

Semester-1 (July to December)

BCM-1110	English
BCM-1210	Financial Accounting
BCM-1310	Business Mathematics
BCM-1410	Business Economics
BCM-1510	Principles And Practices Of Management
BCM-1610	Introduction To Computers

ENGLISH
COURSE CODE: BCM-1110

Objective:

Familiarize students with functional use of grammar, understanding of the use of language.

Contents:

Unit:1 PROSE WORK

- (i) Tryst With Destiny – Jawaharlal Nehru
- (ii) Delhi In 1857- Mirza Ghalib
- (iii) The Heritage of Indian Art – Kapila Vatsyayan
- (iv) The portrait Of A Lady – Khushawantsingh
- (v) Raja's Diamond – R.I Stevenson

Unit:2

Comprehension

Unit:3

Composition

Unit: 4

Vocabulary

Unit: 5

Grammar & Usage: Modals, Tenses, direct/Indirect speech,
Active/ Passive Voice.

FINANCIAL ACCOUNTING

Sub Code: BCM-1210

- Objectives:** 1. To make the acquire the conceptual knowledge of accounting.
2. To equip the students with the knowledge of accounting process and
Preparation of final accounts.

UNIT 1 :- Introduction to Accounting

Need for Accounting-definition, features, objectives, functions, and scope of accounting; Branches of accounting, Advantages and limitations of Accounting, Accounting Principles:Accounting concepts and conventions.Accounting process, An Introduction to AS.

UNIT II :- Journal, Ledger and Bank reconciliation statement

Journal:- Rules for recording (Journal) the transactions- One Book Journal for small business, Subsidiary books journal for large business, Types of Journal Entries.

Ledger:- Opening of Accounts, Posting from one Journal book & subsidiary books to Accounts.

Bank reconciliation statement:- need of BRS, reasons of difference between Cash Book & Pass Book Balances. Ascertainment of correct cash book balance.

UNIT III Trail Balance, Error and Rectification, Final Accounts.

Trail Balance:- Meaning, objectives, methods of preparation

Errors & their rectification:- Types of errors, two sided & one sided errors, Suspense Account, Rectification before & after final accounts, effect on profit.

Final Account: meaning, feature, uses and preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance sheet

UNIT IV Accounting of Incomplete books—Meaning, features & methods (Capital & Conversion), Final account of Non-Trading Organization, Preparation of Receipt & Payment A/c, Preparation of Income & Expenditure A/c with Balance sheet.

Joint Ventures- features- difference between joint venture and consignment, Accounting procedure- methods of keeping records for joint venture account – method of recording in co ventures books- separate set of books methods.

UNIT V Depreciation- Provision and Reserves:

Meaning of Depreciation –Causes-objects of providing for depreciation – Factors affecting depreciation –Accounting treatment- methods of providing depreciation- straight line method – Diminishing balance method, provisions and reserves – Reserve fund- Different types of provisions and Reserves. AS-6.

References:

1. Principles and practice of accounting, R.L. Gupta & V.K. Gupta sultan chand & Sons.
2. Accountancy- I.S.P. Jain & K.L Narang kalyani publishers.
3. Financial Accounting – Dr.R.C.Gupta & Dr. P.K.Sanse.

BUSINESS MATHEMATICS
COUSE CODE:BCM-1310

Unit-1: Matrices and Determinants:

Definition Of Matrix, Types Of Matrix, Algebra Of Matrices. Calculation of values of determinants upto third order, Adjoint of a Matrix, Elementary row operations, finding inverse of a matrix through adjoint and elementary row operations. Application of matrices.

Unit-2: Logarithms & Anti-Logarithms:

Properties of log, law of log, log system characteristics and mantissa of log, Determination of log of a number, Antilogarithms.

Unit-3: Mathematical Finance:

Cost price, Selling price, marked price, profit, loss, Discount, Sequential Discount. Commission and Brokerage. Simple Interest, Compound Interest.

Unit-4: Differentiation:

Differentiation Coefficient, Derivatives of some standard functions, Rules of Differentiation. Differentiation of product of two functions and Quotient of two functions. Chain rule. Implicit functions. Parametric Equation and Parameter. Logarithmic Differentiation. Differentiation of infinite series. Differentiation of 1st function w.r.t. another function. Successive Differentiation, Maxima and minima.

Unit-5: Integration:

Integration standard formule, Methods of Integration, substitution method, four fundamental Integral, types of Integration, Integration by types, special functions, Definite and Indefinite Integral.

References:

Business Mathematics: S. Chand; Himalaya Publication Ltd.

BUSINESS ECONOMICS
COURSE CODE: BCM 1410

Objectives:

To make students how to understand business organizations work by applying economics principles in their business management.

Contents:

Unit-1: Introduction-

Business Economics: Meaning, Characteristics, Scope, Uses, Role & Responsibilities.

Tools For Analysis: Functional Relationships, Schedules, Graphs And Equations.

Unit-2: Theory Of Demand And Analysis-

Law Of Demand Its Determinants And Expectations. Meaning Of Consumer Demand, Market Demand, Elasticity Of Demand.

Consumer Behavior: Marginal Utility Approach And Indifferent Curve Analysis.

Demand Estimation and Forecasting: Meaning, Objective & Methods.

Unit-3: Law Of Supply-

Meaning, Determinants Of Supply And Its Influence On Cost Of Production.

Production Function: Equilibrium, Return To Factor & Return To Scale, Economics Of Scale, BEP.

Unit-4: Market Structure And Factors Of Production:

Forms Of Market: Perfect Competition, Monopoly, Oligopoly And Monopolistic Competition, Characteristics , Meaning And Profit Maximizing ,Kinked Demand Curve.

Unit-5: National Income Trade Cycles And International Trade:

Defination, Measurement, GDP, Fiscal Policy, Monetary Policy, Economic Systems, Liberalization, Privatization,

Globalization. Classical & Keynes Theories Of Interest And Employment, IS-LM Curve.
WTO: GATT, Objectives, Agreements, Functions, Structure.
Trade Cycles: Meaning,
Phases, Consequences, Remedies, International Trade. BOP.

References:

Economics: Samuelson, Tata Mcgraw Hill.

PRINCIPLES AND PRACTICES OF MANAGEMENT
COURSE CODE: 1510

Objectives: To Familiarize The Students With Concepts And Principles Of Management In Various Fields.

Unit-1: Introduction-

Management: Meaning, Concept, Features And Functional Areas Of Management, Management & Administration, Principles Of Management, Social Responsibility And Ethics Of Management.

Unit-2: Planning And Controlling-

Planning: Nature, Importance And Objectives Of Planning, Planning Process, Types Of Planning, Barriers To Effective Planning, Operational Plan. Strategic Planning.

Unit-3: Organizing And Staffing-

Organization: Definition, Line, Staff, Functional And Matrix Type Organization, Span Of Control, Centralization VS Decentralization.

Staffing & Motivation: Concept, Manpower Planning, Job Design, Recruitment & Selection, Training And Development, Performance Appraisal, Motivation, Motivators And Satisfaction, Motivating Towards Organizing Objectives, Morale Building.

