

NATIONAL POST GRADUATE COLLEGE
(An Autonomous College of Lucknow University)

Nomenclature
For the entire Syllabus of
B.com (Hons.) Semester I-VI

| | | | | | |
|---------|--------------------------------|--|--------------------------|--|--|
| | B.COM (HONS) Semester I | | | BCOM (HONS) Semester II | |
| BCH 101 | Financial Accounting | | BCH 201 | Specialized Accounting | |
| BCH 102 | Financial Mathematics | | BCH 202 | Public Finance | |
| BCH 103 | Business Communication | | BCH 203 | Industrial Psychology | |
| BCH 104 | Principles of Economics | | BCH 204 | Economic Development and Planning | |
| BCH 105 | Essential of Management | | BCH 205 | Business Statistics | |
| BCH 106 | Indian Economy-I | | BCH 206 | Business Environment | |
| | | | | | |
| | B.Com (HONS) Semester III | | | B.Com (HONS) Semester IV | |
| BCH 301 | Cost Accounting | | BCH 401 | Corporate Accounting | |
| BCH 302 | Business Laws | | BCH 402 | Direct Tax Laws and Accounts | |
| BCH 303 | Operation Management | | BCH 403 | Corporate Laws | |
| BCH 304 | Marketing Management | | BCH 404 | Business Economics | |
| BCH 305 | Human Resource Management | | BCH 405 | Contemporary Banking System | |
| BCH 306 | Secretarial Practice | | BCH 406 | Computer Applications | |
| | | | | | |
| | B.Com (HONS) Semester V | | | B.Com (HONS) Semester VI | |
| BCH 501 | Financial Management | | BCH 601 | Principles and Practice of Insurance | |
| BCH 502 | Entrepreneurship Development | | BCH 602 | Operations Research | |
| BCH 503 | Industrial Laws | | BCH 603 | Management Information System | |
| BCH 504 | Income tax II:Firm and Company | | BCH 604 | Computerized Accounting and E-Commerce | |
| BCH 505 | Audit Technique and Procedures | | BCH 605 a) BCH 605 b) | Specialization in Finance | |
| BCH 506 | Foreign Language (French) | | BCH 606 a) BCH 606 b) | Specialization in Marketing | |

Specialization

| | | | | |
|-----------|--------|-----------------------------|--------|--|
| Finance | 605 a) | Management of Funds | 605 b) | Investment decision and portfolio management |
| Marketing | 606 a) | Market Promotion Techniques | 606 b) | Consumer behaviour and marketing research |

B.COM (HONS.) SEMESTER-I

BCH 101- FINANCIAL ACCOUNTING

BCH 102- FINANCIAL MATHEMATICS

BCH 103 - BUSINESS COMMUNICATION

BCH 104 -PRINCIPLES OF ECONOMICS

BCH 105 -ESSENTIAL OF MANAGEMENT

BCH 106 -INDIAN ECONOMY-I

BCH- 101
FINANCIAL ACCOUNTING

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

UNIT I

Theoretical framework: Accounting as information systems, The Users of Financial Accounting information and their needs, Qualitative characteristics of accounting information, Functions, Advantages and limitations of accounting, Branches of accounting, Basis of accounting: cash basis and accrual basis

The nature of financial accounting principles: Basic concept and conventions: Entity, Money measurement, Going Concern, Cost Realization, Accruals, Periodicity, Consistency, Prudence (conservative), Materiality and full disclosure.

Financial accounting standards: concepts, benefits, procedure for issuing accounting standards in India, salient features of Accounting Standard as issued by I.C.A.I.

Accounting process: From recording of business transactions to preparation of trial balance (an overview only)

(07 Lectures)

UNIT II

Business income: Measurement of business income-Net income: The accounting period, The continuity doctrine and Matching Concepts Objectives of measurement.

Revenue recognition: salient features of Accounting Standard as issued by I.C.A.I. Recognition of expenses.

The nature of Depreciation. The accounting concept of Depreciation, factors in the measurement of Depreciation. Methods of computing Depreciation: straight line method and diminishing balance method; prospective change method of charging Depreciation.

Inventories: Meaning Significance of Inventory Valuation.

