

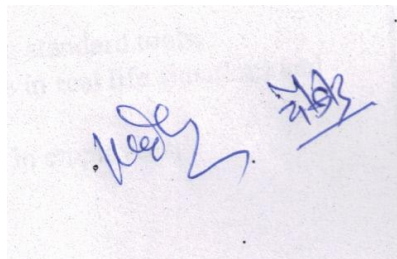
SYLLABUS
(For CBCS)

BACHELOR OF COMMERCE (Honours)
(Semester Scheme)



School of Studies in Commerce

VIKRAM UNIVERSITY, UJJAIN



Learning Outcomes-based Curriculum Framework (LOCF) in B. Com. (Hons.)

In order to foster education development agenda in India, significant reforms in the undergraduate education is to introduce the Learning Outcomes-based Curriculum Framework (LOCF) which aims at making teaching student centric, interactive, and outcome-oriented with well-defined aims, objectives, and goals to be achieved. The program learning outcomes include subject-specific skills and generic skills, including transferable global skills and competencies. It would also focus on knowledge and skills that prepare students for further study, research, employment, and research.

One of the ways to measure the development of a nation is the advancement of the knowledge of its people. Hence, advanced measures should be taken to improve the quality of commerce knowledge in our society by nurturing quality higher education. This shall include translation of academic research into innovations for practical use in society and economy.

In order to achieve the program goals following measures would be adopted:

- i. Regulatory curriculum reform based on a Learning Outcomes-based Curriculum Framework (LOCF);
- ii. Enriching the quality of teaching and research;
- iii. Enlightening learning environment through ICT based hands-on approach to students;
- iv. Involving students in discussions, problem-solving, and out of the box thinking;
- v. Motivating the students to understand various concepts of commerce and apply them in real life situations.

In order to foster educational development agenda in India, significant reforms in undergraduate education is to introduce LOCF.

Program Objectives of Bachelor's Degree Program in B. Com. (Hons.)

The overall aim of B. Com. (Hons.) as a program is to:

- Provide a conducive environment that holistically engages students through an all- encompassing knowledge impartation;
- Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce;
- Construct a sound theoretical footing;
- Acquainting students with recent market practices;
- Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities;
- Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient

Program Outcomes-based approach to curriculum planning

The Bachelor's Degree in B. Com. (Hons.) awarded to the student on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes, and values) and academic criteria expected of graduates at the end of the program. Therefore, the learning outcomes of this particular program are aimed at facilitating the students to acquire these attributes, keeping in view changes in the current socioeconomic environment.

The LOCF of B. Com. (Hons.) has been designed keeping in view the graduate attributes, qualification descriptors, program learning outcomes, and course learning outcomes. The committee has tried to frame the syllabi in order to engage students through an all – encompassing knowledge impartation.

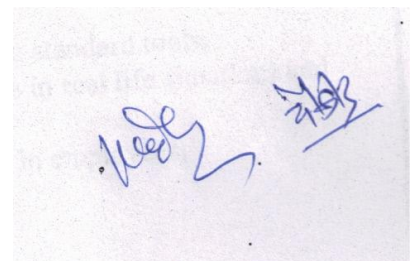
The program has been framed by allowing flexibility and innovation in:

- i. Program design and syllabus development;
- ii. Teaching-learning pedagogy;
- iii. Assessment of student learning levels;
- iv. Providing ICT based hands-on experience to students through high quality learning activities in relevant situations.

2.1 Nature and Extent of the Program in B. Com. (Hons.)

The B. Com. (Hons.) Program provides an extensive and rigorous base for learning, application, research, entrepreneurship, and holistic development. The key areas of study in Commerce and Business are:

- i. Marketing Management
- ii. Human Resource Management
- iii. Accountancy
- iv. Finance
- v. Managerial Economics
- vi. Taxation
- vii. Corporate Auditing
- viii. Banking & Insurance
- ix. Business & Corporate Laws
- x. International marketing



Apart from these key areas present curriculum framework includes courses on Environment studies r International business, Marketing Management Business communication and ethics, etc., with an aim to imbibe in students a sense of self awareness, ethical conduct, human values, socially and environmentally conscious behaviour. Degree programs in Commerce and Business covers topics which are already mentioned in detail under various headings . The depth and breadth of study of individual topics depends on the nature and devotion of students in specific commerce programs.

B.Com. (Hons.) 3 YDC (For CBCS)

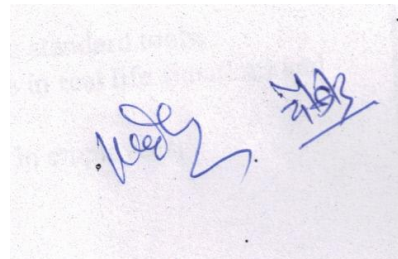
Scheme of Internal/External Marks

External Assessment –

The external written examination paper of 40 **marks** may consist of maximum 10 questions – (may carry sub-parts also) such as long answer questions/short answer questions/objective type questions with alternative choices etc. may be asked) **Numericals based question papers will have 60% numerical questions and 40% weightage for theoretical questions.**

Internal Assessment –

The internal assessment of **10 marks** in each subject of B.Com. (Hons.) 3 YDC will comprise of written tests/assignments/viva-voce about concerned subject/group assignments/seminars/presentations/oral or written quizzes/case discussions/small exercises/attendance, class discipline, class behaviour, class participation/write ups etc. to be assigned and assessed by concerned subject faculty. The weightage of these marks may vary subject wise.



**B.Com. (Hons.) 2016-2019
COURSE & EXAMINATION STRUCTURE**

First Year Credit for each course

| | | |
|-----------------|-----------------|------------------|
| Lecture | Tutorial | Total |
| One hour | One hour | Five hour |
| 04 | 01 | 05 |

First Semester –

| Course | Code | Nomenclature | Marks | | |
|-------------------|----------------|-----------------------|----------|----------|-------|
| | | | External | Internal | Total |
| Core Course | BCH-101 | Financial Accounting | 40 | 10 | 50 |
| | BCH-102 | Business Environment | 40 | 10 | 50 |
| | BCH-103 | Managerial Economics | 40 | 10 | 50 |
| Soft skill course | BCH-104 | Computer Applications | 40 | 10 | 50 |
| | | Total | 160 | 40 | 200 |

Second Semester –

| Course | Code | Nomenclature | Marks | | |
|-------------------|---------|---|----------|----------|-------|
| | | | External | Internal | Total |
| Core Course | BCH-201 | Advanced Financial Accounting | 40 | 10 | 50 |
| | BCH-202 | Business Mathematics | 40 | 10 | 50 |
| | BCH-203 | Fundamentals Of Organizational Behavior | 40 | 10 | 50 |
| Soft course skill | BCH-204 | Business Communication | 40 | 10 | 50 |
| | | Total | 160 | 40 | 200 |

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Second year Credit for each course

| | | |
|-----------------|-----------------|------------------|
| Lecture | Tutorial | Total |
| One hour | One hour | Five hour |
| 04 | 01 | 05 |

Third Semester –

| Course | Code | Nomenclature | Marks | | |
|--------------------|---------|------------------------------|----------|----------|-------|
| | | | External | Internal | Total |
| Core Course | BCH-301 | Business Statistics | 40 | 10 | 50 |
| | BCH-302 | Corporate Auditing | 40 | 10 | 50 |
| | BCH-303 | Project Management | 40 | 10 | 50 |
| Soft Skills course | BCH-304 | Entrepreneurship Development | 40 | 10 | 50 |
| Total | | | 160 | 40 | 200 |

Fourth Semester –

| Course | Code | Nomenclature | Marks | | |
|-------------------|---------|-------------------------------|----------|----------|-------|
| | | | External | Internal | Total |
| Core Course | BCH401 | Financial Management | 40 | 10 | 50 |
| | BCH402 | Marketing Management | 40 | 10 | 50 |
| | BCH-403 | Legal Environment of Business | 40 | 10 | 50 |
| Soft skill course | BCH-404 | Environmental Studies | 40 | 10 | 50 |
| Total | | | 160 | 40 | 200 |

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Third Year Credit for each course

| Lecture | Tutorial | Total |
|----------|----------|-----------|
| One hour | One hour | Five hour |
| 04 | 01 | 05 |

