

B. COM. HONOURS IN ACCOUNTING AND FINANCE**Semester – I**

Course Code	Course Title	Marks	
BC - 101	General English	100	Pass Course
BC - 102	Principles of Management	100	Pass Course
Pass & Honours BCG - 103	Indian Banking System	100	Pass Course
BC - 104	Financial Accounting	100	Pass Course
BCAF - 01	Financial Management	100	Major/Honours

Semester - II

Course Code	Course Title	Marks	
BC - 201	General English	100	Pass Course
BC - 202	Business Economics	100	Pass Course
BC – 203	Commercial Law	100	Pass Course
BC - 204	Financial Accounting	100	Pass Course
BCAF – 02	Advanced Financial Accounting	100	Major/Honours

Semester - III

Course Code	Course Title	Marks	
BC - 301	Mil/Alt. English	100	Pass Course
BC - 302	Organisational Behaviour	100	Pass Course
BC – 303	Company Law	100	Pass Course
BC - 304	Cost accounting	100	Pass Course
BCAF – 03	Indirect Taxes	100	Major/Honours

Semester - IV

Course Code	Course Title	Marks	
BC - 401	Mil/Alt. English	100	Pass Course
BC - 402	Fundamental of Entrepreneurship	100	Pass Course
BC – 403	Accounting for Managerial Decision	100	Pass Course
BC - 404	Corporate Accounting	100	Pass Course
BCAF – 04	Advanced Cost and Management Accounting	100	Major/Honours

Semester - V

Course Code	Course Title	Marks	
BC - 501	Environmental Studies	100	Pass Course
BC - 502	Business Environment	100	Pass Course
BC – 503	Business Mathematics & Computer Application	100	Pass Course
BC - 504	Auditing	100	Pass Course
BC - 505	Project Planning and Control	100	Pass Course
BCAF – 05	Advanced Auditing	100	Major/Honours

Semester – VI

Course Code	Course Title	Marks	
BC - 601	Business Communication	100	Pass Course
BC - 602	Public Administration	100	Pass Course
BC – 603	Financial Market Operation	100	Pass Course
BC - 604	Income tax Law and Practice	100	Pass Course
BC - 605	Business statistics	100	Pass course
BCAF – 06	Project	100	Major/Honours

B. COM. HONOURS IN MANAGEMENT

SEMESTER – I

Course Code	Course Title	Marks	
BC - 101	General English	100	Pass Course
BC - 102	Principles of Management	100	Pass Course
Pass & Honours BC - 103	Indian Banking System	100	Pass Course
BC - 104	Financial Accounting	100	Pass Course
BCAF - 01	Financial Management	100	Major/Honours

SEMESTER - II

Course Code	Course Title	Marks	
BC - 201	General English	100	Pass Course
BC - 202	Business Economics	100	Pass Course
BC – 203	Commercial Law	100	Pass Course
BC - 204	Financial Accounting	100	Pass Course
BCAF – 02	Sales Management	100	Major/Honours

Semester - III

Course Code	Course Title	Marks	
BC - 301	Mil/Alt. English	100	Pass Course
BC - 302	Organisational Behaviour	100	Pass Course
BC – 303	Company Law	100	Pass Course
BC - 304	Cost accounting	100	Pass Course
BCAF – 03	Bank Management	100	Major/Honours

Semester - IV

Course Code	Course Title	Marks	
BC - 401	Mil/Alt. English	100	Pass Course
BC - 402	Fundamental of Entrepreneurship	100	Pass Course
BC – 403	Accounting for Managerial Decision	100	Pass Course
BC - 404	Corporate Accounting	100	Pass Course
BCAF – 04	Insurance Management	100	Major/Honours

Semester - V

Course Code	Course Title	Marks	
BC - 501	Environmental studies	100	Pass Course
BC - 502	Business Environment	100	Pass Course
BC – 503	Business Mathematics & Computer Application	100	Pass Course
BC - 504	Auditing	100	Pass Course
BC - 505	Project Planning and Control	100	Pass Course
BCAF – 05	Human Resource Management	100	Major/Honours

Semester – VI

Course Code	Course Title	Marks	
BC - 601	Business Communication	100	Pass Course
BC - 602	Public Administration	100	Pass Course
BC – 603	Financial Market Operation	100	Pass Course
BC - 604	Income tax Law and Practice	100	Pass Course
BC - 605	Business statistics	100	Pass course
BCAF – 06	Project	100	Major/Honours

B. COM. HONOURS IN BANKING AND INSURANCE

SEMESTER – I

Course Code	Course Title	Marks	
BC - 101	General English	100	Pass Course
BC - 102	Principles of Management	100	Pass Course
Pass & Honours BC - 103	Indian Banking System	100	Pass Course
BC - 104	Financial Accounting	100	Pass Course
BCAF - 01	Fundamentals of Insurance	100	Major/Honours

SEMESTER - II

Course Code	Course Title	Marks	
BC - 201	General English	100	Pass Course
BC - 202	Business Economics	100	Pass Course
BC – 203	Commercial Law	100	Pass Course
BC - 204	Financial Accounting	100	Pass Course
BCAF – 02	Legislative Insurance Framework	100	Major/Honours

Semester - III

Course Code	Course Title	Marks	
BC - 301	Mil/Alt. English	100	Pass Course
BC - 302	Organisational Behaviour	100	Pass Course
BC – 303	Company Law	100	Pass Course
BC - 304	Cost accounting	100	Pass Course
BCAF – 03	Commercial Banking Management	100	Major/Honours

Semester - IV

Course Code	Course Title	Marks	
BC - 401	Mil/Alt. English	100	Pass Course
BC - 402	Fundamental of Entrepreneurship	100	Pass Course
BC – 403	Accounting for Managerial Decision	100	Pass Course
BC - 404	Corporate Accounting	100	Pass Course
BCAF – 04	Insurance Management	100	Major/Honours

Semester - V

Course Code	Course Title	Marks	
BC - 501	Environmental Studies	100	Pass Course
BC - 502	Business Environment	100	Pass Course
BC – 503	Business Mathematics & Computer Application	100	Pass Course
BC - 504	Auditing	100	Pass Course
BC - 505	Project Planning and Control	100	Pass Course
BCAF – 05	Merchant Banking and Financial Services	100	Major/Honours

Semester – VI

Course Code	Course Title	Marks	
BC - 601	Business Communication	100	Pass Course
BC - 602	Public Administration	100	Pass Course
BC – 603	Financial Market Operation	100	Pass Course
BC - 604	Income tax Law and Practice	100	Pass Course
BC - 605	Business statistics	100	Pass course
BCAF – 06	Project	100	Major/Honours

**B. Com. General
Semester – I**

Course Code	Course Title	Marks	
BC - 101	General English	100	Pass Course
BC - 102	Principles of Management	100	Pass Course
Pass & Honours BC - 103	Indian Banking System	100	Pass Course
BC - 104	Financial Accounting	100	Pass Course

Semester - II

Course Code	Course Title	Marks	
BC - 201	General English	100	Pass Course
BC - 202	Business Economics	100	Pass Course
BC – 203	Commercial Law	100	Pass Course
BC - 204	Financial Accounting	100	Pass Course

Semester - III

Course Code	Course Title	Marks	
BC - 301	Mil/Alt. English	100	Pass Course
BC - 302	Organisational Behaviour	100	Pass Course
BC – 303	Company Law	100	Pass Course
BC - 304	Cost accounting	100	Pass Course

Semester - IV

Course Code	Course Title	Marks	
BC - 401	Mil/Alt. English	100	Pass Course
BC - 402	Fundamental of Entrepreneurship	100	Pass Course
BC – 403	Accounting for Managerial Decision	100	Pass Course
BC - 404	Corporate Accounting	100	Pass Course

Semester - V

Course Code	Course Title	Marks	
BC - 501	Environmental Studies	100	Pass Course
BC - 502	Business Environment	100	Pass Course
BC – 503	Business Mathematics & Computer Application	100	Pass Course
BC - 504	Auditing	100	Pass Course
BC - 505	Project Planning and Control	100	Pass Course

Semester – VI

Course Code	Course Title	Marks	
BC - 601	Business Communication	100	Pass Course
BC - 602	Public Administration	100	Pass Course
BC – 603	Financial Market Operation	100	Pass Course
BC - 604	Income tax Law and Practice	100	Pass Course
BC - 605	Business statistics	100	Pass course

BCAF-01 Financial Management

Objective:

The objective of this course is to help students understand the conceptual framework of financial management.