Inventory record systems: Periodic and Perpetual Methods: FIFO, LIFO (problems based on normal loss and abnormal loss) Bin card vs. stores ledger, bill of material, material requisition note. Final accounts Capital and revenue expenditures and receipts: general introduction.

Preparation of financial statements: of Non –Corporate business entities from trial balance inwards, Final Account with Adjustment.

(08 Lectures)

UNIT III

Accounting for hire purchase and installment system: Hire Purchase vs. Installment Payment System, Practical Problem (Simple as well as Default in Payment).

Branch accounting: Types of Branch, Practical Problems

(08 Lectures)

UNIT IV

Liquidation of companies: Types of Liquidation, Liquidator's final statement of Account.
Insurance claim: Loss of Stock, Average Clause, Loss of Profit Policy

(07 Lecturers)

Suggested Readings:

| | |
|-------------------|------------------------|
| S.N. Maheshwari | : Financial Accounting |
| P.C. Tulsian | : Financial Accounting |
| Shukla and Grewal | : Financial Accounting |
| S.M. Shukla | : Financial Accounting |
| Ashok Sehgal | : Financial Accounting |
| Narayan Swamy | : Financial Accounting |
| Jafarullah | : Financial Accounting |
| Nirmal Gupta | : Financial Accounting |

BCH-102
FINANCIAL MATHEMATICS

Course Objectives: To equip the students with basic understanding of mathematics behind calculation of interest on various types of securities and calculation of installments etc.

Unit I

Basic concepts: Simple and Compound Interest, Kinds of interest rates – effective rate of interest, Nominal rate of interest and force of interest, Relationship between effective and nominal rate of interest.

(08 Lectures)

Unit II

Present value and discount rate, Effective and nominal rate of discount, Relationship between interest and discount, Equation of payment.

(07 Lectures)

Unit III

Valuation of annuities-Certain, Present value of an annuity, Present value of an annuity payable p times a year, Present value of deferred annuity, perpetuity, Accumulated value of an annuity, Accumulated value of annuities payable p times a year

(10 Lectures)

Unit IV

Valuation of securities, Present value of bonds, Present value of preference shares, Present value of equity shares, Growth in dividends- Normal growth and super normal growth, Relationship between price, earning and dividends.

(05 Lectures)

Suggested Readings:

Prof. B. L. Bajpai: Financial Mathematics
Dr Agarwal : Financial Mathematics
S.P Gupta : Financial Mathematics

BCH 103
BUSINESS COMMUNICATION

Course Objectives: Communicating effectively in speaking & writing extends across all areas of business, including management, social & technical positions. Therefore, the objective of this paper is to develop effective communication skills of our students.

Unit I

Introduction to Business Communication. Basic forms of Communication - Downward, Upward and Horizontal Communication. Process of Communication, Corporate communication -Formal and Informal communication network. Grapevine - single strand, gossip, cluster, Probability; Importance of Grapevine. Miscommunication or Barriers to communication- Wrong choice of medium. Physical barriers, Semantic barriers, different Comprehension of reality, Socio psychological barriers. Principles of communication - 7 c's concept.

(08 Lectures)

Unit II

Need, Functions, Components and layout of Business letter. Drafting of letters: Enquiry letter, Placing order, Complaints and follow up letters, Sales letter, Circulars, Application for employment and Resume, Notices, Agenda, Memo, Email etiquette.

(07 Lectures)

Unit III

Oral Presentation - Principles of oral presentation, Factors affecting presentations. Non Verbal communication -Appearance, Body language, Para language, Time, Space, Silence. Effective Listening -factors affecting listening, Improving listening.

(08 Lectures)

Unit IV

Interviewing Skills - Interviewer's preparation, Interviewee's preparation, Types of interview Communication for Employment - Resume: Formulating Career Plans, Planning your Resume, Structuring the Resume, Content of the Resume, Electronic Resumes.

(07 Lectures)

Suggested Readings:

1. T N Chabra : Business Communication
2. R C Bhatia : Business Communication
3. V Badi & K Karuna : Business Communication
4. Malra Treece, Allyn and Bacon: Successful Communication
5. Randall E. Majors Harper & Rom : Business Communication

BCH -104
PRINCIPLES OF ECONOMICS

Course Objective: The objective of this course is to impart basic knowledge of the concepts and tools of economic analysis.

