

Department of Commerce
B.Com (Hons)

B.COM HONS' is a 3 years full time programme. The course structure and programme ordinance are as follows:

Programme Outcomes (PO)

Programme Specific Outcome (PSO) Course Outcomes

Programme Outcomes (PO)

PO1: This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, warehousing etc., well trained professionals to meet the requirements.

PO2: After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.

PO3: Capability of the students to make decisions at personal & professional level will increase after completion of this course.

PO4: Students can independently start up their own business.

PO5: Students can get thorough knowledge of finance and commerce.

PO6: The knowledge of different specializations in accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

Programme Specific Outcome (PSO)

PSO1: After completing 3 years (six semesters) for B.Com Honours Students would gain a through grounding in the fundamentals of Commerce.

PSO2: The Commence focused curriculum offers a number of specialisation and practical exposures which would equip the student to face the modern day challenges in Commerce and Business.

PSO3: The all inclusive outlook of the course offer a number of value based and job oriented courses ensures that Student are trained into up to date.

PSO4: Student will be able to demonstrate the progress learning of various tax issue and tax reforms related to Individual. Student will able to demonstrate knowledge in setting up a computerised set of Accounting Books.

PSO5: Student will demonstrate progressive affective domain development of values, the role of Accounting in society and business.

PSO6: Student will learn relevant Financial Accounting career skills, applying both Quantitative and Qualitative Knowledge to their future career in business.

PSO7: Student will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, CMA and other courses.

PSO8: Student will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant which will help learners to process and other soft skills and to react aptly when confronted with critical decision making.

COURSE STRUCTURE:

The programme shall be of 3 years duration i.e 1st, 2nd & 3rd year.

Each year consists of 2 semesters.

The list of papers offered during 1st, 2nd & 3rd year of the programme shall be as follows:

FIRST YEAR**1st Semester**

PAPER CODE	PAPER NAME	INTERNAL MARKS	EXTERNAL MARKS
BCH 101	Financial Accounting	25	75
BCH 102	Financial Mathematics	25	75
BCH 103	Business Environment	25	75
BCH 104	Principles of Economics	25	75
BCH 105	Communicative Skill	25	75
BCH 106	Essentials of Management	25	75
	TOTAL MARKS	150	450

2nd Semester

PAPER CODE	PAPER NAME	INTERNAL MARKS	EXTERNAL MARKS
BCH 201	Statistical Methods	25	75
BCH 202	Management information system	25	75
BCH 203	Organizational Behaviour	25	75
BCH 204	Business Economics	25	75
BCH 205	Indian Economy and Public Finance	25	75
BCH 206	Business Policy	25	75
BCH 207	Comprehensive viva - voce	—	100
	TOTAL MARKS	150	550

SECOND YEAR

3rd Semester

PAPER CODE	PAPER NAME	INTERNAL MARKS	EXTERNAL MARKS
BCH 301	Cost Accounting	-	100
BCH 302	Banking Operations Management	-	100
BCH 303	Operations Management	-	100
BCH 304	Marketing Management	-	100
BCH 305	Company Law & Secretarial Practice	-	100
BCH 306	Business Laws	-	100
	TOTAL MARKS	-	600

4th Semester

PAPER CODE	PAPER NAME	INTERNAL MARKS	EXTERNAL MARKS
BCH 401	Management Accounting	-	100
BCH 402	Human Resource Management	-	100
BCH 403	Operations Research	-	100
BCH 404	Income tax law and accounts	-	100
BCH 405	Financial Management		100
BCH 406	International Finance	-	100
BCH 407	Comprehensive viva - voce	-	100
	TOTAL MARKS	-	700

THIRD YEAR

5th Semester

PAPER CODE	PAPER NAME	INTERNAL MARKS	EXTERNAL MARKS
BCH 501	Industrial Laws	-	100
BCH 502	Consumer Behaviour and advertising management	-	100
BCH 503	Insurance and risk management	-	100
BCH 504	Corporate Accounting	-	100
BCH 505 (AFS) BCH 505 (ITEM)	Specialized Accounting Or International Business Environment	-	100
BCH 506 (AFS) BCH 506 (ITEM)	Financial institutions & services Or International business	-	100
BCH 507	Summer internship report & viva- voce	-	100
BCHNC 508	Foreign language (German/ / French /Chinese) (non – credit)	-	-
	TOTAL MARKS	-	700

6th Semester

PAPER CODE	PAPER NAME	INTERNAL MARKS	EXTERNAL MARKS
BCH 601	Goods and services tax in India	-	100
BCH 602	Audit Procedures and standards	-	100
BCH 603	Business ethics and corporate governance	-	100
BCH 604	Entrepreneurship and Project Management	-	100
BCH 605 (AFS) BCH 605 (ITEM)	GST accounting : Procedure and software operation Or Foreign trade procedures and documentation	-	100
BCH 606 (AFS) BCH 606 (ITEM)	Security analysis and portfolio management Or Contemporary issues in International trade	-	100
BCH 607	Case study project and viva - voce	-	100
	TOTAL MARKS	-	700

B COM (HONS) – 1st
Semester BCH 101
FINANCIAL
ACCOUNTING

Subject code	Subject name	CO no.	Course outcomes
BCH-101	FINANCIAL ACCOUNTING	BCH-101.1	To know about the basic introduction of accounts with its Fundamental basics.
		BCH-101.2	To understand the meaning of Financial Statement with special reference to Gross Profit ,Net Profit, Assets, Liabilities and Capital. The necessity of providing Depreciation and its calculation.
		BCH-101.3	To understand the working of Hire Purchase and Installment system. And accounting of the Branch and Lease.
		BCH-101.4	Preparations of Accounts in Shipping Transport, calculation of claims against Insurance company and accounts of Royalty.

Unit I : Unit I

Accounting: Definitions, Functions, Objectives Nature and Scope Limitation Branches.Accounting as an information system. Accounting Principles-concepts and conventions.Accounting standards- Indian and International Context. Basic Accounting Process-Journal,Ledger Trial Balance, Double Entry System, Systems of Accounting.

Unit II : Business Income: Measurement, concept of Capital and Revenue. Final Accounts of Non-Corporate Entities. Final Accounts of Non-Profit making Organizations. Accounting for Depreciations.

Unit III : Hire Purchase System, Installment Payment System, Branch Accounting, Lease

Accounting. Unit IV : Voyage Accounts, Accounting for Insurance Claims, Royalty

Accounts.

Recommended Books

- Financial Accounting S.N. Maheshwari
- Advanced Accounting Vol I R.L. Gupta & Radha Sawami
- Modern Accounting Mukherjee & Hanif
- Financial and Advanced Accounting Arvind Kumar and Vishal Saxena

B COM (HONS) – 1st
Semester BCH 102
FINANCIAL MATHEMATICS

• Subjec tcode	Subject name	CO no.	Course outcomes
BCH-102	FINANCIAL MATHEMA TICS	BCH-102.1	The purpose of this course is to provide a reasonably thorough introduction to the broad range of the fundamentals of interest rates
		BCH-102.2	Firstly, you will have an understanding of some of the approaches used in financial management The outcomes of the course are twofold. .
		BCH-102.3	Time value of money, valuation of annuities, valuation of securities and investment decision making.
		BCH-102.4	You will have an awareness of some practical aspects used in valuation of securities

Unit I : Fundamental concepts of Financial Mathematics: Simple and compound interest. Kinds of interest rates: Effective rate, nominal rate and force of interest rates: Effective rate, nominal rate and force of interest. Calculation of accumulated value using different kinds of interest rates.

Unit II : Present value calculation and discount rate. Nominal rate of discount and its relationship with effective rate of discount. Equation of payments interest & Discount. Interest computation product method.

Unit III : Valuation of annuities: Present value of annuity. Present value of annuity payable p time in a given period. Present value of deferred annuity. Present value of varying annuity. Accumulated Value of Annuity. Accumulated value of annuity payable p time in a given period..

Unit IV: Analysis of annuity, Calculation of capital component and interest, Component in instalments. Outstanding liabilities after nth instalment, Sinking fund. Reserve value of a policy, free policy. Surrender value of policy, Valuation of securities.

Recommended Books

Financial Mathematics: B.L. Bajpai

- Financial Mathematics: A. Lenin Jothi, Himalaya Pub
- Financial Mathematics: Sankalp Srivastava, New Age Pub

B COM (HONS) – 1st
Semester BCH-103
BUSINESS
ENVIRONMENT

Subject code	Subject name	CO no.	Course outcomes
BCH-103	BUSINESS ENVIRONMENT	BCH-103.1	<u>The topics of this curriculum centre around building capability among students to become well-versed with all the elements and factors that have a bearing on business.</u>
		BCH-103.2	The discipline also aims to bring clearer understanding to students about the past, present and future scenarios of business in our country
		BCH-103.3	This course is to provide a reasonably thorough understanding of the dynamic situations to which a business is exposed
		BCH-103.4	Get better insights into the legal set up of the country which would enhance the knowledge of students and will help to setup their own business

Unit I : The concept of Business Environment, its significance and Nature, Matrix of Different Environmental Factors. The process of Environmental Scanning, Basic Philosophies of Capitalism and Socialism with their variants

Unit II: The Politico-Legal Environment, The relationship between Business and Government in India, An introduction to some important business laws like The Competition Act, 2002, Industries (Development and Regulation) Act, FEMA, SEBI, the Fugitive Economic Offenders Act, 2018, The Changing Dimension of these Laws and their impact on Business.

Unit III :The Economic Environment, Strategy and planning in India. The concept of mixed economy, The public Sector- and the private sector and their changing Roles. The Industrial Policy in India in recent years. The new Economic Policy- Liberalization, Globalization and privatization and their impact on businesses, The Monetary Policy and Fiscal Policy and Union Budget as an instrument of growth and their impact on business. Foreign Trade Policy.

Unit IV: Socio-Cultural Environment in India, Salient features of Indian Culture and Values and their Implications for Industrialization and Economic growth, New Demand for Consumer Industries; theory of Consumerism, Development of Business Entrepreneurship in India, Social Responsibility of Business, Policy for Research and Development in India. The Problem of Selecting Appropriate Technology. The Multinationals as a source of Technology.

Recommended Books

- Fernando AC: Business Environment, Pearson

- Cherunilum, Francis, Business Environment, Himalaya Publishing House Dutta and
- Sundaram, Indian Economy, S. Chand and Co.
- Mamoria, C.B., Social Problems and Social Disorganization in India, Kitab Mahal Mathew,
- M.J., Business Environment, RBSA Publishers, Jaipur, 1996.

B COM (HONS) – 1st
Semester

BCH-104
PRINCIPLES OF
ECONOMICS

Subject code	Subject name	CO no.	Course outcomes
BCH-104	Principles of Economics	BCH-104.1	Introduction to a broad range of economic concepts, theories and analytical techniques. It considers both microeconomics - the analysis of choices made by individual decision-making units (households and firms) - and macroeconomics.
		BCH-104.2	To develop students critical thinking and analytical abilities as well as to understand economic principles and how they relate to the world we live in.
		BCH-104.3	To make students understand how and why markets (one important mechanism for allocating scarce resources) work, why they may fail to work, and the implications for social policy of both their successes and failures.
		BCH-104.4	To introduce students to the difference between economic growth and development, highlighting that there is no single cause for economic progress, but that a combination of factors-- among them the improvement of physical and human capital, the reduction of inequality, and institutions

Unit I : The meaning and definition of economics: Adam smith, Marshall and Samuelson.

