

**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	<b>FUNDAMENTALS OF</b> Organisational Behaviour	40	10	50
Soft skill course	BCH-204	Business Communication	40	10	50
Total			160	40	200

**SECOND YEAR**  
Credit for each course

<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>
<b>One hour</b>	<b>One hour</b>	<b>Five hour</b>
<b>04</b>	<b>01</b>	<b>05</b>

**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 skill course	BCH-304	Entrepreneurship Development	40	10	50
		Total	160	40	200

**Fourth Semester –**

Course	Code	Nomenclature	Marks		
			External	Internal	Total
Core Course	BCH-401	Financial Management	40	10	50
	BCH-402	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

**THIRD YEAR**  
**Credit for each course**

<b>Lecture</b>	<b>Tutorial</b>	<b>Total</b>
<b>One hour</b>	<b>One hour</b>	<b>Five hour</b>
<b>04</b>	<b>01</b>	<b>05</b>

**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
		<b>Total</b>	160	40	200



**Sixth Semester –**

Code	Nomenclature	Marks		
		External	Internal	Total
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
	(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

## B.Com. (Hons) I Year

### 1<sup>st</sup> SEMESTER COURSE

#### BCH-101 FINANCIAL ACCOUNTING

##### Course Objective :

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.

##### 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 :

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 questions.**

## 02 BUSINESS ENVIRONMENT

### Objective :

Objective of this paper is to create awareness among students of the external environmental factors which affect decision making in the business organization.

### 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

## BCH-103      MANAGERIAL ECONOMICS

### Course 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.

### 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. Business Economics - Agrawal & Agrawal (Hindi Edition)



## BCH-104 COMPUTER APPLICATIONS

### Course Objectives :

To acquaint standards with the conceptual frame of Computer and its applications in accounting, commerce and business.

### 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

## II<sup>nd</sup> SEMESTER COURSE

### BCH201      ADVANCED FINANCIAL ACCOUNTING

#### Course Objective

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.

#### 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 organisation, 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 questions.**

**Course Objectives :**

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

**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.

## **Course Objectives :**

To familiarize the students with the basic concepts, tasks & responsibilities of understanding, analyzing, behaviour of individuals & groups.

## **Course Contents :**

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

## **Suggested Readings :**

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



## BCH-204 BUSINESS COMMUNICATION

### Course Objective :

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.

### Course Contents :

1. Introduction – Definition, Nature, Objects, Importance of Communication to Managers and Business Organisations, Elements of Communication, 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

## III<sup>rd</sup> SEMESTER COURSE

### BCH-301 BUSINESS STATISTICS

#### Course Objective

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.

#### 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

### Course Objective

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

### Course Contents

1. Evolution of Auditing concept, Meaning and objectives of auditing, ~~types of~~ audit-Internal audit, Audit process-Audit programme, 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

### Course Objective

The course aim is to provide basic knowledge of project, its formulation, management and implementation.

### 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

### Course Objectives :

To prepare the budding entrepreneurs and to provide the students seedbeds of entrepreneurship at the entry level and enhance their entrepreneurial skills.

### 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
2. Udyamita
3. Dynamics of Entrepreneurial Development and Management
4. Entrepreneurship Development

Dr. C.B. Gupta  
Sudha G. S.  
Vasant Desai

G.A. Kaulgud

## IV<sup>th</sup> SEMESTER COURSE

### BCH-401 FINANCIAL MANAGEMENT

#### Course Objective

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.

#### Course Contents

1. Financial Management : Meaning, Concept, Nature, Scope, Objectives & Functions of Financial Management.  
Financial Planning : Concept, Need, Scope, Characteristics and influencing factors of sound financial plan.
2. Capital structure : Meaning, and Importance, factors determining capital structure, Capitalization - Features of over, under and optimum capitalization. Balanced capital structure and Trading on equity.
3. 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.
4. 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.
5. 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

## IV<sup>th</sup> SEMESTER COURSE

### BCH-401 FINANCIAL MANAGEMENT

#### Course Objective

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.

#### Course Contents

1. Financial Management : Meaning, Concept, Nature, Scope, Objectives & Functions of Financial Management.  
Financial Planning : Concept, Need, Scope, Characteristics and influencing factors of sound financial plan.
2. Capital structure : Meaning, and Importance, factors determining capital structure, Capitalization - Features of over, under and optimum capitalization. Balanced capital structure and Trading on equity.
3. 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.
4. 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.
5. 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

### Course Objectives :

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.