UNIT I

The meaning and definition of Economics: Adam Smith and Marshall, Methods of study of Economics: Inductive Vs Deductive methods. Micro Vs Macro Economics, Concept of Equilibrium- Stable, Unstable and Neutral Equilibrium. Theory of consumption- Cardinal Vs Ordinal approach, Utility analysis- Total Marginal and Average utility.

(07 Lectures)

UNIT II

Consumer behavior: Indifference curve analysis, Budget line, Consumer's equilibrium. Price, Income and Substitution effects, PCCs and ICCs, Consumer's Surplus. Concept of Demand and Supply, Demand curve- Individual and Market demand curve, Law of demand. Elasticity of demand- Price, Income and cross elasticity.

(08 Lectures)

UNIT III

Production: fixed and variable inputs, Production function, Total, Average and Marginal product. Law of variable Proportions, Returns to scale. Economies and Diseconomies of scale. Different concept of cost of Production and Revenues. Market: Perfect and Imperfect competition- Features, Price and Output decision. Equilibrium of firms and industry in the short and long runs.

(08 Lectures)

UNIT IV

Theory of wages: Marginal productivity theory and Modern theory of wages. Backward bending supply curve of labour. Theory of Interest: Loanable funds theory and Liquidity Preference theory of interest. Theory of Profit: Risk Bearing theory and Uncertainty bearing theory of profit.

(07 Lectures)

Suggested Readings:

- | | |
|---------------|----------------------------------|
| M.L.Jhingan | : Micro Economics |
| S.K. Singh | : Micro Economics |
| D.N. Dwivedi | : Micro Economics |
| H.L. Ahuja | : Micro Economics |
| K.K. Dewett | : Advance Economic Theory |
| Stonier Hague | : A text book of Economic theory |

BCH -105
ESSENTIALS OF MANAGEMENT

Course Objective: The objective of the course is to provide an understanding of the tasks and functions of management and to acquaint the students with the development of concept, theories and practices in the overall field of management.

UNIT I

Definition, Nature, Scope and significance of Management. The evolution of management thought. Approaches of management, Contributions of F.W. Taylor, Henry Fayol and Chester Bernard to Management Science, Functions of a manager. Social responsibility of Managers. Values and Ethics in Management.

(08 Lectures)

UNIT II

Planning: Definition. Nature, Scope and significance of Planning. Objectives. Steps of Planning. Decision making as key step in planning. The process and techniques of Decision Making, Long Range Planning., Strategies and policies.

(07 Lectures)

UNIT III

Organization: Definition, Nature Scope and significance, Approaches to Departments, Line and Staff relationship, Delegation and Decentralization, Committee system, Determinants of effective organizing, Staffing – nature and significance, Selection, Appraisal and Development of Managers.

(08 Lectures)

UNIT IV

Directing and controlling: Issues in managing Human factors. Motivation- nature, scope, significance, theories and definition. Communication Barriers, Building effective communication system technique, Coordination, Determinants of an effective Control System. Managerial Effectiveness.

(07 Lectures)

Suggested Readings:

- | | |
|------------------|---|
| L.M Prasad | : Principles and practice of Management |
| VSP Rao | : Principles of Management |
| T Sivalingam | : Principles and practice of Management |
| D.K Bhattacharya | : Principles and practice of Management |
| S.C. Saxena | : Principles and practice of Management |
| P. Parthasarthy | : Principles of Management |

BCH- 106
INDIAN ECONOMY-I

Course Objective: To acquaint the students with the overall scenario of Indian Economy.

UNIT I

Nature of Indian economy: Characteristics & features of Indian economy, Rural Characteristics of Economy- Its features and problems, Agricultural development. in planned era –green revolution. Rural indebtedness, Rural industrialization, Rural electrification, Panchayati Raj. Urban characteristics of Economy -Its features and problems (excessive population, employment problem, increasing slums & problems of public amenities)

(08 Lectures)

UNIT II

Industrial Structure, Industrial policy of 1948, 1956, 1977 and 1991, Industrial licensing policy-MRTP Act, FERA. Growth and problems of small scale sector. Role of public sector enterprises in Indian economic development

(07 Lectures)

UNIT III

New Economic Reforms-Liberalization, privatization and globalization, Rationale behind economic reforms. Second generation reforms.