Methods of economics : Inductive v/s Deductive methods, Micro v/s Macro Economics.

Concept of equilibrium – Stable, unstable and neutral equilibrium .,significant of elasticity of demand in Business Decisions.Demand estimation and demand forecasting. Indifference curve technique some application of indifference curve. Utility analysis – total, marginal and average utility .Law of

diminishing marginal utility and law of equi – marginal utility.

Unit II: Consumer behavior : Indifference curve analysis , Budget line , Consumers equilibrium. Price income and substitution effect , PCCs and ICCs. Consumer surplus . Concept of demand and supply, individual and market demand curve , derivation of demand curve . Law of demand , movement verses shift in the demand curve .Elasticity of demand - price , income and cross elasticity, factors affecting elasticity of demand .

Unit III : Production: meaning and factors of production, concept of long run and short run for a firm, Law of variable proportion, return to scale. Cost of production: explicit and implicit cost, actual and opportunity cost, accounting and economic cost, social and private cost, short run and long run cost, cost curves. Concept of revenue: Total marginal and average revenue .Market: Perfect competition, Monopoly, and Imperfect competition – features and equilibrium of firms in the short and long run period

Unit IV. Theory of distribution: Concept of Rent, Wages, Interest and Profit. Theory of rent, theory of wages, marginal productivity theory and modern theory of wages, backward bending supply curve. Theory of interest: Classical theory, Loan able funds. theory and liquidity preference theory of interest. Theory of profit: Innovation theory, risk bearing theory and uncertainty bearing theory of profit

Recommended Books

- Principles of Economics; By Pearson (Author)
- Principles of Economics ; By N Gregory Mankiw (Author)
- Principles Of Economics; By Deviga Vengedasalam (Author), Karunagaran Madhavan (Author)
- Principles of Economics;

By Dr. S.R. Myneni

(Author)

B COM (HONS) – 1st Semester BCH-105 COMMUNICATIVE SKILL

Subject code	Subject name	CO no.	Course outcomes
BCH-105	COMMUNICATIVE SKILL	BCH-105.1	• <u>The course is designed to empower students to carry out day to day communication at the workplace by adequate understanding of various types of communication to facilitate efficient interpersonal communication.</u>
		BCH-105.2	Conduct all business activities related to the workplace with technical efficiency. Contribute positively to the overall growth of the organization.

		BCH-105.3	The course is designed to develop competence in communication skills related to production & presentation of messages in multiple formats & understand the importance of body language.
		BCH-105.4	They will understand the barriers to effective communication and learn to remove them. Students will become masters of Formal and Informal Communication. To develop the writing skills of the students so that they are capable of communicating efficiently

Unit I : Communication: definition, main features, classification of communication, barriers to communication. Typing and Duplicating. Introduction to the essentials of business communication: Communication: Oral & Written (Meaning, Advantages/Disadvantages, Types). Oral communication, making oral presentations. Correspondence: types and essentials of letter writing, handling correspondence.

Unit II: Commercial correspondence: drafting rules, style and construction, significant commercial terms and phrases. Drafting: Letter of Inquiry, Letter of Quotations, Letter of Order, Letter of Execution of Order, Letter of Complaint, Letter for Collection, Letter for Agency, Circular letter.

Unit III Official Correspondence: Styles and construction, Types of official letters. Drafting: Official Letters, Demi-official Letters and Circulars. Writing Editorial Notes on a Commercial Topics, Letter to Editor on a Commercial or Economic Topic, Writing Press Communiqués/Notes, Media Script Writing, Writing Advertisement Copy, Journalistic Report Writing.

Unit IV. E-correspondence, Writing minutes of company meetings. Summarizing annual report of companies. Presentations for board and client meetings. Writing reports on: field work/visits to industries/business concerns etc. business negotiations. Writing a project report, Citing references, and using bibliographical and research tools.

Recommended Books

- Debashish S.S. & Das B., Business Communication, Prentice Hall India.
- K.K.Sinha, Business Communication, Galgotia Publishing Company, New Delhi.
- C.S. Rayudu, Media and Communication Management Himalaya Publishing House, Bombay.

- Rajendra Pal and J.S. Korlhalli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi. R.K. Madhukar, Business Communication, Vikas Publishing House Pvt. Ltd.
- R C Sharma & Krishna Mohan, Business Correspondence and Report Writing,

B COM (HONS) – 1st
Semester BCH 106
ESSENTIALS OF
MANAGEMENT

Subject code	Subject name	CO no.	Course outcomes
BCH-106	BUSINESS ENVIRONMENT	BCH-106.1	The purpose of this course is to provide a reasonably thorough understanding of the areas of management discipline .
		BCH-106.2	To get better insights towards leading an organization.
		BCH-106.3	The topics of this curriculum centre around building capability among students.
		BCH-106.4	To build an understanding towards the nitty gritty of managing an organization. It will also help to develop entrepreneurial

Unit I : Definition, Nature, Scope and significance of Management, the evolution of Management thought, Approaches of management, contributions of F.W. Taylor, Henri Fayol, Chester Bernard to Management Science. Hawthorne experiment. Functions of a manager. Social responsibility of Managers, Values and Ethics in Management.

Unit II: PLANNING: Definition, Nature, Scope and significance of Planning, Objectives, Steps of Planning, Decision making as key step in planning. The process and techniques of Decision Making, Long Range Planning, Strategies and policies.

Unit III : ORGANISING: Definition, Nature, Scope and significance, Approaches to Departments, Line and Staff relationship. Delegation and Decentralisation, Committee system, determinants of effective organizing, Staffing - nature and significance, Selection, Appraisal and Development of Managers, Coordination, Managerial Effectiveness.

Unit IV: DIRECTING AND CONTROLLING: Issues in managing Human factors, Motivation - nature, scope and significance, Theories and techniques, communication, - Definition and significance, Communication Barriers, Building effective communication system. Leadership: Style & Theories, Definition and Elements of Control Techniques, Determinants of an effective control system.

Recommended Books

- Essentials of Management : Harold Koontz, Heiriz, Weihrich.
- Essentials of Management: Maheshwari & Jaiswal

- Management, Tasks Responsibility and Practices : Peter F Druckers.
- Principles and Practice of Management: L.M Prasad

B COM (HONS) –2nd
Semester BCH 201
STATISTICAL METHODS

Subject code	Subject name	CO no.	Course outcomes
BCH-201	STATISTICAL METHODS	BCH-201.1	To give knowledge about the working of Statistical Methods. Statistical method is a course dealing with statistical concepts .
		BCH-201.2	Measures of central tendency and dispersion, probability distributions, correlation. regression analysis and statistical forecasting with an emphasis on using real world data and statistical literacy
		BCH-201.3	The learners are expected to acquire skills in collection, organization and presentation of qualitative and quantitative information pertaining to various simple economic aspects
		BCH-201.4	This course intends to provide some basic statistical tools to analyse, and interpret any economic information and draw appropriate inferences. In this course the learners are also expected to understand the behaviour of various economic data.

Unit I : Definition, scope, importance and limitation of Statistics, Types and method of collection of data. Preparation of frequency distribution and their graphic presentation including histogram. Types of series. Measures of central tendency Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Positional averages - mode, median and quartiles. Measure of dispersion - range, quartile, deviation, mean deviation and standard deviation; Absolute and relative measures.

Unit II : Correlation analysis - introduction, importance and types of correlation, Measures of correlation - scatter diagram method, Karl Pearson's coefficient of correlation, Spearman's coefficient of rank correlation. Regression analysis: Difference between Correlation and Regression, lines of Regression, properties of Regression lines. Fitting straight lines, Regression coefficient and their properties; estimation of dependent variable.

Unit III : Probability - definition, objective and subjective approaches, addition and multiplication theorem of probability, permutation and combination, conditional probability, Bay's theorem. Probability Distribution : Binomial, Poisson and Normal distribution-Properties and applications.

Unit IV: Time series analysis - utility of time series, components of time series, measurement of trend - graphic method, moving average methods, method of least squares. Seasonal variations- estimation of seasonal variations, method of simple averages, ratio to trend method, ratio to moving average method.

Index number

- meaning and uses of index numbers, construction of index numbers: fixed and chain base; uni-variate and composite. Consumer price index

Recommended Books

Gupta S.P. and Gupta M.P. : Business

Statistics. Elhans, D.N. : Fundamental of

Statistics.

Gupta C.B. : Institutional of Statistical Methods.

Sancheti & Kapoor : Statistics- Theory methods & Applications.

B COM (HONS) –2nd

Semester BCH 202

MANAGEMENT INFORMATION SYSTEM

Subject code	Subject name	CO no.	Course outcomes
BCH-202	MANAGEMENT INFORMATION SYSTEM	BCH-202.1	Analyze a complex computing problem and to apply principles of computing and other relevant disciplines to identify solutions.
		BCH-202.2	Design, implement and evaluate a computing-based solution to meet a given set of computing requirements in the context of the program's discipline.
		BCH-202.3	Communicate effectively in a variety of professional contexts. Recognize professional responsibilities and make informed judgments in computing practice based on legal and ethical principles.
		BCH-202.4	Function effectively as a member or leader of a team engaged in activities appropriate to the program's discipline. Support the delivery, use, and management of information systems within an information systems environment.

Unit I : Foundation of Information System: Introduction to system, its types and characteristics.

Introduction to information, fundamentals of information systems, Solving business problems with information systems, Types of information systems, Effectiveness and efficiency criterion information system. Management Information Systems: Definition of MIS, Concept of an MIS, Structure of MIS, MIS verses Data processing, MIS & Decision Support Systems, MIS& Information Resources Management.

Unit II : Applications of IT in Business: Internet & e - commerce, Internet, Extranet & Enterprise Solutions, Data, Information, Database Management System, its advantages, Concept of Data Warehousing and architecture, Information System for Business Operations, Information System for Managerial Decision Support Security & Ethical challenges, Planning & Implementing changes, Advanced Concepts Enterprise Resource Planning, Supply Chain Management, Customer Relationship Management and Procurement Management

Unit III : Definition and elements of Office Management. Functions of a Modern Office. Office Manager - Job Analysis. Office accommodation and layout. Office environment. Office Reports: kinds of reports, preparing a good report. Record Management: Classification; filing system; Indexing. Public Relations:

Unit IV: Office automation: machines and equipment used. Computers: application and advantages. Office Information Management: definition, difference between information and data, process. Office systems and procedures and flow of work. Personnel Management: Office Personnel relations, Office supervision, work measurement, standards of performance .

Recommended Books

- Boockholdt, J.L. Accounting Information System: Transaction Processing and Control, Irwin
- Mcraw-Hill.
- Hall, J.A., Accounting Information System, South-Western College Publishing Gelinas, Ulric J., and Steve G.Sutton, Accounting Information System, South Western

B COM (HONS) –2nd

Semester BCH 203

Organizational Behaviour

Subject code	Subject name	CO no.	Course outcomes
BCH-203	Organizational Behaviour	BCH-203.1	To understand the conceptual framework of the discipline of OB and its practical applications in the organizational set up.
		BCH-203.2	To deeply understand the role of individual, groups and structure in achieving organizational goals effectively and efficiently.
		BCH-203.3	To critically evaluate and analyze various theories and models that contributes in the overall understanding of the discipline.

		BCH-203.4	To develop creative and innovative ideas that could positively shape the organizations. To accept and embrace in working with different people from different cultural and diverse background in the workplace.
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Unit I : Meaning and Concepts of Organization Behaviour, Role of Manager in organization Direct and Indirect Environmental forces impact of various field of OB.