Course Inputs

Unit – I

- a. Financial Management, financial goals, Profit vs wealth maximization; financial functions – investment. Financing. And dividend decisions; Financial Planning.
- b. Capital Budgeting; Nature of investment decisions. Investment evaluation criteria. Payback period. Accounting rate of return. Net present value. Internal rate of return profitability index; NPV and IRR comparison.

Unit –II

Cost of capital; significance of cost of capital; Calculating cost of debt; preference shares. Equity capital. And retained earnings: combined (weighted) cost of capital.

Unit – III

Operating and financial leverage: their measures; effects on profit. Analyzing alternate financial plans. Combined financial and operating leverage.

Unit – IV

Capital structure: theories and dividend policies and determinants. Dividend policies: issues in dividend policies; walter's model; Gordon's model; M.M. Hypothesis. Forms of dividends and stability in dividends. Determinations.

Unit – V

Management of working capital: Nature of working capital. Significance of working capital. Operating cycle and factors determining of working capital requirements; management of working capital-cash. Receivables. And inventories.

Suggested Readings:

1. Van Home J. C: Financial Management and policy; Prentice Hall of India. New Delhi.
2. Van Home J.C. Fundamentals of financial Management, Prentice Hall of India. New Delhi.
3. Khan M.Y. and Jain P.K. financial management; text and problems; Tata McGraw Hill. New Delhi.
4. Prasanna Chandra: Financial Management and theory and Prentice. Tata McGraw Hill. New Delhi.
5. Pandey I.M: Financial Management: Vikas Publishing House. New Delhi.
6. Brigham E.F. Gapenski L.C. and Ehrhardt M. C. Financial Management – Theory and Prentice; Harcourt College Publishers. Singapore.
7. Bhalla V. K: Modern working capital management. Anmol Pub. Delhi.

BCAF-02 ADVANCED FINANCIAL ACCOUNTING

Objective:

This course enables the students to develop awareness about the advanced study of financial accounting.

Course Inputs

Unit-I

Accounting for Amalgamation and absorption of companies as per Indian Accounting standard 14, Accounting for internal reconstruction-excluding inter-company holdings and reconstruction schemes.

Unit-II

Fund flow statements and inflation Accounting:

- (a) Fund flow and cash flow statement – meaning and definition: statement of changes of financial position; estimation of working capital; preparation of fund flow and cash flow statement (latest methods as per as applicable).
- (b) Inflation Accounting – Accounting for price level changes with special reference to current cost Accounting.

Unit-III

Voluntary Liquidation of companies and Insolvency accounts: circumstances for voluntary Liquidation of a company, order of disbursement of assets – preferential payments, Liquidator's remuneration, Liquidator's final statement of account.

Concept of Insolvency; Lists to be prepared preferential creditors under insolvency acts, preparation of statement of affairs and deficiency accounts.

Unit-IV Consolidated Balance Sheet of holding companies with subsidiaries.

Unit-V

Specialized Accounting: Branch and Departmental Accounting; Double Accounts for electricity Companies; Hotel accounting.

Suggested Readings:

1. Gupta R. L., Radhaswamy M: Company Account; Sultan Chand & Sons, New Delhi.
2. Maheswami S. N: Corporate Accounting, Vikas Publishing House, New Delhi.
3. Monga J. R: Ahuja, Girish and Sehgal Ashok: Financial Accounting; Mayur paper Backs, Noida.
4. Shukla M. C. Grewal T. S. and Gupta S. C. Advanced Accounts, S. Chand & Co., New Delhi.
5. Moore C. L. and Jaedick R. K.: Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio.

BCAF-03: Indirect Taxes

Objective

This course aims imparting basic knowledge about major indirect taxes.

Course Inputs

Unit I

Central Excise: Nature and Scope of Central Excise; General procedures of Central Excise; Clearance and excisable goods; concession to small scale industry under Central Excise Act; CENVAT.

Unit II

Customers: Role of Customs in international trade; Customs act 1962; Assessable Value; Baggage; Bill of Entry; Dutiable goods; Duty; Exporter; Foreign going Vessel; Import Manifest, Importer; Prohibited goods, Shipping bill, Bill of Loading; Export Manifest; Letter of Credit, Kinds of Duties – basic, auxiliary, Basic of Levy. Prohibition of export of goods. Import of goods, - Free import and restricted import. Type of import.

Unit III

Clearance procedure – For home consumption for warehousing, for re-export; import by post. Prohibited exports against licensing; type of exports, export of Cargo, export of baggage. Exports of Cargo by land, Sea and air routes.

Unit IV

Central Sales Tax:

Important terms and definitions Nature and scope of Central Sales Tax act; Provision relating to inter-state sales; Sales in side a state, Sales/purchase in the course of imports and exports out of India.

Unit V

Registration of dealers and procedure thereof; Rate of Tax; Exemption of subsequent Sales; determination of turnover. Principles for determining levy of Central Sales tax; Concept of Sale or purchase of goods in the course of central/State trading; Branch and Consignment transfer; determination of turnover; deduction from turnover.

Unit–V Process Costing

Meaning and application of process costing Recording of costs under process costing, normal and abnormal loss and abnormal gain, inter process profit. (Excluding joint and by products and equivalent production)

Suggested Reading:

1. Ahuja Girish and Gupta Ravi: Practical Approach to Income Tax, Wealth Tax and central Sales Tax (Problem and solutions with multiple choice questions); Bharat Law House Pvt. Ltd, New Delhi.
2. Central Excise Act.
3. Custom Act.
4. Central Sales Tax Act.

BCAF-04: ADVANCED COST MANAGEMENT ACCOUNTING.

Objectives:

This course exposes the students to the basic concepts and tools used in cost and management accounting.

Course inputs

Unit-I

Introduction: Nature and scope of cost and management accounting – management accounting v/s financial and cost accounting – functions of cost and management accounting – cost concepts and classification of costs – concepts of cost and management audit – role of management accounting in decision making – cost sheet. Reconciliation of cost and financial Accounting.

Unit-II

Accounting for material, labour and overheads: Material, Labour and Overheads cost control – concepts, techniques and procedures; Pricing of material issues; Labour turnover, idle time and overtime; Methods of wages payment; Time and piece rates; Overheads – its classification, departmentalization and absorption, termination of overheads rates.

Unit-III

Cost Ascertainment: Unit costing, Job, Batch and Contract Costing Operating Costing, Process costing excluding interprocess Profit, Joint and by-products.

Unit-IV

Cost analysis for decision making – standard costing and variance analysis, Absorption and concept and application.

Unit-V

Budgeting for profit planning and control: Meaning of budget and budgetary control; objectives, merits and limitations; Types of budgets, fixed and flexible budgeting: Zero Base Budgeting; performance Budgeting, Transfer pricing – Responsibility Accounting.

Reference:

- (1) Bhabatosh Banerjee, cost Accounting (Theory & Practice) PHI Learning private Ltd. New Delhi.
- (2) Hinsorani, Ramanathan, Grewal, Management Accounting Sultan Chand & Sons, New Delhi.
- (3) B. M. Lal Nigam and G. L. Sharma. Cost analysis and Control, Himalaya Publishing House New Delhi.

BCAF-05: ADVANCED AUDITING (MAJOR)

Objective:

This course aims at imparting knowledge about the advanced methods of auditing and there applications.

Unit- I: Audit of Limited Companies:

Inspection of documents Books and Registers. Audit of Preliminary expenses, profit prior to incorporation, public deposits, managerial remunerations, share capital. The Visible profits and dividends- meaning, provisions of Companies act in regard to declaration and payment of dividend. Auditor's duties as regards to divisible profits.

Unit-II: Special Audit and investigation:

Audit of Banking Companies and Audit of insurance Companies. Investigation-Meaning, types, Distinction between investigation and Audit, investigation when fraud is suspected, investigation when running a business is proposed to be purchased, Investigation on behalf of a Bank intending to sanction a loan to a concern, investigation under Companies Act 1956.

Unit-III: Audit of public accounts and Government Accounts:

Legislature and financial control over revenue and expenditure of Government: Consolidated fund-Public Accounts and Contingency funds: CAG of India-Appointment, Duties and powers, audit functions by CAG: public account Committee: estimate committee: Committee on public undertaking: provision relating to audit of public undertakings: provision of companies act with regards to audit of government companies. Audit of banking companies, Audit of Insurance companies, Audit of Educational Institutions, Audit of co-operative societies.

