Maharishi University of Management & Technology, Bilaspur(Chhattisgarh)

FACULTY OF COMMERCE & MANAGEMENT

Bachelor of Commerce/ Bachelor of Commerce (Honours)/ Bachelor of Business Administration

(B.Com./ B.Com.(Hons.)/ B.B.A.)

Syllabus

2021

B.Com./ B.Com.(Hons.)/ BBA SEMESTER – I

S.No	Paper Code	Name of Paper	Credits	Marks
1	BCP 101	Environmental Science	4	100
2	BCP102	Financial Accounting	4	100
3	BCP103	Business Organization	4	100
4	BCP104	Business Communication Skills	4	100
5	BCP105	Maharishi Vedic Science	4	100
		Total	20	500

B.Com./ B.Com.(Hons.)/ BBA SEMESTER – II

S.No	Paper Code	Name of Paper	Credits	Marks
1	BCP 201	Basics of Computers & Tally Prime	4	100
2	BCP202	Cost Accounting	4	100
3	BCP203	Principles & Practices of Management	4	100
4	BCP204	Business Economics	4	100
5	BCP205	Maharishi Vedic Science Practical	4	100
		Total	20	500

B.Com./ B.Com.(Hons.)/ BBA SEMESTER – III

S.No	Paper Code	Name of Paper	Credits	Marks
1	BCP 301	Business ethics & Corporate Governance	4	100

2	BCP302	Business Regulatory Framework	4	100
3	BCP303	Business Statistics	4	100
4	BCP304	Indian Banking & Insurance System	4	100
5	BCP305	E- Commerce	4	100
		Total	20	500

B.Com./ B.Com.(Hons.)/ BBA SEMESTER – IV

S.No	Paper Code	Name of Paper	Credits	Marks
1	BCP 401	Financial Management	4	100
2	BCP402	Marketing Management	4	100
3	BCP403	Human Resource Management	4	100
4	BCP404	Production & Operations Management	4	100
5	BCP405	Consumer Affairs & Customer Care	4	100
		Total	20	500

B.Com./ B.Com.(Hons.)/ BBA SEMESTER – V

S.No	Paper Code	Name of Paper	Credits	Marks
1	BBA501	Organizational Behaviour	4	100
2	BCM 501	Income Tax Law & Practice	4	100
3	BBA502	Financial Markets & Institutions	4	100
4	BCM502	Corporate Accounting	4	100
5	BBA503	Advertising & Sales Promotion	4	100
6	BCM503	Management Accounting	4	100

7	BBA504	Entrepreneurship & Small Business Management	4	100
8	BCM504	Entrepreneurship Development	4	100
		Total	16	400

B.Com./ B.Com.(Hons.)/ BBA SEMESTER – VI

S.No	Paper Code	Name of Paper	Credits	Marks
1	BBA601	Security Analysis & Investment Management	4	100
2	BCM601	Financial Statement Analysis & Reporting	4	100
3	BBA 602	Management Information Systems & Decision Support Systems	4	100
4	BCM602	GST & Indirect Taxes	4	100
5	BBA603	Strategic Management	4	100
6	BCM603	Auditing	4	100
7	BBA604	Internship Report & Comprehensive Viva Voce	4	100
8	BCM604	Project Report & Comprehensive Viva Voce	4	100
		Total	16	400
			112	2800

Scheme of Examinations:

Internal assessment/ Assignment: 30 marks. External evaluation: 70 marks.

In External Theory Papers, students would be required to attempt SEVEN questions (out of Ten) of 10 marks each.

BCP 101 ENVIRONMENTAL STUDIES

Course Objectives– To acquaint the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

Learning Outcomes: After completion of the course, learners will be able to demonstrate skills in organizing projects for environmental protection and sustainability and analyses various projects and initiatives with respect to ecosystem restoration. They can interpret significance of carbon footprints describe the environmental issues and their possible repercussions on the plant in the next few decades.

Course Content:

Unit– I

Introduction: Environmental Studies, Its Importance and Limitations; Ecosystems; Biodiversity and Natural Systems; Natural Cycles and flows biological diversity: genetic, species and ecosystem diversity; Biogeographic Zones of India; Biodiversity patterns and global biodiversity hotspots. Salient Features: Wildlife (Protection) Act, 1972; Water (Prevention and control of pollution) Act (Conservation) Act, 1980; Air (Prevention and control of pollution) Act, 1981; Environmental Protection Act, 1986.

Unit – II

Environmental Concerns: Natural systems, Climate Change, Air Issues: Ozone Dep Water issues: Water quality/access, Pollution, Land Use Changes, Soil degradation, Waste: Quantity

generated, Treatment, ex: landfills v. incinerators, E wildlife, man wild life conflicts biological invasions.

Unit – III

Measurement and Reporting: Management System; Life Cycle Assessment; Environmental Product Declaration; Carbon Foot printing and Ecological Handprints; Environmental Impact Analysis India: procedure & practices.

Unit – IV

Green Business and Motivations: Model of Corporate Greening; Green Business Strategies; Planning and Policy Initiatives for G Capturing Green Consumers; Preparing for the future. Green Tax Incentives and Rebates (to Green Projects and Companies). Green Reporting. National Green Tribunal: Structure, composition and functions.

Unit – V

Emerging Trends: **Environmental Accounting**; Significance, and Types. Environmental Economics, KYOTO **Protocol**: Aim, Vision, and Functioning; Carbon Trading; Green HRM, Green Marketing, Green Finance. Environmental Ethics. Corporate Environmental Responsibility, Green Entrepreneurship.

Text Books Recommended

1. Basu, M., & Xavier, S. (2016). Fundamentals of En University Press.
2. Basu, R. N. (2000). Environment. University of Calcutta.
3. CSE India. (ND). Understanding EIA. https://www.cseindia.org/understanding
4. Enger. E., & Smith, B. (2010). Environmental Science: A Study of I Publisher: McGraw Hill Higher Education.
5. Kumar, S., & Kumar, B. S. (2016). Green Business Management. Hyderabad: Thakur Publishing Pvt. Ltd.
6. Mitra, A. K., &Chakraborty, R. (2016). Introduction to Environmental Studies. Kolkata: Book Syndicate Pvt. Ltd.
7. Winston, A. (2009). Energize Employees with Green Strategy. Boston: Harvard Business School Publishing.

Note: Students are advised to use latest edition of text books.

BCP 102 FINANCIAL ACCOUNTING

Course Objectives: The objective of this paper is to help students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.

Learning Outcomes: The course structure of this paper would equip the students to get in-depth knowledge of financial accounting along with its practical application thereby giving an opportunity to gain easy access to this competitive business world.

Course Content:

Unit – I

(a) **Basics of Accounting**

Accounting as the language of business and an information system, the users of financial accounting information and their needs.Qualitative characteristics of accounting information, Functions, advantages and limitations of accounting.Branches of accounting. Bases of accounting: cash basis and accrual basis.

The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures and Accounting Equation.

(b)**Accounting Process**

From recording of business transactions to the preparation of trial balance including adjustments: journal, sub-division of journal, ledger accounts, trial balance.(Theory and Problems)

Unit – II

Reporting Standards & Business Income

i. Concepts of AS, Ind AS (Indian Accounting Standards), IFRS (International Financial Reporting Standards) & XBRL (extensible Business Reporting Language)

ii. **Measurement of business income-Net income:** the accounting period, the continuity doctrine and matching concept. Objectives of measurement and revenue recognition.

iii. **Depreciation Accounting:** The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.(Theory and Problems)

Salient features of Accounting Standard 6 (AS- 6) issued by ICAI

Unit – III:

Final Accounts: Capital and revenue expenditures and receipts, Preparation of financial statements of Sole Trade and Partnership Business with adjustments. (Theory and Problems)

Unit – IV:

a) **Rectification of Errors:** Meaning, need, procedure of rectification of errors, types of Rectification of errors.Errors before preparing trial balance, errors after preparing trial balance and after preparing final Accounts and their rectification. (Theory & Problem)

b) **Bank Reconciliation Statement:** Meaning, importance & need, causes of Statement of difference between cash book balance and pass book balance. Preparation of all types of BRS for Sole Trading. (Theory & Problem)

Unit – V:

Accounting for Partnership Firm: Accounting of Admission of partner, Retirement and Death of partner and Dissolution of the Partnership Firm. (Theory and Problems)

Text Books Recommended

1. Gupta, R.L. and Radhaswamy. M; Financial Accounting ; Sultan Chand and Sons, New Delhi. (Both Hindi and English medium)

2. Monga J.R. AhujaGirish, and SehgalAshok : Financial Accounting ; Mayur Paper Back, Noida.

3. Shukla. M.C., Grewal T.S. and Gupta, S.C. : Advanced Accounts; S. Chand &Co.. New Delhi.

4. Singh B.K. ; Financial Accounting; Wisdom Publishing House, Varanasi.

5. S.M. Shukla; Financial Accounting ;SahityaBhawan Publication ; Agra. (Both Hindi and English medium)

6. Karim&Khanuja ; Financial Accounting ; SBPD Publishing House ; Agra. (Both Hindi and Englishmedium)

7. Agrawal&Mangal ; Financial Accounting; Universal Publication. (Both Hindi and English medium)

8. Financial Accounting - P. C. Tulsiani, Pearson Publication

9. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill Education.

10. Bansal.K.M- Financial Accounting – Taxman Publication

11. Horngren, Introduction to Financial Accounting, Pearson Education.

12. Maheshwari, S.N. and. S. K. Maheshwari. Financial Accounting.Vikas Publishing House, New Delhi.

BCP 103 BUSINESS ORGANISATION

Course Objective: The objective of the course is to impart basic knowledge of the Business and Business Organization.