(07 Lectures)

UNIT IV

External sector- role of foreign trade, trends in exports and imports, composition and direction of India's foreign trade: Balance of payments crisis and the new economic reforms-Export promotion measures and the new trade policies, foreign capital-FDI, aid, Multinational corporations (MNCs). Important areas of concern- Poverty and inequality, Unemployment, Rising prices. Industrial relations.

(08 Lectures)

Suggested Readings:

| | |
|----------------------------|--|
| Uma Kapila | : Indian Economy |
| A. N. Agarwal | : Indian Economy |
| Datta R and K.P.M Sundaram | : Indian Economy |
| Deepashri | : Indian Economy |
| Misra and Puri | : Indian Economy- its development experience |

BCOM (H) SEMESTER-II

BCH 201 - SPECIALISED ACCOUNTING

BCH 202 - PUBLIC FINANCE

BCH 203 - INDUSTRIAL PSYCHOLOGY

BCH 204 - ECONOMIC DEVELOPMENT & PLANNING

BCH 205 - BUSINESS STATISTICS

BCH 206 - BUSINESS ENVIRONMENT

BCH- 201
SPECIALISED ACCOUNTING

Course Objective: The course aims at providing the detailed understanding of various accounting issues specially drafted for corporate entity

UNIT I

Company Accounts: Shares and its types, types of share capital-equity vs. preference shares, issue of shares at par, premium and discount, forfeiture of shares and reissue, Prorata allotment, SEBI guidelines for buy-back of shares, bonus shares.

(07 Lectures)

UNIT II

Amalgamation of companies as per AS-14, purchase consideration, methods of finding purchase consideration, pooling of interest method vs. purchase method, practical problems based on amalgamation in the nature of merger and in the nature of purchase.

(08 Lectures)

UNIT III

Analysis of financial statements: tools for the analysis of financial statements, practical problems based on cash flow statement as per AS-3. Accounting ratios and practical problems based on liquidity, solvency, turnover, and profitability ratios

(08 Lectures)

UNIT IV

Introduction to Human Resource Accounting and Inflation Accounting. Internal vs. External Reconstruction, Practical problems based on alteration of share capital and reduction of share capital.

(07 Lectures)

Suggested Readings:

| | |
|----------------------------|-------------------------|
| RL Gupta and M. Radhaswamy | : Advance Accounting |
| Shukla and Grewal | : Advance Accounting |
| Mukherjee and Hanif | : Modern Accounting |
| R Monga | : Financial Accounting. |
| S. N. Maheshwari | : Advance Accounting |

BCH-202
PUBLIC FINANCE

Course Objective: The course aims at familiarizing the students with the government policies and the structure of government revenue and expenditure.

Unit I

Definition, Nature and Scope of Public Finance, Relationship with other subjects. Public Revenue- Sources of Public Revenue (Taxable and Non taxable sources of revenue). Characteristics of tax, canons of taxation, direct and indirect taxes, impact and incidence of taxation, shifting of tax. Requirement of sound taxation system. Principle of maximum social advantage: Dalton and Musgrave view.

(09 Lectures)

Unit II

Public Expenditure- meaning, scope and importance, reason for increasing trend of public expenditure. Canons of public expenditure.

(06 Lectures)

Unit III

Public Debt- Definition, private vs. public debt. Difference between public debt and taxation. Classification of public debt-internal and external debts. Method of raising public debt. Methods of redemption of Public debt

(07 Lectures)

Unit IV

Indian public finance – Items of Revenue & expenditure of Central Government and local bodies. Finance commission-12th finance commission, Budget-its preparation, legislation and execution.