Unit II : Sources of Motivation, Theories of Motivation, The Content Theories of work Motivation Perception - components, factors influencing perception process. Learning and Behaviours Reinforcement Case study, Case Study.

Unit III : Group Behaviour- Reasons for Group Formation, Types of Groups, Factors Contributing to Group Cohesiveness Group Decision making, Communication process making barriers Leadership in organization, Case Study.:

Unit IV: Differentiation of Groups, Nature of Conflict in organization Changing view conflict, Types of conflict and situation causes of conflict, Organization culture, organization change and development.

Recommended Books

- 1.Organisation behavior: Robin, Stephen p(Authors)
- 2.organisational psychology: Schen (Author)
- 3.Human Behaviour : Debis.k and New storm (Author)
- 4.Organisational behavior: Prasad , L.M (Authors)

B COM (HONS) – 2nd
Semester BCH-204
Business economics

Subject code	Subject name	CO no.	Course outcomes
BCH-204	Business economics	BCH-204.1	The course outcome is to describe explain key micro- and macro-economic concepts.
		BCH-204.2	To construct economic arguments in terms of these concepts.
		BCH-204.3	To critically read and evaluate economic stories in the media
		BCH-204.4	To apply simple economic models to the analysis of the relevant economic issues.

Unit I : Nature and scope of Business economics :Relationship between economic theory and Business economic Law of Demand ,Elasticity of Demand :concept, types and methods of measurement

,significant of elasticity of demand in Business Decisions.Demand estimation and demand forecasting.
Indifference curve technique some application of indifference curve

Unit II: Production function : Cobb Douglas production function ,law of return: return to scale and scope.Economies and diseconomy of scale . Cost in short run , long run cost curve .Cost function: derivation of ac and mc functions-simple calculation.Break even analysis, concept and measurement

Unit III : Price and output decision under perfect competition, monopoly and monopolistic competition through diagram and numerical measurement .Oligopoly-features price leadership, kinked demand. Pricing policy .

Unit IV. National income analysis concept and measurement.Consumption function and investment function , business cycle-various phases and theory.Inflation

Recommended Books

- BUSINESS ECONOMICS; DR.JP MISHRA(Author)
- Managerial economics; HL Ahuja (Author)
- Managerial economics: R.L.Varshney (Author)
- Modern economics theory; KK Dwett (Author)

B COM (HONS) –2nd
Semester BCH 205

INDIAN ECONOMY AND PUBLIC FINANCE

Subject code	Subject name	CO no.	Course outcomes
BCH-205	INDIAN ECONOMY AND PUBL IC FINANCE	BCH-205.1	The subject will enhance student understanding about the past, present and future prospects for a fast developing economy like india.
		BCH-205.2	Students will get past understanding with reference to India's colonial past
		BCH-205.3	Study of public finance is a macro approach to past micro level knowledge, students will learn about government budget.
		BCH-205.4	Students can develop career as economists and statisticians by proper study of the discipline

Unit I : Structure of the Indian Economy- Basic features; Broad demographic features of a developing economy; Problem of over-population; Population policy; Infrastructure development;Poverty, unemployment & inflation—causes, effects, remedies, trends. Planning in India-Objectives; Strategy; Broad achievements and failures; NITI AYOOG - objectives and

Unit II : Economic reforms- Rationale behind economic reforms; Progress of privatization and globalization. Agriculture - nature & importance; Trends in agricultural production and productivity; Factors determining productivity; Land Reforms; New agricultural strategy and Green Revolution; Industrial policy of 1948, 1956, 1977 and 1991; Industrial licensing policy;Growth and problems of small scale industries; Disinvestment policy. Industrial Sickness in India: Causes, Consequences & Remedies: Social Security in India..

Unit III : Definition and scope of Public Finance, Principle of Maximum Social Advantage, Sources of Public Revenues, Types of taxes, Principles / Canons of Taxation, The Benefit Approach of Taxation, The ability-to-pay Approach, Incidence and effect of taxation. Principles of Public Expenditure, Wagner's Law, Wiseman Peacock Hypothesis, Effect of Public expenditure on Production and Distribution,

Unit IV: Public Debt: Classification, effect, burden, repayment and management of Public debt. Objectives and instruments of Fiscal Policy, Indian Federal finance:- financial relations between Central Government, State Government, Finance Commissions and their recommendations. Deficit financing: - Concepts, Deficit financing in India, Union Budget.

Recommended Books

- Indian Economy: Rudra Datt & Sundharam
- Indian Economy: Mishra & Puri
- Indian Economy: A.N. Agarwal
- Public Finance: T.N. Hajela
- Public Finance: H.L. Bhatia
- Public Finance: Musgrave & Musgrave

B COM (HONS) –2nd Semester BCH-206 BUSINESS POLICY

Subject code	Subject name	CO no.	Course outcomes
BCH-206	BUSINESS POLICY	BCH-206.1	Critically analyse the internal and external environments in which businesses operate and assess their significance for strategic planning.
		BCH-206.2	Apply understanding for the theories, concepts and tools that support strategic management in organizations
		BCH-206.3	Build understanding of the nature and dynamics of strategy formulation and implementation processes at corporate and business level.
		BCH-206.4	Enhanced ability to identify strategic issues and design appropriate courses of action.

Unit I : Strategic Management, Concept of strategy, Dimension of strategic decision, Levels of strategy, Strategy from modes, Overview of process of strategic planning & management

Unit II : "Mission" vision, objective setting, Business definitions, summery statement of strategy, Deducing strategy fraction & endeavours.

Unit III: Formulation of strategy, Components of environment & Environmental analysis, analysis of internal capabilities using different approaches, Strengths, Weakness, Opportunities, Threats (SWOT)

Analysis).,

Unit IV: Strategic alternatives for growth, stable combinations & inter-national strategies. Choice of Strategies, Generic Business Strategies, Portfolio Analysis, Overview of Implementation .

Recommended Books

- Keneth, A. Andrews - Concept of Corporate Strategy
- Igor, M. Ansoff - Business Strategy
- Christensen - Business Policy Text and Cases
- Gluhck, William F. - Business Policy Strategy

B COM 2ND YEAR

3RD SEMESTER

BCH 301 COST ACCOUNTING

SUBJECT CODE	SUBJECT NAME	CO. NO.	COURSE OUTCOMES
B.COM HONS'	COST ACCOUNTING	BCH 301.1	Define [L1: Knowledge], introduction : nature and scope of cost accounting, cost concepts , and classification.
		BCH 301.2	Describe[L 2: Comprehension], cost , cocepts and classification , elements of cost , functions of cost
		BCH 301.3	Apply[L 3: Application] methods and techniques, installation of costing system . Accounting for material , labour and overheads.
		BCH 301.4	Analyse[L 4: Compare] cost with relation to profit , reconcile the cost accounts

Unit 1 :

Introduction Meaning, Definition , Relevance , Objectives, And Advantages , Difference Between Cost Accounting And Financial Accounting. Cost Concepts , Classification Of Cost , Cost Unit , Cost Centre, Elements Of Cost -Material , Labour , And Overheads. Material : Inventory Valuation And Control Methods Of Pricing Of Material Issues- Material Losses And Their Treatment.

Unit 2:

Accounting For Labour Cost , Overheads: Classification , Allocation , Apportionment And Absorption Of Overhead, Machine Hour Rate , Unit Costing, Cost Sheet , Statement Of Cost , Tender Price

Unit 3:

Contract And Job Costing , Process Costing , Operating Costing , Activity Based Costing

Unit 4:

Cost – Volume Profit Analysis , Reconciliation Of Cost Accounts With Financial Accounts Cost Control , Cost Audit , Cost Reduction

Suggested Readings:

Cost Accounting Mn Arora

Cost Accounting M Tuka Ram Rao

Cost Accounting Khan & Jain

Advanced Cost Accounting S P Jain & Marang

Cost Accounting M L Agarwal

BCH 302 BANKING OPERATIONS MANGEMENT

SUBJECT CODE	SUBJECT NAME	CO NO.	COURSE OUTCOME
BCH 302	BANKING OPERATIONS MANAGEMENT	BCH 302.1	Define[L1: Knowledge] structure and importance of banks and various regulations pertaining to banking.
		BCH 302.2	Explain[L2: Comprehension] types of banks , relationship between banker and customer, time value of money, calculation of interest, PV , NV and loan ammortization
		BCH 302.3	Discuss[L3: Application]types of negotiable instruments, their characteristics, services of bankers
		BCH 302.4	Application[L4 :Analyse]employment of funds , security , bank charges and guarantees

Unit 1:

Indian Financial System , Banking System In India , Financial Sector Reforms In India , Rbi Role , Functions, Monetary Policy , And Credit Control , Commercial Banking In India, Regulatory Environment For Commercial Bank In Indian Core Banking.

Unit 2:

Operational Aspect Of Commercial Banks In India , Relationship Between Banker And Customers , Types Of Customers A/C , Cheques , Endorsement , Presentment , Dishonour , Rights And Liabilities Of Paying And Collecting Banker , Time Value Of Money – Calculation Of Interest On Loan And Deposits , Emi 'S , Present Value , Future Value And Loan Ammortization .

Unit 3:

Negotiable Instruments – Characteristics , Types – Cheques , Bills Of Exchange And Promissory Notes , Negotiation And Crossing , Rights And Liabilities Of Parties , Rights Of Holder In Due Course , Bills Discounting And Purchasing , Ancillary Services Of The Bankers

Unit 4:

Employment Of Funds By Commercial Banks , Financing Norms , Financial Statement Analysis, Types Of Securities , Mode Of Creating Charge , Bank Guarantees , Bank Credit Instruments, Asset Liability Management In Commercial Banks, Basel Norms

Suggested Readings:

Jaiswal Bimal : Banking Operations Management

Jhinghan M L :Banking Theory And Practice

David Maude : Global Private Banking And Wealth Management , Wiley Finance

Padmalata Suresh And Justin Paul : Management Of Banking And Financial Services , Pearson

BCH 303 OPERATIONS MANAGEMENT

PAPER CODE	PAPER NAME	CO NO .	COURSE OUTCOME
BCH 303	OPERATIONS MANAGEMENT	BCH 303 .1	Define[L 1: Knowledge] operation management its meaning , background , functional and manufacturing system
		BCH 303.2	Explain[L 2: Comprehension]plant location, plant layout, job shop , project
		BCH 303. 3	Discuss[L3:Application]work study , work measurement , inventory management , material management
		BCH 303 .4	Compare [L 4:analyse] quality control, production control

Unit 1:

Operations Management Duties And Responsibilities Of Operations Management , Production Function System Approach To Operation Management , Manufacturing System Mass Batch , Job Shop And Project

Unit 2:

Plant Location : Nature , Factors Considered In Location , Methods And Type Of Areas . Plant Layout , Objective Of Good Layout , Factors Influencing Layout And Types Of Layout . Material Handling Equipment ,Importance , Objective , Principles , Factors Affecting Selection Equipment And Types Of Handling Equipment

Unit 3:

Work Study : Method Study And Work Measurement – Importance , Objectives , Application Areas Steps In Method Study And Techniques Of Work Measurement Production Planning And Control Role And Scope Of Ppc In Operations Management , Factors Influencing Production Planning And Benefits Of Production Control

Unit 4:

Inventory Management : Factors Influencing And Objectives ,Of Inventory Management , Techniques Of Inventory Management , Quality Control And Material Management .