Learning Outcome: After learning this paper the students will be equipped with the basic idea and introduction on Business and Business organization as a concept and know about various forms of Business Organization as well as some basic procedures required to be followed to set up a new business Organization.

Course Content:

UnitI

a. **Business:** Meaning and definition of business, objectives of business**,** essentials & scope of business, Classification of Business Activities. Modern Business, Business & Profession.

b. Business Organization: Meaning, Definition, Characteristics and Objectives of Business Organization, Evolution of Business Organization.

Unit-II

Forms of Business Organizations: Meaning and definition; characteristics of an ideal form of business organization;

a. **Sole Trader:** Meaning; features; merits and demerits.

b. **Partnership:** Meaning, characteristics, Kinds of Partners; partnership deed; dissolution of partnership firms. Concepts of Limited Liability Partnership (LLP)

c. **Joint Stock Company:** Meaning and definition; characteristics; kinds of companies; distinction between private and public company; merits and demerits of company form of organization; Statutory corporations; Formation of company.

Service Sector Business: - Meaning, types Including BPO and KPO, Advantage its Role in Economy.

Unit-III

Setup of Business Units: Business unit, Establishing a new business unit, Meaning, Role and Methods of Business promotion, Plant Location, Plant Layout & size of business units.

Unit-IV

Business Combinations: Meaning, Causes, Objectives, Types and Forms of Business Combinations. Merger, Takeover and Acquisitions.

Unit-V

Organizational Structure: Meaning, Definition, Concept and Functions of Organization, Principles of Organization, Types of Organization- Line and Staff, Modern types of organizations-Project, Matrix, Formal and Informal Organizations, Advantages and Disadvantages.

Business Finance: Financial need of Business, Methods & sources of finance.

Text Books Recommended

1. S.A.Sherlekar, Modern Business Organisation Management- HimalayaPublishingHouse
2. J.P.Mahajan,Modern Business Organisation-HimalayaPublishingHouse
3. C.R.Basu, Business and Organisation–TMH
4. .Chattorjee S.K., Business Organisation
5. JagdishPrakash, Business Organisation and Management
6. Om Prakash, Business Organisation
7. Sherlekar S.A. Business Organisation and Management

BCP 104 BUSINESS COMMUNICATION SKILLS

Objectives: To develop effective business communication skills among the students.

Learning Outcomes: After completing this course the student will be able to explain the concept of communication and its importance in business. He will be able to identify the barriers and spell out the principles of effective communication and listening. He would also be able to write typical business letters and reports and use non-verbal communication effectively.

UNIT –I.

Introduction: Definition, nature, importance to manager, communication process and its elements, means of communication and methods.

UNIT –II.

Effective Communication: Principles of effective communication, Barriers to communication, guide lines, listening (problems and guide lines).

UNIT –III.

Corporate Communication: Formal and informal communication, Grapevine, group discussion, conference, responsibility of chairman and participants.

UNIT –IV.

Written Communication: Essentials of good business letters, types of business letters, lay out of business letters, different types of drafts for replies to requests, orders, reply to orders, letters of complaints, circular letters and job applications, report writing-structure of report.

UNIT –V.

Non Verbal Communication & Presentation: Types and uses and importance of non-verbal communication in business communication. Making Presentations.

Textbooks Recommended:

1. Dr. P. K. Agrawal, Dr. A.K. Mishra; Business Communication;SahityaBhawanPublication; Agra (Hindi medium)
2. Balasubramanyam: Business Communication; Vikas Publishing House, Delhi. (English medium)
3. Dr. VinodMishra : Business Communication; SahityaBhawan Publication ; Agra. (Hindi medium)
4. Kaul : Effective Business Communication; Prentice Hall, New Delhi. (English medium)
5. PatriVR : Essentials of Communication ; Greenspan Publications, New Delhi. (English medium)
6. SenguinJ : Business Communication; The Real World and Your Career, Allied Publishers , New Delhi. (English medium)
7. Dr. Mishra, Shukla&Patel ; Business Communication ; SBPD Publishing House, Agra. (Both Hindi and English medium)
8. M. V. Rodriques, Business Communication
9. K.K Sinha, Business Communication

BCP 105 Maharishi Vedic Science

UNIT - I

Meaning & importance of Guru Pujan.

Meaning of meditation, Mann, Intelligence, Chitta, Ego, Thought.

UNIT - II

Name of forty areas of Vedic Science and their expression in Human Physiology and characteristics of consciousness.

Consciousness, types of consciousness, characteristics of higher stages of consciousness.

Maharishiji'seffect on Society, Environment, Behaviour and Moral Values.

UNIT - III

Maharishi's Yoga, Transcendental Meditation- a general Introduction, Types of Speech, TM SidhiProgramme, Principle of Yoga Asanas and their Concept.

Meaning of " YogasthaKuruKarmani" and " GyanamChetanayaamNihitam".

UNIT – IV

Introduction : Maharishi Vedic Management.

Fundamental elements of Vedic Management – Totality

Introduction to Absolute theory of Maharishi Government.

UNIT – V

Theory of Ayurved.

Vedic Management and Leadership.

Reference Books:

1.MaharishiSandesh Part I and II.

2. ChetnaVigyan by His Holiness Maharishi Mahesh Yogi Ji.

3. DhyanShailey by BrahmachariDr.GirishJii.

BCP 201 : BASICS OF COMPUTERS & TALLY PRIME

Course Objective: The main objective is to make students aware and understand the use of MS-Office and Tally Prime Software. To improve the basic computer skill and computerized accounting knowledge of the students.

Learning Outcome: The students will be able to perform various business operations with ease. It will enhance the knowledge of computer, presentation skills and computerized accounting skills of of the students. The students will be able to operate Tally Prime Software andthey will be able to apply this software in the area of accounting, inventory, HRM and taxation as per the industry requirement.

Course Content:

Unit-I

Computer Fundamentals: Concepts of computers, Application areas, Classification of Computer System. Data representation and Binary Numbers, computer hardware and software, Computer Memory, Computer Network.

Unit: II

Word Processing

Working with word document- Editing text, Find and Replace text, Formatting, Spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Macros, Drop cap; Tables: Inserting, Filling and formatting a Table, Inserting Pictures and Video; Mail Merge- including linking with Database, Printing documents. Creating Business Documents using the above facilities

Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation, Hyperlink and Slideshow. Creating Business Presentations using above facilities

Unit III: Spreadsheet and its Business Applications

Managing worksheets- Formatting, Entering data, Editing, and Printing a worksheet; handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, Pivot Table

Spreadsheet Functions: Mathematical [SUMIF, SQRT, SUBTOTAL, SUMPRODUCT etc.], Statistical [AVERAGE, STDEV, VAR, CORRELATION, REGRESSION etc.],

Financial [PMT, RATE, PV, FV, NPER, IRR, NPV, Data Table Etc.] Logical [AND, OR, IF etc.], Date and Time, lookup and reference, Database and Text functions.

Creating Spreadsheet in the area of : Loan and Lease statement; Ratio Analysis; Payroll Statements; Capital Budgeting; Depreciation Accounting; Graphical Representation of Data; Frequency Distribution and its Statistical Parameters; Correlation and Regression

Unit – IV :TALLY PRIME (Basics)

Company creation, ledger creation, order processing, accounting voucher, inventory voucher, memorandum voucher, invoicing, multiple godown handling, Transfer of materials across go downs, Bank Reconciliation

Unit – V :TALLY PRIME (Advance)

- Cost Centre, Cost Category, Bill of Material (BoM), Budget and Controls
- Payroll Accounting
- TDS, GST
- Back up & Restore, Export and Import data

Text Books Recommended

1. Balguruswami-ComputerFundamentals.
2. V.Rajaraman -ComputerFundamentals.
3. Book of Computerized Accoounting and E Filling of Tax Returns-Mohanty R, Dash ALN- Cost Accounting-Jena B,Bal S and Das A- Himalaya Publishing House

BCP202: COST ACCOUNTING

Course Objective: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment.

Learning Outcome: After the completion of this paper, the students will be able to have confidence in managing cost issues and also to keep a check on cost control and taking managerial decisions.

Course Contents:

Unit- 1:

Introduction to Cost Accounting: Meaning, concept, scope, objectives, principles, importance and limitations of cost accounting; Implementation of costing system; Methods & Techniques of costing; Cost concepts and Cost Sheet (Numerical).

Unit – II:

Accounting for Material: Concept and technique of accounting for material; Methods of pricing of materials issues – FIFO, LIFO and Average (Numerical); Treatment of material losses; Techniques of material control – level setting, Economic Ordering Quantity (Numericals), ABC Analysis, VED Analysis, Perpetual inventory system, & Just-In-Time.

Unit – III:

Accounting for Labour:

Accounting for labour cost, control procedure, labour turnover, idle time, overtime, Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage plan. (Numerical)

Accounting for Overheads:

Classification, Allocation & Apportionment of production overheads; Re-apportionment of Service department overheads; Absorption of overheads, methods of absorption – actual and predetermined rates, blanket and multiple rates, choice of an overhead absorption rate; Administration, selling and distribution overheads; Under absorption and over absorption of overheads. (Numerical)

Unit – IV

Methods of Costing: Process costing: Meaning and characteristics of Process costing, Procedure for process costing, treatment of process losses and wastages.

Accounting for Joint Product & By-product

Unit – V:

Methods of Costing: Contract costing: Features and procedure of contract costing, uncompleted contract profit determination, Escalation clause, cost plus contracts.(Numerical)

Batch Costing, Job Costing (Numerical), Service Costing

Text Books Recommended

1. Cost Accounting-Arora MN A- Himalaya Publishing House
2. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. Prentice Hall of India, New Delhi.
3. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Jalandhar.
4. Cost accounting, S.P. Gupta/ A Sharma- V.K. Global Publishing Pvt. Ltd.
5. Cost & Management Accounting I: Mitra, Oxford University Press.
6. Cost & Management Accouning, Taxmann Publications
7. Colin Drury, Management and Cost Accounting, Cengage Learning
8. Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi.
9. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
10. Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
11. Cost Accounts - Datar and Rajan, Pearson Publication

BCP 203 : PRINCIPLES & PRACTICES OF MANAGEMENT

Course Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Learning Outcomes: Students would be able to make use of different management principles in the course of decision making in different forms of business organizations.