### 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**

**Course 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.

**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**

**Course Objective**

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.

**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).

# **B.Com. (Hons.) III Year**

## **V<sup>th</sup> SEMESTER COURSE**

### **BCH-501 Management Information System**

#### **Course Objective**

The objective of this course is to develop basic understanding of conceptual framework of MIS and its related practical aspects.

#### **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 Programmed Vs Non-programmed 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, J.R. Clagget (Prentice Hall New Delhi).
2. Management Oriented MIS - Jerome Kanter (PHI, New Delhi).
3. Computer Fundamentals - P.K. Sinha, BPB, New Delhi.
4. Introduction To Computers - N. Subramaniam, Himalaya Publications, Mumbai.

Course Objective

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.

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
7. ICSI Bulletins.



## BCH-503 INCOME TAX

### Course Objective

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.

### Course Contents

1. Income Tax Act - Various Definitions, Main Provisions of Income Tax Act relating to Assesses, Basis of Charge and Residential Status of Assesses.
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 Indian - Bhagwati Prasad.

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

## BCH-504 (a) HUMAN RESOURCE MANAGEMENT

### Course Objective

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.

### 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 of 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 HR System - Oxford Pub. Co., New Delhi
5. HR & Personnel Management - V. Ashwathappa, Tata Management Pub.

## BCH-504 (b) International Business

### Course Objective :

To give an extensive knowledge about the regulations in international business

### 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**

### **Course Objective :**

To give in-depth knowledge about nature channels in sales Management

### **Course Contents**

1. Evolution of Sales Management – nature and role – Sales Management functions – selling process Sales Organisation 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.



## VI<sup>th</sup> SEMESTER COURSE

### BCH-601 MANAGEMENT ACCOUNTING

#### Course Objective

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.

#### 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. Kulskreshtha
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**

**Course Objective**

The course aim is to provide advanced knowledge of cost analysis and control.

**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.  
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, M.B. Shukla (Prayas Pustak Sadan, Allahbad)
7. 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.**

# INDIAN & INTERNATIONAL FINANCIAL SYSTEM

19CH-003

## Course Objective

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

## 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, Capital Market; Meaning, Functions and Reforms in Indian Capital Market.
3. Mutual Funds : Introduction, Types, Organisations, Recent trends in Mutual Funds, Conceptual Framework of Institutional Financing in India - IDBI, ICICI, IFCI, M.P. Financial Corporation etc..
4. Brief Elementary Idea about Financial Derivatives, Derivatives Market in India.
5. 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, Anmol Pub.
4. Industrial Financial Management – P.G. Apte, PHI, New Delhi.



## **BCH-604 (a) - International Marketing**

### **Course Objective :**

The objective of this paper is to give in-depth knowledge about regulatory provisions in international marketing.

### **Course Contents**

#### **Unit – 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.

#### **Unit – 2**

**Export Organization:** Meaning, affecting factors and types, Overseas Product Development: It's concept and methods, pricing and its factors, Methods of Pricing.

#### **Unit – 3**

**Direct Trading and Indirect Trading:** Meaning and Methods, Methods of Payment in international Marketing.

#### **Unit – 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.

#### **Unit – 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:**

1. International Marketing – V.S. Rathore



## **BCH-604 (b) Marketing Research**

### **Course Objective :**

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

### **Course Contents**

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

### BCH-604 (C) Retail Business Management

- Evolution and Concept of Retail, Functions of a Retailer, Retail Business as a career, Factors affecting the growth of retail business in India.
- Concept of Life Cycle in Retail, classification of Retail Formats, Factors Influencing the retail shopper retailing strategies, Types of Retail Franchising
- Types of Retail stores Locations, steps Involved in choosing A retail Location, concept and Process of Merchandise Planning, Methods of Procoring merchandise, components of retail operation
- Retail Marketing Mix, Retail Cmmunication Mix, Retail Pricing Strategies, Retail Selling Process and Personal Selling in Retail
- Financial Aspect of Retail Business, Ethical Issues In Retail Business Emerging Key sectors in Retail Business in India, E-tailing and Emerging Trends.

### Suggested Readings:-

- "Retail Management – Functional Principles and Practices" (ISBN-81-7992-1514) G.G. Vedmani Jaico Pub House, Mumbai
- Retail Management – Levy Weitz Tata McGraw Hill Pub Delhi ISBN – 0-07-0058201-1
- Retailing Management Text & Cases – S.Pradhan – Tata McGraw Hill Pub. Delhi ISBN – 0-07—062020-2