Unit-IV: Auditing in an EDP Environment

Approach to computer Auditing, types of computer system, characteristics of an EDP Environment, Approach to auditing in an EDP Environment, Internal controls in an EDP Environment, Special techniques of Auditing in an EDP Environment, Special considerations in case of stand-alone personal computers, Special consideration in case of on – line systems/data Communication networks, special consideration in case of EDI, special considerations in case of Data Processed through computer service centers.

Unit-V: Professional conduct an ethics:

Provisions of chartered accountants Acts 1949- Management council, Standing Committee, membership: Professional misconduct and negligence/procedure of and inquiry.

Suggested Readings: -

1. O.P. Gupta- Auditing, Sahitya Bhawan, Agra
2. A. K. Talukdar- Modern Auditing, Amiya Prakashani, Sonitpur
3. B. N. Tandon- Principles of Auditing: S. Chand and Co. New Delhi.
4. T.R. Sharma- Auditing Principles and problems: Sahitya Bhawan Agra.
5. Gupta Kamal- Contemporary Auditing: S. Chand and Co., New Delhi.

BCBI-01: FUNDAMENTALS OF INSURANCE

Objective

This course enables the students to know the fundamentals of insurance.

Course Inputs

- Unit I: Introduction to Insurance: Purpose and need of Insurance; Insurance as a social security tool; Insurance and economic development.
Fundamentals of Agency Law: Definition of an agent; Agent's regulations; Insurance intermediaries; Agents' compensation.
- Unit II: Procedure for Becoming an Agent: Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; code of conduct, unfair practices.
- Unit III: Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.
- Unit IV: Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing – Actuarial aspects; Distribution channels.
- Unit V: Fundamentals/Principles of Life Insurance Marine/ Fire Medical/ General Insurance; Contracts of various kinds; Insurable Interest.

Suggested Readings

1. Mishra M.N: Insurance Principles and Practices; S.Chand and Co., New Delhi.
2. Insurance Regulatory Development Act 1999.
3. Life Insurance Corporation Act 1956.
4. Gupta O.S: Life Insurance; Frank Brothers, New Delhi.
5. Vinayakam N. Radhaswamy and Vasudevan S.V: Insurance – Principles and Practice, S.Chand and Co., New Delhi.
6. Mishra M.N: Life Insurance Corporation of India, Vol I, II & III; Raj Books, Jaipur.

BCBI-02: LEGISLATIVE INSURANCE FRAMEWORK

Objective

This course acquaints the students with the legislative framework with regard to Insurance.

Course Inputs

- Unit I: Insurance Act 1938
Insurance Act 1956
- Unit II: Insurance Regulatory & Development Authority Act 1999
- Unit III: Consumer Protection Act 1985
Ombudsman Scheme
- Unit IV: Income Tax Act, Married Women's Property Act, and Contract Act as relevant to the conduct of insurance business.
- Unit V: Code of Conduct in advertisement and publicity areas.

Suggested Readings

1. Mishra M.N: Insurance Principles and Practices; S.Chand and Co., New Delhi.
2. Insurance Regulatory Development Act 1999.
3. Life Insurance Corporation Act 1956.
4. Consumer Protection Act 1985.
5. Indian Contract Act 1872.
6. Gupta O.S: Life Insurance; Frank Brothers, New Delhi.
7. Vinayakam N. Radhaswamy and Vasudevan S.V: Insurance – Principles and Practice, S.Chand and Co., New Delhi.
8. Mishra M.N: Life Insurance Corporation of India, Vol I, II & III; Raj Books, Jaipur.

BCBI-03: Commercial Bank Management

Objective:

This course aims to acquaint students with the basics of commercial bank management.

Course Inputs

Unit 1

Principles of Banking; Definition of banking ,creation of money, present structure of commercial banking system in India, Brief history, functions, working during 1947-1990 and thereafter.

Unit 11

Management Principles in banks, managerial functions in banks, Hierarchy, individual and group behaviour, Management of personnel-Functions of manager, inspector, local advisory committee, Recruitment, Selection, Training, Promotion, Control of staff

Unit 111

Management of Deposits and Advances, Deposit mobilization, Classification and nature of deposit accounts, Advances, Lending practice, Types of advances, Principles of sound bank lending, Preparation of reports, Credit Plans, Planning customers, Limits of credit, Security.

Unit 1V

Investment Management- Nature of bank investment, Liquidity and profitability, Preparation of cheques, Bills, Endorsement, Government securities, Documents of title to goods railway receipt, Bill of lading, Book debts, Securities-Government and commercial.

Unit 1V

Management of Finance; Bank accounts, Records, Reports, Statements of advances, Evaluation of loan applications, Profit and loss account, Balance sheet and statutory reports regarding cash revenue.

Suggested Readings:

1. Tannan ML; Banking Law and Practice in India; Indian Law House, New Delhi.
2. Panikar KK; Banking-Theory and System: S. Chand and Co. New Delhi.
3. Desai Vasant: Principles of Bank Management
4. Reed E.W: Commercial Bank Management.

BCBI-04: INSURANCE MANAGEMENT

The Objective of this Course is to acquaint the students with the basics of financial and tax planning in the area of insurance.

Unit – I

Introduction: Tax benefits under insurance policies; life cycle needs – including solutions, matching of the customer's needs and requirements to available products;

Unit – II

Computation of Premiums/Bonuses; mode rebate, large – sum assured policies rebate; Extra premium; under premium computation of benefits; surrender value; paid—up value.

Unit – III

Insurance Documents: Insurance documents, including proposal forms and other relevant forms; First premium receipt/renewal premium receipt; Policy Contract; Endorsement; renewal notice/bonus notices.

Unit – IV

Life insurance products: Individual and Group policies; with profit and without profit policies; Different types of insurance products – whole life products, interest sensitive products, term-assurance amenities; endorsement; Assurance.

Unit – V

Option and Guarantees: Group insurance and pension plans. Health Related insurance.

Suggested Reading:

1. Mishra M. N. – Insurance Principles and Practice. S. Chand & Co. New Delhi.
2. Insurance Regulatory Development Act – 1999.
3. Gupta O. S. Life insurance: Frank Brothers, New Delhi.

BCBI-05: Merchant Banking and Financial Services

Objective

This Course exposes the students to the essentials of merchant banking and financial services.

Unit I

Merchant Banking: Introduction: Merchant banking in India; SEBI guidelines for merchant bankers. Role of Merchant Bankers in fund Raising; managing Public issue; Public issue programme, Private Placement; Raising Public deposits.

Unit II

Credit Rating:

Introduction, Benefits, Rating methodology; caution; types of rating.

Unit III

Project Appraisal: Project life cycle;

Evaluation, Social cost benefit analysis; Capital Cost and Financial Projections.

Unit IV

Long term finance and working capital finance: Term loans; working capital loans; Maximum permissible bank finance; factoring and forfeiting.

Unit V

Lease financing and decision; Evaluation of Leases.

Mutual Funds: Introduction. Mutual Funds in India.

Suggested Reading

1. M. Y. Khan & P. K. Jain, Financial Management, Tata McGraw Hill, New Delhi.
2. I. M. Pandey: financial Management, Vikas Publishing House, New delhi.
3. J. C. Verma: A manual of Merchant Banking: Bharat Law House, New Delhi.
4. M. Y. Khan: Financial Services: Tata McGraw Hill, New Delhi.

BCM-01 Financial Management

Objective:

The objective of this course is to help students understand the conceptual framework of financial management.

Course Inputs

Unit – I

- a. Financial Management, financial goals, Profit vs wealth maximization; financial functions – investment. Financing. And dividend decisions; Financial Planning.
- b. Capital Budgeting; Nature of investment decisions. Investment evaluation criteria. Payback period. Accounting rate of return. Net present value. Internal rate of return profitability index; NPV and IRR comparison.

Unit –II

Cost of capital; significance of cost of capital; Calculating cost of debt; preference shares. Equity capital. And retained earnings: combined (weighted) cost of capital.

Unit – III

Operating and financial leverage: their measures; effects on profit. Analyzing alternate financial plans. Combined financial and operating leverage.

Unit – IV

Capital structure: theories and dividend policies and determinants. Dividend policies: issues in dividend policies; walter's model; Gordon's model; M.M. Hypothesis. Forms of dividends and stability in dividends. Determinations.