Course Contents:

Unit-I: Introduction:

Management- definition, importance, functions, nature-as profession, science and art, universality of management; levels of management; managerial tasks and skills

Different Schools of Thoughts: Classical School-contributions of Taylor and Henri Fayol; Neo-classical school-Human Relations approach and Behavioural Science Approach; Modern School; System approach and Contingency approach

Unit-II: Planning:

Concept, importance, steps, types, premises, barriers to effective planning and remedial measures; strategic planning-concept forecasting–concept, techniques.

Organizing:

Concept, importance, principles, different organization models-line and staff; Functional; Departmentation -need, basis, principles, Delegation of Authority-elements, steps barriers; Centralization and Decentralization of Authority; Span of Management; concept and determining factors

Unit-III: Directing and Staffing:

Directing: concepts, importance of directing,

Leadership: Concept, importance, types, leadership traits, Tannenbaum & Schmidt's Model and

Blake &Mouton's Model.

Staffing: concepts, importance.

Unit-IV: Motivation, Co-ordination and Control:

Motivation: Concept importance, importance of need theory and contributions of McGregor, Maslow, Herzberg.

Unit-V: Coordination: concepts, importance, principles and implementation techniques.

Control: concepts, importance and tools of control.

Text Books Recommended

1. Prasad,L.M., Principles and Practice of Management, Sultan Chand
2. Sharmagupta, Management: Principles and application, KalyaniPublishers
3. R.K.Singhal,Management Principle and application,V.K.GlobalPub.Pvt.Ltd,NewDelhi.
4. Management Principles and Applications-Jhunjhunwala J Mohanty-HimalayaPublishing House
5. Principles of Management: Mitra,OxfordUniversityPress.
6. Griffin,R.W.–Management: Principles & Practices, Cengage Learning

BCP204: BUSINESS ECONOMICS

Objectives: The objective of this paper is to familiarize the students with the theoretical concepts in economics.

Learning Outcomes: Students are imparted the insights on demand and supply, cost, income, equilibrium position, and different competitive markets and their behavior.

Course Contents:

Unit-I

Introduction to Business Economics: Basic Economics

Concepts and precepts; Goods, Services, utility, value, wealth, marginalism, time perspective, stock and flow variables equilibrium, Basic principles of Economics, Basic problems of an economy.

Unit-II

Demand and Supply Analysis: Meaning of demand, law of demand, Determinants of Demand, Increase and Decrease in demand, Exceptions to the law of demand, Individual and Market demand; Meaning of supply, Law of supply, Increase and Decrease in Supply, Determinants of supply "Exceptions to the Law of supply, Equilibrium; Elasticity concept; Perfect elasticity, Perfect Inelasticity, Relative Elasticity, Relative Inelasticity;

Unit-III

Elasticity of demand: Price, Income, Cross and Promotional elasticity of demand; Elasticity of supply: Price, Income and Cross elasticity of Supply; Elasticity and Implications for total Revenue determinants of Elasticity, simple numerical problems to be solved.

Unit-IV

ProductionandcostAnalysis: Whatarecosts;Costsasopportunitycosts,AccountingvsEconomic costs, Accounting vs Economic profit; Production functions in the short run and in the long-run producer's equilibrium; Types of costs: Variable and fixed costs, short run and long-run costs, Average cost, Marginal Cost; Diminishing Returns and Marginal cost; Production and costs in the long run; Economics and Diseconomies of Scale; Revenue concepts, total revenue, Average revenue and Marginal Revenue.

Unit-V

Market structure and Business Decisions: Distinguishing characteristics between market forms; Perfect competition; Monopoly; Monopolistic competition; Oligopoly; Short run decisions of a firm to shut down; Long-run decision of the firm to exit; Practical application of different market forms.

Text Books Recommended:

1. Business Economics-D.M.Mithani-HimalayaPublication
2. Modern Micro-Economics: H.L. Aahuja -S.Chand
3. Managerial Economics: P.L. Mehta- SultanChand.
4. MehtaP.K,SinghM.–Micro Economics –Taxmann Publication
5. Micro Economics-T.R.Jain,B.D.Majhi,V.K.Global
6. Browining,E.K.andJ.M.Browning;MicroeconomicTheoryandApplications,KalyaniPublishers.

BCP 301: BUSINESS ETHICS & CORPORATE GOVERNANCE

Course Objectives: The course is designed to develop the value system among the future managers and aimed at equipping the students with the importance of Corporate governance and social responsibility of business organizations.

Learning Outcome: At the end of the paper student will have detail knowledge about principles and practices of Business Ethics and Corporate Governance in accordance with current legal requirement and as per the guidelines of different statutory authorities.

Course Content:

UNIT-I

Ethics, Values, Morals; Difference between ethics, morals &values. Ethics in business environment, unethical practices, Role of Family & Society in inculcating values.

UNIT-II

Bribery & gifts and their ethical implications, Ethical Dilemma. Comparison of Indian & Global ethics.

UNIT-III

Corporate Governance: Conceptual framework of Corporate Governance, Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

Unit-IV

Corporate Social Responsibility (CSR): Strategic Planning and Corporate Social Responsibility; Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR provision under the Companies Act 2013, CSR Committees

Text Books Recommended

1. MC Kuchhal Corporate Laws, ShriMahaveer Book Depot. (Publishers). (Relevant Chapters)
2. Khanka – Business Ethics & Corporate Governance – Vikash Publication
3. Auditing Principles and Techniques- S. K. Basu, Pearson Publication
4. Murty CSV, Business Ethics, Himalaya Publishing House, 2011.
5. Bhatia, S.K., Business Ethics and Global Values, Deep & Deep Publication, 2008
6. Badi, RV &Badi NV, Business Ethics, Vrinda Publications Pvt. Ltd, 2008.
7. Kotler Philip & Nancy Lee, "Corporate Social Responsibility: Doing the most Good for your company and your cause", John Wiley & Sons.
8. Rao AB, "Business Ethics & Professional Values", Excel Books, 2006.
9. Ghillyer, A.W., "Business Ethics", II Ed., Tata McGraw Hill, 2001

BCP302: BUSINESS REGULATORY FRAMEWORK

Course Objective: The objective of the course is to impart basic knowledge of the important business laws along with relevant case laws.

Learning Outcomes: Students would acquire knowledge about the legal framework and the ways and means to deal with the legal aspect of different situations of corporate sector.

Course Content:

Unit-I:The IndianContractAct,1872

1. Contract–meaning, characteristics and kinds, Essentials of a valid contract
2. Offerandacceptance(Definition,Rules,CommunicationandRevocationofofferandacceptance)
3. Consideration (Definition, Elements, Types, Rules), "No Consideration No Contract" and its exceptions; Capacity to Parties (Definition and Types).
4. Consent,Freeconsent,Coercion,UndueInfluence,Fraud,Misrepresentation,Mistake
5. Legality of objects and Consideration
6. Void and Voidable agreements– Definition, Types and Distinction
7. Discharge of a contract– Modes of discharge, Breach and Remedies against breach of contract

Unit-II: Special Contracts

Special Contracts - Bailment, Pledge, Agency, Indemnity & Guarantee

Unit-III

Indian Partnership Act, 1932-Concept, Definitions, Features, Importance, Partnership Deed, Admission and Retirement of Partners.

Negotiable Instrument Act, 1881- Definitions, Features, Promissory Note, bill of exchange, Crossing of Cheque, Types of Crossing, Dishonor and Discharge of Negotiable Instruments.

Unit: IV

The Sale of Goods Act, 1930

Contract of sale, meaning and difference between sale and agreement to sell, Condition and warranties, Transfer of ownership in goods including sale by a non-owner, Unpaid seller– meaning, rights of an unpaid seller against the goods and the buyer.

Unit –III

Companies Act, 2013

Meaning and Definition– Features–, HighLights of Companies Act 2013- Body Corporate ,Kinds of Companies (Concept, Definition and Features) , Formation of Company (Steps in formation of a Company, Promotion Stage, Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage– Meaning, Contents, Forms of Memorandum of Association & Articles o fAssociation and its alteration, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, Subscription Stage–Meaning & contents of Prospectus)

Unit-IV

Share and Share Capital - Types and Definition, Allotment and Forfeiture, Calls on Shares, ESOP, Buyback, Sweat Equity, Bonus, Right, Capital Reduction, Share Certificate, Demat System,

Transfer and Transmission.

Director(Concept and Definition) ,DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director.

Unit-V

Corporate Meetings- Shareholder and Board, Types of Meetings–Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings (Section 118), Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing.

Text Books Recommended

1. Mercantile Law- N.D.Kapur, SultanChand.
2. Business Law-TulsianTMH.
3. Business Law-P.R.Chandha,Golgotia.
4. Corporate Laws-Maheswari,Maheswari-HimalayaPublishingHouse
5. Corporate Law,AshokSharma,V.K.GlobalPublishingPvt.Ltd.,NewDelhi
6. R C Chawla, Mercantile Law, Kalyani Publishers, New Delhi, 2007.
7. Aswathapa, Principles of Business laws, Himalaya Pub. House, New Delhi

BCP303: BUSINESS STATISTICS

Course Objectives: The objective of the course is to help the student in understanding the various statistical techniques useful in business studies.

Learning Outcomes: Students would be armed with the knowledge of using different statistical tools very much required in the decision making process in any business as well as business research.