Suggested Readings:

Production & Operation Management ,By Upendra Kachru , Excel Books

Operations Now , By Byron J Finch , Tata Mcgrawhill

Operations Management , B Y Gaither & Fraizer , Thomson South Western

BCH 304 MARKETING MANAGEMENT

PAPER CODE	PAPER NAME	CO NO.	COURSE OUTCOME
BCH 304	MARKETING MANAGEMENT	BCH 304.1	Define[L 1: Knowledge] nature , scope importance and different concepts of marketing
		BCH 304 .2	Describe[L 2 : Comprehension] and outline the purpose and generalise various concepts of marketing using examples
		BCH 304. 3	Apply[L 3: Application] different methodologies to implement various techniques of marketing at different levels of problems faced by business people.
		BCH 304.4	Analyze[L :4 Analysis] and compare various marketing tools to understand and resolve real life issues in the organizations.

UNIT 1:

Introduction :Nature And Scope Of Marketing , Modern Marketing Concept , Marketing Mix
Marketing Management Process: An Overview Marketing Environment – Macro And Micro
Environmental Components Consumer Buying Process, Factors Influencing Consumer Buying
Behaviour

Unit 2:

Marketing Segmentation- Meaning And Benefits , Basis And Criteria Of Segmentation : Positioning –
Meaning And Importance , Major Basis Of Positioning A Product Product : Concept , Product
Classifications , Major Product Decisions : Product Attributes , Branding , Packaging And Labelling ,
After Sale Services

Unit 3:

Pricing : Significance , Factors Affecting Price Determination , Major Pricing Methods Pricing Policies:
Geographical Pricing , Product Line Pricing , Discounts And Rebates , Distribution : Channels Of
Distribution -Meaning And Importance , Types Of Distribution Channels , Functions Of Distribution
Middlemen . Retailing And Wholesaling : Distribution Logistics: Objectives , Concepts And Elements
And Types

Unit 4:

Promotion: Nature And Importance , Communication Process, Methods Of Promotion : Their
Distinctive Characteristics, Concept Of Integrated Communication . Promotion Mix And Factors
Affecting Promotion Mix. Rural Marketing : Growing Importance , Distinguishing Characteristics Of
Rural Markets : Understanding Rural Consumer And Rural Markets: Marketing Mix Planning For
Rural Markets

Suggested Readings:

Marketing Management -Ramaswamy And Namakumari, Mcmillan

Marketing Management -Arun Kumar And Meenakshi, Vikas

Principles Of Marketing -Philip Kotler, Armstrong, Pearson Education

BCH 305 COMPANY LAW AND SECRETARIAL PRACTICE

PAPER CODE	PAPER NAME	C O NO.	COURSE OUTCOMES
BCH 305	COMPANY LAW AND SECRETARIAL PRACTICE	BCH 305.1	Define[L 1: Knowledge] company , its formation , types
		BCH 305.2	Discuss[L 2: Comprehension] various concepts of company accounts pertaining to various accounting measures in the organization
		BCH 305.3	Application[L 3: Apply]different concepts and execute them to apply in real life business problems
		BCH 305.4	De construct[L 4: Analysis] various segments of accounting like final accounts , amalgamation, balance sheet, liquidation,

Unit 1:

Introduction : Concept Of Lifting Of Corporate Veil, Types Of Companies ,Association Not For Profit , Illegal Association , Formation Of Company – Promoters , Their Legal Position , Pre – Incorporation Contract , And Provisional Contracys . Documents – Memorandum Of Association , Articles Of Association , Doctrine Of Ultra Vires, Constructive Notice And Indoor Management , Prospectus And Its Types , Book Building

Unit 2:

Share Capital & Secretarial Duties -Issue , Allotment And Forfeiture Of Share, Demat Of Share , Transmission Of Shares. Members And Shareholder – Their Rights And Duties . Convening And Conduct Of Shareholders Meetings : Types And Procedures. Dematerialization Of Shares . Depositories Act 1996.

Unit 3:

Management- Directors ,Their Disqualifications , Appointment , Legal Position , Powers , And Duties . Disclosures Of Interest , Removal Of Directors , Board . Company Secretary : Appointment , Rights , Duties And Liabilities . Meaning And Essential Of Valid Meeting , Notice , Agenda , Proxy , Motion , Resolution , Minutes And Reports

Unit 4:

Winding Up -Concepts And Modes Of Winding Up , Emerging Issues In Company Law : Producer Company -Concept And Formation , Specimen Of Certificates Of Incorporation , Certificate Of Commencement Of Business, Share Certificate And Share Warrants

Suggested Readings:

Sherlerkar -Company Law And Secretarial Practice

Avtar Singh – Company Law

M C Kuchal -Company Law And Secretarial Practice

BCH 306 BUSINESS LAWS

PAPER CODE	PAPER NAME	C O NO.	COURSE OUTCOME
BCH 306	BUSINESS LAWS	BCH 306 .1	Define[L 1: Knowledge] different concepts of law pertaining to business transactions
		BCH 306 .2	Discuss[L 2: Comprehension] various business laws , illustrate and discuss with its examples
		BCH 306. 3	Employ[L 3: Application] different concepts and illustrate them by executing their provision
		BCH 306.4	De construct[L 4: Analysis] different business laws and apply them in real life business situations by using case study

Unit 1:

The Indian Contract Act 1872- Contract -Meaning , Characteristics And Kinds , Essentials Of Valid Contract -Offer And Acceptance , Consideration , Contractual Capacity , Free Consent , Legality Of Objects , Void Agreements , Discharge Of Contract – Modes Of Discharge Including Breach And Its Remedies

Unit 2:

Special Contracts- Contingent Contracts , Quasi -Contracts , Contract Of Indemnity And Guarantee, Contract Of Bailment , Contract Of Agency

Unit 3:

Indian Sale Of Goods Act , 1932, Contract Of Sale , Meaning And Difference Between Sale And Agreement To Sell. Conditions And Warranties , Caveat Benefits, Transfer Of Ownership In Goods Including Sale By Non Owners Performance Of Contract Of Sale , Unpaid Seller- Meaning And Rights Of An Unpaid Seller Against The Goods And The Buyer. Consumer Protection Act

Unit 4:

Negotiable Instruments Act : Kinds And Characteristics Of Negotiable Instruments , Holders And Holder In Due Course , Privileges of Holders In Due Course . Negotiation And Endorsement Crossing Of Cheques , Types Of Crossing , Bouncing Of Cheques . Information Technology Act 2000 : Definitions : Digital Signature ;Electronic Governance ; Attribution , Acknowledgement And Dispatch Of Electronic Records Regulation Of Certifying Authorities , Digital Signatures Certificates , Duties Of Subscribers (H) Penalties And Adjudication, Appellate Tribunal

Suggested Readings:

Gulsan & Kapoor :Business Law Including Company Law

Singh Avtar: Principles Of Mercantile Law

Pandiya R. S Principles Of Mercantile Law

Shukla M C: A Manual Of Mercantile Law

Bare Acts: Indian Contract Act , 1872. Sale Of Goods Act , 1930

Negotiable Instruments Act , 1881

4th SEMESTER

BCH 401 MANAGEMENT ACCOUNTING

<u>PAPER CODE</u>	<u>PAPER NAME</u>	<u>C O NO.</u>	<u>COURSE OUTCOME</u>
BCH 401	MANAGEMENT ACCOUNTING	BCH 401. 1	Define[L 1: Knowledge] management accounting , its objectives and functions, role of management accounting , responsibility accounting
		BCH 401. 2	Demonstrate[L 2: Comprehension] exploring new market , make or buy shut down decisions
		BCH 401.3	Apply[L 3: Application] various tools of management accounting
		BCH 401. 4	Analyse[L 4: Analysis] variance , budget , ratio , cash flow and fund flow

Unit 1:

Management Accounting -Introduction , Objectives Nature, Function Difference Between Management Accounting And Financial Management . Role Of Management Accountant , Managerial Reporting , Responsibility Accounting

Unit 2:

Budgeting And Budgetary Control , Preparation Of Different Budgets , Variance Analysis With Budgeted Figures, Standard Costing And Variance Material , Labour , Overhead

Unit 3:

Accounting For Managerial Decisions – Fixation Of Selling Prices , Exploring New Market , Make Or Buy , Product -Mix , Sales Mix , Operate Or Shut Down , Etc , Absorption Costing , Marginal Costing And Standard Costing

Unit 4:

Analysis And Interpretation Of Financial Statements , Ratio Analysis , Fund Flow Analysis , Cash Flow Analysis , Comparative And Common Size Statement

Suggested Readings:

Cost And Management Accounting , Jain And Narang

Cost And Management Accounting , M N Arora

Accounting For Managers , J Madegowda

BCH 402 HUMAN RESOURCE MANAGEMENT

<u>PAPER CODE</u>	<u>PAPER NAME</u>	<u>C O NO.</u>	<u>COURSE OUTCOME</u>
BCH 402	HUMAN RESOURCE MANAGEMENT	BCH 402. 1	Define [L 1: Knowledge] concepts, terms of HRM , and their policy in terms of their strategy , procurement , mobility and compensation
		BCH 402.2	Demonstrate[L 2: Comprehension] various theories of HRM by using examples
		BCH 402. 3	Categorize[L 3: Application] various HRM measures to connect and further develop applicational aspects of HRM to solve some glaring problems
		BCH 402. 4	Examine[L 4: Analyse]the motives or causes ; making inferences and finding evidence to compare various theories of HRM by examples

Unit 1:

Introduction Nature Functions And Importance Of Human Resource Management . Contribution Of Industrial Psychology . Organization Of Human Resource Department , Human Resource Policies . Procurement : Human Resource Planning – Qualitative And Quantitative Dimensions: Job Analysis , Job Description And Job Specification. Sources Of Recruitment , Selection Process -Tests And Interviews , Induction And Socialization

Unit 2:

Training And Development : Concepts And Importance . Identification Of Training Needs . Types Of Training , On The Job And Off The Job Methods Of Training. Designing Of Training Programme.Methods Of Executive Development

Unit 3:

Performance Management System : Concept And Objectives , Methods Of Performance , Appraisal ; Job Charges -Transfers And Promotions ; Employee Counselling . Compensation And Management: Components Of Compensation , Performance Linked Compensation

Unit 4:

Employee Health ; Employee Welfare ; Social Security , Emerging Horizons In Hrm , Human Resource Management And Information Technology , Bpre , Downsizing And Vrs

Suggested Readings :

Human Resource Management-Text And Cases By Vsp Rao , Excel Books

Human Resource Management,- Text And Cases By K Aswathappa

Human Resource Management, By Cynthia Fisher , Shaw -Wiley /Biztantra

BCH 403 OPERATIONS RESEARCH

<u>PAPER CODE</u>	<u>PAPER NAME</u>	<u>C O NO.</u>	<u>COURSE OUTCOMES</u>
BCH 403	OPERATIONS RESEARCH	BCH 403.1	Define[L 1: Knowledge] nature , definition & characteristics of operations research , methodology of operations research , linear programming , pert and cpm - introduction
		BCH 403.2	Explain[L 2: Comprehension]models in OR, techniques of solution of OR models (graphical , simplex , transportation model , assignment model) decision making under uncertainty, decision making under risk , linear programming , LPP- problem formulation
		BCH 403.3	Apply[L 3: Application] linear programming technique to solve linear models , transportation problem & assignment problem , criteria of maximax, maximin, maximax regret , laplace and hurwinz, EMV & EOL, decision tree approach and its applications
		BCH 403.4	Analyze[L 3: Analysis]results obtained from linear models , network diagrams & time estimates in network analysis using critical path method and programme evaluation and review technique

UNIT 1 :

Operations research: Origins and development of Operations Research, Nature of Operations research, Definitions of operations research, Features (characteristics) of operations research. Phases of operations research. Models and modelling in operations research, classifications of O.R. models: Methods for solving O.R. models: Methodology of operations research, Operations research techniques. Scope of operations research in commercial applications.