Fifth Semester –

| Course | Code | Nomenclature | Marks | | |
|-----------------|-----------------|------------------------------------|----------|----------|-------|
| | | | External | Internal | Total |
| Core Course | BCH-501 | Management Information System | 40 | 10 | 50 |
| | BCH-502 | Company Law & Secretarial Practice | 40 | 10 | 50 |
| | BCH-503 | Income Tax | 40 | 10 | 50 |
| Elective course | | (any one to be opted) | | | |
| | BCH-504 (a) | Human Resource Management | 40 | 10 | 50 |
| | BCH- 504 (b) | International Business | 40 | 10 | 50 |
| | BCH- 504 (c) | Sales Management | 40 | 10 | 50 |
| | | Total | 160 | 40 | 200 |

Sixth Semester –

| Course | Code | Nomenclature | Marks | | |
|-----------------|----------------|---|----------|----------|-------|
| | | | External | Internal | Total |
| Core Course | BCH-601 | Management Accounting | 40 | 10 | 50 |
| | BCH-602 | Advanced Cost Analysis & Control | 40 | 10 | 50 |
| | BCH-603 | Indian & International Financial System | 40 | 10 | 50 |
| Elective course | | (any one to be opted) | | | |
| | BCH-604 (a) | International Marketing | 40 | 10 | 50 |
| | BCH-604 (b) | Marketing Research | 40 | 10 | 50 |
| | BCH-604 (c) | Retail Business Management | 40 | 10 | 50 |
| | | Total | 160 | 40 | 200 |

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B.Com. (Hons) I Year

Ist SEMESTER COURSE

BCH-101 FINANCIAL ACCOUNTING

Objectives :

The objective of this course is to help students in acquiring the ability to record business transactions according to modern methods of accounting and use accounting data as an aid in the decision making.

This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organizations.

Outcomes :

After completing the course, the student shall be able to:

Understand the theoretical framework of accounting and financial statements

Develop the skill of Journalizing, Ledger Posting and Preparation of Trading and profit and Loss account, Balance sheet.

Learn accounting for Cash book, Reconciliation with Pass book, According Standards.

Learn accounting Process for Branch Accounts and Department Accounts

Understand the concepts of partnership firm and prepare accounts for Admission and Retirement of a partnership firm.

Course Contents :

1. Accounting Concepts, Principles of Double Entry System, Various Systems of Accounting.

2. Journalising, Ledger Posting, Subsidiary Books, Cash Book, Sales Book, Purchase Book, Petty Cash Book.

3. Preparation of Trial Balance, Trading & Profit & Loss Account, Balance Sheet.

4. Concept & Methods of Depreciation, Bank Reconciliation Statement.

5. Partnership Accounts – Partnership Deed, Profit Sharing Ratio, Admission, Retirement of A Partner, Dissolution of Partnership.

Suggested Readings :

Financial Accounting – Ashok Sehgal & Deepak Sehgal

Advanced Accounting – Shukla & Grewal

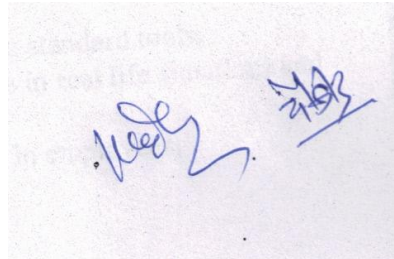
Advanced Accounts – R.L. Gupta

Financial Accounts – Nirmal Jain

Financial Accounting – Dr. Ramesh Mangal & Agarwal (Hindi Edition)

Financial Accounting – Singhal, Khan & Nalwai (Hindi Edition)

Note : In this paper 60% shall be numerical questions and 40% shall be theoretical ques



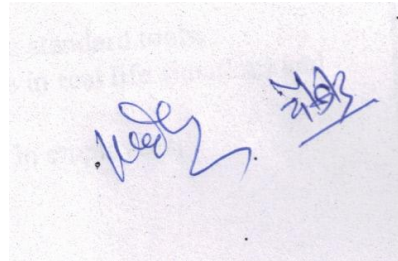
BCH-102 BUSINESS ENVIRONMENT

Course Contents :

1. Business Environment – Concept, Significance, Micro Environment, Macro Environment, Techniques of Environmental Analysis.
2. Social Environment – Social Responsibility of Business, Business Ethics, Consumerism and Business.
3. Economic Environment - Main features of Indian Economy, Current five year plan, Fiscal, Monetary and Industrial Policy, Role of Public and Private Sector in the Economy, Industrial Sickness.
4. Political Environment – Major Provisions of Indian Constitution, Fundamental Rights and Directive Principles,
5. Changing Dimensions of Business Environment, Pollution and its Control, Technological Environment, WTO.

Suggested Readings :

1. Business Environment – Francis Cherunilam
2. Business & Environment - Francis Cherunilam
3. Govt. & Business – Sengupta
4. Business & Society - P.K. Ghosh & G.K. Kapoor
5. Essentials of Business Environment – K. Aswathappa



Objectives :

- The objective of this course is to provide the students an understanding of the concepts and tools of economic analysis of business situation to enable them to take managerial decisions in the light of economic changes influencing the economy.
- The Basic objective of this course is to familiarize the students with the concepts and tools of Managerial Economics as applicable to decision making in contemporary business environment.

Outcomes: Upon successful completion of Managerial Economics paper you will be able to:

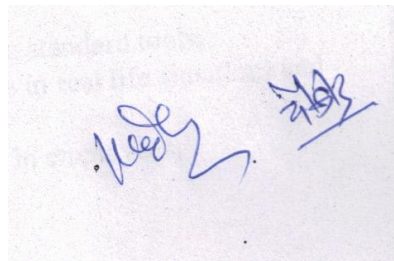
- Develop an understanding of the applications of managerial economics. CO2: Interpret regression analysis and discuss why it's employed in decision-making.
- Discuss optimization and utility including consumer behaviour. CO4: Assess the relationships between short-run and long-run costs.
- Analyse perfectly competitive markets including substitution.
- Explain uniform pricing and how it relates to price discrimination and total revenue.
- Students will study fundamental concepts of Economics, including supply and demand as well as methods of measuring economic performance, such as GDP, inflation, and unemployment.
- Other topics include the profit, causes of instability in the economy and potential corrective measures.

Course Contents :

1. Meaning, Concepts, Scope, Significance of Managerial Economics.
2. Demand Analysis - Law of Demand, Demand Determinants, Elasticity of Demand, Demand Forecasting.
3. Cost Analysis - Cost Concepts, Elements of Cost, Cost Output relationship in the short run & long run, Law of Returns to scale, Law of Variable proportions.
4. Price Analysis – Law of Supply, Pricing under different market conditions & Structures, Price Discrimination.
5. Profit Analysis – Nature and Concept of Profit, Theories of Profit, Break Even Analysis, Profit Planning & Control.

Suggested Readings :

1. Managerial Economics - Joel Dean
2. Managerial Economics - Varshney & Maheshwari
3. Managerial Economics - M. Adhikary
4. Managerial Economics - G.S. Gupta
5. Managerial Economics - P.L. Mehta
6. 6.Business Economics- Agrawal & Agrawal (Hindi Edition)



BCH-104 COMPUTER APPLICATIONS

Objectives:

- The objectives of the course are to impart knowledge about the use of computers in the business and enhance computability of students.
- To provide the basic information of computer and internet.
- To provide the knowledge of computer regarding, How to apply the computer in business transactions.
- To create a basic Word document and simple Excel spreadsheet with beginner edits and formatting; start a slide in PowerPoint.

Outcomes

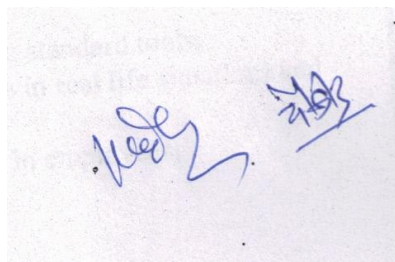
- Explain the basics of computer organization including memory and storage elements, computer hardware and software and recognize data representation in terms of number systems
- Apply problem solving skills through the use of flow charts and algorithms and develop small scale computer programs.
- Identify the components of a computer system and describe the basic knowledge of commonly used computer applications such as word, Excel, PowerPoint, Internet & its uses and E-mail.