Course Content:

Unit-I

Statistics: Meaning, Definition, Scope & Limitations; Statistical Investigations: Distrust laws of statistics, Frequency Distribution- Graphical Presentation of Data.

Unit-II

Measures of Central Tendency: Mean (Numerical), Median (Numerical), Mode (Numerical).

Unit-III

Dispersion: Standard deviation (Numerical) & Coefficient Variation, Analysis of Time series: Meaning, Importance & Components.

Unit-IV

Correlation analysis: Karl Pearson Coefficient of Correlation (Numerical),

Regression Analysis: Meaning, Uses, Difference between Correlation & Regression.

Unit-V

Index Number: Meaning, features, uses & methods-Simple Average of Price Relatives Method, Simple Aggregative Method & Weighted Aggregative Method.(Numerical)

TextBooksRecommended

1. Gupta,S.P.,andArchanaGupta.StatisticalMethods.SultanChandandSons,NewDelhi .
2. BusinessStatistics-LevineandViswanathan,PearsonPublication
3. Businessstatistics,S.C.Agarwal,V.K.GlobalPub.Pvt.Ltd,NewDelhi.
4. PatriandPatri,Businessstatistics,KalyaniPublishersNewDelhi.
5. KellerG,andAroraH,BSTAT,CengageLearning
6. Gupta,S.C.FundamentalsofStatistics.HimalayaPublishingHouse.
7. BusinessStatistics–SKSahoo,P.K.Prusty,VrindaPublications(P)Ltd
8. Micro economics andStatistics:Das&Sengupta,OxfordUniversityPress.
9. SharmaJK,FundamentalsofBusinessStatistics–VikashPublication
10. VohraN.D.,BusinessStatistics,McGrawHill.

BCP304 : INDIAN BANKING & INSURANCE SYSTEM

Course Objectives: To enable the students to acquire knowledge about basics of banking and insurance.

Learning Outcome: After the completion of this paper, the student will acquire practical knowledge of working mechanism of banking and insurance industries in India.

Course Content :

Unit-I: Concept of Bank and Banking & Types of Customers and Account holdersConceptof Bank and Banking:

Historical Evolution of Banking: Origin and Development of Banking - Structure of Bankingin India – Banks and Economic Development –Functions of Commercial banks (conventional and innovative functions) –Central Bank–RBI–functions –Emerging trends in Banking.

Types of Customers and Accountholders:

Procedure and practice in opening and operating the accounts of customers – individuals including minors- joint account holders-Partnership firms-joint stock companies-executors and trustees-clubs and associations

Unit-II

Introduction to insurance: Purpose and need of insurance, insurance as a social security tool-insurance and economic development- Principles of insurance- various kinds of insurance -life, marine, fire, medical, general insurance- features.

Unit-III

Life Insurance-Law relating to life Insurance; General Principles of Life Insurance Contract; Proposal and policy; assignment and nomination; title and claims; General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance–Insurance business in India.

Unit-IV

Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance intermediaries; Agents' compensation. 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. 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.

Text Books Recommended

1. M.N.Mishra: Insurance Principles and Practice ,S.Chand &Company Ltd, Delhi.
2. Indian Institute of Bankers(Pub)CommercialBankingVol-I/Vol-II(partI&II)Vol-III.
3. HotaP.K.,and Das S.K. Financial Literacy and Banking, KalyaniPublishers
4. Dr.P.Periasamy:Principles and Practice of Insurance, Himalaya Publishing House, Delhi.
5. MishraS.Banking Law and Practice –SChand
6. Prasad–Banking Insurance–Vikas Publication
7. Inderjit Singh, Rakesh Katya &SanjayArora: Insurance Principles and Practices, Kalyani Publishers, Chennai.
8. SheldonH.P: Practice and Law of Banking.
9. Bedi.H.L: Theory and Practice of Banking.
10. Maheshwari.S.N.: Banking Law and Practice.

BCP305 E- COMMERCE

Course Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

Learning Outcomes: This paper would enhance the technical skills of the students to get into the business ventures using electronic means thereby providing the opportunity to gain access

to a larger customer base.

Unit-I:

Introduction: E-Commerce-meaning, nature, concepts, types; e-commerce business modelsB2B [concept, major activities, types of B to B market (independent, buyer oriented, supplier oriented, e- market place)], B2C [portals, e-tailer, content provider, transaction broker, real life examples of B2C, C2C, C2B,etc.; forces behind e-commerce, e-Governance [meaning, types, significance, real life examples].

Unit-II:

E-CRM and SCM: E-CRM- definition, features, goals of E-CRM business framework, phases of E-CRM, types of E-CRM, Functional components of E-CRM, strategies for E-CRM solutions; SCM-definition, features, types of supply chain.

Unit-III:

Digital Payment: Methods of e-payments[Debit Card, Credit Card, Smart Cards, e-Money, NEFT, RTGS], electronic or digital wallet, digital signature(procedures, working and legal provisions), payment gateways [Core Banking Solution or CBS, Mobile Payment, UPI, NCPI, International Payments],Online banking [meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting], risks involved in e-payments.

Unit -IV:

ERP & New Trends in E- Commerce ERP: Definition, features, major characteristics, levels of ERP, benefits of ERP, enterprise potential of ERP, modules of ERP, phases of ERP implementation, limitations of ERP.

Unit -V

New Trends in E-Commerce

Social Commerce- concept, definition, features; Digital Marketing- definition, objectives, methods ,limitations; Advertisement in Social Media-objectives, advantages and disadvantages, procedures.

Text Books Recommended

1. E Commerce-D Mohapatra, Das and K M Das- Himalaya Publishing House
2. Bhaskar, B., E–Commerce, McGraw Hill
3. E-Commerce ,Kakkar, Sendhu, Kalyani Publishers ,New delhi
4. E-Commerce, S.K. Dey/ M. Behera ,V.K. Global Pub. Pvt. Ltd, New Delhi.
5. Schneider G., E-Business, Cengage
6. E-Commerce and Business Communication: Datta&Somani, Oxford University Press.
7. E-Commerce– A K Jha, Vrinda Publications (P) Ltd
8. Pandey U.S – E.Commerce& Mobile Commerce Technology – S. Chand

9. P. T. Joseph, E-Commerce: An Indian Perspective, PHI Learning

10. Laudon, E-Commerce, Pearson Education India

BCP 401: FINANCIAL MANAGEMENT

Course Objective: To familiarize the students with the principles and practices of financial management.

Learning Outcome: After the completion of this paper, students will be able to understand finance in a better way along with giving them insight to practical management of long and short finance for real business houses.

Course Contents:

Unit–I: Introduction & Basic Concepts

Important functions of Financial Management, Objectives of the firm: Profit maximization vs. Value maximization, Role of Chief Financial Officer. Financial environment in which a firm has to operate, Time Value of Money: concept and reasons, Compounding and Discounting techniques, Concepts of Annuity and Perpetuity. Risk-return relationship (conceptsonly)

Unit–II: Sources of Finance and Cost of Capital/Financing Decisions

Different sources of finance; long term and short term sources, Cost of capital: concept, relevance of cost of capital, Implicit and Explicit cost, specific costs (its computation) and weighted average cost (its computation), rationale of after tax weighted average cost of capital, marginal cost of capital (its computation).

Unit – III: Capital Expenditure Decisions / Long term Financial Decisions & Dividend Decisions

Capital Expenditure Decisions/ Long-term Financial Decisions

Objectives of Capital Budgeting Process, Concept of Cash flow, Methods of long term investment decisions - Discounted Payback Period, Net Present Value, Profitability Index, Average Rate of Return / Accounting Rate of Return, Internal Rate of Return (Including relative merits and demerits of each of the methods)

Dividend Decisions

Meaning, Nature and Types of Dividend, concept of pay-out ratio, retention ratio Decisions and growth, Dividend policies and formulating a dividend policy, Dividend Theories: Walter's Model, Gordon's Model.

Unit–IV: Working Capital Management/ Liquidity Management

Meaning and various concepts of Working Capital, Management of Working Capital and Issues in Working Capital, Estimating Working Capital Needs; Operating or Working Capital Cycle, Policies relating to Current Assets–Conservative, Aggressive and Balance, Various sources of finance to meet working capital requirements

Unit–V : Financial analysis:

Meaning and Objectives of Financial Analysis, Tools and Techniques, Fund flow statement (Numerical), Cash flow Statement, Difference between Fund flow and Cash flow.

Text Books Recommended

1. Rostogi, Fundamentals of Financial Management, Taxmann Publications
2. Fundamental of Financial Management, Sharma,Gupta,KalyaniPublishers**,NewDelhi.**
3. Fundamentalsof FinancialManagement,VandanaDangi, V.K. GlobalPvt.Ltd.,NewDelhi
4. Parasuraman–FinancialManagement :AStepbyStepApproach,CengageLearning
5. Pandey,I.M.FinancialManagement.VikasPublications.
6. FinancialManagement,HimalayaPublishingHouse
7. BhallaV.K–FinancialManagement–S.Chand
8. Horne,J.C.VanandWackowich.FundamentalsofFinancialManagement.9th ed.NewDelhi PrenticeHallof India.

BCP402 MARKETING MANAGEMENT

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Learning outcome: After the completion of this paper, the students will able to identify marketing components and fit them in the value chain along with the various marketing strategies.

Course Contents:

Unit-I: Introduction:

Nature, scope and importance of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Consumer Behaviour and Market segmentation:

Consumer Behaviour: Nature and Importance, Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Product differentiation vs. market segmentation.

Unit-II: Product:

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product life-cycle; New Product Development Process

Unit-III: Pricing, Distribution Channels and Physical Distribution

Pricing: Significance, Factors affecting price of a product, Pricing policies and strategies,

Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel

Unit-IV: Promotion and Recent developments in marketing:

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics.