Unit-4: Leadership & Communication-

Defining Leadership And Its Role, Should Managers Lead, Leadership Style, Leadership Development, Leadership Behavior.

Communication: Process, Bridging Gap Using Tools Of Communication, Electronic Media In Communication.

Unit-5: Production & Marketing Management:

Types Of Production, Quality Control Tools Used,

Marketing Management: Definition And Concept Of Marketing, Functions Of Marketing. Market Research, Types Of Markets, Sales.

References:

Principles of management: W.L. Hill and Steven L. McShane.
Tata McGraw Hill.

Principles and practices of management: Dr. R.D. Agrawal

INTRODUCTION TO COMPUTERS

COURSE CODE: 1610

Objective: To impart basic knowledge about computer with application of various packages.

Contents:

Unit-1: Introduction: Introduction, Characteristics, Types of Computers, Types of Hardware & Software, Input Output Devices and their Description.

Unit-2 Memory : Ram, Rom, Prom, EProm, Hard Disk, Primary And Secondary Memory, Cache, Physical And Virtual Memory.

Unit-3: Operating System and Windows- Meaning, Definition, Functions, Types of Operating System, Booting process.

Disk Operating System: Definition, Internal and External Commands.

Windows Operating System: Start Menu, Control Pane, Windows Accessories.

Unit-4: Application Packages:

Ms- Word: Meaning and Features of Word Processing, Advantages and Application of Word Processing, Lab Practices.

Ms- Excel: Features, Work Sheet/ Workbook, Applications of Excel, Lab Practices.

Ms-PowerPoint: Features, Applications, Menus, Lab Practices.

Unit-5: Computer Networking & Internet: Introduction, Essential of Networks, Types of Networks, Network topologies, Types of communication, Types of transmission media, Types of connectivity devices, Internet technologies, access devices, WWW, Multimedia.

References:

1. Information Technology: Dennis P. Curtin; Mcgraw Hill International
2. Fundamentals of Computers: P.Mohan, Himalaya Publishing

Com(Accounting & Tax Management)

House.

3. Fundamentals Of Computers: Atul Kahate; Tata Mcgraw Hill.
4. Information Technology by Dr. Sushila Madan

Semester-2 (jan-june)

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FRENCH
Course code:2110

UNIT 1

1. Phonetics Sounds
2. Numbers
3. Days of the week
4. Months of the year
5. Introduction to groups of verbes.

UNIT 2

1. 1st, 2nd groups and irregular verbs
2. Basic Grammar –I
3. Nationality
4. Professions
5. Sentence form translation

UNIT 3

1. Basic Grammar-II
2. Festivals of France
3. Introduction of oneself in French
4. 3rd and 4th group verbs
5. Small Para translation

UNIT 4.

1. Basic Grammar –III
2. Civilisation of France
3. Small Passage Writing
4. Translations (Eng-French)
5. Translation(French-English)
6. Unseen Passage

BUSINESS ENVIRONMENT IN INDIA

COURSE CODE: BCM-2210

Course Objective

The course shall provide an understanding of the different aspects of Business Environment at the determining element in management of business in a society, with special reference to business in India.

Course Contents:

1. Nature of the Environment of Business: .Concept significance and nature of business environment, Elements of environment- internal and external.

2. Economic Environment : Significance of economic environment, Economic Structure, Economic Policies- Industrial, Monetary & Fiscal polices.

3. Socio-Cultural Environment : Business as a social institution operating for economic goals, Culture and Organizational Behavior, Demographic features, poverty, Labour and employment, Education,

4 .Legal and Political Environment : Mergers & Acquisitions / MRTP Act, 1969 & Competition Act, Impact of Political Environment on Business.

5.Technological Environment: Concept and Significance of Technological Environment ,Sources of Technological dynamics, Impact of Technology on Globalisation.

6.Global Issues : Foreign Direct Investment, Globalization, WTO and its impact,.

Text Readings:

1. 1,Justin Paul, "**Business Environment Test & Cases**", Tata McGraw Hill

2. Companies, New Delhi, 2006.
3. Bhagwati J., "**India in Transition**", New Delhi, Oxford University Press, 1994.
4. Rugman & Hodgetts, "**International Business**", McGraw Hill Publication, 1995.
5. Steiner & Steiner, "**Business, Government and Society**", Western Publishing, 2000.
6. Aswathappa K, "**Essentials of Business Environment**", Himalaya Publishing, New Delhi, 2000.
7. Adhikari M., "**Managerial Economics**", N.D. Khalsa Pub, 1999, New Delhi.
8. David J.R. & Chang "**Managerial Economics**", Prentice Hall , 1999, New Delhi.

PRINCIPLES OF MARKETING

COURSE CODE:BCM-2310

OBJECTIVES:

To help students to understand the concept of marketing and its applications. Also to expose the students to the latest trends in marketing.

UNIT –1: Introduction to Marketing

Introduction to Marketing: Definition, nature, scope and importance of marketing, Approaches to the study of marketing and economic development, traditional and modern concept of marketing. Functions of marketing.

UNIT –2: Marketing Environment (Micro & Macro)

Analyzing needs & trends in the Macro environment – Demographic, Economic Natural, Technological, Political– Legal, Socio cultural environment .Marketing Mix – The elements of marketing mix. Market Segmentation: Bases for Market segmentation, Requisites of sound marketing segmentation – Market Targeting strategies –Positioning – Undifferentiated marketing – Concentrated marketing.

UNIT –3: Product

Classification of Products, Product mix decision- Product line, product addition & deletion, Product life cycle, Product planning, New product development process.

UNIT –4: Pricing

Pricing objectives, price determination, factors influencing pricing policy, method of pricing policies and strategies.

UNIT –5: Channels of distribution and Logistics

Definition – Need – channel design decision – channel management decision – factors affecting channels, Types of marketing channels.

UNIT –6: Promotion

Nature and importance of promotion, Promotional methods – Advertising decisions, sales

Promotion, public relation, direct selling. Advertising copy, evaluation of advertising.

UNIT –7: Recent Trends in Marketing

E-business, Tele-marketing, M-Business, Relationship Marketing, Retailing, Concept Marketing and Virtual Marketing.

BOOKS FOR REFERENCE:

1. Philip Kotler - Marketing Management
2. J.C. Gandhi - Marketing Management
3. William M. Pride and O.C. Ferrell– Marketing.
4. Stanton W.J. et al Michael & Walker, Fundamentals of Management

BUSINESS STATISTICS **COURSE CODE: BCM-2410**

Objective: It enables the students to gain undergoing of Statistical techniques as are applicable to business.

UNIT I INTRODUCTION TO STATISTIC

Introduction: Meaning, Scope and Uses, Collection of data i) Primary and ii) secondary data – Classification and tabulation, Planning & organisation of statistical survey.

UNIT II PROBABILITY

Theories of Probability – Probability as a concept, Approaches to defining probability, Addition & Multiplication laws of probability, Conditional probability.
Probabilities Distributions –As a concept, Binomial, Poisson & Normal distributions- their properties.

UNIT III INTRODUCTION TO MEASUREMENT OF CENTRAL TENDENCY

Types of central tendency and its application. Introduction to Measures of dispersions, Types and its application.

