuring performance.
October 1-15	• Measurement of Corporate Performance through Balanced Scorecard and its value creation potential;. Rationality behind balance score card; performance dimensions of the balance score card.
October 16-31	• Throughput Accounting; Comparison of Activity Based Costing. Information Systems aspects of management control; Control-needs of Information flow, and its consolidation in multi-locational setting
November	 Management Control System and its applications; Responsibility Accounting Meaning and Methodology, types of responsibility centers, organizational structure of responsibility centers; objectives and methods of transfer pricing, pricing corporate services and administration of transfer pricing
December	Doubt Sessions and Mid Semester Tests





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M.C. 302: TAX PLANNING AND MANAGEMENT

Time period	Syllabus to be covered
August 11-31	• Structure of Direct and Indirect Taxes in India. Concepts, Significance and Problems of Tax Planning, Tax Avoidance and Tax Evasion–Recognized methods of Tax Planning : Ensuring maximum claims for deduction for companies with special emphasis on depreciation allowance, expenses of scientific research, amortization of preliminary expenses and amounts not claimed otherwise. Taking advantages of available reliefs, rebates and tax free sources of income.
September 1- 15	• Definition of various kinds of companies - Meaning of company under IT Act. Residential status of companies and implications for Tax Planning. Assessment of companies including carry forward and set off of losses.
September 16-30	 Tax implications in planning of business unit as Proprietorship, Partnership, Pvt. Ltd. & Public Ltd. Tax planning in the context of exemptions, incentives, export promotions & various deductions under Chapter–VI of Income Tax Act.
October 1-15	• Setting up of a new Industrial Establishment: location aspects; nature of business; planning for tax holiday benefits. Specific management decisions such as (1) make or buy; (2) own or lease, (3) repair or replace; (4) export vs. local sale; (5) shut down or continue; (6) expand or contract.
October 16- 31	• An overview of goods and service tax: Introduction to GST, reasons for introducing GST, pros and cons of GST. Registration procedure of trader / service provider under GST.
November	• Levy and collection of CGST/SGST under GST. Composite levy scheme of GST. Levy and collection of IGST. Input tax credit and relief to consumers and traders under GST.
December	 Applicable rates of tax on various goods and services under GST. Doubts session and Mid-semester tests.





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M.C.304: MARKETING RESEARCH

Time period	Syllabus to be covered
August 11-31	 Introduction : Meaning, nature and importance of marketing research; Marketing research and scientific method; Research reliability and validity; Problems in conducting marketing research; Marketing Information System (MIS); Ways of conducting marketing research; Syndicated research. Marketing Research Process: Steps involved in conducting marketing research;
September 1- 15	• Problem identification; Determining information needs; Developing marketing research proposal. Research Design : Meaning and importance; Types of research designs – explorative, descriptive and conclusive researches; Secondary data – sources, uses and limitations; Primary data collection methods – questioning techniques and observation methods; Online data sources and research; Questionnaire preparation.
September 16- 30	 Sample Design and Field Work : Defining universe and sampling unit; Determining sampling frame; Probability and non - probability sampling methods; Sample size determination; Field work and data collection – sampling and non-sampling errors.
October 1-15	• Data Analysis and Report Preparation: Data editing, coding tabulation and graphical presentation; Univariate and multivariate data analyses techniques and their applications in marketing research.
October 16-31	• Report preparation, presentation and follow - up. Marketing Research Applications: Consumer research – behaviour and motivation research, attitude measurement and scaling techniques.
November	• Product research; Advertising research; Marketing and sales forecasting; Sales analysis. Marketing Research in India: Status, organization and developments; Ethical issues in marketing research.
December	Doubt Sessions and Mid Semester Tests





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M.C.103: MODERN ACCOUNTING THEORY AND REPORTING PRACTICES

Time period	Syllabus to be covered
September 1- 15	• The Regulatory and Financial Reporting Framework: The International Accounting Standards Board (IASB)-The role and the standard setting process. Progress towards international harmonization. The IASB-Framework for the Preparation and Presentation of Financial Statements; The first time adoption of international financial reporting standards: Objective of financial statements, Qualitative characteristics of financial statements, Elements of financial statements, Recognition and measurement of elements of financial statements.
September 16-30	 Fair value basis of measurement, Concepts of capital and capital maintenance. Elements of financial statements as per International Financial Reporting Standards: Property, plant and equipment. Intangible assets inventories. Construction contracts. Liabilities. Financial instruments. Provisions and contingencies. Employment and post-employment benefits.
October 1-15	• Accounting for tax. Accounting for agriculture. Share based payment. IFRS- 6: Exploration for and evaluation of mineral resources.
October 16- 31	• Presentation and additional disclosures as per International Financial Reporting Standards (a). Events after the balance sheet date (b). Earnings per share (c). Related party disclosures (d). Interim financial reporting (e). Effects of changes in foreign exchange rates (f.) Segment reporting
November 1- 15	• Preparation of external financial reports for single entities as per International Standards (a) Income statements and discontinuing operations (b) Cash flow statements (c) Statement of changes in equity (d) Preparation of external financial reports for combined entities and joint ventures
November 16-30	• (e) Definitions of subsidiaries, investments in associates and joint ventures (f) Exclusions from consolidations (g) Preparation of consolidated balance sheets and income statements (h) Equity accounting (i) Proportionate consolidation and joint ventures.
December	Doubt Sessions and Mid Semester Tests