Unit – V

Management of working capital: Nature of working capital. Significance of working capital. Operating cycle and factors determining of working capital requirements; management of working capital-cash. Receivables. And inventories.

Suggested Readings:

1. Van Home J. C: Financial Management and policy; Prentice Hall of India. New Delhi.
2. Van Home J.C. Fundamentals of financial Management, Prentice Hall of India. New Delhi.
3. Khan M.Y. and Jain P.K. financial management; text and problems; Tata McGraw Hill. New Delhi.
4. Prasanna Chandra: Financial Management and theory and Prentice. Tata McGraw Hill. New Delhi.
5. Pandey I.M: Financial Management: Vikas Publishing House. New Delhi.
6. Brigham E.F. Gapenski L.C. and Ehrhardt M. C. Financial Management – Theory and Prentice; Harcourt College Publishers. Singapore.
7. Bhalla V. K: Modern working capital management. Anmol Pub. Delhi.

B.C.M-02 SALES MANAGEMENT

Objective: Techniques of Sales Management

Unit 1: Sales Planning and Policies

- a) Sales Planning: Planning process, setting objectives sales forecasting, sales programme planning, territorial coverage planning, sales budget; territory wise, and customer wise, fixation of sales quota.
- b) Sales policies: Importance, objects and formulation, trade marks and Brands, samples and packaging, distributing policies.

Unit II: Distribution Channel

Meaning and importance, Selection of Distribution channel, Marketing Middlemen-Functions and types, Wholesaling- Types and services, Retailing- Services and types of Retailers.

Unit III: Sales Force Organisation and Management

Functions and responsibilities of sales Manager, Organising Sales Force, Remuneration and Motivation of salesman, Recruitment, Selection, Training and Supervision of Sales Force, Sales Force Management.

Unit IV: Sales Promotion and Salesmanship

Meaning and Functions of Sales Promotion, Consumer sales promotion schemes, Retail store sales Promotion schemes, Sales Promotion at salesmen's Level, Problems in sales Promotion, Sales promotion v/s Advertising, Personal selling v/s Advertising, Salesmanship and Communication Process, factors affecting Promotional Activities, Introduction of a New Product, preparation of Quotation Invoice

Unit V: Sales Reporting and Control

- a) Sales Reporting – Reports from field staff, Expense report, Debt and Dealers, collection and report for management.
- b) Sales Control – Sales analysis, marketing cost analysis and control, Performance evaluation of sales force, sales audit.

Suggested Readings:

1. Chunawalla, S.A.: Sales Management, Himalaya Publishing House Pvt. Ltd. Mumbai.
2. Ghosh, P.K.: Sales Management Himalaya Publishing House Pvt. Ltd. Mumbai.
3. Dr. C.B. Gupta and Dr. N. Rajan Nair: Marketing Management, Sultan Chand.
4. V.S. Ramaswamy and S.Namakumari: Marketing Management Planning, Implementation & Control, Macmillan India Ltd.
5. Sherlekar, S.K.: Marketing and Salesmanship, Himalaya Pub.
6. Grief E.C.: Modern Salesmanship Prentice hall of India.
7. Anderson R.: Professional Sales Management, Prentice Hall of India.
8. Anand M.M.: Marketing, Delhi University Press, Still.
9. Cuhdiff and Covani: Sales Management and Decisions, pin, New Delhi.

B.C. M-03: Bank Management

Objective

To provide an understanding of the nature and function of banks.

Course Inputs

- Unit I: Nature of Banking Business: Banking and other financial institutions in India; Official regulations and control over banks and other financial institutions; Socio-economic environment and socio obligations of banks in India; An overview of monetary system in India.
- Unit II: Organizing and Managing Banks: Alternative organizational structures of banks; Forms of banking – Unit banking, branch banking, chain banking, satellite and affiliate banking, and correspondent banking; Organizational structure of banks and relative advantages and disadvantages.
- Unit III: Financial Management in Commercial Banks: Management of liabilities; Management of assets; Expenditure control and profitability.
- Unit IV: Process of Bank Management: Planning; Organizing; Co-ordination; Motivation: Control.
Organizational Structure of Commercial Banks in India: Departmental set-up; Delegation of authority, internal control and information system.
- Unit V: Manpower Planning: Employee selection; Appraisal and promotion.
Banking education, training and research; Branch Location, policies, and decisions; Management of rural branches; Recent developments and current issues; Problems in bank management in India.

Suggested Readings

1. Desai, Vasant: Principles of Bank Management, Himalaya Publishing House, Delhi.
2. Reed, E.W.: Commercial Bank Management, Harper and Row Publishers, New York.
3. Ghotgalkar, R.K.: Service Conditions of Bank Employees, Himalaya Publishing House, Delhi.
4. Subha Rao, P.: Principles and Practices of Bank Management, Himalaya Publishing House, Delhi.
5. Sundharam, K.P.M.: Banking theory, Law and Practice, Sultan Chand, New Delhi.

BCM-04: INSURANCE MANAGEMENT

The Objective of this Course is to acquaint the students with the basics of financial and tax planning in the area of insurance.

Unit – I

Introduction: Tax benefits under insurance policies; life cycle needs – including solutions, matching of the customer's needs and requirements to available products;

Unit – II

Computation of Premiums/Bonuses; mode rebate, large – sum assured policies rebate; Extra premium; under premium computation of benefits; surrender value; paid—up value.

Unit – III

Insurance Documents: Insurance documents, including proposal forms and other relevant forms; First premium receipt/renewal premium receipt; Policy Contract; Endorsement; renewal notice/bonus notices.

Unit – IV

Life insurance products: Individual and Group policies; with profit and without profit policies; Different types of insurance products – whole life products, interest sensitive products, term-assurance amenities; endorsement; Assurance.

Unit – V

Option and Guarantees: Group insurance and pension plans. Health Related insurance.

Suggested Reading:

1. Mishra M. N. – Insurance Principles and Practice. S. Chand & Co. New Delhi.
2. Insurance Regulatory Development Act – 1999.
3. Gupta O. S. Life insurance: Frank Brothers, New Delhi.

BCM-05– Human Resource Management.

Objective:

This course familiarizes the students with the basic of Human Resource Management.

- Unit- I : **An Introduction to HRM** : Introduction, Distinction between personal Management & HRM; Human Resources and its importance; Evolution of HRM, Human Relations Theory; Objectives of Human Relations.
HRM in India: Introduction, HRM in India; Human Relation Movement; Scope of HR in India.
- Unit-II : **HR Planning** : Introduction; human Resources Planning; Need for HR Planning; process of HR Planning; HR Planning system; Responsibility of HR Planning.
- Unit-III: **Procurement Process:** Recruitment & Selection – Introduction, concept of recruitment, factors affecting recruitment, sources of recruitment, recruitment and selection policies, recruitment practices in India, concept of selection – selection Techniques.
- Unit-IV: **Human Resource Development:** Training & Development – Introduction, Meaning of training, Importance of training, Training needs Identification, types and techniques of training, need and importance of Management Development, Training Evaluation, Why training fails?.
- Unit-V: **Employee Growth & Performance Appraisal:** Employee growth – concept of employee growth, career planning, succession planning, other career programmes.
Performance Appraisal – Concept and need of employee review, concept of employee Appraisal, types of appraisal method – Individual evaluation methods, Multiple – person evaluation methods, 360 degree appraisal, MBO.

Suggested Reading:

1. Personal Management: C. B. Mamoria, Himalaya Publishing House Mumbai.
2. Human Recourse Management: Robins P. Stephen, Prentice Hall of India (P. Limited, New Delhi)
3. Personal Management F. B. Flippo, MacGraw Hill, New Delhi.
4. Human Resource Development: Bhatia & Verma, Deep & Deep Publication.

BC-102 Principles of Management

Objective

This course familiarizes the students with the basics of Principles of Management.

Course Inputs

- Unit – I: Introduction Concept, Nature; process; and Significance of Management: Managerial roles (Mintzberg); An Over view of functional areas of management; Development of management thought; Classical and non-classical system: Contingency approaches.
- Unit – II: **Planning:** Concept, Process, and types. Decision making – concept and process; Bound rationality; Management by objectives; corporate planning; Environment analysis and diagnosis; Strategy formulation.
- Unit – III: **Organizing:** Concept, Nature, process, and significance; Authority and responsibility relationships; centralization and decentralization; Departmentation; organization structure-forms and contingency factors.
- Unit – IV: Motivation and leading people at work: motivation – concept; theories – Maslow; Herzberg; McGregor, and Ouchi; Financial and non-financial incentives.
Leadership – concept and leadership styles; Leadership theories (Tannenbaum and Schmidt.): Likert's system Management ; Communication – nature, process, network, and barrier; Effective communication.
- Unit – V: Managerial control: concept and process; Effective control system; Techniques of control-Tradition and modern.