Course Contents :

1. Introduction of Computers, Computer Architecture, Hardware & Software. Uses of Computers in Commerce, Financial & Accounting and Analysis.
2. Memory : RAM, ROM, PROM, EPROM, EEPROM, Hard Disk, Primary and Secondary Memory, Cache Memory, Physical & Virtual Memory. Number System – Binary, Decimal, Octal, Hex, Inter Conversion of Numbers, Input – Output Devices and their description.
3. Conceptual Framework of Programming Fundamentals, Networking Concepts, Flow Chart, Algorithm and Brief overview of Accounting Softwares, Latest version of Tally etc.
4. Brief Study of Management Information System related to Finance & Accounts, DSS, DBMS, RDBMS, MIS etc.
5. Operating Systems : MS-DOS and Windows 98, MS-Office – a) Ms-Word B) Ms-Excel C) Ms-Powerpoint D) Graphics

Suggested Readings :

1. Computer Fundamentals - Raja Raman
2. Fundamentals of Computer – P.K. Sinha
3. Computers & Commonsense – Hunts & Shelly
4. Fundamentals of Computer Science – Kakar Waswani



IInd SEMESTER COURSE

BCH201 ADVANCED FINANCIAL ACCOUNTING

Objectives

- The objective of this course is to help students in acquiring the ability to deal with complex business transactions according to advanced methods of accounting and use accounting data to take practical decisions in business.
- This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organizations.

Outcomes

- After completing the course, the student shall be able to:
- Understand the theoretical frame work of Single Entry System and To prepare Consignment Accounts
- Explain and determine Royalty Accounts and Investment Accounts
- Learn accounting for hire purchase transactions and Installment Payment system
- Learn accounting for Insolvency Accounts
- Learn Accounting for Dissolution of Patnership Firm

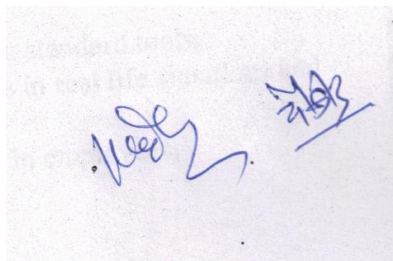
Course Contents

1. Final accounts with adjustments, rectification of errors, opening & closing entries, Provisions & Reserves.
2. Receipts & Payment Accounts, Income & Expenditure Accounts for Non-profit organization, Hire Purchase & Installment Purchase System.
3. Royalty & Lease Accounts, Insolvency Accounts.
4. Single Entry System & Indian System of Accounting.
5. Branch Accounts, Departmental Accounts, Consignment Accounts.

References:

1. Financial Accounting – Ashok Sehgal & Deepak Sehgal
2. Advanced Accounting – Shukla & Grewal
3. Advanced Accounts – R.L. Gupta
4. Financial Accounts – Nirmal Jain
5. Financial Accounting – Dr. Ramesh Mangal & Agarwal (Hindi Edition)
6. Financial Accounting – Singhal, Khan & Nalwai (Hindi Edition)

Note : In this paper 60% shall be numerical questions and 40% shall be theoretical questio



BCH-202 BUSINESS MATHEMATICS

Objectives :

- The paper aim to give knowledge of mathematical tools and techniques with reference to business transaction practices.
- The paper aim to give knowledge of mathematical tools and techniques with reference to business transaction practices.

Outcomes

- Comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.
- Develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.
- Acquire competence to use computer for mathematical computations, especially with Bigdata.
- Obtain critical think in and problem-solving aptitude.

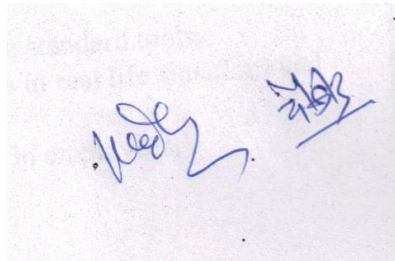
Course Contents :

1. Average – Ratio and proportion Percentage.
2. Concept of Commission and its Calculation – Discount - Its types & Calculation. Concept of Profit V/s Loss & its Calculation.
3. Concept and Calculation of Simple Interest & Compound Interest – Problem relating to interest, Time, Rate, Principal & Amount etc.
4. Simultaneous Equations – Meaning, Characteristics and Method of Calculation including cross multiplication containing 3 unknown quantities.
5. Study of Logarithm & Antilogs – Principles & Calculations. Elementary Matrix Definition, Types, Addition, Subtraction & Multiplication of Matrix.

Suggested Readings :

1. Business Calculations – Mangal & Singhal
2. Commercial Mathematics – R. Gupta
3. Mathematics & Statistics – Goel & Goel
4. Business Mathematics – Dr. S.M. Shukla (Hindi Edition)

Note : In this paper 60% shall be numerical questions and 40% shall be theoretical questions.



BCH-203 FUNDAMENTALS OF ORGANISATIONAL BEHAVIOUR

Objectives :

- To familiarize the students with the basic concepts, tasks & responsibilities of understanding, analyzing, behaviour of individuals & groups.
- The course aims to develop a theoretical understanding among learners about the structure and behaviour of organization as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

Outcomes:

After completion of the course, learners will be able to:

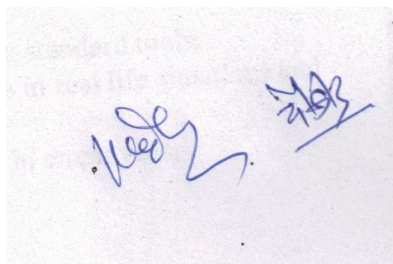
- Differentiate between various types of personality using standard tools;
- Appreciate the applicability of decision making process in real life situations and use TA and Johari Window;
- Have knowledge to understand the level of motivation in employees;
- Describe characteristics of a leader;

Course Contents :

1. Introduction to Organizational Behavior, Concepts, Basic Behavioral Models, Foundations & contributing, Disciplines of O.B., Forms of organization structures
2. Understanding Human Behavior – Individual Differences, Personality, Attitude, Values, Status etc.
3. Intra Personal Processes – Perception, Learning, Power & Authority, Organizational Conflicts & its effects.
4. Inter Personal Behavior, Relationship & Styles, Different theories of Motivation & Styles of Leadership.
5. Group Dynamics, Team Development & Team Building, Organizational Change & Organizational Development, OD Intervention..

Suggested Readings :

1. Human Behavior at Work – Davis Keith
2. Organizational Behaviour – Udai Pareek
3. Organisational Behaviour – Robbins Stephen P
4. Business Organization – Singh & Chhabra
5. Organization Psychology – Schein Edgar H
6. Organization Behaviour – L.M. Prasad



BCH-204 BUSINESS COMMUNICATION

Objectives :

- The objective of this paper is to make students aware of the practical significance of good business communication and help them in acquiring competence in reporting and drafting for business.
- The course aims to enhance written and verbal communication/ presentation skills amongst the learners and ability to frame effective documentation both in digital and non-digital environment.

Outcomes

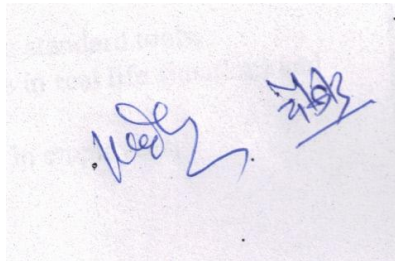
- After completing the course, the student shall be able to
- realize the significance of effective communication in business.
- learn business vocabulary and understand varied ways/methods to present business plans.
- gain knowledge on drafting of official letters and documents.
- develop appropriate skills for report writing and different ways of documentation.
- understand the role of technology for enabling business communication

Course Contents :

1. Introduction – Definition, Nature, Objects, Importance of Communication to Managers and Business Organizations, Elements of Communication.
2. Dimensions and directions of Communication, Means of Communication – Verbal Communication, Listening Skills, Feedback Skills, Presentation Skills.
3. Public Speaking and its Principles, Non-verbal communication, Body language, Signs of language, Visual and Audio Communication, Channel of Communication.
4. Written Business Communication – Concept, Advantages, Disadvantages, Importance, Needs of Business Letters and Kinds of Business Letters, Essentials of effective Business Letters, Meeting, Minutes, Agenda & Negotiation Skills.
5. Business Report Writing – Organisation, Interpretation and Techniques of Report Writing, Interviewing & Group Discussions, Resume Preparations.