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M.C.106: MANAGEMENT INFORMATION SYSTEM

Time period	Syllabus to be covered
September 1-15	 MIS Definition - Characteristics - Evolution of MIS: Concepts; framework for understanding and designing MIS in an organization; MIS and other related disciplines: MIS and Management Accounting, MIS and Computer Science, MIS and OR, MIS and Organizational Behavior, MIS and Management. Concept of information : definition, features, types, process of generation and communication; quality of information; information overload; techniques for managing overload; summarizing; filtering; inferences and message routing.
September 16-30	• System concepts: definition, types and characteristics of system-control in systems: feedback: positive and negative; negative feedback control system, input, process and output control; law of requisite variety.
October 1- 15	• Structure of MIS: Basic structural concepts: formal and informal information systems; public and private information systems; multiple approaches to the structure of MIS: Operational elements (physical components, process, outputs for users), activity subsystems, functional subsystems and decision support – synthesis of multiple approaches into a conceptual structure for MIS.
October 16- 31	• Information systems: Transaction Processing Systems, Office Automation Systems, Information Reporting Systems, Decision Support Systems, Executive Support Systems, Expert systems.
November 1-15	• Systems Development and Implementation: System development methodologies; SDLC approach; prototyping approach and user development approach - Systems Analysis; Systems Design; Concepts of database and database design; system implementation; management of information system projects.
November 16-30	• System documentation – information system audit. Security of information resources; threats to information resources; security systems for risk management. Enterprise Resource Planning Systems –Features-ERP Modules - implementation of ERP.
December	Doubt Sessions and Mid Semester Tests





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M.C. 303: INTEGRATED MARKETING COMMUNICATION AND BRAND EQUITY

Time period	Syllabus to be covered
August 11- 31	 Marketing communication; functional areas of marketing communication; integrated marketing communication; types of advertising agencies; media partners and their role; compensating the advertising agencies; agency evaluation; brands - its meaning; creating and maintaining the brand; selecting desired brand position; developing brand identification.
September 1-15	• creating a brand image; creating and maintaining brand relationship with customers; brand-customer touch points; prospects and customers; AIDA model; think/feel/do models; brand decision making process; attitude formation and attitude change; brand likeability
September 16-30	• Branding concepts; branding challenges and opportunities; brand equity concept; strategic brand management process; customer based equity; building a strong brand and its implications; identifying and establishing brand positioning; defining and establishing brand values; internal branding.
October 1- 15	• Campaign planning; IMC planning process; internal marketing; segmenting and targeting; types of segmentation; message and profitability targeting; digitization of brand information; customer database; building relationship through data management; developing creative message strategy; process of developing IMC message strategy; methods of getting creative ideas; brand-message execution
October 16- 31	• Copywriting; writing for point and electronic media; print layout and design; executional and strategic consistency. Media classification; media strength and weakness; wireless communication; e-mail marketing; website marketing; integrating online brand communication; media planning; consumer sales promotion; sales promotion tools
November	• Determining consumer sales promotion strength and limitations of sales promotion; trade promotion; trade promotion for new products and existing brands; trade promotion strategies; objectives of co-marketing communication.
December	Doubt Sessions and Mid Semester Tests





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M.C. 305: HUMAN RESOURCE DEVELOPMENT

Time period	Syllabus to be covered
August 11-31	• Human resource development: Concept and evolution, human resource mobilizations, HRD Conceptual base, strategic interventions in HRD sector and target groups, HRD mechanisms, processes and outcomes, HRD instruments, HRD.
September 1- 15	• HRD and Management: Attitude of top management towards HRD, Motivational aspects of HRD, Trends and Practices, Line manager and HRD.
September 16- 30	• HRD Activities: HRD culture and climate, Elements of HRD climate, measurement of HRD climate, factors to HRD climate, Determinant needs, developmental supervisor, HRD for Workers: HRD mechanisms for workers, Role of trade unions.
October 1-15	• HRD in Organizations: Government organizations, educational institutions, armed forces, police and industry, private sectors and public sectors units.
October 16-31	• Emerging Issues in HRD: Creating awareness and commitment to HRD, Industrial relations and HRD, Utilization of HRD efforts,
November	• Future of HRD, International comparison of HRD (Commonalities and differences).
December	Doubt Sessions and Mid Semester Tests