Correlation & Regression: Introduction, types of Correlation, Correlation:-Karl Pearson's and Spearman's Coefficient, Methods of computing simple correlation and regression.

UNIT IV CORRELATION AND REGRESSION

Correlation: Meaning and definition of correlation, Types of correlation, Methods of studying correlation i) Graphic method ii) Karl Pearson's method iii) Rank correlation method

Regression: Meaning and definition of Regression, Methods of studying regression

i) Graphic method ii) Regression equations and iii) Regression Coefficient

UNIT V INDEX NUMBER

Concepts, uses & types, methods of constructing Index number.

- i) Simple aggregative method
- ii) Weighted aggregative method – Price index number – Quantity index numbers.

BOOKS RECOMMENDED

1. Statistics (Theory, Methods and applications) – Dr.D.C.Sancheti and V.K.Kapoor Sultan Chand & Sons., New Delhi.
2. Business Statistics – S.P.Gupta, Sultan Chand & Sons., New Delhi.
3. Fundamentals of Statistics – D.H. Elhance
4. Statistics (Theory and Practice) – R.S.N.Pillai and Bagavathi, S. Chand Company Ltd.

COST ACCOUNTING **COURSE CODE: BCM-2510**

OBJECTIVES:

To familiarize students with the various concepts and element of cost.

To create cost consciousness among the students.

UNIT – 1: COST ACCOUNTING

Introduction – Meaning of Cost, costing and Cost Accounting – Comparison between Financial Accounts and Cost Accounts – Elements of cost and their classification

UNIT – 2: ELEMENTS OF COST

MATERIAL COSTING: Concept and Types of Material, Methods of pricing materials issues – LIFO– FIFO – Weighted Average Method – Simple Average Method , Concept and importance of Inventory Management, Techniques of inventory control,EOQ & Inventory Ratio.

LABOUR COSTING: Meaning and classification, Accounting for Labour , Methods of Wage payment, Incentive Schemes, Labour cost control procedure.

OVERHEAD COSTING : Definition – Classification of overheads – Procedure for accounting and control of overheads –Allocation of overheads – Apportionment of overheads – Apportionment of Service department costs to production

departments – Repeated Distribution method – Simultaneous equation method – absorption of OH's

UNIT – 3: UNIT COSTING: Meaning, Cost Sheet, Production Statement, Production Account, Preparation of Tender price.

OPERATING COSTING: Meaning, Objectives, Types.

UNIT –4: CONTRACT COSTING: Features of Contracts, Procedure of Contract Costing, Profit on Incomplete Contracts, Estimated Contract.

PROCESS COSTING: Nature of Process Costing, Preparation of Process Cost Accounts(Including interprocess profit & Marginal Costing)

MARGINAL COSTING: BEP, P/V Ratio, Margin of Safety.

UNIT –5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS

Need for reconciliation – Reasons for difference in profits – Problems on preparation of

Reconciliation statements including Memorandum Reconciliation account.

BOOKS RECOMMENDED:

1. M.I. Singhai, Cost Accounts – Universal Publication, Agra
2. prof. sanjay Mehta & Prof. Mukesh Brahmhatt- Devi Ahilya Prakhn.
3. M.C. Shukla, T.S.Grewal and M.P.Gupta, Cost Accounting – Text and problems, S.Chand & Co., New Delhi.
4. Ravi M. Kishore, Cost Accounting and Financial Management,, Taxman Allied Services (P) Ltd., New Delhi.
5. Cost Accounting – Singhal, Sanse, Pandey & Waghela.

Database management system

Course code-BCM 2610

Objective: This course provide students the basic knowledge, concept and

Applications of DBMS & RDBMS in organization.

Unit 1:

Introduction: DBMS Concepts and architecture, Database approach v/s Traditional tile accessing approach, Advantages of database systems, Schemas and instances, Three Levels Architecture, Data Independence, Data Dictionary, Database Users, Data Administrators.

Unit 2:

Entity-Relationship Model: Entities and attributes, Entity types, Value, Sets, Keys attributes, Relationships, Defining the E-R diagram of database , data definition and manipulation languages.

RDBMS –Concept, Components, Data Integrity, Keys, Relational data Manipulations and Relational Algebra, Tuple Calculus.

Unit 3:

Normalization: Definition, Decomposition, Basic Concepts like FD, Objectives of Normalization. Normal Forms- First, Second, Third Normal Form, BCNF, Concept of Multi Valued Dependencies & Higher Normal Forms.

Data models: relational model, hierarchical model, network model.

Unit 4:

Structured Query Language: Introduction to SQL, DDL, DML, and DCL statements, Creating Tables, Adding Constraints, Altering Tables, Update, Insert, Delete & various Form of SELECT- Simple, Using Special Operators for Data Access. Nested Queries & Exposure to Joins, Aggregate Functions.

Reference Books :

1. Ullman J.D. : Data base management systems
2. Date C.J. : Data base management systems vol.
3. Alexis Leon & Mathews Leon : Data base management systems

Semester-3 (july-December)

BUSINESS COMMUNICATION & REPORT WRITING **COURSE CODE – BCM-3110**

OBJECTIVE:

The object of this subject is to cultivate effective communication skills oral as well as

Written in the students.

UNIT – 1: Introduction:

Basic forms of Communication, Principles of effective communication, informal and formal communication, communication barriers.

UNIT-II Writing Skills:

Business letters, memos format and appearance, request letters, good news and bad news letters, collection letters, office memorandum.

UNIT-III Business Letters

Meaning, Essentials and types of business letters.

Accounts –

- a. Letters to customers regarding dues – follow up.
- b. Letters to banks regarding overdrafts, cash credit and account current.
- c. Letter to insurance and payment, renewal of insurance of policy, claims and their Settlement.

UNIT-IV Purchase & Sales:

Purchase: Request for quotations, tenders, samples and drawings, complaints and follow up.

Sales: Drafting of sales letters, circular letters, status enquiries.

UNIT- V Report Writing

Introduction to proposals, short reports and formal reports, report presentation on any

chosen topic, oral presentations, principles of oral presentations, factors affecting presentations, sales presentation, resume writing.

Non-verbal aspects of communication.

Effective Listening: Principles of effective listening, oral, written and video sessions.

Preparation of Matter for Meetings: The writing of notices, agenda minutes, the organization and conduct of conferences:

BOOKS FOR REFERENCE:

1. R.C. Sharma & Krishna Mohan: Business Communication & Report Writing, TMH, New Delhi.
2. Raman. S & Swami. R: Business Communication – A Practical Approach, Professional Publications, Madras.
3. Ramesh & Pattanashetti: Effective Business English & Correspondence.
4. Majumdar: Commercial Correspondenc

DIRECT TAXATION

COURSE CODE – BCM-3210

UNIT 1. Accessibility Criteria : Definitions, Basic concept, person, Assessment year; previous year, assesses, Residential status; Incidence of tax, income exempt from tax.