Recommended Books:

- 1) L.M. Prasad – Principles of Management, Sultan Chand & Sons, New Delhi.
- 2) Drucker Peter F: Management Challenges for the 21st century: Butterworth Heimen, Oxford.
- 3) Wehrich and Kootz, etal: Essentials of Management; Tata McGraw Hill, New Delhi.
- 4) Fred Luthans: Organizational Behaviour: McGraw Hill, New York.
- 5) Louis A. Allen: Management and organization; McGraw Hill. Tokyo.
- 6) Ansoff H.I: Corporate Strategy: McGraw Hill, New York.
- 7) Stoner and Freeman: Management: Prentice Hall, New Delhi.
- 8) Maslow Abraham: Motivation and personality: Harper & Row, New York, 1954.
- 9) Hersey Paul and Blanchard Kenneth: Management of organizational Behaviour – Utilization the Human Resources: Prentice Hall of India, New Delhi
- 10) Ibancevish J. M. and Matleson M. T. organizational Behaviour & Management: Irwind Homewood, Illinois.

B.C - 103: Indian Banking System

Objective

This course enables the students to know the working of the Indian Banking System.

Course Inputs

- Unit I: Indian Banking System: Structure and organization of banks, Reserve Bank of India; Apex banking institutions; Commercial banks; Regional rural banks; co-operative banks; Development banks.
- Unit II: State Bank of India: Brief History; Objectives; Functions; Structure and organization; working and progress.
- Unit III: Banking Regulation Act, 1949: History; social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to co-operative banks.
- Unit IV: Regional Rural and Co-operative Banks in India: Functions; Role of regional rural and co-operative banks in rural India; Progress and performance.
- Unit V: Reserve Bank of India: Objectives; Organization; Functions and working; Monetary policy; credit control measure and their effectiveness.

Suggested readings

1. Basu A.K: Fundamentals of Banking-Theory and practice; A. Mukherjee and co., Calcutta.
2. Sayers R.S: Modern Banking; Oxford University Press.
3. Panandikar S.G. and Mithani D.M: Banking in India; Orient Longman.
4. Reserve Bank of India: Functions and Working.
5. Dekock: Central Banking; Crosby Lockwood Staples, London.
6. Tennan M.L: Banking Law and Practice in India; Indian Law House, New Delhi.
7. Khubchandani B.S: Practice and Law of Banking; Macmillian, New Delhi.
8. Shekhar and Shekar; Banking Theory and Practice; Vikas Publishing House, New Delhi.

BC 104 FINANCIAL ACCOUNTING – I

Objective

To provide basic knowledge of accounting principles and their application in different business situations.

- Unit I: Introduction: meaning, concept and conventions, needs and objectives of Accounting – characteristics of accounting principles, Generally Accepted Accounting principles (GAAP) and their application. Accounting standards – Needs/objectives and advantages, Accounting standard in India (only outline)
- Unit II: Business Income: measurement, accounting concept of Income, Analysis of changes in income. Final Accounts and statements: construction of manufacturing, trading, profit and loss Accounts and Balance sheet of sole proprietorship and partnership concerns.
- Unit III: Hire purchase and installment system: meaning, features, advantages and disadvantages, accounting treatment.
- Unit IV: Royalty Account: Definition of Royalty, minimum sent, short working, strikes and lockouts, Accounting for royalty (sub-lease excluded).
- Unit V: Accounting problems relating to Admission, Retirement, Death of a partner, Dissolution sale of Firms to a company.

Suggested Readings:

1. Anthony R. N. and Reece, J. S.: Accounting Principles; Richard Irwin Inc.
2. Gupta R. L. and Radhaswamy M: Financial Accounting, Sultan Chand & Sons, New Delhi.
3. Monga J. R. Ahuja Girish and Sehgal Ashok: Financial accounting, Mayur paper Back, Noida.
4. Shukla M. C. Grewal T. S. and Gupta S. C.: Advanced Accounts, S. Chand & Co., New Delhi.
5. Compendicem of statement and standards of accounting; The Institute of chartered Accountants of India, New delhi.
6. Agarwala A.I.I. Agarwala K. N. Higher Science of Accountancy; Kitab Mahal, Allahabad.
7. Jain & Narang: Advanced accountancy, Ludhiana, Kalyani Publishers.
8. Gillesple: Accounting system: Procedures and methods, Delhi, Prentice Hall India Ltd.
9. Advanced Accountancy by M. A. Arulanandum and K. S. Raman, Himalaya Publishing House, Mumbai – 400004 (India).

B.C. - 202: Business Economics

Objective:

This Course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

- Unit – I : **Introduction:**
Inflation, Deflation & Reflation, causes & effects of inflation; Objectives of the firm: Profit Maximization Theory, Growth Maximization Theory, Baumol's Sales or Revenue Maximization Theory.
- Unit – II: **Elasticity of Demand:**
Concept and Measurement of elasticity of demand, Types of Elasticity of Demand, Determinants & Importance.
- Unit – III: **Production Function & Theory of Cost.**
Production Function: Law of Variable proportions; Isoquants; Economics regions and optimum factor combination; Expansion path; Return to scale; Internal and external economics and diseconomics; Ridge lines. Theory of cost: Short-run and Long-run cost curves: Traditional and modern approaches.
- Unit – IV: **Market Structure**
Comparison between Perfect Competition & Monopoly, Price determination under monopoly firm, Price discrimination, Degrees; Perfect competition: Equilibrium of firm and Industry, Short-run and Long-run Supply curves; price and output determination. Monopolistic Competition: meaning and characteristics; price and output determination under monopolistic competition. Oligopoly: Characteristics, indeterminate pricing and output; Classical models of oligopoly, price leadership; Collusive oligopoly kinked demand curve.
- Unit – V: **Factor Pricing Determination and Theory of Employment:**
Marginal productivity theory and demand for factors; Wage determination under perfect competition and monopoly; Rent – Concept, Ricardian and Modern Theory, Quasi-rent, Liquidity preference theory of interest, concept of profit – Gross Profit & Net Profit. Theory of Employment – Keynesian theory of employment, Say's Laws of Market.

Suggested Readings

1. John Gould. Jr. and Edward P. Dazear: Micro Economic theory: All India Traveller, Delhi.
2. Browning Edger K. and Browning Jacquenlence M: Micro Economic Theory and Applications; Kalyani. New Delhi.
3. Watson Donald S. and Getz Molcolm: Price Theory and its Uses; Khosla Publishing House, New Delhi.
4. Koulsoyianni A: Modern Microeconomics: Macmillan, New Delhi.
5. Richard G. Lipsey: An Introduction to positive Economics, ELBS. Oxford.
6. Stigler G: The Theory of Price. Printice Hall of India.
7. Nellis E Parker: The Essence of Business Economics. Printice Hall. New Delhi.
8. Ferguson P. R. and Rothschild R. and Furgoson G. J: Business Economics. Macmillan. Hampshire.
9. Ahuja H. L: Business Economics. S. Chand & Co., New Delhi.

B.C. 203 Commercial Law

Objective:

The Objective of this course is to provide a brief idea about the framework of Indian business laws.

Course Inputs:

Unit – I:

Law of contract (1872): Nature of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legality of object; agreement declared void; performance of contract; discharge of contract; remedies for breach of contract; special contracts; indemnity; guarantee; bailment and pledge; agency.

Unit – II:

Sale of goods Act 1930: formation of contracts sale: goods and their classification, price; conditions, and warranties; transfer of property in goods; performance of the contract of sales; unpaid seller and his rights, sale by auction; hire purchase agreement.

Unit – III:

The partnership Act – Nature, test and types of partnership, partnership deed, rights and liabilities of partners, registration, Dissolution.

Unit – IV:

Indian Negotiable instrument Act 1881. Meaning, Characteristics, types – promissory notes, bills of exchange, cheques, crossing, types, holder-in-due course, endorsement.