UNIT 2:

Linear programming problem: Formulation and Graphical method. Basic terminology requirements, Applications area of Linear Programming, formulation of Linear Programming models, General mathematical formulation of Linear Programming Problems equality sign; Definitions Graphical solution method search approach: The simplex method: Introduction standard form of linear programming problem development of simplex method. Simplex method (Maximization case), Simplex method (minimization case). Economic interpretation of the optimum simplex solution.

Unit 3:

Transportation models introduction, Mathematical statement of the transportation problem, Methods for finding initial solution, North-West Corner method; least cost method: Vogel's approximation method. Optimality test, stepping stone method: Modified distribution (MODI) method. Profit maximization in transportation problem Assignment problem: Introduction and mathematical models for assignment Hungarian method for assignment problem. Special cases in assignment problems: Maximization Case III assignment problem, multiple optimal solutions.

Unit 4:

Decision theory: Introduction, Decisions situations, Types of decisions- making environment, Decision making certainty, Risk and uncertainty, Decision- tree analysis. Game theory introduction, definitions, Two -person zero sum game payoff matrix, Pure strategies: (Games with saddle points, The rule of dominance. Mixed strategies: Games without saddle point.

Suggested Readings:

Operations Research: Kapoor, V.K. Operations Research: Sharma,

J.K. Operations Research, An Introduction: Taha, Hamdy A.

An Introduction to Operational Research: Kothary,

C.R. Operations Research: Gupta & Sharma

BCH 404 INCOME TAX LAW AND ACCOUNTS

PAPER CODE	PAPER NAME	C O . NO.	COURSE OUTCOME
BCH 404	INCOME TAX LAW AND ACCOUNTS	BCH 404.1	Define[L 1: Knowledge] income tax , basic principles underlying the direct taxation statutes
		BCH 404.2	Demonstrate[L : 2 Comprehension]the assessable value of income from five heads and determination of tax liability
		BCH 404.3	Categorize[L 3: Application] and analyze the procedural aspects under different applicable statutes related to direct taxation
		BCH 404.4	Examine[L 4: Analysis] the measuring of assessment , filing of returns , set off and carry forward of lossess , from different theories , numerical and illustrate by using some examples.

Unit 1

Basic Concepts: Income, agricultural income, casual income, assessment year previous year, gross total income, total income person. Tax evasion, avoidance and tax planning. Basic of Charge; Scope of total income, residence and tax liability, income which does not form part of total income. Deduction from Gross total income, Rebate and Relief.

Unit 2

Head of the Income: Salaries; Income from house property; Profit and gains to business or profession. Capital gains; Income from other sources.

Unit: 3

Computations of total income of an individual and firm.

Unit 4

Deemed income: Aggregation of Income, Set-off and carry forward of losses; Tax Authorities; Assessment procedures.

Suggested Readings:

Shukla S.K. - Direct Tax : Laws and Accounts (Hindi & English) Singhanai

V.K. - Students, Guide of Income Tax, Taxman, Delhi Prasad, Bhagwati: Income Tax Law & Practice; Wiley Publication, New Delhi

Mehrotra, H.C. - Income Tax Law & Accounts;

Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi

Grish Ahuja & Ravi Gupta, Systematic approach to income tax, Sahitya Bhawan publication, New Delhi.

BCH 405 FINANCIAL MANAGEMENT

PAPER CODE	PAPER NAME	C O NO.	COURSE OUTCOME
BCH 405	FINANCIAL MANAGEMENT	BCH 405 .1	Define [L 1:Knowledge] Financial management , finance functions , objectives of financial management , profitability vs shareholder wealth maximization , capitalization , cost of capital , nature and scope of capital budgeting , concepts of working capital , concept and relevance of dividend decision
		BCH 405.2	Express[L 2: Comprehension] understanding of time value of money - compounding and discounting , determinants of capital structure , capital structure theories , payback , NPV , IRR and ARR methods , approaches to the financing of current assets, dividend models – walter , Gordon , mm hypothesis, determinants of dividend policy
		BCH 405.3	Apply[L 3: Application] concept of time value of money compounding and discounting . payback NPV , IRR and ARR methods in practical problems and in determining capital 9with numerical problems)
		BCH 405.4	Analyse[L 4: Analysis] consequences and remedies of over and under capitalization , risk and uncertainty , management of different components of working capital.

Unit 1

Meaning, scope, objective and Function of finance, Finance Department, Duties & Responsibilities of Finance Manager, Time value of money, Risk and return, Valuation of securities.

Unit 2

Sources of long term finance, Leverage operating, financial and Combined, EBIT- EPS analysis, Cost of Capital: estimation of components of cost capital—equity, debt and preference capital and WACC.

Unit 3

Capital Budgeting Process, Cash flow Estimation, financial evaluation- Non discounted and discounted cash flow techniques, Dividend policy Models: Relevance & Irrelevance.

Unit 4

Working capital management: Concepts and factors affecting working capital, risk - return trade - off, working capital financial policy, Cash management, Inventory management.

Suggested Readings:

Horne, James Van- Financial Management & Policy Rustagi R.P.- Introduction to Financial Management Kuchal, S.C.- Financial Management Pandey, I.M.- Financial Management

BCH 406 INTERNATIONAL FINANCE

PAPER CODE	PAPER NAME	C O NO.	COURSE OUTCOME
BCH 406	INTERNATIONAL FINANCE	BCH 406. 1	Define[L 1: Knowledge] meaning of finance , foreign exchange market , sources of finance, international finance system and institutions IMF , SDR , IBRD
		BCH 406.2	Apply[L 2: Application] exchange rate mechanisms and exchange quotations , exchange rate forecasting
		BCH 406.3	Demonstrate [L 3: Explain] arbitrage , fisher effect , inflation in international finance
		BCH 406.4	Analyze[L 4: Analysis]current scenario of international finance and its importance, accounting exposure

Unit I

IFM- Meaning, Need, Developments in IFM, Foreign Exchange Markets and International Financial Markets, International Financial System & Institutions: Introduction and Importance, IMF (Drawing and loan instruments), SDR (Nature and Utilization), IBRD (Functions and Lending Activities). Objectives & Methods of Exchange control.

Unit 2

Ready Exchange rates, Exchange Quotations (Direct& Indirect), Forward Margins and factors determining it, Spot and Forward rates, Factors determining spot rates, Exchange Arithmetic (Cross rates, Calculation of forward premium and Discounts), Calculation of forward rates, Exchange Rate Forecasting.

Unit 3

Parity Conditions in International Finance, Arbitrage And The Law Of One Price, The Fisher Effect, The International Fisher Effect, Inflation Risk And Its Impact On Financial Markets

Unit 4

International Finance Instrument, Forward Contracts, Future Contracts, and Currency Options, Foreign Exchange Risk Exposure: Definition, Accounting Exposure, Economic Exposure.

Suggested Readings:

Multinational Financial Management Alan C. Shapiro International Financial Management : P. G. Apte
Foreign Exchange Management: C. Jeevanandan International Financial Management : V K Bhalla

BCH 407

COMPREHENSIVE VIVA-VOCE

Note:

Students have to go for Summer Internship for 6 to 8 weeks in the month of May & June after Fourth Semester Examination. Report Preparation and Viva- Voce of Summer Internship will be conducted along with Fifth Semester Examination.

B.COM (HONS) III YEAR
SEMESTER – V

BCH 501 INDUSTRIAL LAWS

Subject Code	Subject Name	CO No.	Course Outcomes
BCH-501	INDUSTRIAL LAW	BCH - 501.1	<p>Students should be able to elaborate the concept of Industrial Relations.</p> <p>The students should be able to illustrate the role of trade union in the industrial setup.</p> <p>Students should be able to outline the important causes & impact of industrial disputes.</p> <p>Students should be able to elaborate Industrial Dispute settlement procedures.</p>
		BCH-501.2	Student should be able to summarize the important provisions of Wage Legislations, in reference to Payment of Wages Act 1936, Minimum Wages Act 1948 &
		BCH- 501.3	Students should be able to understand the Payment of Bonus Act 1965, how to find out the Minimum and Maximum Bonus
		BCH- 501.4	Students should be able to understand the Manufacturing process, Meaning of factory, occupier, Health, safety, Welfare.

Unit I

The Industrial Dispute Act, 1947, Introduction, Scope and Objectives, Definitions: Industry, Lay Off, Lockout, Strike, Retrenchment, Authorities, under this Act, Power and duties of authorities, Strikes and lock out, Unfair labour practices, Penalties.

Unit II

The Payment of Wages Act, 1936, Introduction, Definitions: Industrial or other establishments, Wages, Responsibility for payment of wages, Fixation of wages, Time of payment, Mode of payment, Deductions from wages. The Child Labour (Prohibition and Regulation) Act 1986. Object and Scope, Hours and periods of works, weekly holiday, Notice to inspector, Health and Safety, Penalties.

Unit III

The Payment of Bonus Act, 1965. Definition: Accounting Year, Salary or Wages, Employer, Employee, Eligibility for Bonus, Disqualification for Bonus, Payment of minimum and maximum bonus, Calculation of number of working days, Adjustment of customary or interim bonus against bonus payable, Deduction of certain amounts from bonus payable under the Act, Time limit for payment of bonus, Recovery of bonus from employer. Workman compensation Act.

Unit IV

The Factory Act, 1948. Introduction, Definitions: Manufacturing Process, Factory, Occupier, Inspector, Powers of Inspector, Health, safety, Welfare measure, working hours of Adults, Restriction on employment of women, Annual leave with wages, General penalty for offence.

Suggested Readings:

Labour Legislation: Goswami V.G

Companies Act and Corporate Laws, Bharat House Pvt. Ltd.

BCH 502 CONSUMER BEHAVIOUR & ADVERTISING MANAGEMENT

Subject Code	Subject Name	CO No.	Course Outcomes
BCH-502	CONSUMER BEHAVIOUR & ADVERTISING MANAGEMENT	BCH - 502.1	<p>On completion of this module, students will have acquired the following skills:</p> <ul style="list-style-type: none">• Be able to identify the dynamics of human behaviour and the basic factors that influence the consumers decision process• Be able to demonstrate how concepts may be applied to marketing strategy

		BCH-502.2	Students will be able to find the factors affecting industrial buying.
		BCH- 502.3	Students will have acquired the Knowledge of economic and legal aspects of advertising, office Layout.
		BCH- 502.4	Students will be able to understand the methods of advertising budget; advertising agency: function, selection and compensation. Advertising media: different types of media, function, merits and demerits of media, selection of media and its vehicles.

Unit I

Meaning and nature of Consumer Behaviour, Factors affecting Consumer Behaviour, Consumer Perception, attitudes, changes in attitudes, Consumer motivation.

Unit II

Models of Consumer Behaviour, difference between consumer buying and industrial buying, nature and factors affecting industrial buying. Factors influencing purchase decision of a consumer.

Unit III

Definition, Nature and evolution of advertising, its functions and role, criticism, social, economic and legal aspects of advertising. Place of advertising in Marketing Mix, Indian advertising industry, copy writing: different elements of a copy and layout

Unit IV

Advertising budget: Objectives, preparation and methods of advertising budget; advertising agency: function, selection and compensation. Advertising media: different types of media, function, merits and demerits of media, selection of media and its vehicles.