Unit- V: Recent developments in marketing:

Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

Text Books Recommended

1. MarketingPrinciplesandManagement-SherlekerandPany—HimalayaPublishingHouse
2. Kotler, Philip,Gary Armstrong, Prafulla Agnihotri and AhsanUlHaque. Principles of Marketing. 13th edition. PearsonEducation.
3. Principles of Marketing, Bajaj,Kaur,KalyaniPublishers,NewDelhi.
4. Principles of Marketing,R.K.Mittal,A.Sharma,V.K.GlobalPub.Pvt.Ltd,NewDelhi.
5. Marketing Management & Human Resource Management: Vermaet.al,OxfordUniversity Press.
6. Lamb,C.W.,Hair,J.F.andSharma,D.MKTG,CengageLearning
7. Principles ofMarketingMKNabi,KCRaut,VrindaPublications (P)Ltd
8. ArunKumar–Marketingmanagement–VikashPublication
9. RudaniR.B–BasicsofMarketingManagement–S.Chand

BCP403: HUMAN RESOURCE MANAGEMENT

Course Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.

Learning Outcomes: This paper can enhance the capability of the students to manage the most important assets of organization i.e. human beings which is much needed to ensure growth of that organization.

Course Contents:

Unit- I: Nature and Scope & Human Resource PlanningNatureand Scope

Concept and meaning of HR, Understanding the Nature and Scope of HRM, Functions and importance

Human Resource Planning

Definition ,Need and Features of Human Resource Planning, factors affecting Human Resource

Planning

Unit-II: Recruitment and Selection

Definition of Recruitment, Source, need and importance of Recruitment, Recruitment Policy process–sources of Recruitment Definition of Selection ,Steps in selection.

Unit-III: Training and Development

Training and Development Meaning and purpose of training, Benefits of training to organization and employees-Training methods. Planning of training & development, Organizing the training department, Staffing the training department, controlling training

Unit-IV: Job Evaluation and Performance Appraisal

Job evaluation- objectives, scope, method, Job analysis, Job description, Job Specification- basic concept and significance, Performance Appraisal-Concept

Unit-V:

Human Resource Development Climate in the organization, HRD Culture, Career Management; Organization Development & Change.

Text Books Recommended

1. Rao V.S.P-Human Resource Management. VikashPublication
2. Human Resource Management, Sagun Ahuja, V.K.GlobalPvt.Ltd.,NewDelhi
3. Human Resource Management-Satapathy, Taheer and Mohanty—HimalayaPublishing HouseP Ltd.
4. HumanResourceManagement,Gupta,Joshi.KalyaniPublishers,Ne4wDelhi
5. Marketing Management &Human Resource Management: Vermaet.al,OxfordUniversity press.
6. Sinha, P.R.N.Shekhar,S.P. Human Resource Management, CengageLearning
7. Human Resource Management- Gajendran,A,K.Jha,VrindaPublications (P)Ltd
8. DeCenzo,D.A.andS.P.Robbins,"Personnel/HumanResourceManagement",Prentice Hallof India,New Delhi.
9. KhankaS.S. Human Resource Management. S.Chand.
10. Ivancevich, JohnM .Human Resource Management. McGrawHill.
11. Wreather and Davis. Human Resource Management. PearsonEducation.

BCP404: PRODUCTION & OPERATIONS MANAGEMENT

Course Objective: The objective of the course is to acquaint students with the techniques and principles of Production & Operations Management.

Learning Outcomes: This paper can enhance the capability of the students to manage the most important part of organization i.e. Production Process and the whole business operations, which is much needed to ensure growth of that organization.

Course Contents:

Unit-I

Basic Concept: Production and Operations Management functions: various production processes and their selection; common systems model; Relevant cost concept, production and productivity; Measurement of Productivity.

Unit-II

Work Study: Methods study-procedure and techniques, Principles of motion economy and workplace design; work measurement; Time Study and work sampling; Performance rating and allowances; Estimation of standard time and related errors.

Unit-III

Facilities Planning: Facilities location factors, Bridgeman's dimensional analysis; systematic layout planning; Principles and techniques used; different layouts; Material handling systems and equipment.

Unit-IV

Production Planning and Control: Aggregate Planning–basic Strategies, viz., Level Production, chase demand and mixed strategy; Aggregate Planning costs; routing, scheduling, Gantt Charts.

Unit-V

Select Techniques and Concepts: Cost-Benefit Analysis, Input-Output Analysis; Value analysis; Learning Curves; Vertical Analysis; Learning Curves; Vertical Integration; Just-in-Time Systems.

Text Books Recommended

1. CharyS.N.-Production Operations Management, TataMcGrawHill.
2. MayerR.R. –Production Operations Management, TMH.
3. SchroederR.G. –Operations Management, Decision Making in Operations function, TataMcGraw Hill.
4. RiggsJ.L.-Production Systems, JohnWiley&Sons.
5. Buffa&Sarin–Modern Production/Operations Management,JohnWilley&Sons.
6. DilworthJ.B.- production Operations Management, TMH.
7. Aswathappa&ShridharaBhatt-Production Operations Management, Himalaya.

8. Chase,Aquilano,Jacobs –Production & Operations Management, TMH.
9. Adam&Ebert –Productions & Operations Management, PHI.
10. Mahapatra-Computer Aided Production Management, PHI.

BCP405 CONSUMER AFFAIRS & CUSTOMER CARE

Course Objective: This paper seeks to familiarize the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and therole of different agencies in establishing product and service standards.

Course Content:

Unit-I: Conceptual Framework

Consumer and Markets: Concept of Consumer, Consumer Behavior, Types of Consumers, Factors influencing Consumer Behavior, Consumer Decision Making Process. Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retai Price(MRP) and Local Taxes, Fair Price, labeling and packaging, Experiencing and Voicing.

Unit-II: Dissatisfaction:

Consumer Satisfaction/ dissatisfaction- Grievances- complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems.

Unit-III: The Consumer Protection Act,1986 (CPA)

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency inservice, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies :Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA. RTI Act

Unit-IV: Grievance Redress Mechanism under the Consumer Protection Act, 1986:

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided;Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Unit-V: Industry Regulators and Consumer Complaint Redress Mechanism

i. Banking: RBI and Banking Ombudsman
ii. Insurance: IRDA and Insurance ombudsman
iii. Telecommunication: TRAI

iv. Food Products: FSSAI(an overview)

v. Electricity Supply: Electricity Regulatory commission

vi. Advertising: ASCI

Text Books Recommended

1. The Consumer Protection Act, 1986
2. BhattaKG- Customer Care Management-HimalayaPublishingHouse
3. Khanna,SriRam,SavitaHanspal,SheetalKapoor,andH.K.Awasthi.ConsumerAffairs"
4. (2007)DelhiUniversityPublication.334pp.
5. Aggarwal,V.K.(2003).ConsumerProtection:LawandPractice.5 th ed. Bharat Law House, Delhi, or latest edition.
6. Girimaji, Pushpa(2002).Consumer Right for Everyone Penguin Books.
7. Nader,Ralph(1973).The Consumer and Corporate Accountability.USA,HarcourtBrace

Jovanovich, Inc.

8. Sharma,Deepa (2011).Consumer Protection and Grievance-Redress in India: AStudy of

   Insurance Industry(LAPLAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken,Germany.263pp.
9. Empowering Consumers, e-book, www.consumeraffairs.nic.in
10. ebook,www.bis.org
11. NairSuja–Consumer Behaviour–HimalayaPublishingHouse

BBA 501: ORGANIZATIONAL BEHAVIOUR

Course Objectives: The objective of the course is to understand individual and group behaviour in organizations in other Organizational concepts to achieve organizational effectiveness.

Learning Outcomes: Students would be able to make use of different concepts of Organization behaviour and use them in the course of decision making in different forms of business organizations.

Course Contents:

Unit-I

Introduction: Definition, goals, scope and historical development of organizational behavior, contributing disciplines to OB, models, social systems and organizational culture. International dimensions of OB. Limitations and future of OB.

Unit-II

Individual Behavior: Introduction and foundation. Personality-definitions, determinants, personality traits and types, theories, instruments to measure personality, personality attributes influencing OB.

Perception: Meaning, factors influencing perception, theories**,** perceptual errors.

Emotions: Meaning, types of emotions, determinants, emotional intelligence.

Unit-III

Attitudes: Definition, sources of attitudes, types of attitudes, cognitive dissonance theory; four concepts to skills, changing attitudes, and work related attitudes.

Values: concept, importance of values, sources of value system, types, loyalty and ethical behavior.

Learning: Concept, theories of learning, application of learning in organization.

Motivation: concept, importance, theories and their applicability**.**

Unit-IV

Behavior in organization: Introduction, issues between organizations and individuals. Interpersonal behavior; conflict, nature of conflict, levels of conflict, types and conflict management styles.

Communication: Introduction , importance, process of communication, types, barriers in communication,
Communication and organizational effectiveness.

Unit-V

Group dynamics: Concept, types of groups and functions, meetings, teamwork, stages of group formation and its relevance to organization.

Employee stress: forms, causes, implications and approaches to stress management.

Leadership: Concept, approaches, Leading v/s Managing Leadership theories and its implications.

Text Books Recommended

1. Prasad L M, 'Organizational Behaviour', Sultan Chand & Sons, New Delhi, 2006
2. Aswathappa K., 'Organizational Behaviour', Himalaya Publishing House, New Delhi, 2005.
3. Fred Luthans- 'Organizational Behaviour', McGraw Hill Publishing Company, New York, 2005.
4. Gene Burton & Manab Thakur, 'Management Today-Principles & Practice', Tata McGraw Hill Public Company Ltd., New Delhi, 2005
5. Robbins, S. P., Management, 8th ed. New Jersey, Englewood Cliffs, Prentice Hall Inc.