UNIT 2. Computation of Income Under Various Heads :

a. Income under head salary: Meaning of salary, Basis of charge of

salary income, different forms of salary, different forms of allowances, perquisites, permissible deductions from salary income, tax treatment of provident fund & approved superannuation fund, special tax treatment of salary income of non resident technicians, deduction under section-80C, FBT (Fringe Benefits Tax).

b. Income from house property: Basis of charge, property income not charge to tax, basis of computing income from let out house property, computing income from self occupied property.

c. Profits and gains of business or profession: chargeable incomes; expenses expressly allowed as deduction; general deductions; expenses specifically disallowed; compulsory maintenance of accounts, compulsory audit, assessment in special cases, (retail, transport, exploration of mineral oil) Computation of taxable income as profit and gain from business or profession.

d. Capital gains: Meaning of capital asset, valuation of capital asset; transfer, considered to be transfer, chargeability; computation of capital gain: short term and long term; computation of tax on capital gains. Exemption from capital gains.

e. Income from other sources: basis of charge; chargeable incomes; specific deductions; amount not deductible; computation of taxable income from other sources.

f. Computation of net taxable income: computation of total income, carry forward and set-off of losses and deductions under sec 80 and net taxable income and tax thereof. Cases of Indian as well as foreign companies, provision of minimum alternate tax and declaration and payment of dividend, Tax provision in case of mergers, acquisition or amalgamation of company.

UNIT 3. Income –tax Payment and Assessment : Tax deduction at source; advance tax; self-assessment tax; assessment procedure regular and best judgment assess revision, rectification and appeal, provision relating to interest and refund of tax.

UNIT 4. Tax Planning Tax planning in capital budgeting decision, leasing, hire purchase or buy decision raising of capital: equity, debt or preference share, transfer pricing and its impact.

UNIT 5. Companies Computation of taxable income, residential status of company, taxable income and tax liability, tax on income received from venture capital companies and venture capital funds.

Books Recommended:-

1. Direct Taxes – Law and Practice – Vinod Singhnia
2. Direct Taxes – Ravi Kishore
3. Direct Taxes – J. P. Jakhotiya
4. Direct Taxes- Ahuja
5. Bare Acts and rules of the relevant taxes

MANAGEMENT ACCOUNTING
COURSE CODE – BCM-3310

Objective

To enable the students to understand the importance of the subject through analysis and interpretation of financial statements & Application of Various Calculative Tools.

Course Inputs

UNIT 1 Introduction

Meaning Objective Functions,nature and scope of management accounting
role of management accounting- relationship between financial accounting,
cost accounting and management accounting.

UNIT-II Ratio Analysis

Meaning importance utility of ratios classification of ratios, Ratios from
financial statement & financial statement from ratios.

UNIT-III Fund Flow & Cash Flow Analysis

Fund Flow Analysis- Preparation of statement of change in working capital,
Preparation of Fund flow analysis.

Cash Flow Analysis- Cash flow from operating activities, Investment
activities & financing activities, Preparation of Cash flow statement AS-
3(Revised).

UNIT-IV- Capital Budgeting & Marginal costing for Decision

Capital Budgeting:-Meaning, objectives, methods of Capital budgeting.

Marginal costing for Decision:- Decision regarding sales-Mix, Make or buy
Decisions, Discontinuation of a product line, capturing Foreign market,
selection of Marketing Channel etc.

UNIT- V Standard costing & Variance Analysis

Standard costing : Meaning, Importance & types of standards,

Variance Analysis: Competition of material & labour variance.

Books Recommended:-

1. MANAGEMENT ACCOUNTING : Agarwal,Agarwal ,Jain; Ramesh book
Depot.
2. MANAGEMENT ACCOUNTING: M.Y. Khan , P.K. Jain; The McGraw-Hill .
3. MANAGEMENT ACCOUNTING: Madhu Vij ;MacMillan.

BUSINESS LEGISLATION **COURSE CODE – BCM-3410**

Course Objective

The objective of this course is to give basic knowledge of important business and
economic laws applicable to Indian business houses so that decisions are taken in
the legal framework.

Course contents:

Unit-I The Indian Contract Act,1872 :

- (a) Contract – meaning, characteristics and kinds
- (b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of object, void agreements
- (c) Contract of Agency
- (d) Discharge of contract – modes of discharge including breach and its remedies.

Unit –II The Sale of Goods Act,1930 :

- (a) Contract of sale, meaning and difference between sale and agreement to sell.
- (b) Conditions and warranties
- (c) Transfer of ownership in goods
- (d) Performance of contract of sale
- (e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Unit-III The Negotiable Instruments Act,1881 :

- (a) Meaning, nature, types and characteristics of Negotiable Instruments,
- (b) Holders and Holder-in-due course, Privileges of Holders-in-due course.
- (c) Negotiation and endorsement, crossing of cheques, types of crossing,
- (d) Bouncing of cheques.

Unit-IV The Indian Partnership Act,1932 :

- (a) Introduction, meaning, characteristics, formation and registration, partnership deed.
- (b) Types of partnerships and partners, rights and duties of partners.
- (c) Reconstitution of firm, dissolution of firm.

Unit-V The Monopolistic And Restrictive Trade Practices Act

- (a) Introduction, meaning of Monopolistic trade practices, its types.
- (b) Restrictive trade practices, its types.
- (c) Unfair trade practices, its types.

Unit- VI The Foreign Exchange Management Act,1999

- (a) Introduction, meaning, definition and relevant provisions.
- (b) Distinction between FEMA and FERA.

Books (Text)

1. Elements of Business and Economic Laws – N.D. Kapoor
2. Commercial & Industrial Law – Sen & Mitra
3. Element of Company Law – N.D. Kapoor
4. Mercantile Law – M.C. Shukla

HUMAN RESOURCES MANAGEMENT

COURSE CODE – BCM-3510

UNIT – 1: Introduction:

Meaning of HRM, Importance of HRM, Objectives and functions.

UNIT – 2: HR Planning recruitment selection and placement

Meaning and importance of human resource planning, benefits of human resource planning, Meaning of recruitment, selection, placement and training – Methods of Recruitment and selection, problems involved in placement.

UNIT – 3: Training and Induction

Meaning of Training and Induction, objective and purpose of induction, Need for training, benefits of training, methods of training.

UNIT – 4: Performance Appraisal and Compensation

Meaning of performance appraisal, objectives of performance appraisal, methods of performance appraisal and limitations. Compensation – meaning of compensation, objectives of compensation.

UNIT – 5: Promotion and Transfers

Purpose of promotion, basis of promotion, meaning of transfer, reasons for transfer, types of transfer,

BOOKS FOR REFERENCE:

1. C.B. Mamoria, Personnel Management.
2. Edwin Flippo, Personnel Management.
3. Aswathappa. K, Human Resource Management
4. Subba Rao, Human Resources Management.
5. Michael Porter, HRM and Human Relations.
6. Biswanath Chosh, Human Resource Development and Management.

ACCOUNTING INFORMATION SYSTEM & PACKAGES

COURSE CODE – BCM-3610

Objective

To enable the students to understand the importance of the subject through analysis and interpretation of accounting information system and packages.

SCHOOL OF COMMERCE

Course Inputs

UNIT 1-Introduction:-

Introduction to AIS :Advantages and Disadvantages of AIS. Steps in Designing AIS.Features of good AIS. History and background of accounting softwares and commercial language.Limitation of traditional accounting information architecture, manual accounting information system v/s computerized accounting.