(08 Lectures)

Suggested Readings:

| | |
|-----------------------|--|
| B.P. Tyagi | : Public Finance |
| M.L. Jhingan | : Public Finance and International trade |
| Bhatia | : Public Finance |
| N Radhakrishnan | : Public Finance: Theory and Approach |
| Musgrave and Musgrave | : Public Finance: Theory and Practice |

BCH-203
INDUSTRIAL PSYCHOLOGY

Course Objective: The course aims at familiarizing the students with psychological basis underlying individual and organizational behavior

Unit I

Introduction-Meaning, Definition, Scope of Industrial psychology, Major influences on Industrial Psychology-.Scientific management, HR school of thought, Hawthorne experiments. Problems and utility of industrial psychology

(08 Lectures)

Unit II

I/O Psychological Research. Scientist practitioner model. Methods of Research –BARS (Behaviorally anchored rating scale), Decision Making: decision concepts, Leadership -Definition, qualities, importance, types, trait theory of leadership, managerial grid. Personality -Determinants of personality.

(08 Lectures)

Unit III

Perception-meaning, factors, perceptual process. Attitude-nature, components, ABC model, Communication-significance, process, barriers. Stress-causes, stages, effect, concept of fatigue. Counseling-importance, functions, types. Psychometrics –concepts.

(07 Lectures)

Unit IV

Group Dynamics-nature and types of groups. Organizational Culture-Features, importance, type. Organizational Climate (concepts only). Employee Morale -Concept and importance. Organizational Change-Concept, types, process.

(07 Lectures)

Suggested Readings:

| | |
|-----------------------|-----------------------------|
| A.L. Blum | : Industrial Psychology |
| Dr. Archana Deshpande | : Industrial Psychology |
| Badi and Badi | : Industrial Psychology |
| Aswatthapa | : Organizational Behavior |
| VSP Rao | : Human Resource Management |

ECONOMIC DEVELOPMENT AND PLANNING

Course Objective: The course aims to appraise the students with the economic scenario of the country and various underlying forces shaping it.

UNIT I

Economic Development: Concepts, prerequisites and impediments. Economic and Non Economic factors in development. Rowstows' stages of economic growth. Balanced and Unbalanced Economic Growth.

(08 Lectures)

UNIT II

India as developing economy: Role of state in economic development; Role of monetary and fiscal policies. Population and economic development, Entrepreneurship and Economic development. Sectoral contribution in economic development.

(07 Lectures)

UNIT III

Planning: Definition, principles, objectives, types and techniques. Prerequisites of effective economic planning. Methodology of Economic Planning. Concept of capital output ratio, Potentialities of Economic Development.

(07 Lectures)

UNIT IV

Planning in India: Need, priorities, outline of resources mobilization and allocation. Strategies and approaches adopted in various plans with special reference to 10th and 11th five year plan- Analysis and Evaluation of planning in India.

(08 Lectures)

Suggested readings:

| | |
|-----------------------------|-------------------------------------|
| M.L.Jhingan | : Development and Planning |
| Agarwal. A.N. and S.P.Singh | : Economics of Underdevelopment |
| Rudra Datt & Sunadram | : Indian Economy |
| H.L. Ahuja | : Economic development and planning |
| M.L. Seth | : Economic development and planning |

BCH -205
BUSINESS STATISTICS

Course Objective: To develop an understanding about the fundamentals of statistics and its application in Indian scenario.

Unit I

Definition, scope, importance and limitation of statistics. Method of collection and tabulation of data. Preparation of frequency distribution. Measure of central tendency-mathematical averages including arithmetic means, geometric mean and harmonic mean. Quartiles. Measures of dispersion-quartile deviation, mean deviation, standard deviation and their coefficients, absolute and relative measure of dispersion.

(08 Lectures)

Unit II

Simple Correlation Analysis- introduction, importance of correlation analysis, Multiple and partial correlation, measure of correlation- Karl Pearson's coefficient of correlation, Spearman's coefficient of rank correlation. Regression analysis, difference between correlation and regression. Lines of regression, method of least squares, fitting straight lines, regression coefficient and their properties.