Unit – V:

The consumer protection Act 1986: Salient features; Definition of consumer; Grievances redressal machinery, Foreign Exchange Management Act 2000: Definitions and main provisions.

Suggested Reading:

1. Desai T.R. Indian Contract Act. Sale of good: Act and partnership Act. S.C. Sarkar & Sons Pvt. Ltd., Kolkata.
2. Khergaam J.S. The Negotiable Instrument Act. N.M. Tripathi Pvt. Ltd., Mumbai
3. Singh Avtar: The Principles of Mercantile Law. Eastern Book Company, Luknow.
4. Kuchal M.C. Business law: Vikas publishing House, New Delhi.
5. Kapoor N.D. Business Law: Sultan Chand & Sons, New Delhi.
6. Chandha P.R. Business: Galgotia, New delhi.

B.C. 204 FINANCIAL ACCOUNTING – II

Objective:

The objective of this course is to provide knowledge and develop skills in the construction of accounts of companies and specialized business entities.

Course Inputs

Unit–I

Introduction: Accounting Theory – meaning, nature and objectives; Approaches to accounting theory; Roots of Accounting theory; Accounting as a Financial Information system; History and developments of accounting theory.

Unit–II

Measurement – concept and accounting application. Income – Concept and Measurement; Computation and Measurement of cost, expenses, capital and revenue; Change in the basis of Accounting; analysis of change in income; use of Analysis of change in income; Scope of subjectivity in measurement; Depreciation; Inventory and other assets valuation.

Unit–III

Valuation of Goodwill and Shares.

Unit–IV

Accounting of Banking and Insurance Companies: Preparation of Profit and Loss Accounts of Banks (under scheduled method) and Balance Sheet (final Account). Preparation of Schedule regarding particulars of advance (as amended up to date): Preparation of revenue accounts of General Insurance companies and Life Insurance companies. Balance sheet, ascertainment and distribution of profit or surplus by the Life Insurance Companies.

Unit–V

Hire purchase and Installments, Royalty Accounts: Concept, difference between hire purchase, credit sales and Installment system; Accounting entries in the books of buyers and sellers under hire purchase and Installment purchase system. Accounting entries in the books of lease and landlord, sub-lease.

Book recommended:

1. S. P. Jain & K.L. Narang: Accounting Theory and Management Accounting, Kalyani Publishers, New Delhi.
2. Jain & Narang company Accounts – Kalyani Publishing House, Ludhiana.
3. Gupta & R. L: Advanced Accounts Delhi, S. Chand.
4. Shukla & Greo: Advanced Accounts Delhi, S. Chand.
5. Chakravarti A: Advanced Accountancy Calcutta Oxford University, Press.
6. B.D. Agarwal: Financial Accounting – Advanced delhi – Pitamber Publishers.
7. Myer. J. N: Financial Statements Analysis, Englewood Cliff Prentice Hall.
8. Helfret E: Techniques of financial Analysis, Homewood, Richard D.

BC-302. Organizational Behaviour.

Objective:

The objective of this Course is to help students understand the conceptual framework of organizational behavior.

Unit – I

Organizational Behaviour:

Concept and significance, disciplines contributing to OB. Relationship between management and organizational behavior, Foundations of OB, Human relation approach, OB models.

Unit – II

Foundation of Individual Behaviour. Perceptions – Concept, Process, perceptual selectivity. Developing perceptual skills, managerial implications of perception.

Learning – concept, process and theory.

Personality – concept, theories, personality and Behaviour.

Unit – III

Attitudes and transactional Analysis.

Attitudes – concept, sources of attitudes and beliefs, change of attitudes, attitudes and motivation.

Transactional analysis – Concept, Ego States – life position, life scripts, stroking.

Types of transactions – Basic Human hungers – Benefits of transactional analysis and limitations.

Unit – IV

Organisational conflicts and change. Meaning – Functional and dysfunctional conflicts, types of conflicts and conflict management.

Organisational change – concept, factors in organizational change, process of planned change, resistance to change, overcoming resistance to change.

Unit – V

Organisational development. Concept, Process, OD interventions, sensitivity training/T group, grid training, survey feedback, process consultation, team building.

Suggested Readings:

1. L. M. Prasad: organizational Behaviour sultan Chand & Sons. New Delhi
2. Rakesh Gupta: Organisational Behaviour Kitab Mahal. Allahabad.
3. Hersey and Blanchard: Management of original Behaviour. Prentice Hall of India, Private Limited, New Delhi.

BC-303: Company Law

Objective:

The objective of this course is to provide basic knowledge of the provisions of the companies Act, along with relevant case law.

Unit – I

Corporate personality, kinds of companies' promotion on and incorporation of companies.

Unit – II

Memorandum of Association, Articles of association, Prospectus. Shares: sharecapital, members, transfer and transmission.

Unit – III

Capital management – borrowing powers, mortgages and charges, debentures.

Unit – IV

Directors – Managing Director, whole time director. Company meetings – kinds, quorum, voting, resolutions, minutes.

Unit – V

Majority powers and minority rights, prevention of oppression and mismanagement. Winding up – kinds and conduct.

Suggested Readings:

1. Grower LCB: Principles of Modern Company Law. Stevens & Sons, London.
2. M.C. Kuchal: modern India company law Act: Wadhwa & Co. Nagpur.
3. Kapoor N.D.: Company Law – Sultan Chand & Sons., New Delhi.
4. Bagrial A.K. Company Law, Vikas Publishing House, New Delhi.

BC-304: COST ACCOUNTING

Objective:

This course exposes the students to the basic concept and tool used in cost Accounting.

Unit – I

Nature and Scope of Cost Accounting, Cost concept, types of Cost, relating between cost accounting and financial Accounting, Methods and techniques of costing. Classification of Costs, Preparation of Cost sheet.

Unit – II

Accounting for Materials, labour concept, techniques and procedures, Bin card, stores ledger, (pricing of material (Issue) labour turn over (meaning and nature), Cause and effects of labour turn over: - Methods of remuneration Features of an effective work plan.

Unit- III Over heads

Classification of overheads – production, Administration, Selling and Distribution overheads.

Allocation and apportionment of production overheads Absorption of overheads – Methods.

Unit – IV Job, batch and contract costing.

Job costing – Nature, purposes and procedure of Job costing.

Job Cost sheet

Batch Costing – Nature and use of batch costing. Determination of economic batch costing.

Unit–V Process Costing

Meaning and application of process costing Recording of costs under process costing, normal and abnormal loss and abnormal gain, inter process profit. (Excluding joint and by products and equivalent production)

Suggested Readings:

1. Arora M. N: Cost Accounting-Principles and Practice; Vikas, New Delhi.
2. Jain S. P. and Narang K.L: Cost Accounting; Kalyani New Delhi.
3. Khan M. Y. and Jain P.K: Management Accounting; Tata McGraw Hill.
4. Kalpan R.S. and Atkinson A. A: Advanced Management Accounting; Prentice India International.
5. Tulsian P.C; Practical Costing: Vikas, New Delhi.
6. Maheshwari S. N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.

B.C - 402: Fundamentals of Entrepreneurship

Objective

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

Course Inputs

- Unit I: Introduction: The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio-economic environment; characteristics of entrepreneur; leadership; Risk taking; Decision-making and business planning.
- Unit II: Promotion of Venture: Opportunities analysis; External environmental analysis- economic, social, and technological; Competitive factors; legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.
- Unit III: Entrepreneurial Behaviour: Innovation and entrepreneur; Entrepreneurial behavior and psycho-theories, Social responsibility.
- Unit IV: Entrepreneurial Development Programmes (EDP): EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.
- Unit V: Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balance regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.

Suggested Readings

1. Tandon B.C: Environment and Entrepreneur; Chugh publications, Allahabad.
2. Siner A David: Entrepreneurial Megabooks; John Wiley and Sons, New York.
3. Srivastava S.B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand & Sons, New Delhi.
4. Prasanna Chandra: Project preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.
5. Pandey I.M: Venture Capital – The Indian Experience; Prentice Hall of India.
6. Holt: Entrepreneurship – New Venture Creation; Prentice Hall of India.

BC-403 Accounting for Managerial Decision

Unit – I

Introduction: -

Meaning, Characteristics, limitation, Functions, Objective, Advantages and Disadvantages of financial accounting, Functions of management accounting, management accounting and managerial decisions.