UNIT 2- Introduction TO SQL:-Query databases to provide insights about business operations and performance creation of master files, Designing of Transaction file structure for cash vouusing SQL. Designing of Transaction for Journal Voucher. Sales voucher & purchase entry. Designing of Transaction file for Sales & Purchase. Extracting informatiom from the files.

UNIT 3-VOUTERS :-

Various types of vouchers used in account entries. Effect of vouchers on trial balance, P&L and Balance sheet.

UNIT 4- Introduction TO TALLY:-

Concept of accounting, master files and transaction files. Cash vouchers entry in

Accounting packages like tally. Banck vouchers entry in accounting packages like tally, desingning of transaction files for bank voucher using VFP. Journal vouchers entry in accounting packages like tally etc.

UNIT 5 SYSTEM ANALYSIS AND DESIGN:-

System Analysis and design of a business event driven system, EDP controls

BOOKS FOR REFERENCE:

1. J.L.Boockholdt : Accounting Information System
2. Alex Leon & Methews Leon: Database Management system.

Com(Accounting & Tax Management)

Semester-4 (jan-june)

ORGANIZATIONAL BEHAVIOUR

COURSE CODE:BCM-4110

OBJECTIVE:

The objective is to develop an understanding of an individual personality motivational as well their impact on organization. It also aims to develop skills in team building, leadership, managerial effectiveness and conflict resolutions.

Course Contents:

UNIT-I Organisation behaviour:

Introduction, Concept and Significance ; Relationship Between Management and Organisational Behaviour; Emergence and Ethical Perspective; Attitudes; Perception; Learning; Personality; Transactional Analysis.

UNIT-II Motivation & Leadership:

Motivation: Process of Motivation, Theories of Motivation- Need Hierarchy Theory, X And Y Theory, Two Factor Theory

Leadership: Concept, Definition, Leadership Styles.

UNIT-III Group dynamics and team development:

Group Dynamics- Definition And Importance, Types of Groups, Group Formation, Group Development, Group Performance Factors, Principle – Centered Approach to Team Development.

UNIT-IV Organisational conflict:

Dynamic And Management, Sources, Patterns, Levels, And Types of Conflict, Traditional and Modern Approaches to Conflict Functional And Dysfunctional Organisational Conflicts, Resolution of Conflict.

UNIT-V Organisational development:

Concept, Need for Change, Resistance to Change, Theories of Planned Change.

References:

1. Luthans, Fred: Organisational Behaviour, Mc-Graw Hill, Newyork.
2. Robbins, Stephen P: Organisational Behaviour, Prentice Hall, New Delhi.
3. Shukla, Madhukar: Understanding Organisations: Organisation Theory And Practice In India, Prentice Hall, New Delhi.
4. Rao: Organisational Behaviour, Himalaya publications.

COMPANY LAW

COURSE CODE:BCM-6210

OBJECTIVE:

The objective is to impart Knowledge of the Indian Companies Act to the Students so that it is easy for them to understand the functioning of the Corporate World.

COURSE CONTENTS

UNIT – I CORPORATE PERSONALITY

- Evolution of Company Law in India
- Nature, advantages and disadvantages of incorporation of company
- Kinds of companies
- Difference between; company and corporation, company and partnership firm

UNIT – II INCORPORATION OF COMPANY

- Procedure of incorporation of company
- Memorandum of Association, its alteration and doctrine of Ultra virus
- Article of Association, rule of constructive notice and principle of Indoor management
- Relation between Memorandum of Association and Article of Association

UNIT – III SHARE CAPITAL, DIVIDENDS & PROSPECTUS

- Share and its kinds
- Allotment of Share
- Transfer & Transmission of Share
- Prospectus, its kinds & liability for misstatement in prospectus
- Conditions for payment of dividends

UNIT – IV BORROWING, DEBENTURE & CHARGES

- Consequences of unauthorized borrowing
- Charges & its kinds
- Registration and crystallization of charge
- Debenture & its kinds
- Difference between share and debenture

UNIT – V DIRECTORS & MEETINGS

- Position of Director
- Powers of Director and his duties
- Kinds of Meetings
- Procedures and requisites of valid meeting

UNIT – VI WINDING UP OF COMPANY

- Kinds of winding up
- Grounds of Winding up by Court
- Voluntary winding up & its procedure

SUGGESTED READINGS

- (1) Avtar Singh Indian Company Law
- (2) M C Bhandari Guide to Company Law
- (3) Sen Gupta B K Company Law
- (4) Ramaiahya Guide to Company Law

INDIRECT TAXATION

Course code:4310

COURSE CONTENTS

UNIT1. Central Excise:

- (a) Nature and Contemporary Legislation for the same.
- (b) Liability for the central excise. (c) Definitions. : i. Goods, ii. Manufacture, iii. Excisable goods. (d) Job workers.

(e) Classification of Goods. (f) Determination of Tariff Headings
(g) Valuation of Goods (h) Transaction Value
(l) Various Procedures:- Legislation, Self Removable under Invoice, Manner and Payment of Duty and letter of Undertaking, Interest calculation, **Excise Audit, Concessions for SSI Units.**

UNIT 2. Service Tax (Chapter V of the Finance Act.1994 as amended in a Finance Bill by Government of India in 2005):

a. Extent. b. Commencement and Application. c. Definitions
d. Charge of Service Tax e. Valuation of Taxable Services for Service Tax f. Valuation of Taxable Services for Charging Tax.
g. Payment of Service Tax. h. Registration i. Furnishing of Returns

UNIT 3. Value Added Tax (VAT): a. Definition: i. Agriculture, ii. Business, iii. Capital asset, iv. Dealer v. Non-resident dealer, VI. Goods, vii. Place of business, viii. Purchase price ix. Sale price, x. Resale, xi. Turnover of purchase and turnover of sales.

b. Incidence of Tax: i. Tax liability, ii. Rate of tax on goods specified in schedule.

c. Registration: Registration procedure, Fresh registration, Information to be furnished regarding change of business, Declaration of name of manager and PAN

d. Returns : Returns and self assessments, Audit of registered dealer.

e. Payment of Tax : Deduction of tax at source, Payment of tax, Adjustment of any payment, Special provisions regarding liability to pay tax in certain cases, Liability of firms and partners

f. Tax audit under VAT : Imposition and rate of VAT, Acquisition of goods from member states, Importation of goods from outside member states, Goods subject to a warehousing regime

g. Determination of value

h. Payment of VAT taxable persons

i. Relief, Exemptions and Repayments

Books Recommended:-1. Indirect Taxes- Law & Practices- V.S. Datey

2. Indirect Taxes- Jakotiya

3. Indirect Taxes- Ravi Kishore

4. Indirect Taxes- Dr. Sanjeev Kumar

5. Indirect Taxes- Yogendra Banagar & Vandana Bangar

6. Indirect Taxes-Snowwhite Publications.

7. VAT Ready Reacnor- Saxena

8. Income Tax – Dr. Vinod Singhani

Operations Research

Course code:4410

Unit – 1 Introduction:

Introduction to Operations Research Meaning, Scope of Quantitative Techniques and Operations Research, Advantages and Limitations of Quantitative Techniques, Computers in OR and OR Models

Unit – 2 Linear Programming :

Graphical and Simplex Method Meaning of Linear .Programming, General Mathematical Formulation of LPP, Graphical Analysis, Simplex Method, Two-phase Method, Big M Method. Duality and

Post Optimality Analysis Advantage and Limitations of LPP. Dynamic Programming

Unit – 3 Transportation Model

Introduction and Assumptions, Mathematical Formulation, Initial Basic Feasible Solution, Vogel's Approximation Method, Optimization (Minimization and Maximization) Using Modified Distribution Method and Stepping Stone Method.