6. Stephen.P.Robbins,et.al–OrganizationalBehavior,PearsonPublication

7. StevenL.,McShane,et.al –Organizational Behavior, TMH.

BCM 501 INCOME TAX LAW & PRACTICE

Course Objective: To provide basic knowledge and equip students with the application of principles and provisions of Income Tax Act1961.

Learning Outcomes: This paper would provide the understanding of various provisions of Income Tax Act as well as equip the students to make practical applications of the provisions for taxation purpose.

Course Contents:

Unit-I :

Basic Concepts and Definitions under IT Act:

Assesses, Previous year, Assessment year, Person, Income, Sources of income, Heads of income, Gross total income, Total income, Maximum marginal rate of tax, Tax Evasion, Tax avoidance and Tax planning

Residential Status and Incidence of Tax, Residential status of all persons except company Incomes which do not form part of Total Income Except section 10AA.

Agricultural Income Definition, determination of agricultural and non-agricultural Income, assessment of tax liability when there is both agricultural and non-agricultural income.

Unit-II:

Heads of Income and Provisions governing Heads of Income

a) Income from Salary

b) Income from House property

Unit-III:

Heads of Income and Provisions governing Heads of Income

a) Profits and Gains of Business and Profession

Special emphasis on sec.32,32AC,32AD,35,35D,36(i)(ib),(ii),(iii),(iv), (vii),37,37(2B),40A(2), 40A(3), 43B, (Excluding presumptive taxation)

b) Capital Gains

Meaning and types of capital assets, basic concept of transfer, cost of acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54, 54B,54EC and 54F, capital gain on transfer of bonus shares, right entitlement and right shares, taxability of STCG and LTCG.

c) Income from Other Sources

Basis of charge excluding deemed dividend

Unit-IV:

a) Income of other Persons included in Assessee's Total Income Remuneration of spouse, income from assets transferred to spouse and Son's wife, income of minor.

b) Set off and Carry Forward of Losses

Mode of set off and carry forward, inter-source and inter-head set-off, carry forward and set-off of losses u/s 71B, 72, 73, 74, 74A.

c) Deductions from Gross Total Income

d) Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGC, 80TTA, 80U

e) Rebate u/s 87A

Unit V:

Computation of Total Income and Tax Payable

a) Rate of tax applicable to individual assessee

b) Computation of tax liability of an individual

c) Provision for Filing of Return, Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN

d) Assessment of Return Self assessment u/s140A, Summary assessment u/s 143(1), Scrutiny assessment u/s 143(3) and Best judgement assessment u/s 144.

e) Advance Tax Who is liable to pay, due dates and computation of advance tax (excluding corporate assessees)

f) Interest & Fees Section 234A, 234B, 234C, 234F

g) TDS Provisions regarding TDS from salary, interest on securities, horse racing, lottery.

Text Books Recommended

1. Gour and Narang, Income tax: Law and practice, kalyani Publishers
2. Dr.Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version**.**
3. Income tax Law and practice, MaktaJain/RakeshJain,V.K.GlobalPub.Pvt.Ltd., NewDelhi
4. Income Tax Law and Pratcice- Saha,Dash-Himalaya Publishing House.
5. Pagare, Dinkar. Law and Practice of Income Tax. SultanChandandSons,NewDelhi.
6. Lal,B.B. Income Tax Law and Practice. KonarkPublications,NewDelhi.

BBA502 FINANCIAL MARKETS & INSTITUTIONS

Course Objectives: To enable the students to understand the financial institutions operating in India and services provided by them.

Learning Outcome: After completion of this paper, the students will be able to understand the role and benefits of financial institution and services.

Course Contents:

Unit-I

Basic Theoretical Framework: The financial system and its technology; The factors affecting the stability of the financial system; Development finance vs. universal banking; Financial intermediaries and Financial Innovation; RBI-Central Banking.

Unit-II: Financial Institutions & Non-Banking Financial Institutions Financial Institutions:

A brief historical perspective. An update on the performance of IDBI, ICICI, IFCI and SFCs, LIC &GIC, Banking Institutions: Commercial banks - the public and the private sectors -structure and comparative performance, problems of competition; interest rates, spreads, and NPAs. Bank capital – adequacy norms and capital market support.

Non-banking financial institutions:

Evolution, control by RBI and SEBI. A perspective on future role, Unit Trust of India and Mutual Funds, Reserve bank of India Frame work for/Regulation of Bank Credit. Commercial paper: Features and advantages, Framework of Indian CP Market, effective cost/interest yield.

Unit-III

Financial services: Asset/fund based Financial services - lease finance, consumer credit and hire purchase finance, factoring definition, functions, advantages, evaluation and forfeiting, bills discounting, housing finance, venture capital financing. Fee-based / Advisory services: Stock broking, credit rating.

Unit-IV

Operations: Financial Assets/ Instruments Rights issues, issue of Debentures, issue of Equity shares-pre-issue activity, post-issue activities.

Unit-V

The regulatory framework: SEBI and Regulation of Primary and Secondary Markets, Company Law provisions.

Text Books Recommended

1. Financial Markets, Institutions &Services- Gordon,Natrajan-HimalayaPublishingHouse
2. Pathak: Indian Financial Systems PearsonEducation
3. Financial Market and Int.,A.goyalandM.Goyal,V.K.GlobalPvt.Ltd., NewDelhi

4. Financial Markets, Institutions and Services, Kaur,Talwar, KalyaniPublishers,NewDelhi.
5. BHATTACHARYYA INDIANFINANCIALSYSTEM2e,OxfordUniversityPress.
6. M.Y.Khan, Financial Services,TataMcGraw-Hill,NewDelhi,2004.
7. H.RMachiraju, Indian Financial Systems,VikasPublishingHousePvt.Ltd.2002.
8. Madura,J.,Financial Institutions and Markets;SharmaR.andMehtaK.FinancialServices, CengageLearning.

BCM502 CORPORATE ACCOUNTING

Course Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Learning Outcomes: This paper can provide conceptual clarity about the techniques to prepare financial statements of companies along with accounting treatment of various situations viz. floating of shares, amalgamation and liquidation of companies.

Course Contents:

Unit-I

Meaning and types of Company, Elements of Company; Maintenance of Books of Accounts; Statutory Books.

Issue of Shares (Numerical), Forfeiture, Reissue of shares and buy back of shares, Redemption of Preference Shares (Numerical),

Issue & Redemption of Debentures (Numerical).

Unit-II

Final Accounts of Companies (Numerical), Declaration of dividend, Profit and Loss Appropriation Account and disposal of Profits.

Unit-III

Valuation of Goodwill: Meaning, Definition, Factors, Methods of Valuation: Average Profit, Super Profit, Capitalization & Annuity Method (Numerical);

Valuation of Shares: Meaning, Types, Factors, and Methods of Valuation: Net Assets, Income Valuation, Fair Value & Earning Per Share Method (Numerical).

Unit-IV

Holding Company: Meaning of Holding and Subsidiary Company, Preparation of Consolidated Balance Sheet of a holding company with one subsidiary company: Elimination of Investment & Determination of good will (Numerical).

Accounting for Liquidation: Meaning of liquidation, modes of winding up, consequences of winding up, statement of affairs, liquidator's final statement of account, list 'B' contributories.

(Numerical)

Unit-V

Accounting for Merger as per AS 14. Internal Reconstruction of a company as per Indian Accounting Standard-14 (Excluding inter-company holdings and reconstruction scheme).

Text Books Recommended

1. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
2. Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
3. Sehgal, Ashok and Deepak Sehgal. Corporate Accounting. Taxman Publication, New Delhi.
4. Corporate Accounting, R.K. Mittal? S. Ahuja- V .K. Global Pub. Pvt. Ltd, New Delhi.
5. Corporate Accounting – Anil Kumar, Mariappa- Himalaya Publishing House
6. Tulsian, P.C, Corporate Accounting, S. Chand
7. Monga, J.R. Fudamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
8. Gupta, Nirmal. Corporate Accounting. SahityaBhawan, Agra.
9. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House

BBA503: ADVERTISING & SALES PROMOTION

Course Objectives: To enable students to identify and understand the significance of advertisement and sales promotion in the current business environment.

Learning Outcomes: This paper can provide conceptual clarity about the methods and techniques of Advertisement and Sales Promotion.

Course Content:

Unit–I:

Introduction: Definition, objectives, Functions and classification of advertising, Advertising Agency Functions & structure of modern agency, functions of the advertising department and advertising manager. Client –Agency Relationship(CAR),Selection of agency.

Unit-II:

Advertising as Mass communication: the communication mix, building of advertising program: Creative strategy- Copy, message, advertising appeals, AIDA concept Creation and production in advertising: TV commercials, Radio Jingles, Print ads.

Unit– III:

Advertising media, General and special characteristics of different media: Media planning,

scheduling, selection and evaluation, Measuring advertising effectiveness (DAGMAR): The rationale of testing: pretesting, concurrent testing & post testing, recall and recognition.

Unit–IV:

Advertising Budget: Approach and procedures for determining the size of the budget, Administration and control of budget. Regulation of Advertising: Self Regulation by advertising Media(ASCI), Ethics& Social Responsibility in Advertising, E-advertising.

Unit–V:

Introduction: Definition, objectives, Functions and classification of sales promotion. Consumer Promotion, sales force planning and execution, Recent Trends, Elementary knowledge of public relations.

Text Books Recommended

1. Kazmi & Batra,- Advertising and Sales Promotion, ExcelBooks
2. Batra,Myers &Aaker, -Advertising Management, Pearsoneducation/PHI
3. Jethawaney&Jain, Advertising Management, Oxford UniversityPress.