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TEACHING ASSIGNMENTS





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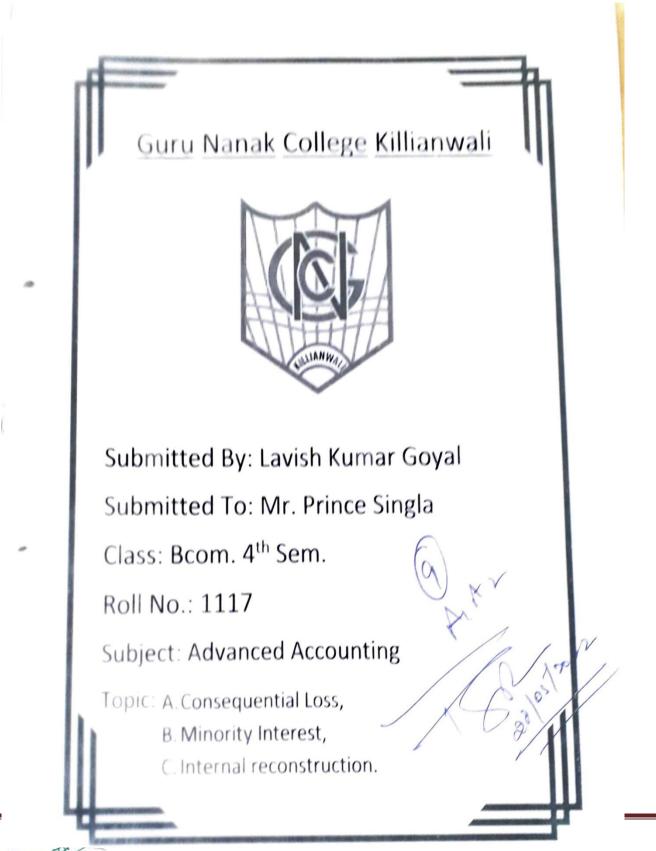
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)	Assignment Of Security Analysis
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	Role No. : 1101
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	Topic (2): Capital Asset Pricing Model (CAPM) and
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PARENT TEACHER MEETING







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WORKSHOP





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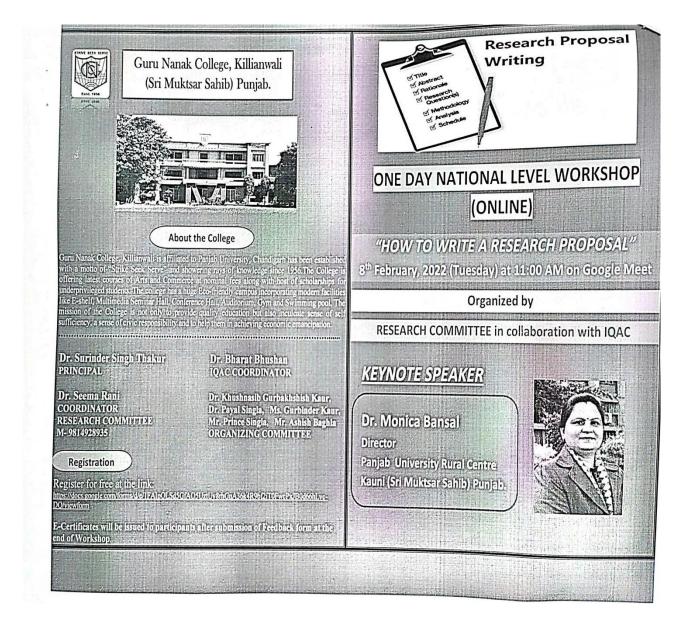
Section 2 (f) & 12 (B) & Permanently Affiliated to Panjab Univ STRIVE SEEK SERVE **GURU NANAK COLLEGE** Postgraduate Multi Faculty Premier College KILLIANWALI, DISTT. SRI MUKTSAR SAHIB (Pb.) - 151211 NAAC Accredited Grade "B" Estd. 1956 Recognized by U.G.C. Under Section 2 (f) & 12 (B) & Permanently Affiliated to Panjab University Chandigarh Dated. 04-02-2022 Ref. No. 29.1. Com. DAT. 21-22 To Dr. Monica Bansal Director Panjab University Rural Centre, Kauni (Sri Muktsar Sahib) Subject: - Invitation for One Day National Level Workshop (Online). Respected Ma'am, It gives us immense pleasure to inform you that Research Committee in collaboration with IQAC is going to organise One Day National Level Workshop (Online) on the topic "How to write a Research Proposal" on 8th February, 2022 (Tuesday) at 11:00 AM through Google Meet. Hence, you are hereby requested to present your goodself as Keynote Speaker to make the event a success. Thanking you in anticipation. With regards NILLIANW Se Coordinator Principal' Estd. 1956 Dr. Surinder Singh Thakur **Research** Committee