Unit-4 Assignment Problems :

Assignment Problems and Game Theory Introduction, Comparison with transportation and optimal solution of Assignment Problem, Maximisation, crew and unbalanced Assignment Problems. Graphical method, 2 X n Games and Exploiting an Opponents Mistakes.

Unit – 5 Inventory management:

Introduction to inventory management, types of inventory models. Introduction and terms related to PERT/CPM, Investment analysis and Annuity.

Text Readings

1. Hamdy A.Taha, **Operations Research: An Introduction**, Pearson 2008
- 2 H.M. Wagner, **Principles of Operations Research with Application to Managerial Decisions**, PHI Learning. 2nd Ed., 2009.
- 3 Chawla, **Operation Research**, Kalyani Publication Ludhiyana,2009
- 4 Sharma Anand, **Operation Research**, 2008, Himalaya Publishing House
- 5 Kalawati, **Operations Research**, Vikas Publication Pvt.ltd.2008

Fundamentals of Banking & Insurance **Course code:BCM-4510**

COURSE CONTENTS

UNIT1 Introduction to Bank

Definition and classification of banks – Functions of commercial banks. Functions of a Central Bank

UNIT 2 Banker and Customer:

Definition and functions of a Banker, Relationship between banker and customer – banker's rights and obligations – Garnishee order – Clayton's case – special types of bank customers – minors, co-depositors, partnership and joint stock companies

UNIT 3 Practice and Laws relating to negotiable instruments:

Definition and essential features of cheques, bills of exchange, promissory notes and hundies. Holder and holder in due course. Payment in due course – endorsement – crossing of cheques – Discounting of cheques and bills

UNIT 4. Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.

UNIT 5. Fundamentals/Principles of Life Insurance/General Insurance:

Contracts of various kinds; Insurable interest: Asymmetry of Information in insurance business; Moral Hazards. Organizational set-up of the Insurance Companies: Promotion Strategy

Suggested Readings:

1. Tannan, M.L., Banking Law and Practice in India (India Law House).
2. Skekhar and Shekhar, Banking Theory and Practice (Vikas).
3. Basu, A.K. Fundamentals of Banking Theory and Practice.
4. Mishra, M.N. : Insurance Principles and Practice: S. Chand and Co. New Delhi
5. Gupta, O.S. : Life Insurance; Frank Brothers, New Delhi
6. Vunayakam. N: Radhaswamy and Vasudevan SV: Insurance- Principles and Practice, S. Chand and Co. New Delhi.

E-COMMERCE
COURSE CODE: 4610

Objective: To have knowledge about computers in the field of E-Commerce.

Contents:

Unit-1: Introduction: Meaning, Types of E- Commerce, Functions of E-Commerce, Technologies for E- Commerce.

Unit-2: concepts of E-payments: Understanding E- Payments, Establishing E- Payment System, Credit card transaction, SET standards.

Unit-3:Internet Concepts: WWW, Internet and E-Commerce, Linking to the Internet, IP Addressing.

Electronic Data Interchange- Evolution, uses, Benefits, Working of EDI, EDI Standards(includes variable length EDI standards

Unit-4: Networking: Basic elements in networking ,Network topology , Common network services file services, print services, message services, application services, database services, Different types of network- LAN,WAN,MAN,VAN,SAN. Networks connecting devices. Open System Interconnection model(OSI)- different OSI layers.

Unit-5:Legal Framework

Legal Framework for E-Commerce – Net Threats – Cyber Laws

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Aims and Salient Features of Cyber Laws in India – Cyber Crimes.

References:

1. Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business): Jaiswal, Galgotia Publications
2. Electronic Commerce: Greenstein, Merylin, Tata Mc.Graw Hill
3. E-Commerce: Schneider, Thomson Publication

Corporate Accounting

Semester-5 (july-December)

BCM-5110

Objective

The objective of this course is to expose students to maintain company accounts as per company law and accounting standards and handling accounting adjustments related to companies.

Course Inputs:-

UNIT-I Accounting of Shares:-

Concept, types of Shares, Issue, forfeiture, Reissue, Redemption & Buy-back of shares.

Unit 2: Accounting of Debentures:-

Meaning, features, types of debentures, Issue of debentures, redemption of debentures, methods of redemption of debentures.

UNIT 3 Company Final Accounts:-

Introduction, purpose, statutory requirement, Disposal of profit- Dividend, Bonus share & Reserves. Preparation of Financial statement of Company as per schedule 6 (Revised) of Company Act. (excluding managerial remuneration).

NIT4 Amalgamation, Reconstruction of Companies:-

Amalgamation: Accounting for amalgamation of companies with reference to AS-14 issued by the ICAI (excluding inter-company transactions and holding)

Reconstruction: Accounting for internal reconstruction (excluding inter-company Transaction)

Accounting for Holding and subsidiary Companies

Definition, need of consolidated financial statement, preparation of consolidated financial statement (including intercompany holding), minority interest.

UNIT 5 Valuation of Shares & goodwill:- Meaning & need for valuation of shares, factors affecting valuation & methods of valuation of shares.

Goodwill: Meaning Definition & Elements of goodwill, Types of Goodwill & methods of valuation of goodwill.

Accounts relating to liquidation of Companies:-

Introduction, order of payment, preferential payments (creditors), overriding preferential payments, preparation of statement of affairs & Liquidation final statement of account..

References:-

Accounting for Managers : J. Dearden and S.K. Bhattacharya

Advanced Accountancy Vol II : S.N. Maheshwari

Advanced Accounting : M.C. Shukla and T.S. Grewal

Advanced Financial Accounting : R.L. Gupta

Corporate Accounts : Dr. Ramesh Mangal

Corporate Accounting- Sanse & Tripathi

CORPORATE TAX MANAGEMENT

Course code:5210

UNIT-I Purpose and classification of taxes

Canons of taxation, India's Tax System, purpose of Tax Planning and Management, Tax planning, tax avoidance and tax evasion meaning, distinctions and case precedence.

UNIT-II Taxation of Companies:

Residential status of companies and tax incidence, Classification of companies for

taxation, Corporate tax rates, Minimum Alternate Tax and Dividend Tax.