Suggested Readings :

1. Business Communication – Dr. Nageshwar Rao & Dr. R.P.Das (Himalayan Publication House)
2. Business Communication – Pradhan, Bhende & Thakur
3. Effective Business Communication – Murphy
4. Business Communication – R.K. Madhukar
5. Business Sanchar – Agarwal & Mishra (Hindi Edition)



B.Com. (Hons) II Year

IIIrd SEMESTER COURSE

BCH-301

BUSINESS STATISTICS

Objectives

- The course is designed to equip the students with statistical techniques applicable to the solutions of business problems. The emphasis will be on applications of concepts and tools to various business\commerce related problems and gain understanding of statistical techniques.
- The course is designed to equip the students with statistical techniques applicable to the solutions of business problems. The emphasis will be on applications of concepts and tools to various business\commerce related problems and gain understanding of statistical techniques.

Outcomes: After completion of the course, learners will be able to:

- Apply a basic knowledge of statistics to business disciplines;
- Develop the ability to analyze and interpret data to provide meaningful information to assist in management decision making activities;
- Apply appropriate graphical and numerical descriptive statistics for different types of data;
- Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context;
- Explain and interpret a variety of hypothesis tests to aid decision making in a business context;
- Use simple/multiple regression models to analyze the underlying relationships between the variables

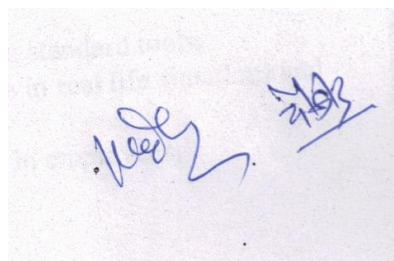
Course Contents

1. Introduction - Definition of statistics, Importance of statistics, Types, Techniques & Sources of data, Tabulation of data, Limitations of Statistics,
2. Measures of Central tendency and variation : Mean, Median, Mode & Geometric Mean. Theory of probability - Basic Concepts, Permutation, Combination, Addition and Multiplication theorem of probability, Different types of events.
3. Different measures of Dispersion : Quartile Deviation, Mean Deviation by Mean, Median & Mode, Standard Deviation, Skewness : Range, Skewness & Co-efficient of Skewness.
4. Correlation : Karl Pearson's Co-efficient of Correlation, Co-efficient of Correlation by concurrent Deviation Method & Rank difference method, Linear Regression.
5. Index Numbers – Means & Types of Index Number, Preparation of Price relatives, Construction of Index Numbers by Laspey's, Pasher's & Fisher's formula. Time and Factor reversal test, Base shifting & Splicing.

References:

1. Statistical Methods- S.P.Gupta(Sultan Chand & Sons, New Delhi)
2. Statistics for business & economics-R.P.Hooda(McMillan, New Delhi)
3. Fundamentals of Statistics-S.C.Gupta(Himalaya Publishing House, Mumbai)
4. Statistics for Management-R.I.Levin & D.S. Rubin(Prentice Hall of India, New Delhi)
5. Fundamentals of Statistics-D.N. Elhance

Note : In this paper 60% shall be numerical questions and 40% shall be theoretical questions.



BCH-302 CORPORATE AUDITING

Objectives

- The objective of this course is to familiarise the students with the concepts, principles, procedures, practices and complexities of auditing practices in limited companies, non profit companies / organizations etc.

Outcomes:

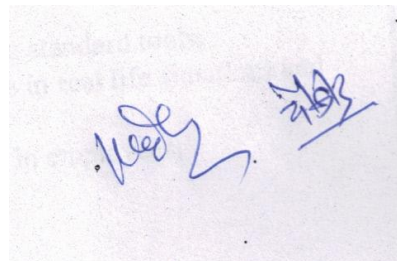
The department mission is to promote the discovery and application of knowledge, acquisition of skills, and the development of intellect and character in a manner that prepares the students to contribute effectively and ethically as citizens of a changing and increasingly technological world. This course is crafted to equip students with a broad range of knowledge, skills, and attitudes to help them understand and appreciate the nature of auditing and its practices so as to confirm the successful management and leadership of profit- and not-for-profit organizations in a changing environment.

Course Contents

1. Evolution of Auditing concept, Meaning and objectives of auditing, types of audit-Internal audit, Audit process- Audit program, routine checking and test checking.
2. Standard Auditing Practices, Audit Procedure, Vouching, Verification of Assets & Liabilities.
3. Audit of Limited companies- Company Auditor-Appointment, Powers, duties and liabilities and qualification-disqualifications, Divisible profits and dividends, Auditors report, standard reports and qualified reports,
4. Investigation Audit of non profit companies, special audit of Banking Companies, Audit of Education Institutions, Audit of Insurance companies.
5. Recent trends in Auditing, Nature and significance of cost audit, tax audit, management audit and social audit etc.

References:

1. Auditing principles & problems-T.R.Sharma(Sahitya Bhawan Pub., Agra)
2. Principles of Auditing-B.N.Tondon(S. Chand & co., New Delhi)
3. Principles & Practice of Auditing-Pagare Dinkar(S. Chand & co., New Delhi)
4. Practical Auditing- Spicer & Peglar



BCH-303 PROJECT MANAGEMENT

Objectives

- The course aim is to provide basic knowledge of project, its formulation, management and implementation.
- The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.

Outcomes:

After completion of the course, learners will be able to:

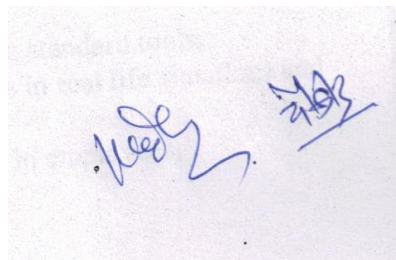
1. Explain the concept and attributes of projects, project management system, process and its principles;
2. Perform technical feasibility, marketing feasibility and commercial viability; using NPV, and further to understand tax and legal aspects of a project;
3. Develop schedule for a specific project and its appraisal using various techniques;
4. Calculate project duration and assess project cost;
5. Evaluate project management in terms of risk and performance.

Course Contents

1. Project Management : Concept, Tools, Techniques for Project Management, Qualifications, Role and Function of Project Manager, Project Planning and Essentials of good Project Plan.
2. Project : Meaning, Characteristics and Steps of Project, Project Life cycle, Identification of Project, Sources of Project ideas, Considerations for initial selection of Project.
3. Project Formulation : Pre-feasibility study, Project feasibility analysis, Market Analysis, Technical Analysis, Financial Analysis and Economic Analysis.
4. Project Finance : Sources of Finance (including Long term and Short term) Sources, Direct Financial Assistance, Lease Financing and Hire Purchasing System, Special Assistance Scheme of various Financial Institutions.
5. Project Reporting : Preparation of feasibility report and cost estimate, Financial Statement Analysis, Estimating Working Capital needs, Risk identification, Performance Analysis and Control of Project.

References

1. Project Planning and Management – N.P.Agrawal
2. Project Planning and Management – Prasanna Chandra
3. Project Management and Control – Narendra Singh
4. Project Management – Vasant Desai



BCH-304 ENTREPRENEURSHIP DEVELOPMENT

Objectives :

- To prepare the budding entrepreneurs and to provide the students seedbeds of entrepreneurship at the entry level and enhance their entrepreneurial skills.
- To familiarise students with concepts of product/service development, venture creation, and business management. A strong focus on entrepreneurship directed at preparing students with leadership skills and challenge-managing enables them to grow businesses and adapt to continuous environmental, technological and regulatory changes.

Outcomes:

After completing the course, the student shall be able to:

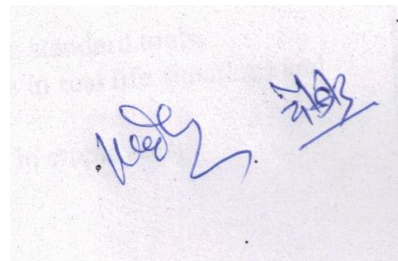
- understand the concept of entrepreneurship in the context of Indian economic scenario.
- link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.
- understand social support system for gaining strength towards entrepreneurial preferences.
- understand entrepreneurial process for initiating new venture creation.
- understand various dimensions of managing a business enterprise once it is formed.