Suggested Readings:

Kanuk & Shiffman, Consumer Behaviour.
Peter & Olson, Consumer Behaviour and Marketing Strategy.
Peter and Donnelly, A Preface of Marketing Management.
Wilkie, William, Consumer Behaviour.
D. OGILVY, ADVERTISING
Chunawala, Advertising
Sontakki, Advertising
Manvendra Mohan, Advertising
Kazmi and Batra, Advertising and Sales Management, Excel

BCH 503 INSURANCE AND RISK MANAGEMENT.

Subject Code	Subject Name	CO No.	Course Outcomes
BCH-503	INSURANCE AND RISK MANAGEMENT.	BCH - 503.1	Course Learning Outcomes: On successful completion of the course students will be able to: <ul style="list-style-type: none"><input type="checkbox"/> Evaluate the growth and Development of Insurance Business.<input type="checkbox"/> Understand the working and functioning of the Insurance Sector.<input type="checkbox"/> Study the inter-relationship between Insurance & Risk Management.<input type="checkbox"/> Analyze the Role of Insurance Business Intermediaries.<input type="checkbox"/> Obtain an overview of Regulatory Framework of Insurance Sector.
		BCH-503.2	<ul style="list-style-type: none">• Students will be able to Understand the concept of group insurance and its procedures for settlement of various type of claim, how to find out the mortality rates and how to choose appropriate insurance policies related to life and health insurance; <input type="checkbox"/>
		BCH- 503.3	<ul style="list-style-type: none">• To Familiarize them with fundamental legal principles of insurance; General Insurance - Marine Insurance, Fire Insurance, Motor insurance, Aviation Insurance.

		BCH- 503.4	By the end of completion of this course, student would be able to: <ul style="list-style-type: none"> • Understand the concept of risk and risk management; • Identify and categorize the various types of risks; • Design a risk management program; • Explain the various risk control measures available; • Suggest ways to finance risk; • Apply the insurance mechanism in risk management.

Unit I

Introduction: History of insurance in general and in India in particular. Basic nature of insurance. Definition of insurance. Comparison of Life Insurance with other forms of insurance. Principles of contract and its applicability to the valid insurance contract.

Unit II

Principles of Life insurance and its impact on insurability. Morality tables and its kind. Basic elements in computation of premium. Peculiarities of life insurance product and the classification Nature of group insurance and types of group Insurance covers Policy claims and its procedures for settlement of various type of claims.

Unit III

Study of various proposal and policy forms used in general Insurance Scope of coverage of fire insurance and Marine insurance, Motor insurance Various kinds of miscellaneous insurances Describe classes of insurances requiring specialized knowledge i.e. industrial all risk insurance, aviation insurance, oil and gas insurance Regulatory provisions under Insurance Act 1938, and IRDA Act 1999. Underwriting practice and procedures, types and classification of hazards

Unit IV

Basic concept of risk, classification of risks, and process of risk management. Identification and evaluation of risk - risk analysis. Risk control - loss prevention and its importance. Risk financing and transfer of risks. Risk retention and its importance/basis of reinsurance.

Suggested Readings:

Books published by Insurance Institute of India.

"Life Insurance", - By Kenneth Black (Jr.) and Harold Skipper (Jr.),

"Fundamentals of Risk and Insurance", by Emmett J. Vaughan, Therase

Vaughan "Principles of Risk management and Insurance", by George E. Rejda

BCH 504 CORPORATE ACCOUNTING

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 504	CORPORATE ACCUONTING	BCH - 504.1	<p>To make the students familiarise with Corporate Accounting procedures and to understand the Accounting for Companies</p> <p>Understand the provisions relating to issue of shares at a discount</p> <p>utilisation of securities premium account, right issue of shares, sweat equity shares.</p> <p>Develop a process for redemption of Preference shares</p>
		BCH-504.2	Develop a process for redemption of Debentures, how to find out Managerial Remuneration, Preparation of Final Accounts.
		BCH- 504.3	<ol style="list-style-type: none">1. Calibrate the procedure involved in Amalgamation of companies2. Calibrate the procedure involved in Absorption of companies3. How to Calculate Goodwill and valuation of shares
		BCH- 504.4	<ol style="list-style-type: none">1. To study the various kinds of mergers and acquisitions that take place in the world of business.2. To collect samples of liquidator's final statement of accounts.3. To prepare accounts for Holding Companies and Liquidation of Companies

Unit I

Accounting for share capital: Issue, forfeiture and reissue of shares- rights Issues, bonus shares. Buy back of shares. Redemption of preference shares. International Financial Reporting Standards.

Unit II

Issues and Redemption of Debentures, underwriting Managerial Remuneration, Preparation of Final Accounts.

Unit III

Valuation of Goodwill and Valuation of Shares. Amalgamation and reconstruction of companies.

Unit IV

Accounts of Holding Companies, Liquidation of Companies.

Suggested Readings:

Advanced Accounting Vol II S .N. Maheshwari
Advanced Accounting Vol II R.L. Gupta M. Radhaswami
Corporate Accounting S.M. shukla
Corporate Accounting Joseph
Corporate Accounting C.M. Juneja

Group- A

ACCOUNTING AND FINANCIAL SERVICES

BCH 505 (AFS) SPECIALIZED ACCOUNTING

Subject Code	Subject Name	CO No.	Course Outcomes
BCH-505	ACCOUNTING AND FINANCIAL SERVICES	BCH - 505.1	To make the students familiarise with importance of Corporate Social responsibility, social cost benefit analysis, social audit and to understand the Environmental Accounting: audit and reporting.
		BCH-505.2	To Understand inflation accounting and its techniques and how to prepare income statement and Balance Sheet.
		BCH- 505.3	Students will be able to understand the value added accounting, preparation of value added statements, Forensic Accounting and International Financial Reporting
		BCH- 505.4	On successful completion of the course students will be able to: Prepare Final Account Accounting of Insurance Companies. Accounting of Banking Companies

Unit I

Social Accounting - meaning, importance, relevance objective, approaches to corporate social responsibility, social reporting Model, compilation of information for social Accounting, Social reporting models, limitations of social reporting, Social cost benefit analysis, social Audit, Environmental Accounting: audit and reporting.

Unit II

Inflation Accounting: limitations of historic Accounting, Meaning, Definition, Objectives techniques of Inflation Accounting - current purchasing power method, current cost accounting method, Preparation of income statement and Balance Sheet.

Unit III

Value Added Accounting - definition, Emergence of Value addition concept. Preparation of value added statements. Human Resource Accounting. Overview Human Resource Accounting Model. Forensic Accounting, International Financial Reporting.

Unit IV

Accounting of Banking Companies. Preparation of Final Account Accounting of Insurance Companies.

Suggested Readings:

Advanced Accounting Vol. II S.N. Maheshwari
Accounting Theory & Practice Jawaher Lal
Advanced Accounting Vol II R.L. Gupta & M. Radhaswami
Environmental Accounting N. Dasgupta
Accounting Text & Cases Robert N. Anthony Hawkins & Merchant

BCH 506 (AFS) FINANCIAL INSTITUTIONS & SERVICES

Subject Code	Subject Name	CO No.	Course Outcomes
BCH-506	FINANCIAL INSTITUTIONS & SERVICES	BCH - 506.1	<p>To make the students familiarise with Indian Capital Market, SEBI- role and functions.</p> <p>Financial Institutions in India: Meaning, role, services. Types and working of Financial Institutions Merchant Banking Services in India:</p>
		BCH-506.2	<p>To understand difference between hire purchase and lease. Qualitative factors in lease decisions. Lease agreements, Hire Purchase agreement -Types, Venture capital</p>
		BCH- 506.3	<p>Students will be able to understand the functions of credit rating agencies, Types of factoring. Factoring and Forfating</p>
		BCH- 506.4	<p>On successful completion of the course students will be able to understand the Securitization, Discounting and rediscounting of bills, electronic money: Smart Cards and Digital Cash. Home Banking, Virtual Banking, Electronic Clearing System(ECS),</p>

Unit I

Financial Institutions in India: Meaning, role, services. Types and working of Financial Institutions Merchant Banking Services in India: Rules Regulation's and categorization. The lead manager and its functions management of capital issues. Indian Capital Market, SEBI- role and functions.

Unit II

Leasing concept - types, legal tax and accounting aspects. Financial evaluation of lease structuring, Qualitative factors in lease decisions. Lease agreements, Hire Purchase agreement - Types, difference between hire purchase and lease. Venture capital; the concept and characteristics, process and problems of venture capital financing, growth of venture capital services in India.

Unit III

Credit Rating - Concept and types, functions of credit rating agencies, credit rating of Debt and other securities. Credit rating agencies in India - their rating scale and rating process. Factoring - The concept and characteristics, Types of factoring. Factoring and Forfeiting.

Unit IV

Securitization, Discounting and rediscounting of bills, electronic money: Smart Cards and Digital Cash. Home Banking, Virtual Banking, Electronic Clearing System(ECS),

Suggested Readings:

J.C. Verma, Merchant Banking

Bimal Jaiswal, Financial Services

J. Vanhorne, Financial Management & Policy

Group - B
INTERNATIONAL TRADE & EXPORT MANAGEMENT (ITEM)

BCH 505 (ITEM) INTERNATIONAL BUSINESS ENVIRONMENT

Subject Code	Subject Name	CO No.	Course Outcomes
BCH-505	INTERNATIONAL BUSINESS ENVIRONMENT	BCH - 505.1	To make the students familiarise with the concept and process of globalization, The indicators of globalization, the barriers of globalization. International Business- meaning and the modes of international business. i
		BCH-505.2	To Understand business environment, parameters of assessing country's attractiveness to trade.
		BCH- 505.3	Students will be able to understand the Socio-cultural framework, the technological framework, the financial framework.
		BCH- 505.4	On successful completion of the course students will be able to understand the: International financial market, International Financial Environment, International Monetary System.

Unit I

Globalization- The concept and process of globalization, The indicators of globalization, The drivers of globalization, The barriers of globalization. International Business- meaning, importance, characteristics, factors influencing growth of international business. The modes of international business.

Unit II

The global economy- Concept and features, business environment, parameters of assessing country's attractiveness to trade. The political Environment, The legal Environment, The ecological environment.

Unit III

Socio-cultural framework, the technological framework, the financial framework.

Unit IV

International financial market, International Financial Environment, International Monetary System. Foreign exchange market- exchange rate quotes, exchange rate determination in spot and forward markets. Theories of exchange rate behavior. Foreign exchange derivatives, Exchange rate forecasting.

Foreign Exchange Determination Systems: Basic Concepts Relating to Foreign Exchange, Various types of Exchange Rate Regimes - Floating Rate Regimes, Managed Fixed Rate Regime, Purchasing Power Parity Theory, Factors Affecting Exchange Rates, Brief History of Indian Rupees Exchange Rates. International Business Negotiations, Future Trends in International Business.

Suggested Readings:

Jaiswal Bimal - International Business (Himalaya Publication)

Varshney R.L, Bhattacharya B - International Marketing Management (Sultan Chand & Sons, 9th Ed.)

Vyuptakesh Sharan- International Business, Pearson, New Delhi.

Sukumar Nandi- International Business Environment, Tata McGraw Hill Pvt. Ltd., New Delhi.