Unit – II

Scope, Tools and Role of Management Accounting, Difference between Financial Accounting and Management Accounting, Cost Accounting and Management Accounting. Importance of Management Accounting Limitation of Management Accounting, Responsibility and Position of Management Accountant.

Unit – III

Management of long term capital – capital structure – assumption and definitions, classifications, theories of capitalization, over and under capitalization and its evils, optimum capital structure.

Unit – IV: Capital Structure:

Theories, capital structure trend in private sector in India, Important Ratio used in capital structure, capital gearing, advantages and disadvantages of debt financing.

Unit – V: Marginal Costing and Break – Even analysis:

Meaning, Advantages, disadvantages of marginal costing: applications of marginal costing for managerial decisions; Break-Even analysis – Meaning, Utility/Uses and Assumptions of BEA; calculation of BEP, MOS, etc. Decision package.

Suggested Reading:

1. Pandey, I. M.: Management Accounting, Vani Publication Delhi
2. Anthony, Robert: Management Accounting, Tarapore-Wala, Mumbai.
3. Lal, B. M. and I.C. Jain: Cost accounting: Principles And Practice, Prentice, Hall Delhi.

BC 404 CORPORATE ACCOUNTING

Objective

To provide knowledge and develop skills in the preparation of accounts of companies.

Unit I: Issue of shares, forfeitures and re-issue of forfeited shares, Issue of Bonus shares, redemption of preference shares, Issue and redemption of debentures.

Unit II: Final Accounts and Balance sheet: Preparation of profit and loss account and balance sheet of a company in the prescribed form with necessary adjustments.

Unit III: Voluntary Liquidation of a companies: Circumstances of voluntary liquidation of a company, order of disbursements of assets, preferential payments, liquidators final statement of account.

Unit IV: Valuation of goodwill and shares: features, needs and factors affecting valuation of goodwill and shares, methods of valuation of goodwill based on super profit and valuation of equity shares based on net assets.

Unit V: Amalgamation and Absorption companies, Alteration and Reduction of Capital.

Suggested Readings:

1. Gupta R. L., Radhaswamy M. Company Account; Sultan Chand & Sons, New Delhi.
2. Maheswami S. N: Corporate Accounting, Vikas Publishing House, New Delhi.
3. Monga J. R. Ahuja Girish and Sehgal Ashok: Financial Accounting; Mayur paper Backs, Noida.
4. Shukla M. C. Grewal T.S. and Gupta S. C. Advanced Accounts, S. Chand & Co., New Delhi., Cincinnati, Ohio.

B.C.-502 Business Environment

Objective

This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

Course Inputs

Unit I: Indian Business Environment: Concept, components, and importance.

Unit II: Economic Trends (overview): Savings and investment; industry; Trade and balance of payments, Money; Finance; Prices.

Unit III: Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.

Unit IV: Role of Government: Monetary and fiscal policy; Industrial policy; Industrial Licensing; Privatization; Devaluation; Export-Import policy; Regulation of foreign investment; collaborations in the light of recent changes.

Unit V: The current Five Year Plan: Major policies; Resources allocation

Suggested Readings:

1. Swabara Islam: Business Environment, Taxman, New Delhi.
2. Sundaram & Black: The International Business Environment; Prentice Hall, New Delhi.
3. Agarwal A. N. : Indian Economy: Vikas Publishing House, New Delhi
4. Khan Farooq A: Business and Society, S. Chand, Delhi.
5. Dutt R. and Sundaram K.P.M: Indian Economy. S.Chand, Delhi.
6. Misra S.K. and Puri V.K: Indian Economy; Himalaya Publishing House, New Delhi.
7. Hedge Lan: Environmental Economics; Macmillan, Hampshire.
8. Dutt Ruddar: Economic Reforms in India- S. Chand, New Delhi.

B.C.-503: Business Mathematics and Computer Applications

Objectives:

The objective of this paper is to enable the students to have such minimum knowledge of mathematics and Computer as is to be applicable to business and economic situation.

- Unit I: **Determinant:** Determination of 2nd & 3rd order. Expansion of determinant by Sarrus method, Minor and Co-factors of determinant, Solution of Linear equation by Cramer's Rule, Applied problems in business.
- Unit II: **Matrix:** Meaning, types, operation of Matrices, Ad joint and Inverse of a Matrix, Matrix Method, Applications to business problems.
- Unit III: **Differential Calculus:** Concepts of function, limit and continuity, graphs of functions, definition of derivative, rules of differentiation, second order derivative, maximum and minimum of functions involving one variable only. Concept of partial derivative, Euler's Theorem. Application in solving business economic problems.
- Unit IV: **Linear Programming Problems (LPP):** Introduction: Meaning and importance of LPP, assumption, applications, advantages, limitation of LPP, mathematical formulation of LPP, graphical solution of LPP, advantages and limitation of graphical solution method.
- Unit V: **Computer Applications:** Areas of computer applications, Component of Computer, Classification of Computer, Basic explanation of different operating system: DOS, WINDOWS and UNIX, Computer Languages, Binary number system, Basic concept of network, types of computer networking, Network topologies, Client/Server, technological foundation ;of Internet, Protocols used in Internet, Application and drawback of Internet and E-Commerce.

Suggested Reading: -

1. Allen R. G. D.: Basic mathematics: Macmillan, New Delhi.
2. Soni, R. S.: Business Mathematics; Pitamber Publishing House.
3. Kapoor, V. K.; Business Mathematics; Sultan Chand and Sons, Delhi
4. Holden: Mathematics for Business and Economics; Macmillan India, New Delhi.
5. Agarwala Kamlesh. N. and Agarwala Deeksha: Business on the Net- Introduction to E-Commerce.; Macmillan India, New Delhi.
6. Agarwala Kamlesh. N. and Agarwala Deeksha: An Introduction to wireless application protocol; Macmillan India, New Delhi.

BC-504 Auditing

Objective

This course aims at imparting knowledge about the principles and methods of auditing their applications.

Course Inputs

- Unit I: **Introduction:**
Meaning and Definition, objects, Detection and Prevention of Errors and Frauds and Auditor's Duty in this connection, Advantages and Limitations of Auditing.
Basis of classification, Types of Audit – Continuous Audit, Statutory Audit, Periodical Audit, Interim Audit, Management Audit, Cost Audit, Tax Audit, Social Audit, Govt. Audit, Internal Audit.
- Unit II : **Audit Principles, Planning and Process:**
Basic Principles, procedures and techniques of auditing, concepts of auditing, Audit planning, Audit Programme, Audit Note Book, Audit Working Papers, Test Checking, Routine checking, Audit files.
- Unit III: **Internal control, Vouching and Verification:**
Internal control – Meaning, objects, Advantages, need for Evaluation of Internal Control system, Steps to evaluate Internal Control system, Tools/Techniques of Internal Control Evaluation. Internal check – Meaning, Advantages, Limitation, Internal check for wage payment, cash receipts & payments. distinction between vouching and verification, duties of auditor in verification. objects and importance of valuation, Auditor's duties in valuation. Distinction between valuation and verification. Verification of important items of Assets and liabilities.
- Unit IV: Company Auditor – Qualification, Appointment, Rights, Duties, Liabilities, Removal.
- Unit V: Investigation – Types, Investigation under company Act, Difference between Auditing and Investigation. Investigation – when fraud is suspected, on behalf of Bank.

Suggested Readings:

1. Dr. Vinod K. Singhamia – Direct Taxes (Law & Practice)
2. Dr. Kapil Singhamia – Direct Taxes, Taxmann
3. Dr. Girish Ahuja & Dr. Ravi Gupta – Income Tax, bharat Law House Pvt. Ltd.
4. P. Gupta – Auditing, Sahitya Bhawan, Agra.
5. A. K. Talukder – Modern Auditing, Amiya Prakashani, Sonitpur.
6. B. N. Tandon – Principles of auditing; S. Chand & Co, New Delhi.
7. T. R. Sharma – Auditing principles and problems; Shahitya Bhawan, Agra.
8. Gupta Kamal – Contemporary; S. Chan & Co, New Delhi.

BC-505: PROJECT PLANNING AND CONTROL.

Objective:

The objective of this course is to enable students learn the process and issues relating to preparation, appraisal, review, and monitoring of projects.

Unit 1

Identification of Investment Opportunities: Project ideas, screening of ideas; Environment scanning and opportunity analysis; Government regulatory framework.