BCM503 MANAGEMENT ACCOUNTING

Course Objective: To acquaint the students with basic concepts of management accounting, and basic understanding of tools and techniques used for managerial decision making.

Learning Outcome: After the completion of this paper, the students will be able to have confidence in managing cost issues and also to keep a check on cost control and taking managerial decisions.

Course Contents:

Unit– I:

Management Accounting: Meaning, nature, scope, and importance of management accounting; Role of management accounting; management accounting vs. financial accounting; Role of management accounting in modern business; Tools and techniques of management accounting.

Unit – II: Ratio Analysis & Cash flow statement

Ratio Analysis:

Meaning and utility of ratios; significance of Ratio analysis; Classification of Ratios– Profitability ratios, Efficiency Ratios, Liquidity Ratios, Solvency Ratios; Advantages and limitations of Ratio Analysis.

Cash flow Statements:

Cash Flow Statements: Meaning and utility of Cash flow statements; Preparation of Cash flow

statements–Indirect method; Limitations of Cash flow statements; Cash flow statements vs. Funds flow statements. (Reference to RevisedAS-3and IndAS-7)

Unit–III:

Absorption & Marginal Costing: P/V Ratio, Break-even analysis, Margin of safety, angle of incidence; Marginal and differential costing as a tool for decision making – make or buy, change of product mix, exploring new markets, shut down decisions.

Unit–IV:

Budgeting & Standard Costing: Concept of budget and budgetary control; objectives, merits and limitations of budgetary system; Master budget, Functional budget, Fixed and Flexible budgets; Zero based budgeting. Standard Costing & Variance Analysis: Meaning of standard cost and standard costing, Advantages and disadvantages of standard costing and variance analysis: Material, Labour & Overhead.

Text Books Recommended

1. Management Accounting, Sswain/S.P.Gupta/ASharma,V.K.GlobalPub.Pvt.Ltd.,
2. Horngreen, CharlesT.,GaryL.Sundem. Introduction to Management Accounting.PrenticeHall.
3. Jain&Narang, Management Accounting, KalyaniPublications.
4. Management Accounting- MWilson-CostAccounting-JenaB,BalSandDasA-HimalayaPublishingHouse.
5. NarasimhanM.S., Management Accounting,CengageLearning
6. Cost & Management Accounting, Taxman Publications
7. Arora, M.N. Cost Accounting–Principles and Practice. Vikas Publishing House, New Delhi.
8. Maheshwari,S.N.andS.N.Mittal. Cost Accounting:Theory and Problems. ShriMahabir BookDepot, New Delhi.
9. Lal,Jawahar. Advanced Management Accounting Text and Cases. S.Chand &Co., NewDelhi.
10. Khan,M.Y.andP.K.Jain. Management Accounting. TataMcGrawHill,Publishing.

BBA504 ENTREPRENEURSHIP & SMALL BUSINESS MANAGEMENT

Course Objectives: The objective of this course is to equip students with basic skills in starting their own enterprises.

Learning Outcome: From this course the students will learn about the process to their own enterprises as a Small Scale Unit.

Unit-I

Entrepreneurship, general concept definition, entrepreneurial culture theory of

entrepreneurship, types of entrepreneurship, entrepreneurial trade and motivation, Entrepreneur: Who is an Entrepreneur? Entrepreneurial DNA.

Unit-II

Environment and entrepreneurial development: Entrepreneurial environment, process of entrepreneurial development, training of entrepreneurial ,institutions, producing aids for an entrepreneurial development.

Unit-III

Starting a Small Scale Unit-Structure and ownership, Establishment of unit, Project feasibility, Implementation, Tax benefits incentives and concessions.

Unit-IV

Financial management of small business- Financial planning, long- term finance working capital management, cash management, recommendation of various committees, role of various institutions, both financial &non-Financial institutions.

Unit-V

Marketing strategy of small scale units- elements in marketing mix segmentation, product life cycles, pricing, distribution channels, export promotion and institutional support for marketing and exports.

Text Books Recommended:

1. Malhotra&Gupta, Management of small scale industries, GalgotiaPublishingcompany, NewDelhi.
2. Desai,Vasant, Management of Small scale industries,Himalaya
3. Dynamics of Entrepreneurial Development and Management VasantDesai,HPH.
4. Entrepreneurship Development, S. Chand & Sons.
5. S. S. Khanka. Entrepreneurial Development, New Delhi, S. Chand and Sons, 2nd Ed. 2000.
6. Aruna K. Dr., Entrepreneurship Management, Vikas Publication House, New Delhi.
7. Gupta CB &Srinivasan NP, Entrepreneurial Development, Sultan Chand & Sons, New Delhi.
8. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Bombay, Himalaya Publishing House, 4th Ed. 2000.
9. Entrepreneurship Development – Centre for Research and Industrial Staff Performance, New Delhi, Tata McGraw Hill, 1998.
10. Thomas W. Zimmer and Norman M. Scarborough, Entrepreneurship and New Venture Formation, New Delhi, Prentice Hall of India, 1996
11. Hirsch, Entrepreneurship (Special Indian Edition), 6th Edition, McGraw-Hill Education

BCM504: ENTREPRENEURSHIP DEVELOPMENT

Course Objectives: The objective of this course is to equip students with basic skills in starting their own enterprises.

Learning Outcome: From this course the students will learn about the process to their own enterprises and develop such enterprise.

Course Contents:

Unit-I : Introduction to Entrepreneurship

Entrepreneurship, general concept definition, entrepreneurial culture theory of entrepreneurship, types of entrepreneurship, entrepreneurial trade and motivation, entrepreneur and professional manager.

Unit-II: Environment and entrepreneurial development

Environment and entrepreneurial development: Entrepreneurial environment, process of entrepreneurial development, training of entrepreneurial, institutions, producing aids for an entrepreneurial development.

Unit-III: Sources of business ideas

Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report.

Unit-IV: Institutional Support to Entrepreneurs:

National Small Industry Corporation Ltd., Small Industries Development Organization, Small Industries Service Institutes, District Industries Centers (DICs), Industrial Estates, Khadi& Village Industries Commission (KVIC).

Unit-V : Institutional Finance to Entrepreneurs:

Commercial Banks, Financing Institutions (IDBI, IFCI, LIC, UTI, SFC, SIDC, and SIDBI).

Text Books Recommended:

1. Entrepreneurship Development, S. Chand & Sons.
2. S. S. Khanka. Enterpreneurial Development, New Delhi, S. Chand and Sons, 2nd Ed. 2000.
3. Aruna K. Dr., Entrepreneurship Management, Vikas Publication House, New Delhi.
4. Gupta CB &Srinivasan NP, Entrepreneurial Development, Sultan Chand & Sons, New Delhi.
5. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Bombay, Himalaya Publishing House, 4th Ed. 2000.
6. Entrepreneurship Development – Centre for Research and Industrial Staff Performance, New Delhi, Tata McGraw Hill, 1998.

7. Thomas W. Zimmer and Norman M. Scarborough, Entrepreneurship and New Venture Formation, New Delhi, Prentice Hall of India, 1996

8. Hirsch, Entrepreneurship (Special Indian Edition), 6th Edition, McGraw-Hill Education

BBA601: SECURITY ANALYSIS & INVESTMENT MANAGEMENT

Course Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Learning outcome: After completion of this paper, this paper will educate the students about various aspect of investment in detail along with understandability of stock market operation, focusing on need for common investor protection.

Course Contents:

Unit-I:

Elements of Investment: Meaning and Objective of Investment, Investment Vs Speculation Vs. Gambling, Approaches to Investment Decision Making, Risk In Investment, Investment Alternatives. Non-Marketable Financial Assets, Non-Financial Assets, Bonds, Equities and Hybrid investments

Unit-II:

Securities Market: Primary Equity Marker, Secondary Equity Marker, trading and Settlement, buying and Selling of Shares, Stock Market Indices Depositories.

Unit-III:

Investor Protection- Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism**.**

Unit-IV:

Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

Unit-V:

Portfolio Analysis and Financial Derivatives: (a) Portfolio and Diversification, Portfolio Risk and Return.(b) Mutual Funds. (c)Introduction to Financial Derivatives, Financial Derivatives Markets in India.

Text Books Recommended

1. Bhalla–Fundamentals of Investment–S.Chand

2. Rustogi, R.P., Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
3. PandianP.–Security Analysis & Portfolio Management –VikashPublication
4. Jones,C.P., "Investments Analysis and Management",Wiley,8th ed.
5. Prasanna,Chandra., "Investment Analysis and Portfolio Management", TataMcGrawHill.
6. Vohra,N.D.,andB.R.Bagri, "Futures and Options", McGrawHillPublishing
7. Mayo, An Introduction to Investment, CengageLearning.
8. Fundamentals of Investment, SashiGupta,KalyaniPublishers,NewDelhi,
9. Fundamentals of Investment,VandanaDangi,V.K.Globa.Pub.Pvt.Ltd.Newdelhi.

BCM601: FINANCIAL STATEMENT ANALYSIS & REPORTING

Objectives: To enable the students to understand the basic knowledge about the financial statement analysis and reporting for economic decision making.

Learning Outcome: After the completion of this paper, the students will be able to prepare the end result of a business houses by preparation through financial statement analysis and reporting.

Unit-I

Introduction Concepts of financial statements – Nature of financial statements – Objectives of financial statements – Different types of financial statements: income statement, balancesheet, statement of retained earnings, fund flow statement, cash flow statement, Notes to Accounts– Limitations of financial statements.

Unit-II

Analysis & Interpretation of Financial Statements: Traditional Approaches Vs. Modern Approaches to financial statement analysis – Classification of financial statement analysis: based on modus operandi and based on materials used – Techniques of financial statement analysis: Comparative Statements, Common size Statements, Trend Ratios and Ratio Analysis– Problems encountered in financial statement analysis.