(08 Lectures)

Unit III

Time series analysis: moving average methods, method of least squares- fitting a straight line trend, seasonal variations, estimation of seasonal variations, methods of simple averages. Index Number- meaning and uses of index numbers, construction of index numbers: fixed and chain base

(07 Lectures)

UNIT IV

Indian statistics: Statistical Organization at Centre - C.S.O., N.S.S.O. Organization Functions, Evaluation. Population Census -Features of census and comparison with census of 2001. Problems of Indian Statistics.

(07 Lectures)

Suggested Readings:

| | |
|---------------------------|-----------------------------------|
| S.P. Gupta and S.K. Gupta | : Statistical Analysis |
| Shukla and Sahai | : Statistical Methods |
| Naval Bajpai | : Business Statistics |
| P. C. Tulsian | : Business Statistics |
| D. R. Agarwal | : Business Statistics |
| Anjum Abrar | : Applied and business statistics |

BCH -206
BUSINESS ENVIRONMENT

Course Objective: To appraise the students regarding the basic concepts relating to business environment and business governance.

Unit I

Overview of business environment, Types of environment-internal and external, micro and macro. Competitive analysis of industry .Environmental analysis SWOT and ETOP. Basic philosophies of capitalism and socialism with their variants.

(07 Lectures)

Unit II

Economic roles of government in India. Constitutional provisions affecting business. Technology and competitive advantage, impact of technology on globalization, sources of technology, transfer of technology. Social responsibility of business, consumerism, corporate governance.

(08 Lectures)

Unit III

Global liberalization, GATT-objectives, WTO-benefits and drawbacks. Comparison with GATT, MNC-definition, meaning, merits and demerits. Globalization- meaning, dimensions, factors, pros and cons. Export promotions-EPZ,SEZ, Foreign trade policy, FEMA-objectives, comparison with FERA.

(08 Lectures)

Unit IV

Industrial policy of India since 1951, IDRA, Privatizations-implication and effect. Price control-objectives, mechanism, Essential Commodities Act. Monetary and fiscal policy, in India. SEBI-objectives and functions. Capital market reforms and trading.

(07 Lectures)

Suggested Readings:

| | |
|--------------------|------------------------|
| Francis Cherunilam | : Business environment |
| V Neelamegam | : Business environment |
| Sudesh Bedi | : Business environment |
| A.C. Fernando | : Business environment |

BCOM (H) SEMESTER- III

BCH 301- COST ACCOUNTING

BCH 302 -BUSINESS LAW

BCH 303 -OPERATIONS MANAGEMENT

BCH 304 -MARKETING MANAGEMENT

BCH 305 -HUMAN RESOURSE MANAGEMENT

BCH 306 -SECRETARIAL PRACTICE

BCH- 301
COST ACCOUNTING

Course Objective: The objective of this paper is to help the students to acquire knowledge of cost accounting and their application

UNIT I

Introduction: Meaning, Objectives and Advantages of Cost accounting, Difference between Cost and financial accounting, Types of cost, Cost unit, Cost centers. Elements of cost, methods of costing (Theoretical aspects), EOQ & ABC Technique

(06 Lectures)

UNIT II

Practical problems based on Unit Costing, Tender Costing, and Process Costing .Practical problems on Abnormal and Normal losses and theoretical aspects of Joint and By- products.

(08 Lectures)

UNIT III

Operating Costing (Practical Problems of Transport Costing) and Reconciliation between Cost and financial Accounts (Practical Problems) and Memorandum Reconciliation Account.

(08 Lectures)

UNIT IV

Techniques of Costing (Theoretical aspects), Break-Even-Analysis, Cost-Volume-Profit Analysis(Practical Problems on Desired Profit, Desired Sales, M.O.S., B.E.P.) and Contract Costing (practical problems).

(08 Lectures)

Suggested Readings:

| | |
|--------------------------|----------------------------------|
| M.L. Agarwal | : Cost Accounting |
| VSP Rao | : Cost Accounting |
| P.V. Ratnam | : Cost Accounting |
| Shukla, Grewal and Gupta | : Cost Accounting |
| Rajasekaran and Lalitha | : Cost Accounting |
| Mohd. Arif Pasha | : A text book of Cost Accounting |

BCH- 302
BUSINESS LAWS

Course Objective: The course aims at providing an understanding of Indian Contract Act, Sale of goods act and Negotiable instruments act.