Course Contents :

1. Concept of Entrepreneur & Entrepreneurship – Role of Entrepreneurship in Economic Development, Elementary Theories of Entrepreneurship.
2. Problems of small scale industries in the Indian Context, Growth of SSIs and entrepreneurial motivation, Policy support to small scale industries & entrepreneurship.
3. Forms of Ownership – Structural Patterns, Entrepreneurial Development & Training, Aspects involved in the Growth of Entrepreneurial Environment.
4. Projects Management – Project idea to project appraisal.
5. Issues in financing small business. Marketing channels/methods in small business, problem of entrepreneurship – reasons and remedies.

Suggested Readings :

1. Entrepreneurship Development Dr. C.B. Gupta
2. Udyamita Sudha G. S.
3. Dynamics of Entrepreneurial Development Vasant Desai and Management
4. Entrepreneurship Development G.A. Kaulgud



IVth SEMESTER COURSE

BCH-401 FINANCIAL MANAGEMENT

Objectives

1. The objective of this course is to acquaint the students with the basic concepts and techniques of financial management to enable them to take rational decisions in the area of finance.
2. Financial Management is designed to expose the student to the financial issues of determining the monetary resources needed by a business, the mix of these resources, the sources and uses of funds, the benefits, risks and costs associated with different types of resources and financing.

Outcomes

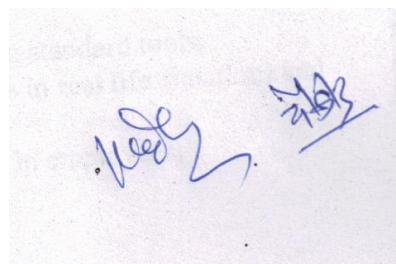
1. Upon successful completion of Financial Management, the student will be able to:
2. Demonstrate an understanding of the overall role and importance of the finance function.
3. Demonstrate basic finance management knowledge.
4. Communicate effectively using standard business terminology

Course Contents

1. Financial Management : Meaning, Concept, Nature, Scope, Objectives & Functions of Financial Management.
2. Financial Planning : Concept, Need, Scope, Characteristics and influencing factors of sound financial plan.
3. Capital structure : Meaning, and Importance, factors determining capital structure, Capitalization - Features of over, under and optimum capitalization. Balanced capital structure and Trading on equity.
4. Leverage-concept, significance and Measure of operating Leverage, Financial Leverage and Combined Leverage. Cost of capital: Concept & significance, cost of various sources of capital, weighted average cost of capital.
5. Capital Expenditure Decisions - Nature and Importance of capital expenditure/capital budgeting, Evaluation methods : Accounting rate of return, Payback period, Post payback profitability, Net present value, Internal Rate of return. Dividend policies- Nature and types of dividends, Determinants of dividend policies, Overview of sources of finance.

References:

1. Financial Management - P. Chandra (Tata Mcgrawhill, New Delhi)
2. Financial Management - S.C. Kuchnal (Wheeler Publishing Home, New Delhi)
3. Financial Management - I.M. Pandey (Vikas Publishing, New Delhi)
4. Financial Management - Khan & Jain



BCH-402 MARKETING MANAGEMENT

Objectives :

1. The objective of this course is to explain the students fundamentals principles and practices of marketing as well as create awareness about other inter related aspects like rural marketing, export procedures etc.
2. This course aims to build a basic understanding of marketing management decisions. It will equip students with an understanding of marketing mix elements.

Outcomes:

Students will be able to

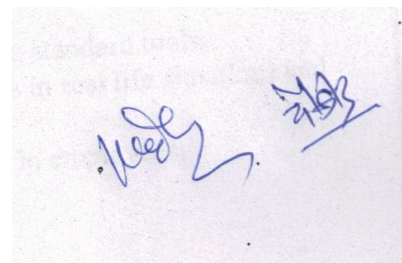
- learn the basic concepts and principles of marketing and to develop their conceptual skill to be able to manage marketing operations of a business firm.
- understand the complexities involved in various targeting and positioning decisions
- take effective decisions for launching new products and to understand the implications of different pricing strategies.
- develop the skills to design the promotion-mix strategies
- familiarize about the current trends in marketing to take proactive measures while taking marketing decisions

Course Contents :

1. Conceptual Framework of Marketing, Nature and Scope of Marketing, Marketing Environment, Role of Marketing Department, Marketing Vs Selling Functions. Market Segmentation Methods
2. An overview of Marketing Mix Element – Products, Distribution, Pricing and Promotion related decisions and strategies.
3. Consumer Behaviour – Concept and Importance, Factors Influencing Consumer Behaviour, Decision Making Process in Buying.
4. Marketing Research – Concept, Scope and Objectives of Marketing Research, Types and Process of Marketing Research, Marketing Information System V/s Marketing Research.
5. Elementary framework in specific marketing areas such as Social Marketing, International Marketing V/s Domestic Marketing. Export Documentation & Procedures. Rural Marketing, Cyber Marketing, Consumer Relationship Management, KPO, IPO, e-Commerce etc.

References :

1. Marketing Management – Philip Kotler
2. Marketing Management – Dr. Rajan Saxena
3. Marketing Management – S.S. Sherelekar
4. Analysis, Planning Implementation & Control – Kotler Philip,



BCH-403 LEGAL ENVIRONMENT OF BUSINESS

Objectives :

- The objective of this course is to give basic knowledge of important business & economic laws applicable to Indian Business Houses so that students understand the basic legal framework of business operations.
- To provide an overview of important laws that have a bearing on the conduct of business in India
- To examine the various legal forms that a business entity can take and the relative advantages and disadvantages of each of these forms
- To understand various modes of dispute resolution in business transactions.

outcomes

After completing this course the students would be:

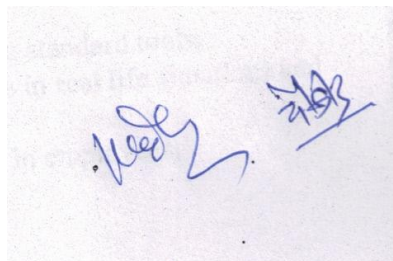
- able to appreciate the importance of law and legal institutions in business•
- able to have a basic understanding of the laws relating to contract, consumer protection, competition, companies and dispute resolution

Course Contents :

1. The Indian Contract Act 1872, Nature of contract, Classification and elements of contract. Performance of contract, discharge of contract, remedies for breach of Contract.
2. The Sale of Goods act 1930, Formation and essentials of contract of sale, price, conditions & warranties, unpaid seller and his rights.
3. The Negotiable Instruments Act, 1881 - Definition of negotiable instruments, features, promissory note, Bill of exchange, cheque, crossing cheque, types of crossing, dishonour & discharge of negotiable instrument, Endorsement and its Types.
4. The Consumer Protection Act 1986, salient features, definition of consumer, Grievance Redressal Machinery.
5. An overview of Factories Act, Cyber Law and FEMA Act.

References :

1. Mercantile Law - N.D. Kappor
2. Mercantile Law – V.K. Batra & N.K. Kalra
3. Industrial Law – P.L. Malik
4. Mercantile Law – M.C. Shukla
5. Business Law – M.C. Kuchhal



BCH-404 ENVIRONMENTAL STUDIES

Objectives

- The objective of this paper is to acquaint the students with the multidisciplinary nature of environmental study and become more eco-friendly by way of understanding the concept of biodiversity, human population and related impact on ecosystems.
- Environmental problems such as pollutions, global warming, resource depletion, and degradation are among the most pressing global issues of our day. Main objective of this course is to create an environmental awareness among students and become eco-friendly.

Outcomes:

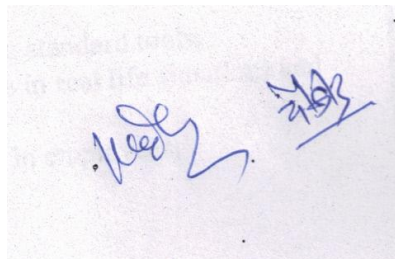
- Awareness about various environmental issues and their implications for environment and society.
- Understanding of the need to follow sustainable agriculture and industrial practices.
- Adoption of environment friendly habits and responsible behaviour in use of resources like water, electricity.
- To create an insight into various environmental issues at various levels and need for environmental management for sustainable future.