UNIT-III Tax planning with reference to setting up of a new business:

- (a) Locational aspect, nature of business, form of organization
- (b) Tax planning with reference to financial management Decision - Capital structure, dividend including deemed dividend and bonus shares
- (c) Tax planning with reference to specific management decisions-Make or buy; own or lease; repair or replace
- (d) Tax planning with reference to employees' remuneration
- (e) Tax planning with reference to sale of scientific research assets
- (f) Tax planning with reference to receipt of insurance compensation
- (g) Tax planning with reference to distribution of assets at the time of liquidation

UNIT-IV. Special provisions relating to non-residents

Doubt taxation relief, Provisions regulating transfer pricing, Advance rulings.

UNIT-V. Tax planning with reference to business restructuring –

Amalgamation, De-merger, Slump sale, Conversion of sole proprietary concern partnership firm into company, Transfer of assets between holding and subsidiary companies

References

1. Acharya, Shuklendra and M.G. Gurha. *Tax Planning under Direct Taxes*. Allahabad: Modern Law Publication, n.d.
2. Ahuja, Girish and Ravi Gupta. *Corporate Tax Planning and Management*. New Delhi: Bharat Law House, n.d.
3. Goyal, S.P. *Direct Tax Planning*. Agra: Sahitya Bhawan, n.d.
4. Mittal, D.P. *Law of Transfer Pricing*. New Delhi: Taxmann, n.d.
5. Pagare, Dinkar. *Direct Tax Planning and Management*. New Delhi: Sultan Chand and Sons, n.d.
6. Singhania, Vinod K., Kapil Singhania and Monica Singhania. *Direct Taxes Planning and Management*. New Delhi: Taxmann, n.d.

INTRODUCTION TO FOREIGN TRADE

COURSE CODE: MBA (FT) -5310

Unit :1 Introduction to Foreign Trade :

Meaning of trade and Components Of Trade, Concept and component of Foreign Trade, Need and necessity of foreign Trade, Advantages & disadvantages of foreign Trade, BOT(Balance of Trade) & BOP(Balance of Payment) capital A/C. Terminology of Foreign trade.

Unit:2 Free trade V/s Protectionism:

Concept of free Trade, concept of Protectionism, Arguments for and against protectionism, Methods of Protectionism, Arguments for free trade .

Unit:3 Process of Export & Import:

Process of_Export from India, Process of Imports to India, The role of RBI, key documentation for Foreign Trade, Import & Export documentation, Modes of deliveries for Imports & Exports, Modes of payments for Import & Export, Insurance & Indemnity in FT.

Unit:4 Intimation of Organization on Trade Issues:

GATT & WTO, MF, World Bank (IBRD),Bank for international settlements(BIS).

Unit:5 India's Foreign Trade Policy:

Features, Objective & Strategy of FTP of India ,Main Provision, General Provision regarding Import & Export, Highlights of India's current Foreign Trade policy.

Financial Institutions and Markets

BCM-5410

Objective This course aims at providing students with an understanding of the structure, organization and working of financial markets and institutions in India.

Course Inputs

- 1. Introduction:** Nature and role of the financial system and financial markets: Financial system and economic development; Indian financial system – an overview.
- 2. Financial Markets:** Money and capitals markets: Money market-meaning, constituents, functions of money market; Capital market-primary and secondary markets; Depository system; Role of SEBI-an overview.
- 3. Reserve Bank of India:** Organization, management and functions; Credit creation and credit control-monetary policy.
- 4. Commercial Banks:** Meaning, functions, management and investment policies of commercial banks: Present structure-banking and e-trading.
- 5. Non – Banking Financial Institutions:** Concept and role of non banking financial institutions; Sources of finance; Functions of non – banking financial institutions; Investment policies of non banking financial institutions in India.
- 6. Mutual Funds:** Concept, types , advantages, regulation of mutual funds (with special reference to SEBI guidelines) .
- 7. Merchant Banking:** Concept, functions and growth of merchant banking; SEBI guidelines.

References:-

Adjani: investment and securities Markets in India, Himalaya Publications, Delhi.

Bhole, L.M. Financial Markets and Institutions, Tata McGrahill, Delhi.

Ghosh, D: Banking Policy in India, Allied Publications, Delhi.

Giddy, I.H.: Global Financial Markets, A.I.T.B.S., Delhi

Khan, M.Y.: Indian Financial System, Tata McGraHill, Delhi.

Reserve Bank of India, Various Reports, RBI Publication Mumbai.

Varshney, P.N.: Indian Financial system, Sultan Chand & Sons, New Delhi.

Shrivastav R.M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai.

Verma J.C. Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House, New Delhi.

Bharti Parhak ; Indian Financial System.

ENTREPRENEURSHIP

Course code-5510

Objective

It provides exposure to the student, to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.

UNIT-I Concept of Entrepreneurship:

Meaning, definition and characteristics of entrepreneurship: Emergence of entrepreneurial class Theories of entrepreneurship: Role of Socio-economic environment, Characteristics/Qualities of Entrepreneur, Leadership, Risk taking, Decision making, and business planning.

UNIT-II Promotion of a Venture:

Opportunity analysis, external environment analysis- economic, social & technological, competitive & risk factors, legal & tax consideration requirement for establishment of new unit, and rising of funds, venture capital sources and documentation required.

UNIT-III Entrepreneurial Behaviour:

Innovation and Entrepreneur, entrepreneurial behaviour and motivation psycho-theories, social responsibility.

UNIT-IV Entrepreneurial Development Program (EDP):

EDP, their role and achievements, role of government in organising EDPs. Implementation of the project - Financial assistance through SFC's, SIDBI, Commercial Banks, Non financial assistance from MSME, SIDO,

UNIT-V ROLE OF ENTREPRENEUR:

Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementary economic growth, bringing about, social stability and balanced regional development of industries.

References:

1. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
2. Siner A David: Entrepreneurial Megabucks; John Wiley and Sons, New York.
3. Shrivastava S. B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand And Sons, New Delhi.
4. Prasanna Chandra: Project Preparation, Appraisal, Implementation, Tata Mcgraw Hill. New Delhi
5. Pandey IM; Venture Capital- The Indian Experience, Prentice Hall of India

RESEARCH METHODOLOGY
COURSE CODE:5610

OBJECTIVES:

The objective is to teach the students basic techniques of the Research which is useful for developing analytical ability.

COURSE CONTENTS:

UNIT-I Introduction:

Introduction, Definition, Importance, Scope and Limitations of Research, Objectives, Types of Research , Planning and Designing Research.

UNIT-II Collection & Analysis of Data:

Introduction, objectives, scope, methods of collection of data. Primary & Secondary Data Preparation, Classification and tabulation of data. Data analysis and Interpretation, Hypothesis testing, Univariate, Bivariate and Multivariate analysis.

UNIT-III Sampling and Questionnaire Design:

Introduction to Sampling, Sampling Process, Sampling Designs, Sample Size, Steps involved in Questionnaire Designs. Attitude- Measurement and scaling techniques.