Anant Kumar Sundaram &J. Stewart Black- The International Business Environment- Text and Cases, Prentice Hall.

BCH 506 (ITEM) INTERNATIONAL BUSINESS

Subject Code	Subject Name	CO No.	Course Outcomes
BCH-506	INTERNATIONAL BUSINESS E	BCH - 506.1	To make the students understand the difference between international and domestic business, i
		BCH-506.2	To Understand International Product life Cycles, International Business Strategies,
		BCH- 506.3	Students will be able to understand the Foreign Direct Investment (FDI)- Need, theories of FDI, Factors influencing FDI, Cap on FDI.
		BCH- 506.4	On successful completion of the course students will be able to understand the: International Financial Institutions:, IMF, Role of IMF, IBRD, Features of IBRD, WTO, Role and Advantages of WTO India's patent policy and trips. Regional Economic Integration.

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Unit I

An Overview of International Business: Introduction, Definition of International Business, difference between international and domestic business, Advantages and Disadvantages of International Business, Approaches to International Business, Changing Environment of International Business.

Unit II

Investment Theories: Mercantilism; Complimentary trade theories - Stopler - Samuelson theorem, International Product life Cycles, International Business Strategies, International Human Resource Management.

Unit III

Routes of International Business- Export-import, tourism and transportation, performance of service, Creation of assets, Portfolio Investment. Multinational Corporations, Foreign Direct Investment (FDI)- Need, theories of FDI, Factors influencing FDI, Cap on FDI.

Unit IV

International Financial Institutions:, IMF, Role of IMF, IBRD, Features of IBRD, WTO, Role and Advantages of WTO India's patent policy and trips. Regional Economic Integration.

Suggested Readings:

Jaiswal Bimal - International Business (Himalaya Publication)
Hill C.W. - International Business (TMH, 5th Ed.)
K Aswathappa- International Business, Tata McGraw Hill, New Delhi.
Cherunilam F - International Trade and Export Management (Himalaya, 2007)
Varshney R.L, Bhattacharya B - International Marketing Management (Sultan Chand & Sons, 9th Ed.)

BCH 507 SUMMER INTERNSHIP REPORT & VIVA-VOCE

BCHNC 508 FOREIGN LANGUAGE(Non-credit) German / French / Chinese

Subject Code	Subject Name	CO No.	Course Outcomes
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	FOREIGN LANGUAGE	1.	<p>To make them understand Germany, Basic grammar structure, Nouns(singular , plural), Numbers, Days,Months, Seasons, Colours.</p> <p>i</p>
		2.	<p>To Understand Personal Pronouns, Verbs, Conjunctions, Prepositions, Articles , Adjectives, Prepositions.</p>
		3	<p>Students will be able to understand the. Tenses, Interrogative sentences, Negative sentences</p>
		4	<p>On successful completion of the course students will be able to understand the:</p> <p>Comprehension,Texts,Paragraph,writing,Vocabulary.</p>

German Language

Unit I

Introduction to Germany, Basic grammar structure, Nouns(singular , plural), Numbers, Days, Months, Seasons, Colours.

Unit II

Personal Pronouns, Verbs, Conjunctions, Prepositions, Articles , Adjectives, Prepositions.

Unit III

Tenses, Sentence construction, Interrogative sentences, Affirmative sentences, Negative sentences.

Unit IV

Comprehension, Texts, Paragraph, writing, Vocabulary.

Suggested Readings:

1. The Everything Learning German Book-Edward Swick, e book.
2. German For Beginners—E. Prokosch, Forgotten Books.

French Language

Subject Code	Subject Name	CO No.	Course Outcomes
	French Language	1	To make them understand Articles Gender and number of nouns and adjectives. Personal and Toique pronouns,
		2.	To Familiarise them to Past and Future Tense. Intetrrrogation, Negotion and Imperatives.
		3	Students will be able to understand the Name of days, seasons, months, colours, garments, body parts and numbers.
		4	On successful completion of the course students will be able to understand the: Topical writing, self Introduction, Biodata,

			Description of person, place or things as family, house, class, city, country etc. Letter writing. Profession and nationality.
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Unit I

Articles Gender and number of nouns and adjectives. Personal and Toique pronouns, Demonstrative and Possessive Adjectives Preposition and adverbs Pronominal verbs.

Unit II

Conjugation of verbs of all the Groups in Present Tense and Introduction to Past and Future Tense. Intetrogation, Negotion and Imperatives.

Unit III

Name of days, seasons, months, colours, garments, body parts and numbers. Conversational French between known and unknown people. Telephonic conversation with friends and clients.

Unit IV

Topical writing, self Introduction, Biodata, Description of person, place or things as family, house, class, city, country etc. Letter writing. Profession and nationality. To reply question in French based on comprehension of a French text.

Suggested Readings:

Schell Rosemerry: Learn French for Beginners.
Renee White:Barrons's Complete French Grammer.
Himanshu Rattan: French Communicative.

Chinese Language

Subject Code	Subject Name	CO No.	Course Outcomes
	Chinese Language	1	To Introduce them to China its History, culture and languages. Standard Chinese language- Phonetics,character writing.
		2	To Familiarise them to Basic grammar structure- Nouns (singular, plural), Numbers, Days, Months, Seasons, Colours.
		3	Students will be able to understand the Tenses, Sentence construction, Interrogative sentences, Affirmative

			sentences, Negativesentences. Comprehension,
		4	On successful completion of the course students will be able to understand the: Vocabulary, Text writing, Translation

Unit I

Introduction to China- History, culture and languages. Standard Chinese language- Phonetics, character writing.

Unit II

Basic grammar structure- Nouns (singular, plural), Numbers, Days, Months, Seasons, Colours. Personal Pronouns, Verbs, Conjunctions, Prepositions, Articles, Adjectives, Prepositions.

Unit III

Tenses, Sentence construction, Interrogative sentences, Affirmative sentences, Negative sentences. Comprehension,

Unit IV

Vocabulary, Text writing, Translation.

Suggested Readings:

Elementary Chinese Reader, Book I & II, Foreign Language Press, Beijing.
Modern Chinese: Beginners Course, Vol. I & II, Beijing Language Institute, Beijing.

BCH 601 GOODS AND SERVICES TAX IN INDIA

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 601	GOODS AND SERVICES TAX IN INDIA	BCH 601.1	To make them understand indirect taxes, Levy and Collection of GST, Procedure of Registration under GST, Input Tax Credit, Composition Scheme, Reverse Charge Mechanism, Zero rated Supply, Exemption from GST
		BCH 601.2	To Familiarise them to Accounting and Assessment under GST, Demand, Payment of Tax, Refund of Tax and Recovery
		BCH 601.3	Students will be able to understand the Types of Assessment under GST, Appeals and Revision, Fine and Penalty
		BCH 601.4	On successful completion of the course students will be able to understand the: <ul style="list-style-type: none">• Various provisions and issues under <u>UGST and SGST</u>.• Integrated Goods and Services Tax (<u>IGST</u>) - Administration, Provision for Levy and Collection of Tax,

Unit I

Introduction to Indirect Tax System, GST and its Basic Concepts, Definitions, GST Council,

Levy and Collection of GST, Procedure of Registration under GST, Meaning, Time and Value of Supply of Goods and Services, Input Tax Credit, Tax Invoice, Debit and Credit Note, E-Way bill, Composition Scheme, Reverse Charge Mechanism, Zero rated Supply, Exemption from GST.

Unit II

Accounts and Records under GST, Return, Accounting and Assessment under GST, Demand, Payment of Tax, Refund of Tax and Recovery of Tax, Liability of Payment of Tax.

Unit III

Types of Assessment under GST, Tax Authorities, Provision of Inspection, Search, Seizure, Fine and Penalty, Appeals and Revision, Audit and Advance Ruling.

Unit IV

Integrated Goods and Services Tax (**IGST**) - Administration, Provision for Levy and Collection of Tax, Supply of Goods and Services: Meaning, Nature, Place, Refund of Integrated Tax, Apportionment of Tax & Settlement of Funds, Miscellaneous Provisions of IGST, UGST: Various provisions and issues under **UGST and SGST**.

Suggested Readings:

S. K. Shukla : Goods and Services Tax with Custom Duty (Hindi and English)
Bare Act of GST

BCH 602 AUDIT PROCEDURE AND STANDARDS

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 602	AUDIT PROCEDURE AND STANDARDS	BCH 602.1	To Introduce them to meaning and objectives of Auditing; types of audit

		BCH 602.2	To Familiarise them to Company Auditor – its appointment, Powers, Duties and Liabilities.
		BCH 602.3	Students will be able to understand the Auditing Standards, Appointment, Powers, Duties and Liabilities of Auditors.
		BCH 602.4	On successful completion of the course students will be able to understand the Significance of Cost Audit, Tax Audit; Management Audit and Computerized Audit.

Unit I

Introduction: meaning and objectives of Auditing; Types of audit; Internal audit, Audit Process: Audit programme; Audit and books Working papers and evidences; consideration for commencing an audit, Routine checking and Test checking Intern Check System: Internal Control, Internal auditing.

Unit II

Audit Procedure: Vouching; Verification of assets and liabilities. Audit of Limited Companies: Company Auditor - Appointment, Powers, Duties and Liabilities.

Unit III

Auditing Standards- Appointment, Powers, Duties and Liabilities of Auditors. Broad Outlines of Company Audit and Auditor's Report. Special Audit of banking companies, Audit of educational institutions, Audit of insurance companies, Audit of non-profit companies, When Fraud is suspected and When a running a business is proposed. Investigation; Divisible Profit and Dividend.

Unit IV

Recent trends in Auditing- Nature and Significance of Cost Audit, Tax Audit; Management Audit and Computerized Audit.

Suggested Readings:

BCH 603 BUSINESS ETHICS & CORPORATE GOVERNANCE

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 603	BUSINESS ETHICS & CORPORATE GOVERNANCE	BCH 603.1	To Introduce them to definition & nature of Business ethics and Causes of unethical behaviour;
		BCH 603.2	To Familiarise them to management of ethics
		BCH 603.3	Students will be able to understand the Ethic in Functional Area, Marketing, Finance, Human Resource and Information Technology.
		BCH 603.4	On successful completion of the course students will be able to understand the: .Corruption and Gender Issues—Gender Ethics, Harassment and Discrimination.

Unit I

Introduction: Definition & nature Business ethics, Characteristics, Ethical theories; Causes of unethical behaviour; Ethical abuses; Work ethics; Code of conduct; Public good.

Unit II

Management of Ethics - Ethics analysis [Hosmer model]; Ethical dilemma; Ethics in practice-ethics for managers; Role and function of ethical managers- the Comparative ethical behaviour of managers; Code of ethics; Competitiveness, organizational size, profitability, and ethics; Cost of ethics in Corporate ethics evaluation. Business and ecological/environmental issues in the Indian context and case studies.

Unit III

Ethic in Functional Area, Marketing, Finance, Human Resource and Information Technology.

Unit IV

Environmental Ethics, Corruption and Gender Issues—Gender Ethics, Harassment and Discrimination.

Suggested Readings:

Business Ethics and Corporate Governance: B.N.Gosh, TMH

BCH 604 ENTREPRENEURSHIP & PROJECT MANAGEMENT

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 604	ENTREPRENEURSHIP & PROJECT MANAGEMENT	BCH 604.1	<p>To Introduce them to</p> <ul style="list-style-type: none">• Entrepreneurship Role of entrepreneurship in economic development.• Role and functions of entrepreneur.• Theories of Entrepreneurship• Development of women entrepreneur.