UNIT I

The Indian Contract Act 1872- Contract, Meaning, Characteristics and Kinds. Essentials of a valid contract Offer and Acceptance, Consideration, contractual capacity, free consent, Legality of object, Void agreements, Discharge of contracts - modes of discharge including breach and its remedies.

(08 Lectures)

UNIT II

Quasi Contracts, Contracts of Indemnity and Guarantee, Bailment and Pledge, Contract of Agency.

(08 Lectures)

UNIT III

The Sale of Goods Act 1930: Contract of Sale, meaning and difference between sale and agreement to sell, Conditions and Warranties, Transfer of ownership in goods including sale by non owners. Performance of contract of sale, Unpaid seller: meaning and rights of unpaid seller against the goods and the buyer.

(07 Lectures)

UNIT IV

The Negotiable Instruments Act 1881: Meaning, Kinds and characteristics of negotiable instruments, Holder and holder in due course, Privileges of holder in due course. Negotiation and endorsement, crossing of cheques, types of crossing, bouncing of cheques.

(07 Lectures)

Suggested Readings:

| | |
|--------------|------------------|
| M.C. Kuchhal | : Business Law |
| N.D. Kapoor | : Business Law |
| Tejpal Sheth | : Business Law |
| RSN Pillai | : Business Law |
| Avtaar Singh | : Mercantile Law |
| Tulsian | : Business Law |

BCH- 303
OPERATIONS MANAGEMENT

Course Objective: The objective of this course is to provide understanding about various operations and process involved in conversion process.

Unit I

Operations Management: Duties and responsibilities of operations management. Production function, systems approach to operations management, Manufacturing systems, Types of manufacturing systems - continuous & intermittent.

(07 Lectures)

Unit II

Plant location: Nature, factors considered in location, methods and type of areas, Plant layout: objective of good layout, factors influencing layout and types of layout. Material handling equipment: Importance, objective, principles, factors affecting selection of equipment & types of handling equipments.

(08 Lectures)

Unit III

Work study: Method study and work measurement - importance, objectives, Steps in method study and techniques of work management, Production planning and control, role and scope of PPC in operations management, factors influencing production planning and benefits of production control.

(08 Lectures)

Unit IV

Inventory management : Factors influencing and objectives of inventory management, Techniques of inventory management -ABC and EOQ model, Quality Control, Control chart p&np Chart, Materials Management.

(07 Lectures)

Suggested Readings:

| | |
|-------------------|--|
| P Rama Murthy | : Production and Operations management |
| Aswathapa | : Production and Operations Management |
| Badi & Badi | : Production and Operations management |
| B. S. Goel | : Production and Operations management |
| Chunawala & Patel | : Production and Operations management |
| Mahadevan | : Operations Management |

BCH -304
MARKETING MANAGEMENT

Course Objective: The course seeks to provide an understanding of marketing management and its functional areas.

Unit I

Introduction: Nature and Scope of Marketing, Modern Marketing Concept, Marketing Mix. Marketing Management Process: An Overview. Marketing environment -Micro and Macro environmental components, Consumer Buying Process, Buying Motive and Factor Influencing Consumer Buying Behavior.

(07 Lectures)

Unit II

Market Segmentation- Meaning & benefits, Basis and criteria of Segmentation, Targeting- Concepts, Types and Basis, Positioning- Meaning and Importance, Major Basis of Positioning a Product. Product Concept, Product Classification, PLC, NPD, Branding. Packaging and Labeling, Concept of Product Mix, Product Line and Product Development.

(08 Lectures)

Unit III

Pricing: Significance of Pricing, factors effecting pricing determination, Major pricing method. Pricing Policies: Geographical Pricing, Product Line Pricing, Discount and Rebates. Physical Distribution: Channels of Distribution - Meaning and Importance. Types of Distribution Channel, Function and Services of Whole seller and Retailers.

(08 Lectures)

Unit IV

Promotion: Nature and Importance, Communication Process, Methods of Promotion: Their distinctive Characteristics, Concept of Integrated Communication, Promotion Mix and Factors affecting Promotion Mix.