> Contact: 84273-60037, 01668-222345 website: www.gnckillianwali.com email: gncollegekillianwali@yahoo.co.in

Guru Nanak College Killianwali (Sri Muktsar Sahib)

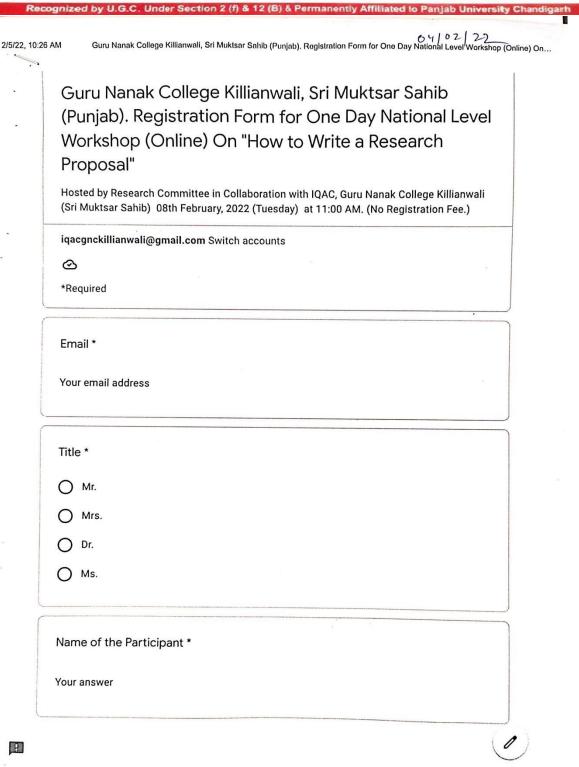












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Sjit Smachar 09 /02/2022

'एक बेहतरीन अनुसंधान प्रस्ताव कैसे लिखें' विषय पर वर्कशॉप आयोजित

डववाली, ८ फरवरी (कृण्ग गिलोतरा): गुरु नानक कॉलेज किलियांवाली में प्रिंसीपल डॉ. सुरेंद्र सिंह ठाकुर के नेतृत्व में मंगलवार को कॉलेज की रिसर्च कमेटी द्वारा आइक्यूएसी के सहयोग से एक दिवसीय राष्ट्रीय वर्कशॉप का आयोजन वर्चुअल माध्यम से किया गया। इस ऑनलाइन वर्कशॉप का मुख्य विषय था 'एक बहुतरान अनुसंधान प्रस्ताव केसे लिखें' शिक्षकों और विद्यार्थियों के लिए इस रुचिकर और अति महत्वपूर्ण विषय पर जानकारी देने के लिए



काते हुए आज शिक्षा जगत में फ्रिकों और विद्यार्थियों के हिंहा अनुसंधान और अन्मंधान प्रम्ताव को महना प्र गेलना उल्ले अपने अनुसंधान में आप मंजर वा माइनर प्रेजिक्ट को यतीमी 277 आई मीत मतम आग आग्वीआई, णआईमीटीई

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उपस्थित हुईं। डॉ. मोनिका जिन्हें ने सभी के सामने प्रस्तुत किया।

पंजाव विश्वविद्यालय रूरल सेंटर मॉड्यूल डिवेल्पमेंट आदि कौनी, जिला श्री मुक्तसर साहिव की सफलतापूर्वक संपन्न कर चुको है है। डायरेकटर डॉ. मोनिका बंसल उनका औपचार्कि परिचय रिसर्च ऑनलहन गर्ष्ट्रचे आवंशाल में 200 में ऑनलाइन मंच गूगल मीट पर कमेटी कोऑर्डिनेटर डॉ. सीमा जिंदल अधिक प्रतिभागे उपम्धन थे और हम स्वयं 16 वर्षों का अध्यापन अनुभव मुख्य बन्धां डॉ. मानिका ने आर्तान्म प्रम्यक नाटव प भी म्हेम है एवं वे बहुत सारे रिसर्च प्रोजेंक्ट, पीपोटी के जरिए अपनी प्रस्तुति पेश किया गया।

अंतर्गध्यंव एउंस्पियों में वितीय पोषण व सहयतः भी में सकते जात के उम एक दिवसंघ सारे कार्यक्रम की एगल मोट के

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REMEDIAL MEASURES





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