Course Contents

1. Elementary idea about Multidisciplinary Nature Of Environmental Studies - Definition, Nature, Scope and Importance, Need For Public Awareness, Salient features of Environment Protection Act,
2. Overview of Natural Resources - Renewable and Non-Renewable Resources - Forest Resources, Water Resources, Mineral Resources, Food Resources, Energy Resources, Land Resources, Role Of An Individual In Conservation Of Natural Resources.
3. Conceptual Framework of Ecosystems - Concept, Structure and Functions of Ecosystems. Energy Flow In The Ecosystem, Ecological Succession, Food Chains, Food Webs And Ecological Pyramids.
4. Brief study of Biodiversity and Its Conservation - Definition, Genetic, Species and Ecosystem Diversity, Global Warming, Acid Rain, Ozone Layer Depletion, Nuclear Accidents.
5. Disaster Management - Social Issues and The Environment - Water Conservation, Rain Water Harvesting, Watershed Management, Human Population and Environment - Value Education - HIV/AIDS, Population Growth, Role of I.T. in Environment.

References

1. Environmental Studies - Dr. Dhananjaya Verma (M.P. Hindi Granth Academy, Bhopal).



Vth SEMESTER COURSE

BCH-501 Management Information System

Objectives

- The objective of this course is to develop basic understanding of conceptual framework of MIS and its related practical aspects.
- The objective of this course is to develop basic understanding of conceptual framework of MIS and its related practical aspects. This course will provide a managerial perspective of information systems and what role they play in an organization. Student learns about the modern technologies and how organizations can use these technologies for their growth.

Outcomes

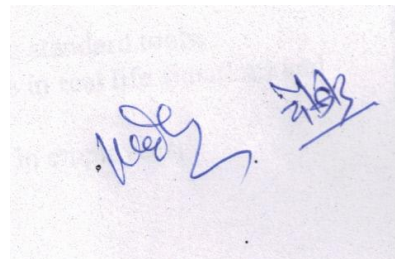
- Student understands the roles of information systems in contemporary organizations.
- Students learn various types of information systems at various levels of the organizations.
- Students learn how to analyze and design an information system based on user requirement.
- Students understand the strategic role of information systems and information technology in organizations.

Course Contents

1. Management Information - Meaning, Nature and Scope - The System Approach and System View of Business, Management Process and Determining Information Needs.
2. MIS Design - Defining the Problem, Setting System Objectives, Development and Selection of Alternative Design, Purpose of Gross Design Report, Conversion of Manual MIS into Computerized MIS.
3. Information System for Decision Making - Basic Information System related to Finance & Accounts, Human Resources, Marketing, Production etc.
4. MIS and Decision Making - Phases of Decision Making Process, MIS Support and Each Phase of Intelligence, Design and Choice, Concept of Programd Vs Non-programd Decisions, Expert System and Decision Support System.
5. MIS Implementation - Stages, Evaluating the System, Criteria of Evaluation, Maintenance of the System, Recent Trends in MIS.

References

1. Information System for Modern Management - Robert G. Murdic, Joel-E. Ross,
2. J.R. Clagget (Prentice Hall New Delhi).
3. Management Oriented MIS - Jerome Kanter (PHI, New Delhi)
4. Computer Fundamentals - P.K. Sinha, BPB, New Delhi.
5. Introduction To Computers - N. Subramaniam, Himalaya Publications, Mumbai.



BCH-502 COMPANY LAW & SECRETARIAL PRACTICE

Objectives

- To provide knowledge of company law and other related aspects of secretarial procedures, applications so that students can apply them in their corporate decision making.

Outcomes-

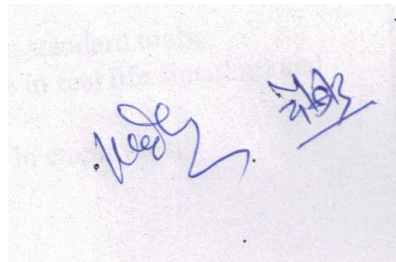
- By the end of this lecture, students will be able to
- Explain, compare and contrast between the various types of companies
- Compare and contrast a company, a partnership and a sole proprietorship
- Explain the legal nature of a company
- Explain the effect of incorporation, the 'veil of incorporation' and the situations when the veil of incorporation will be lifted.

Course Contents

1. An overview of the Companies Act 1956, Essential Characteristics and Kinds of Companies, Provisions Regarding Incorporation and Raising of Capital Through Shares, Debentures and Public Deposits.
2. Memorandum of Association, Articles of Association, Prospectus, Statement in lieu of Prospectus, Membership of a Company.
3. Overview of Management of Companies - Board of Directors, Managing Director, Managerial Remuneration, Powers, Position and Responsibilities of Directors, Winding up of Companies.
4. The Position and Importance of a Company Secretary in the Company Structure, Duties and Qualifications of a Company Secretary.
5. Elementary idea of Statutory Books, Payment of Dividend, Company Meetings, Resolution, Notices, Agenda, Quorum and Minutes, Director's Report, Chairman Speech.

References

1. Company Law & Secretarial Practice - Sahai & S.M. Shukla
2. Company Law & Secretarial Practice - R.C. Agrawal & N.S. Kothari
3. Secretarial Practice - S.A. Sherelkar
4. Secretarial Practice - J.C. Bhal
5. Company Law & Practice - A.K. Majumdar & G.K. Kapoor
6. Companies Act, 1956 ,ICSI Bulletins.



BCH-503 INCOME TAX

Objectives

- The objective of this paper is to make the students conversant with the basic provisions of Indian Income Tax Laws to enable them to take business decisions considering taxation aspects.
- The course aims to provide knowledge of the various provisions of income.
- Tax law in India and enable the learners to apply such provisions to compute total income and tax liability of individuals. It also aims to enable learners to understand the provisions relating to filing of return of income.

Outcomes:

After the completion of the course, the learners will be able to:

- Comprehend the concepts of business taxation, including assessment year, previous year, assessee, person, income, total income, agricultural income and determine residential status of persons;
- Compute income under different heads, applying the charging provisions, exemptions and deductions;
- Apply the clubbing provisions and provisions relating to set-off and carry forward of losses to determine the gross total income;
- Calculate the tax liability of an individual as well as deductions from gross total income and determine the total income of an individual.

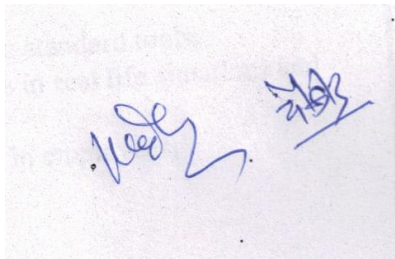
Course Contents

1. Income Tax Act - Various Definitions, Main Provisions of Income Tax Act relating to Assessee, Basis of Charge and Residential Status of Assessee.
2. Computation of Taxable Income under the Heads, Salaries, House Property and Business Profession (including Depreciation).
3. Computation of Taxable Income under the Heads Capital Gains and Other Sources, Set off and Carry forward of Losses, Exemption, Deduction from Gross Total Income, Clubbing and Aggregation of Income.
4. Assessment of Individuals and H.U.F., Computation of Tax.
5. Assessment of Firms and Computation of Tax Liability, Assessment Procedure, Income Tax Authorities, Collection and Recovery of Taxes, Refunds, Penalty, Prosecutions, Appeals and Revision.

References

1. Income Tax Law & Accounts - Dr. H.C. Mehrotra
2. Aaykar Vidhan Evam Lekha - Patel & Chaudhary
3. Income Tax - Gupta, Gupta and Modi
4. Income Tax Act, 1961
5. Direct Taxes - V.K. Singhania
6. Law & Practice of Income Tax in India - Bhagwati Prasad.

Note : In this paper 60% shall be numerical questions and 40% shall be theoretical questions.



BCH-504 (a) HUMAN RESOURCE MANAGEMENT

Objectives

- The objective of this course is to make students aware and learn human behaviour at work and basic principles of personnel management so that they develop qualities and skills to solve personnel problems in business organizations.
- The objective of this paper is to help students to acquire
- conceptual knowledge of the Human resource management and to impart skills to
- solve personnel problem in various kinds of business originations.

Outcomes

After completing the course, the student shall be able to:

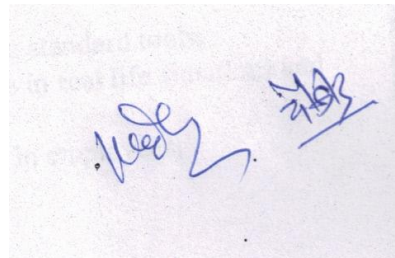
- understand basic nature and importance of human resource management.
- analyze the current theory and practice of recruitment and selection.
realize the importance of performance management system in enhancing employee performance.
- understand role of modern HRM in meeting challenges of changing business environment.