UNIT-IV Application of Research:

An Over view of Market Research, Product Research, Advertising and Sales Promotion Research, Sales Control Research, Research in Financial Matters and Matters Related to Human Resource Management

UNIT-V Report Writing and presentation:

Steps in report writing, substance of reports formats of reports presentation of a report

BOOKS:

- (1) Agrawal - Marketing Research
- (2) Boyd West Fall - Marketing Research-Text and Cases
- (3) D A Aaker and G S Dey - Marketing Research
- (4) Weiers - Marketing Research
- (5) Malhotra - Marketing Research
- (6) Luke and Rubin - Marketing Research

SCHOOL OF COMMERCE
Devi Ahilya Vishwavidyalaya, Indore

Subject Scheme and Syllabus

B.Com(Accounting & Tax Management)

Semester-6

Advanced Auditing
Course code:6110

Unit-1-Introduction:-

Concept, meaning of Auditing scope of Auditing and Advantages to different sectors of society.

Unit-2-Basics of auditing:-

P.B.A. and Audit Programme, Internal check and control.

Unit-3-Verification and valuation :-

Verification and valuation of Assets, liabilities, Depreciation and Reserves

Unit-4-Appointment, Remuneration, Rights and Duties of an Auditor, Professional ethics and code of conduct.

Unit-5-Audit of various entities:-

Company Audit, Co-operative Audit., Audit of Public enterprises, Brief introduction to Audit Standards Chartered Accounts Act. 1949.

References:-

1. Hister Auditing : Dr. T.R. Sharma
2. Advanced Auditing: R.G. Suloman.
3. Audit trends in India: Dr. G.L.Balu.
4. Company Audit: Prof. K.G. Raman.

PUBLIC FINANCE

Course code:6210

OBJECTIVES:

To introduce students to the subject matter of public finance by applying basic principles of economics to the evaluation of government economic policies.

UNIT 1. Introduction :

Meaning, Scope, importance & nature of Public Finance:

UNIT 2. Indian Union Budgets : Revenue and capital budgets—

Public Revenue: Its classification & sources, principles & forms of taxation.

Surplus, deficit and balanced budget, *different* concepts of deficit, Objectives of budgetary Policy : Allocation, distribution stabilization and Growth.

UNIT 3. Indian Public Expenditure :

Classification of Public Expenditure; Developmental and Non– developmental, Plan and Non-Plan expenditure- Reason for growth of Public expenditure in India.

UNIT 4. Indian Tax System :

Structure of Indian taxation; Direct and Indirect taxes of the Union and State Government, Income Tax, Corporation Tax, Union Excise, Customs, Land Revenue & Sales Tax, Characteristics of Indian tax system, Indian tax Reforms since 1991.

UNIT 5. Indian Public Debts :

Sources of Internal and External debt—Burden of Public debt causes of rise in the public dept. Economic effects of Public debt, repayments of public debt.

UNIT 6. Union State Financial Relation :

The Role of Finance Commission, Union, State and Inter State devolution of financial resources – its criteria. The role of Planning Commission of Eleventh Finance Commission.

Reference:

- (i) B. P. Tyagi, Public Finance, Jayprakash, Meerut Andley and Sundaram,
- (ii) Public Economics and Public Finance, Ratan Prakashan, Delhi.
- (iii) M. C. Vaish and H. S. Agarwal, Public Finance, Wiley Estern Ltd, New Delhi.
- (iv) Misra and Puri, Economics of Development and Planning, Himalaya, 1996

FINANCIAL MANAGEMENT

COURSE CODE : BCM-6310

Course Objective: This course is designed to enhance the understanding of the fundamental concepts of financial management, as related to a corporate organization.

Course Contents:

Financial Management: An Introduction - Concept and Nature of financial management, Goals of Financial management, Finance function, Scope of Finance. Organization of Finance Function, Relationship of Finance Function with other disciplines, Role and Functions of finance manager.

Working Capital Management: Introduction, nature & concepts. Planning for Working Capital management, Determination of financing mix, Determinants of working capital, Estimation and Calculation of Working Capital, Numerical problems, Working Capital Finance, Various modes/ methods of WC Financing.

Receivables Management: Objectives, costs, benefits, Credit policies. Collection policies. Numerical Problems.

Inventory Management: Objectives, cost & benefits of holding Inventory. Techniques: ABC system, EOQ model, Numerical problems.

Sources Of Long Term Funds: Concept, Debt and Equity, Equity and Preference Shares, Debentures, Term Loans, etc. Lease, Hire purchase & Project financing. Venture Capital finance.

Capital Budgeting: Introduction, Importance, Difficulties and kinds of CB Decisions, Basic Data Requirements, Appraisal Criteria's; DCF and Non DCF Methods for Evaluating Projects, Numerical Problems.

Books Recommended:

Text Book: Financial Management by Khan and Jain

STRETEGIC TAX MANAGEMENT
COURSE CODE:BCM-6410

Objectives:

To gain comprehensive understanding of all aspects relating to external financial reporting practices.

Course Contents:

UNIT 1 Direct Tax planning :

Tax planning V. tax evasion, tax management, tax implications in planning, the legal status of business unit, firm, private limited company and public limited company. Tax planning in respect of different heads of income. Tax implications in International Joint Venture. Tax aspects of mergers and amalgamations. New Industrial establishment and tax planning.

UNIT 2 Tax considerations :

Tax considerations arising with regard to specific management decisions such as – (1) make or buy ; (2) own or lease (3) retain or replace ; (4) repair of scrap or return ; (5) export versus local sale ; (6) shut down or continue ; (7) expand or contract (8) merger and acquisition (9) new capital investment ; tax exemptions ; various deductions under chapter VI.

UNIT 3 Tax incentives and export promotions:

Tax aspects of investments. Tax implications in developing capitalization structure and (a) short term loans ; (b) deposits from public ; (c) term loans ;(d) bonus issues; (e) dividend policy

UNIT 4 Wealth Tax planning :

Individual, companies, etc and tax planning .

UNIT 5 Indirect taxes planning :

Different aspects of tax planning and tax management in relation to Central Excise Act ; Customs Act ; Sales Tax Act .

Recommended Books

1. **Taxman** : Direct Taxes: Laws & Practice - V.K. Singhania
2. Direct Tax planning and Management - V.K. Singhania
3. **Vision Publications** : Corporate Tax Planning - R.N. Lakhotia
4. **Snow White** : Central Excise - Gurusekharan

MANAGEMENT INFORMATION SYSTEM
COURSE CODE: BCM-6510

Unit -I : **Concept of system**- Characteristics of a system, Types of a system, concept of Data and Information, Characteristics of Information ,Types of Information System .

Unit -II : **Concept of MIS** - Definition of MIS, Characteristics of MIS, Components of MIS, Steps involved in MIS, Benefits of MIS, Limitations of MIS, Role of computers in MIS.

Unit-III :**Data Processing Basics** - Need for data processing, cycle & functions, Electronic data processing System(EDP), Flow charts, Types of softwares.

Unit- IV: **Decision support system**- Introduction, types of DSS, Components of DSS, Architecture of DSS, its Characteristics of DSS, Tools of DSS.

Unit V : **System Development Life Cycle** : Sequential Process of software development, Computer Aided Software Engineering (CASE), Tools and the modular approach to software development, Information system audit.

References:

1. Management Information And control System: Dr. Sushila Madan, Taxmann's publication
2. Management Information Systems: O'Brien James , Tata-McGraw Hill
3. Management Information Systems: Sadagopal, S ,Prentice Hall.
4. Introduction to computer Information System for Business: Simkin, M.G , S.Chand & Co.