Unit 11

Market and Demand Analysis: Information required for market and demand analysis; Sources of information- primary and secondary; Demand forecasting.

Unit 111

Technical Analysis: Materials and inputs; Production technology; Product mix; Plant location and layout; Selection of plant and equipment.

Unit 1V

Cost of Project and Means of Financing: Major cost components; means of financing; planning capital structure; various financing schemes of financial institutions.

Unit V

Profitability, Financial Projections and Tax considerations: Cost of production; Break even analysis; Projected balance sheet, profit and loss account and cash flows statement; Provisions and considerations for computing taxable income.

Suggested Reading:

1. Chandra, Prasanna: Project Preparation, Appraisal and Implementation, Tata McGraw Hill, Delhi.
2. Pitale, R.L; Project Appraisal Techniques, Oxford and IBH.
3. Chaudhary, S: Project Management, Tata McGraw Hill, New Delhi.
4. Planning Commission: Manual for preparation of feasibility report.

BC-601 Business Communication

Objective:

The objective Of this course is to develop effective business communication skills among the students.

Unit 1

Introducing Business Communication: Basic forms of Communicating; Communication models and processes; Effective communication; Theories of communication; Audience analysis.

Unit 11

Corporate Communication: Formal and informal communication networks; Grapevine; Miscommunication(barriers);improving communication. Practices in business communication; group discussion; Mock interviews; seminars; effective listening exercises; individual and group presentations and reports writing.

Unit 111

Writing skills: Planning business messages; Rewriting and editing; the first draft; Reconstructing the final draft; business letters and memo formats; Appearance request letters; Persuasive letters; sales letters; collection letters; office memorandum.

Unit 1V

Report Writing: Introduction to a proposal, short report and formal report. Report preparation.

Oral Presentation: Principles of oral presentation ,factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills.

Unit V

Modern Forms of communicating: Fax; E-mail; Video conferencing; International communication; cultural sensitiveness and cultural context; writing and presenting in international situations; inter-cultural factors in interactions; Adapting to global business.

Suggested readings: -

1. Bovee and Thil: Business Communication Today; Tata McGraw Hill, New Delhi.
2. Ronald E. Dulek and John S. Fielder: Principles of Business Communication; Macmillan Publishing Company.
3. Kaul: Business Communication; Prextince Hall, New Delhi
4. Balasubramanyam: Business Communication; Vikas Publishing House, Delhi.

BC- 602: Public Administration

Objective

The objective of this course is to familiarize the students with the public administration

Course Inputs

- Unit I: Introduction –Meaning, Scope and significance of Public administration, Evolution of public administration as a field of study, public administration-politics and administration-public administration and law, theories of administration.
- Unit II: Public administration and private administration –public administration- Chief executive- types of chief executives- legislature as board of Directors-line – staff- Auxiliary Agencies- Departments-public corporations-Independent regulatory commissions-Boards and Commissions-Field vs Head Quarters.
- Unit III: Control over public administration.-legislative,executive,and judicial control, professional ethics lokpal and lokayukta, administrative law
- Unit IV: Personnel Administration: civil Services in developed and developing countries, Recruitment- methods of recruitment, and agencies, training , promotion, service conditions.
- Unit V: Financial administration: concept of budget, formulation and execution of budget, Budget as tool of administration, accounts and audit.

Suggested readings:

1. Thagi. A.R.Principles of Public Administration.
2. A.Avasthi and S.R.Maheswari:Public Administration,Agra,Lakshmi,Narayan.
3. M.P.Sharma andB L Sadana:Public Administration theory and practice .Kitab Mahal
- 4 LD.White: Introduction to the study of Publication
- 5 Bhattacharya, Mohit,Public Administration, Kolkatta, world press.
- 6 Vishnoo Bhagwan and Vidya Bhushan, Atest book of Public Administration, New Delhi, SChand.

B.C.-603: FINANCIAL MARKET OPERATIONS

Objective:

This course aims at acquainting the students with the working of Financial Markets in India.

Course Inputs:

- Unit I An overview of financial markets in India. Money Markets:
Indian money markets composition and structure; (a) Acceptance houses, (b) Discount houses, and (c) Call money markets; Recent trends in India money markets.
- Unit II Capital Market: Security market – (a) New issue market. (b) Secondary market: Functions and role of stock exchange: listing procedure and legal requirements: Public Issue – pricing and marketing: Stock exchanges – National Stock Exchange and over-the-counter exchanges.
- Unit III Securities Contract and Regulations Act: Main provisions. Investors Protections: Grievances concerning stock exchange dealing and their removal: Grievances cells in stock exchanges: SEBI: Company Law Board: Press: Remedy through courts.
- Unit IV Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, and NRIS.
- Unit V Financial Services: Merchant banking-functions and roles: SEBI guidelines: Credit rating – concept, functions, and types.

Suggested Readings:

1. Chandler M. V. and Goldfeld S. M: Economics of Money and Banking: Harper and Row, New York.
2. Gupta Suraj B: Monetary Economics: S. Chand and Co., New Delhi
3. Gupta Suraj B: Monetary Planning in India: Oxford, Delhi.
4. Bhole I. M.: financial Markets and Institutional: Tata McGraw Hill, New Delhi.

BC 604 Income Tax Law and Practice

Objective

It enables the students to know the basics of Income Tax Act and its implications.

Course Inputs

Unit I: Basic Concepts:

Income, Agricultural income, casual income, assessment year, previous year, gross total income, total or net taxable income, person, tax evasion, avoidance and tax planning

Residential status and tax incidence – income exempted from tax

Unit II: Computation of Taxable Income & Tax liability of Individual:

(a) Heads of income – Salaries, income from house property, profits & gains from business or profession, capital, gains, income from other sources

(b) Set off and carry forward of losses

Unit III: Tax Management:

(a) Submission of Return and Procedures of Assessment

(b) Tax Deduction at sources; Advance payment of tax refund of tax

(c) Tax Planning for individual

Unit IV: Appeals, Revisions and Advance Ruling:

(a) Appeals & Appellate authority

(b) Revisions by the commissioner of income tax

(c) Provisions regulating advance ruling

Unit V: Income Tax authorities:

(a) Central Board of Direct Taxes & other authorities

(b) Powers, Functions of income tax authorities

Suggested Readings:

- 1) Singhamia, V.K: Student's Guide to Income Tax, Laxman, Delhi
- 2) Prasad, Bhagwati: Income Tax Law & Practice, Wiley Publication, New Delhi
- 3) Dinker Pagare: Income Tax Law & Practice, Sultan Chand & Sons, New Delhi
- 4) Meneotra, H.C.: Income Tax Law & Accounts; Sahitya Bhawan, Agra.
- 5) Dr. Girish Ahuja, Dr. Ravi Gupta: Systematic Approach to Income Tax, Bharat Law House Pvt. Ltd.

BC-605: BUSINESS STATISTICS

Course Contents: -

Unit-I

Statistics – A Conceptual Framework. Meaning, Types, Nature & Importance of statistics.

Collection of Data – Primary and secondary data. Tabulation and Diagrammatic representation of Data.

Unit-II: Analysis of Univariate and Bi-Variate Data.

- Measures of Central tendency – concept and computation of various measures Mean, Median, Mode
- Measures of Dispersion – concept and computation.
- Analysis of Bivariate Data – Correlation and Regression analysis.

Unit-III: Index Numbers.

Meaning, Types, Uses, Construction of Index Numbers

- Price Index Numbers, Quantity Index numbers. Choice of base for computing Index numbers. Fixed and chain base, conversion of fixed base index to chain base Index. Base shifting, splicing and deflating Index numbers.

Unit-IV: Time series and Forecasting.

Concept, Components of a time series, Measurement of Trend – Method of moving averages, Method of least square, Measurement of forecasting by using time series.

Unit-V: Sampling and probability.

Objectives of sampling, Principles, Methods and types of Sampling.

Probability – Definition, Addition and multiplication Laws of Probability, conditional Probability.

Reference Books:

- (1) D.N. Elhance, Fundamentals of Statistics, Kitab Mahal, Allahabad.
- (2) Ajay Goel and Alka Goel, Taxmann's Mathematics, and statistics, New Delhi.
- (3) S. P. Gupta, Elements of business Statistics, Sultan Chand & Sons.
- (4) R. P. Hooda – Statistics for Business and Economy Macmillan, New Delhi
- (5) R. S. Bhardwaj – Business Statistics, Excel Books, New Delhi.