Course Contents

1. Growth of HR function. Nature and scope of HR Management function. organization of the HR Department, Role and Responsibilities of HR Manager.
2. HR planning - Selection, Recruitment, e-recruitment, Training and development, Promotion, Transfers, Retirement and concept pf VRS AND CRS.
3. Productivity – Job Evaluation, Role of Motivation, Non financial incentives, Wage and Salary Administration, Fringe Benefits and Social Security.
4. Performance Appraisal : Meaning, Nature and Techniques, Potential Appraisal Techniques, M.B.O.
5. Employee Welfare – Industrial Relation, Trade Unionism, Employee’s Empowerment, Grievance Handling System, Workers Participation in Management.

References :

1. Human Resource Management -R.S.Dwivedi, Galoti Pub., New Dlehi,
2. Industrial Relations-Arun Monappa, Tata Mc Graw Hill Co.,New Delhi.
3. Cases in HRM -Nageshwar Rao & R.P. Das, Himalaya Pub. House, Mumbai
4. Designing & Managing -Oxford Pub. Co., New Delhi HR System
5. HR & Personnel Management -V. Ashwathappa, Tata Management Pub.



BCH-504 (b) International Business

Objectives :

- To give an extensive knowledge about the regulations in international business
- The course aims to introduce learners to the international business, trading and financial environment. Learners are also expected to understand the basic features of the foreign exchange market and types of exchange rates. The course also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.

Outcomes:

After completing the course, the learners will be able to:

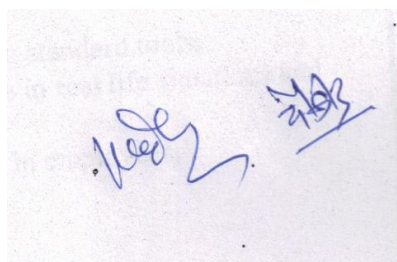
- Explain the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment (including various modes of entry);
- Evaluate the theoretical dimensions of international trade and intervention measures adopted, appreciate the significance of different forms of regional economic integration and explain the concept of Balance of payment account and its components;
- Explain the significance of different forms of regional economic integration and to appreciate the role played by various international economic organizations such as the WTO, UNCTAD, IMF, and World Bank;
- Assess international financial environment, and basic feature of the foreign exchange market – its characteristics and determinants;
- Examine the concept and form of foreign direct investment, and to create awareness about emerging issues in International business such as outsourcing and ecological issues.

Course Contents

1. Introduction- Evolution and Development of International Business – Factors leading to growth over time in post world war period
2. Modes of International Business-Entry Mode- Trade Mode- Emergence of Multinational Corporations-impact on developing economies-Foreign Direct Investment (FDI) and Foreign Institutional Investment (FII)
3. International Regulatory Institutions-IMF-World Bank and WTO- their role in the new global economic order and on developing countries, TRIPS (Trade Related Intellectual Property Rights) and TRIMS (Trade Related Investment Measures) – a brief introduction
4. Regional Trade Agreements with special reference to South Asian Countries, Most Favoured Nation (MFN) Agreements, SAARC and ASEAN
5. International Finance – Balance of Payments – problems and policies in developing countries and Export Import Policies.

Reference:

1. Sodersten and Reed: International Economics
2. Ahluwalia: Essays in Honour of Manmohan Singh, OUP
3. Sikdar: Contemporary Issues in Globalization, OUP
4. Dasgupta Biplab : Structural Adjustment, Global Trade and the New Political Economy of Development, Sage Publications
5. Bagchi Jayanta: World Trade Organization –An Indian Perspective, Eastern Law House
6. Gonsalves Eric and Nancy Jetly (ed.) : The Dynamics of South Asia Regional Cooperation and SAARC
7. Watal Jayashree: Intellectual Property Rights in the WTO and Developing Countries
8. Stiglitz Joseph: Globalization and its Discontents
9. Sharan V.: International Business-Concept, Environment and Strategy (Pearson Education)



BCH-504 (c) Sales Management

Objective

- To give in-depth knowledge about nature channels in sales Management Outcomes.
- Develop a plan for organizing, staffing and training a sales force.
- Know the distinction between the skills required for selling and sales management.
- Identify the key factors in establishing and maintaining high morale in the sales force.
- Develop an effective sales compensation plan.
- Evaluate the performance of a sales person.
- Organize sales territories to maximize selling effectiveness.

Outcomes

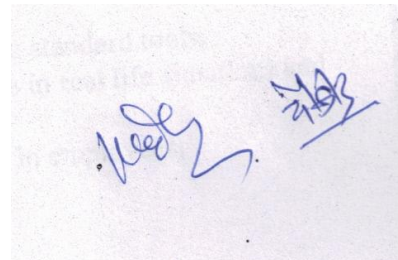
- Evaluate sales and sales management strategies in relation to current legal and ethical standards of practice.
- Demonstrate a clear understanding of major marketing concepts in writing and orally using proper business communications techniques.
- Demonstrate the ability to use on-line resources to research and prepare written and oral assignments.

Course Contents

1. Evolution of Sales Management – nature and role – Sales Management functions – selling process Sales Organization structure
2. Sales channels – selection of channel, types of channel, market condition, channel structure, profit potential.
3. Sales forecasting – forecasting and market planning system, qualitative forecasting techniques, quantitative forecasting techniques. Sales budget.
4. Sales Techniques – personal selling, key account management, relationship selling, direct marketing.
5. Retail sales – trends in retailing, retail strategies, store planning, design and layout, supply chain management in retailing.

Ref. Books :

1. Sales Management – Decisions, strategies and cases by Cundiff, Still & Govani, PHI
2. Sales and distribution management by Sahadev, OUP
3. Sales and distribution Management by S.L.Gupta, Excel
4. Selling & Sales Management, Jabber & Lancaster, Pearson Edu.



VIth SEMESTER COURSE

BCH-601 MANAGEMENT ACCOUNTING

Objectives

- The objective of this paper is to acquaint the students with the basic concepts and techniques of management accounting and to enable them to take rational decisions in the area of management accounting.
- The objective of this paper is to acquaint the students with the basic concepts and techniques of management accounting and to enable them to take rational decisions in the area of management accounting.

Outcomes:

After completing the course learners will be able to:

- Describe the concept of management accounting;
- Prepare various budget sand to measure the performance of the business firm applying budgetary control measures;
- Compute standard cost sand
- Analyze production cost preparing variance report; Analyze cost, volume and profit and to solve shortrun decision making problems applying marginal costing and Break-Even technique;

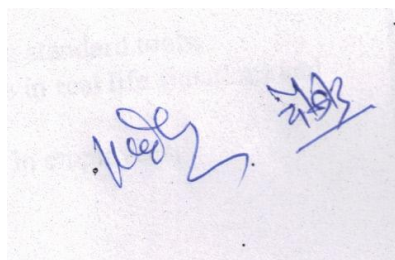
Course Contents

1. Nature, Scope and Conventions of Management Accounting, Functions and Limitations of Management Accounting, Distinction between Financial Accounting and Management Accounting.
2. Meaning, Nature and Importance of Financial Statements – Need and Objectives of Financial Analysis, Conceptual Framework of Trend analysis and Ratio analysis (including Profitability, Activity & Financial ratios)
3. Statements of Changes in Financial Position, Statement of Changes in Working Capital, Funds Flow Statement, Cash Flow Statement.
4. Working Capital Concept - Factors Affecting Working Capital Requirements, Conceptual Framework of Capital Structures and Computation of Working Capital Requirement.
5. Capital Budgeting and Preparation of Various types of Budget, Recent Trends in Management Accounting. Management Reporting System, Type of Management Reports, Concept of Management Audit.

References

1. Principles of Management Accounting - Manmohan & S.N. Goyal
2. Theory and Practice of Management Accounting - N.C. Kulshreshtha
3. Management Accounting - P.K. Ghosh
4. Management Accounting - Hingorani, Ramnathan and Grawal
5. Management Accounting - I.M. Pandey
6. Management Accounting - M.Y. Khan & P.K. Jain

Note : In this paper 60% shall be numerical questions and 40% shall be theoretical questions.