		BCH 604.2	To Familiarise them to Entrepreneurship Development Programmes (EDP's); Non- Government Organisation initiatives, Public Private partnership (PPP)
		BCH 604.3	Students will be able to understand the <ul style="list-style-type: none"> • Basic Concept of a Project, categories of projects • Forms of Project organisations. Phases of Project: • Project identification & Project formulation. • Technical Analysis and social appraisal of the industrial projects.
		BCH 604.4	On successful completion of the course students will be able to understand the: <ul style="list-style-type: none"> • Financial Appraisal: Cost of project, means of financing, estimates of cost • Project Appraisal Criteria Paybackperiod, ARR, NPVI, IRR and risk analysis.

Unit I

Entrepreneur, entrepreneurship and entrepreneurial process: conceptual issues. Entrepreneurship versus Management Entrepreneurship Role of entrepreneurship in economic development. Role and functions of entrepreneur. Theories of Entrepreneurship; entrepreneurial competencies; Innovation and entrepreneurial orientation in a developing economy. Development of women entrepreneur. Problems of entrepreneurship.

Unit II

Industrialization and motivating forces for entrepreneurial growth; Entrepreneurial scene in India Genesis and evolution of Government of India's SSI policy; Technology Parks; SEZ's in fostering entrepreneurship development. Entrepreneurship Development Programmes (EDP's); Non- Government Organisation initiatives, Public Private partnership (PPP)

Unit III

Basic Concept of a Project, categories of projects, Forms of Project organisations. Phases of Project: Project identification & Project formulation. Project Appraisal Techniques: Market and Demand analysis, Technical Analysis and social appraisal of the industrial projects.

Unit IV

Financial Appraisal: Cost of project, means of financing, estimates of cost, financial projections. Project Appraisal Criteria Payback period, ARR, NPVI, IRR and risk analysis. Implementation & Monitoring.

Suggested Readings:

Prasanna Chandra Project : Preparation, Appraisal, Budgeting and Implementation
Nagendra P. Singh Emerging Trends in Entrepreneurship Development D.K. Jain Project
Planning and Appraisal in Planned Economy M. Mohsin Project Planning and Control

Group - A
ACCOUNTING & FINANCIAL
SERVICES

BCH 605 (AFS) GST ACCOUNTING: PROCEDURE AND SOFTWARE

Subject Code	Subject Name	CO No.	Course Outcomes
BC H 605	GST ACCOUNTING: PROCEDURE AND SOFTWARE	BCH 605.1	<p>To Introduce them to :</p> <ul style="list-style-type: none"> • GST Accounting methods • Accounting under GST. • Electronic Cash and Credit Ledger • Period of retention of accounts. • Consequences of not maintain proper accounts and records
		BCH 605.2	<ul style="list-style-type: none"> • To Familiarise them to Understanding of Ledgers under GST. • Accounting Entries for filing- GSTR- 1, GSTR- 2,and GSTR- 3 & 3B, GSTR- 9.
		BCH 605.3	Students will be able to understand the Popular GST Billing and Accounting software-

		BCH 605.4	<p>On successful completion of the course students will be able to understand the:</p> <ul style="list-style-type: none"> • Operation excellence in Tally ERP 9/ MARG GST/ MARG ERP 9+/ Quickbooks/ Zoho Books/or ProfitbooksGST software.
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Unit I

Accounts and other records under GST- Responsibility of maintaining accounts and records, Accounts and records to be maintained, GST Accounting methods, Accounting under GST. Electronic Cash and Credit Ledger, Period of retention of accounts. Consequences of not maintain proper accounts and records.

Unit II

Understanding Ledgers under GST. Passing Accounting Entries for filing- GSTR- 1, GSTR- 2, and GSTR- 3 & 3B, GSTR- 9.

Unit III

Popular GST Billing and Accounting software- Software for small and medium enterprises, software for large enterprises, Software utility and features.

Unit IV

Operation excellence in Tally ERP 9/ MARG GST/ MARG ERP 9+/ Quickbooks/ Zoho Books/ or Profitbooks GST software.

BCH 606 (AFS) SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Subject Code	Subject Name	CO No.	Course Outcomes
BC H 606	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	BCH 606.1	To Introduce them to nature and scope of investment decision, Investment & speculation, type of investment, investment opportunities, investment in securities & other instruments.
		BCH 606.2	To Familiarise them to: <ul style="list-style-type: none">• <u>Equity Analysis & Valuation:</u> General valuation framework, Time value of money, discounting & compounding, valuation of equity & preference shares• <u>Bond Analysis</u> Bonds: Characteristics, valuation, risk & return.
		BCH 606.3	Students will be able to understand the <ul style="list-style-type: none">• <u>Portfolio Management</u>• <u>Portfolio Construction</u>
		BCH 606.4	On successful completion of the course students will be able to understand the: <ul style="list-style-type: none">• Pricing of Capital assets• <u>Portfolio Revision & Performance Valuation</u>

Unit I

Nature and scope of investment decision, Investment & speculation, type of investment, investment opportunities, investment in securities & other instruments, Risk & Return, Trade off; Investment Environment: Investment process, Investment media.

Unit II

Equity Analysis & Valuation: General valuation framework, Time value of money, discounting & compounding, valuation of equity & preference shares different models,

Fundamental Analysis, Efficient Market Hypothesis & its implications to investors. **Bond Analysis** Bonds: Characteristics, valuation, risk & return.

Unit III

Portfolio Management: Nature and Scope, Traditional Vs Modern Portfolio Management, Portfolio Risk and Return - Diversification & Portfolio Risk, Mean Variance Criterion. **Portfolio Construction:** Markowitz Theory, Portfolio Analysis & optimum portfolio for an investor.

Unit IV

Pricing of capital Assets: Capital Market Theory, CAPM model- capital market line, security market line. Arbitrage pricing theory. **Portfolio Revision & Performance Valuation:** Need for revision of portfolio, portfolio performance evaluation, managed portfolio & its performance evaluation

Suggested Readings:

Investment: Sharpe, Alexander and Bailey, Wiley Press Investment Management:

V.A. Avadhani, Himalaya

Investment Analysis and Portfolio Management: Reilly and Brown, South Western

Group - B
INTERNATIONAL TRADE & EXPORT MANAGEMENT

BCH 605 (ITEM) FOREIGN TRADE PROCEDURES AND DOCUMENTATION

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 605 (ITEM)	FOREIGN TRADE PROCEDURES AND DOCUMENTATION	BCH 605 (ITEM). 1	<p>To Introduce them to:</p> <ul style="list-style-type: none"> • India's Foreign Trade, its direction and Composition • Export Costing & Pricing • Procurement and processing of an export order and Export Contract. • Foreign trade policy.
		BCH 605.2(ITEM)	<p>To Familiarise them to:</p> <ul style="list-style-type: none"> • Export Documentation. • Methods/Terms of payments for Exports. • Export Financing: Quality control and inspection in Exports. • Type of risks, Cargo insurance:
		BCH 605.3 (ITEM)	<p>Students will be able to understand the:</p> <ul style="list-style-type: none"> • Exports-planning: Adaption, Standardisation and Packaging. • Central Excise and custom clearance regulations • Policy for EOU /FTZ/ EPZ units, Objectives, criteria and benefits
		BCH 605.4(ITEM)	<p>On successful completion of the course students will be able to understand the:</p> <ul style="list-style-type: none"> • Institutional Support for India's Foreign Trade, Export Incentives (Financial & Non- Financial Incentives). • Schemes for import of capital goods • Procedures and documentation for new / second hand capital goods. International Logistics

Unit I

Introduction to India's Foreign Trade. India's foreign trade-Direction and Composition, Export Costing & Pricing, Getting ready for Exports. Procurement and processing of an export order and Export Contract. Foreign trade policy.

Unit II

Export Documentation. Methods/Terms of payments for Exports: Documentary credit and collection, Export Financing: Pre Shipment and Post Shipment Financing. Export Credit Guarantee Corporation of India (ECGC of India). Quality control and inspection in Exports. Type of risks, Cargo insurance: Contract, procedures and documentation for cargo loss claims, INCO Terms.

Unit III

Exports-planning: Adaption, Standardisation and Packaging. Central Excise and custom clearance regulations- Procedures and Documentation. Export / trading / star trading / superstar trading houses; Objective criteria and benefits, procedures and documentation; Policy for EOU / FTZ/ EPZ units, Objectives, criteria and benefits.

Unit IV

Institutional Support for India's Foreign Trade, Export Incentives (Financial & Non- Financial Incentives). Schemes for import of capital goods, Procedures and documentation for new / second hand capital goods. International Logistics.

Suggested Readings:

Bimal Jaiswal & Kamal Y, (2016) Foreign Trade Procedure & Documentation.
R.L.Varshney & Bhattacharya, International Marketing Management, Sultan Chand
Jaiswal Bimal, International Business, Himalaya Publications.
Justin Paul, International Business, McGraw Hill.
Justin Paul and Rajiv Aserka,Export Import Management, Oxford Higher Education.

BCH 606 (ITEM) CONTEMPORARY ISSUES IN FOREIGN TRADE

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 606 (ITEM)	CONTEMPORARY ISSUES IN FOREIGN TRADE	BCH 606.1 (ITEM)	<p>To Introduce them to:</p> <ul style="list-style-type: none">• Recent Developments in Trade Theory and Empirics.• Global capital flow, FDI related Issues.• Foreign Policy and Foreign Trade Policy.
		BCH 606.2 (ITEM)	<p>To Familiarise them to International Laws as to Child Labour, human rights, environment.</p> <ul style="list-style-type: none">• Issues relating to Intellectual Property Rights.• Effects of Corruption and Ease of doing Business on Trade and Capital Flow.
		BCH 606.3 (ITEM)	<p>Students will be able to understand the</p> <ul style="list-style-type: none">• WTO governed Issues- Trade Liberalization and domestic industry.• Regional Trade Blocs- negotiations, bilateral and multi-lateral trades.
		BCH 606.4 (ITEM)	<p>On successful completion of the course students will be able to understand the</p> <ul style="list-style-type: none">• International Dimensions on Long-term Finance.• The Growth and Concerns about Multinationals.• The Determinants of Exchange Rates- balance of trade, balance of payment, purchasing power parity, Exchange Risks and Hedging Risk.

Unit I

Recent Developments in Trade Theory and Empirics. Global capital flow, FDI related Issues, Technology and and Economic, Foreign Policy and Foreign Trade Policy.

Unit II

International Laws as to Child Labour, human rights, environment. Issues relating to Intellectual Property Rights, Effects of Corruption and Ease of doing Business on Trade and Capital Flow. **Unit III**

WTO governed Issues- trade protectionism, agriculture subsidy, Trade Liberalization and domestic industry. Regional Trade Blocs- negotiations, bilateral and multi-lateral trades.

Unit IV

International Dimensions on Long-term Finance. The Growth and Concerns about Multinationals. The Determinants of Exchange Rates- balance of trade, balance of payment, purchasing power parity, Exchange Risks and Hedging Risk.

Suggested Readings:

1. Malabika roy & Saikat Sinha Roy, International Trade and International Finance: Exploration of Contemporary Issues, Springer
2. Bandi Kamaiah, C. S. Shylajan ..., Current Issues in Economics and Finance, Springer.
3. World Bank: World Economic Situation & Prospects (2018 & 2019).
4. Maurice D. Levi, International Finance: Contemporary Issues, Routledge, London and New York.

BCH 607 COMPREHENSIVE VIVA – VOCE