Unit-III:

Ratio Analysis: Meaning and Classification of ratios, Objectives od Ratio Analysis. Different types of Financial Ratios – (Ratio formation – Ratio interpretation – Practical methods of ratio analysis) (Numerical)

Unit-IV

Trend Analysis, Time Series (intra firm) Analysis, Cross Sectional (inter firm) Analysis, Residual Analysis and Multivariate Analysis.

Unit-V

Corporate Reporting: Concepts and Objectives**,** Statutory and Non-Statutory Reports,

Integrated Reporting and Sustainability Reporting. Cash Flow statement Analysis(AS3) (Numerical)

Text Books Recommended

1. Financial Statement Analysis and Reporting, SSwain/B.Mishra,V.K.GlobalPvt.Ltd.,New Delhi.
2. Financial Statement Analysis and Reporting-PrashanthAthma-HimalayaPublishing House
3. Financial Statement Analysis and Reporting. Gupta,MehraKalyaniPublishers.
4. Narasimhan,M.S.: Financial Statement and Analysis, CengageLearning
5. Foster,G.: Financial Statement Analysis, EnglewoodCliffs,NJ,Prentice Hall

BBA 602: MANAGEMENT INFORMATION SYSTEMS & DECISION SUPPORT SYSTEMS

Course Objectives: To acquaint the students with the basic concepts of management information system and the role of MIS in business.

Course Content:

Unit-I

Introduction: Organization and Information systems, Changing Environment and its impact on Business - the IT/IS and its influence - The Organization: Structure, Managers and activities - Data, Information and its attributes -The level of people and their information needs - Types of Decisions and information - Information system, categorization of information on the basis of nature and characteristics. Transaction Processing System(TPS)-Office Automation system(OAS)-Management Information (MIS) - Decision Support System (DSS) and Group Decision Support System(GDSS)-Expert System(ES) –Executive Support System(EISorESS).

Unit-II

System Analysis, Development and Models: Need for system analysis - Stages in system Analysis -Structured SAD and tools like DFD, Context Diagram Decision Table and Structured Diagram, system Development Models: Water Flow, Prototype, Spiral, RAD-Roles and Responsibilities of System.

Unit-III

Computer Service Systems: Data Communication and Networking - LAN, MAN & WAN – Network Topologies, Internet, Intranet and Extranet, Information systemsfor: Accounting, Finance, Production and Manufacturing, Marketing and HRM.

Unit-IV

Design of Information System: Fundamental Concept of file design, database design, input output design, procedure design, form design, dialogue design, code design, coupling and cohesion.

Unit-V

Internet-A Conceptual Approach: Web Browsing- Concept of FTP, Telnet, uploading, downloading.

Text Books Recommended

1. Waman S Jawadekar, Management Information Systems Text & Cases, Tata MCGraw Hill.
2. Ashok Arora, Akshaya Bhatia, Management Information Systems, Excel Book, New Delhi.
3. S A Kelkar, Management Information Systems: A Concise Study, Prentice Hall, New Delhi.
4. G. Murdic& Joel E. Ross: Information Systems for Management.
5. R. C. Sinha – Computer Fundamentals.
6. G.V.SathyaSekhar -MIS,ExcellBooks.
7. DavidObeson-MIS,TMH.
8. Muyrdick andRoss – Information system for Modern Management.

BCM602: GST & INDIRECT TAXES

Course Objectives: The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market and to acquaint students with basic provisions of GST Law and basic working knowledge**.**

Learning Outcome: After the completion of this paper, the students will be able to understand the Basic Concepts, provisions of GST Law, basic procedures and the documentation.

Course Content

Unit –I: INTRODUCTION TO GOODS AND SERVICES TAX(GST)

Introduction to GST : Introduction, Constitutional provisions regarding Taxation In India, Pre-GST Indirect Taxation Structure in India, What is GST, Need for GST in India, Overview and Genesis of GST IN INDIA, GST objectives, Scope of GST, Salient features of GST, GST and Centre-State Financial Relations, The Constitution (122nd Amendment) Bill, Constitutional Amendments required for introduction of GST Indirect Taxes subsumed Post-GST :Principles for subsuming taxes under Goods & Services Tax (GST) in India, Indirect Taxes and Levies subsumed in GST, Events that have led to the introduction of GST,DUALGST : Benefits of Dual GST, Structure Of Dual Model of GST , Key Features of Dual Model of GST, Benefits of implementing GST, CENTRAL GST – STATE / UNION TERRITORYGST – INTEGRATED GST and GST Cess, Pre-GST Regime Vs. GST Regime, Indirect Taxes

Unit-II: GST ACTS (STRUCTURE & TERMINOLOGY)

Salient features of CGST Act, SGST Act (Chhattisgarh State), IGST Act, Meaning and Definition of various terms used under GST(Coverage-Provisions and Illustration)

Unit-III: PROCEDURE RELATING TO LEVY OF COLLECTION AND EXEMPTION FROM TAX

Meaning and Scope of 'Supply' under GST Law, Taxable Person, Time of supply, Place of supply and Value of supply; Computation of Taxable Value and Tax Liability, Composition scheme; INPUT TAX CREDIT; TCS, TDS; (PRACTICAL PROBLEMS).CLASSIFICATION OF GOODS & SERVICES-HSN,SAC; TAX INVOICE AND OTHER SUCH INSTRUMENTS IN GST - Debit Note, Credit Note, Vouchers, Invoice; ACCOUNTS AND RECORDS

(Coverage-Provisions and Illustration)

Unit-IV: REGISTRATION, RETURNS AND ASSESSEMENT

REGISTRATION - Persons liable for registration, Persons not liable for registration, Types: Compulsory registration, Voluntary registration, Deemed registration-Procedure for registration, Special provisions for Casual taxable persons and Non-resident taxable persons; TAX INVOICE AND OTHER SUCH INSTRUMENTS IN GST - Debit Note, Credit Note, Vouchers, Invoice; ACCOUNTS AND RECORDS; RETURN-Process of Return Filing, Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return; REFUND; OFFENCES AND PENALTIES; ASSESSMENT; AUDIT;APPEALS AND REVISION.

Unit-V: GST Council AND REGULATORY FRAMEWORK

GST COUNCIL: Structure, Powers and Functions. Provisions for amendments; ROLE OF CBEC; Division of Administrative Powers; GST AND TECHNOLOGY- GST Network, GST ECO SYSTEM, GSP, ASP; NATIONAL ANTI-PROFITEERING AUTHORITY IN GST; COMPLIANCE RATING.

Text Books Recommended

1. Swain AK &Agrawal – GST: Concepts and Applications, Himalayan PublishingHouse.
2. GST Manual: Taxman'sPublication Ltd.,NewDelhi.
3. GST and Indirect Taxes, SanjeetSharma,V.K.GlobalPub.Pvt.Ltd,NewDelhi.
4. Mishra, Padhi and Bera – Text Books on GST & Practice, Vikash Publishing HousePvt.Ltd.New Delhi.

BBA603 STRATEGIC MANAGEMENT

Course Objective: The objective of this course is to enhance decision marking abilities of students in situation of uncertainty in a dynamic business environment.

UNIT- I

Concept of Strategy: Defining strategy, levels at which strategy operates; Steps to form a strategy; Approaches to strategic Decision making; Mission and purpose, objectives and goals; Functional level strategies.

UNIT- II

Environmental Analysis and Diagnosis: Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis; SWOT analysis.

UNIT- III

Functional Strategies: Marketing, production/operations and R&D Plans policies. Personnel and financial plans and policies.

UNIT-IV

Strategy Implementation: Inter-Relationship between formulation and implementation; Issues in strategy implementation; Resource allocation.

Strategy and Structure: Structural: considerations, structures for strategies Organisational design and change.

UNIT- V

Strategy Evaluation: Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation; and control, Problem in management and evaluation

Text Books Recommended

1. David, "Strategic Management" PHI New Delhi.
2. Bhattachary, S.K. and N.Venkatraman: Managing Business Enterprises: Strategies, Structure and System, Vikas Publishing House, New Delhi.
3. Budhiraja, S.B and M. B. Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.
4. Christensen, C. Roland, Kenneth Andrews. Joseph L. Bower, Rochard G. Hamermesh, Michael Efarter Business Policy: Text and Cases, Richard D. Irwin, Inc, Homewood.
5. Coulter, Mary K: Strategic Management in Action, Prentice Hall New Jersey.
6. David, Fred R: Strategic Management Prentice Hall, New Jersey.
7. Glueck, William F. and Lawrence R. Jauch: Business Policy and Strategic Management, McGraw Hill. International Edition.

BCM 603 : AUDITING AND CORPORATE GOVERNANCE

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

Learning Outcome: At the end of the paper student will have detail knowledge about principles and techniques of audit in accordance with current legal requirement and as per the guidelines of different statutory authorities.

Course Content:

Unit-I

Auditing: Introduction, Meaning, Objectives, Scopes, Basic Principles and Techniques; Classification of Audit.

Unit-II

Auditing Process:

Audit Planning, Audit Working Paper, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities

Unit-III

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report-Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit-IV

Special Areas of Audit:

Special features of Cost audit, Tax audit, and Management audit, Environmental Audit, Proprietary Audit, Operational Audit, Stock Audit,

Unit-V

Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Standards on Auditing (SA); Relevant Case Studies/Problems;

Text Books Recommended

1. Gupta,KamalandAshokArora Fundamentals of Auditing. TataMc-GrawHillPublishing Co.Ltd., New Delhi.
2. Auditing and corporate governance, Pradeepkumar,KlayaniPublishers,NewDelhi.
3. Auditing and corporate governance, A.Sharma,V.K.GlobalPvt.Ltd.,NewDelhi