BCH-602 ADVANCED COST ANALYSIS & CONTROL

Objectives

- The course aim is to provide advanced knowledge of cost analysis and control.
- To introduce students to the world of financial services
- To enrich student's understanding of the fundamental concepts and working of financial service institutions
- To equip students with the knowledge and skills necessary to become employable in the financial service industry.
- At the successful completion of this certificate course, students will be able to:
- Understand the Organised retail sector and its operations.
- Understand the various strategies involved with the retail sector.
- Learn how to deal with customers and understand their needs to sustain in the market.
- Understanding how to manage retail during crisis.

Outcomes

- Explains cost accounting systems.
- Explains the purposes of cost accounting.
- Defines the concepts of cost, expense, loss and revenue.
- Explains the relationships between cost and financial accounting.
- Prepare production cost statement and cost of goods sold statement.
- Explains main manufacturing cost elements.

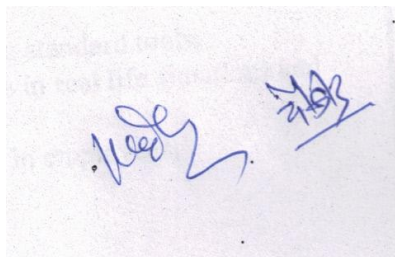
Course Contents

1. Marginal Accounting : Meaning, Importance of Role of Marginal Costing; Profit volume ratio, Break-even Analysis formulae, B.E.P. Chart, Margin of safety, Utility of Marginal Costing to Management, Decision making problems.
2. Standard Costing : Meaning of Standard Cost and Standard Costing; Distinction between Standard and Budget : Computation of variances : Material variances (Formulae & Relationship), Labour variances (Formulae & Relationship), Overhead variances ((two variance Analysis).
3. Operating Costing : Operating cost units buildup costs, Transport Costing, Operating Cost Sheet Proforma I & II, Treatment of Depreciation, Salary to running staff, Revenue Statement, Powerhouse Costing, Canteen Costing, Hotel Costing.
4. Budgetary Control : Budget definition, Budget objectives, Budgetary Control, Kinds of Budget, Zero base Budget, Function wise Budget, Sales Budget, Production Budget, Master Budget, Material Purchase Budget, Flexible Budget, Cash Budget.
5. Integral Accounting & Cost Audit : Interlocking V/s Integrated advantages of Integral Accounting, Journal Entries.
6. Cost Audit : Definition of Cost Audit, Objectives, Function, Difference between Finance Audit and Cost Audit, Types of Cost Audit, Cost Audit Plan, Internal Audit & Internal Checks, Internal Audit V/s External Audit, Statutory Cost Audit in India, Appointment, Powers and Duties of Statutory Cost Auditor, Cost Audit Report.

References:

1. Cost Accounting-M.L.Aggrawal (Sahitya Bhawan Publications, Agra)
2. Cost Accounting-Oswal, M.S.Maheshwari (Ramesh Book Depot, Jaipur)
3. Cost Accounting-Jain & Narang (Kalyani Publishers, New Delhi)
4. Cost Accounting-Jawaharlal (Tata McGrawhill, New Delhi)
5. Cost & Management Accounting-V.K. Saxena (Sultan Chand & Sons)
6. Cost Accounting (Lagat Lekhankn - Hindi)- Nageshwar Rao, Jagadish Prakash,
7. M.B. Shukla (Prayas Pustak Sadan, Allahbad)
8. Principles & Practice of Cost Accounting-A.K. Bhattacharya(Wheelar Publishing Home, New Delhi)

Note : In this paper 60% shall be numerical questions and 40% shall be theoretical questions.



BCH-603 INDIAN & INTERNATIONAL FINANCIAL SYSTEM

Objectives

- The course aim is to provide basic knowledge of global financial system, institutions, components influencing the world economic growth and development.

Outcomes

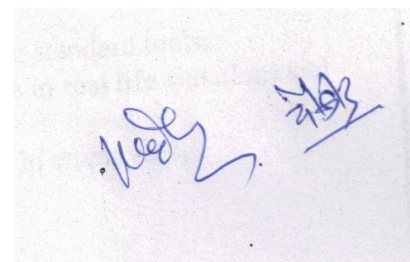
- To introduce students to the world of financial services
- To enrich student's understanding of the fundamental concepts and working of financial service institutions
- To equip students with the knowledge and skills necessary to become employable in the financial service industry.

Course Contents

1. Introduction to Financial System : Components, Functions, Nature and Role of Indian Financial System, Institutional Financing in India, Relationship between International Financial System and Economic growth.
2. Money Market in India : Meaning, Function, Development of Money market in India,
3. Capital Market; Meaning, Functions and Reforms in Indian Capital Market.
4. Mutual Funds : Introduction, Types, Organizations, Recent trends in Mutual Funds, Conceptual Framework of Institutional Financing in India - IDBI, ICICI, IFCI, M.P. Financial Corporation etc..
5. Brief Elementary Idea about Financial Derivatives, Derivatives Market in India.
6. Brief Study of International Financial Institutions like I.M.F., World Bank, Determination of Foreign Exchange Rate, Recent trends of Foreign Direct Investment in India,

References

1. Indian Financial System – Khan & Jain
2. Indian Financial System – B.Pathak
3. Industrial Financial Management – V.K. Bhalla, Anmopl Pub.
4. Industrial Financial Management – P.G. Apte, PHI, New Delhi.



BCH-604 (a) - International Marketing

Objectives :

- The objective of this paper is to give in-depth knowledge about regulatory provisions in international marketing.
- This course aims to introduce students to the international marketing concept and enable them to be able to analyse the international market environment and develop international marketing strategies for a business.

outcomes

On successful completion of the course, the students should be able to:

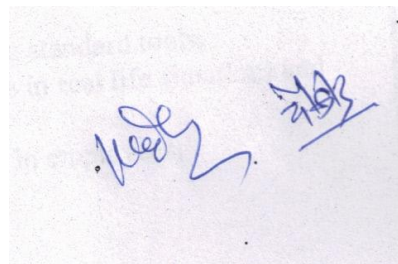
- understand the process of international marketing and its impact on the growth of international business and to appreciate the changing dynamics of the diverse international marketing environment.
- understand the product planning and pricing decisions in international marketing.
- Describe decisions related to international channel and physical distribution strategies.
- Identify and describe emerging trends and issues in international marketing.

Course Contents

1. **International Marketing:** Meaning, Scope, Nature and Significance. International Marketing Environment - Internal and External, International Market. Orientation Identification and Selection of foreign market, Functions and qualities of an Export Manager.
2. **Export Organization:** Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods of Pricing.
3. **Direct Trading and Indirect Trading:** Meaning and Methods, Methods of Payment in international Marketing.
4. **Export Credit:** Meaning, Nature, Influencing factors and significance, Methods of Export Credit, Export Credit and Finance in India. Risk in Export Trade, Role of the Export Credit Guarantee, Corporation of India Limited, The Export-Import Bank of India.
5. Export and Import Procedure, Documentation in foreign trade, Bilateral and Multilateral Trade Agreements, Its meaning, _objective, types and significance, SAARC, Role of WTO in Foreign Trade.

Suggested Readings:

International Marketing – V.S. Rathore



BCH-604 (b) Marketing Research

Objectives :

The objective of this paper is to give in-depth knowledge about market research and techniques.

Outcomes

- define the basic concepts related to marketing research.
- explain the concepts about contemporary marketing research.
- explain relationship and differences between marketing research and marketing information systems.
- interpret development of marketing research.
- list the marketing research process.
- define each step and concept in the marketing research process.
- relate each step to other steps in the marketing research process.
- evaluate the corporate public relations and tools.
- apply a research in the marketing area

Course Contents

1. Nature and scope of Marketing Research – Introduction, definition and meaning,
2. application.
3. Research Design – Exploratory studies, Descriptive research, Experimental research.
4. Information collection – interviews structured and direct, indirect methods, interview personal, telephone & mail.
5. Sample planning – sampling design process, types of sampling, sample size decisions, probability sampling techniques – simple random sampling, stratified sampling, cluster sampling. Analysis of Data – Compilation, tabulation and classification of data. 5. Research Report – Preparation of Research Report.

Reference Books :-

1. Marketing Research : Text & Cases by Loudon, Jaico Publication
2. Marketing Research : S.L. Gupta, Excel Books
3. Marketing Research : M.V. Kulkarni, EPH
4. Marketing Research : G.C. Beri, TMH