(07 Lectures)

Suggested readings:

| | |
|--------------------------|------------------------|
| Phillip Kotler | : Marketing Management |
| Rama Swami & Nama Kumari | : Marketing Management |
| Dr. K Karunakaram | : Marketing Management |
| Malhotra & Dash | : Marketing Management |
| Biplab S Bose | : Marketing Management |
| Datta & Datta | : Marketing Management |

BCH- 305
HUMAN RESOURCE MANAGEMENT

Course Objective: The course aims at providing detailed knowledge about various concepts of HRM.

UNIT I

Introduction, Nature, functions, importance of Human Resource Management. HR policies-Aims, objectives, needs, principles, characteristics and types of HR policies. HR planning-Importance, needs, process. Manpower planning -Definition and components. Job analysis, Job description, Job specification.

(07 lectures)

UNIT II

Recruitment -Factors, sources of recruitment, steps of recruitment process, methods of recruitment. Selection -Procedures and steps in selection process. Training and development -Concept, importance, steps in training program, methods-on-the-job and off-the-job. Executive development -Purpose and objective, importance and methods of executive development

(08 lectures)

UNIT III

Performance appraisal -Importance, methods, MBO. Job changes- Promotion and transfers. Wage and salary administration -Nature and purpose, factors affecting it and process.

(07 lectures)

UNIT IV

Industrial disputes -Forms, types, causes, procedure for dispute settlement. Industrial relations- Definition, objectives and scope. Trade union -Definition, characteristics, objectives and functions, Grievance management -Definition, causes, grievance redressal.

(08 lectures)

Suggested readings:

| | |
|---------------|---|
| C.B.Mamoria | : Personnel management |
| K Aswathappa | : Human resource management |
| P.Subbarao | : Personnel and Human resource management |
| T Eugene | : Principles of Human Resource Management |
| R V Badi | : Human Resource Management |
| B B Mahapatro | : Human Resource Management |

BCH -306
SECRETARIAL PRACTICE

Course Objective: The course aims at providing in-depth knowledge of secretarial practice prevailing in contemporary corporate affairs.

Unit I

The Company Secretary: Definition, importance, appointment of the company secretary, Qualifications for appointment, rights, duties and liabilities of a company secretary. Dismissal of the secretary. Role of Secretary in the formation of a Company ,promotion,Incorporation, Capital Subscription and commencement of Business.

(08 Lectures)

Unit II

Secretarial Duties:Duties regarding Board Meeting,Statutory Meeting,Annual General Meeting.Rules relating to issue and allotment of shares, calls forfeiture, lien and transfer of Shares.

(07 Lectures)

Unit III

Specimen of certificates of incorporation, certificate of commencement of business, share certificates and share warrants, Dematerialization and Rematerialization of shares.

(07 Lectures)

Unit IV

Meeting and proceedings:Board Meeting,Statutory Meeting,Annual General Meeting,Extraordinary General Meeting. Notice, Agenda, Proxy, Motion, Resolution , Minutes and reports,Chairman Speech,Director's Report

(08 Lectures)

Suggested Readings:

| | |
|--------------|--|
| M.C. Kuchhal | : Secretarial Practice |
| L M Porwal | : Company Law |
| M C Shukla | : Mercantile Laws |
| S.M Shukla | : Company Law and Secretarial Practice |
| N.D. Kapoor | : Elements of Company Law |

B. Com (H) SEMESTER IV

BCH 401 -CORPORATE ACCOUNTING

BCH 402 -DIRECT TAX LAWS AND ACCOUNTS

BCH 403 -CORPORATE LAWS

BCH 404 -BUSINESS ECONOMICS

BCH 405 -CONTEMPORARY BANKING SYSTEM

BCH 406 -COMPUTER APPLICATIONS

BCH -401
CORPORATE ACCOUNTING

Course Objective: The course aims at providing the conceptual understanding of advanced corporate accounting.

Unit I

Corporate Restructuring, Provisions for Issue of Bonus & Right Share & Buy back of Shares, Critical appraisal of Corporate Governance in India.

(06 lectures)

Unit II

Final accounts: Preparation of Profit and Loss Account and balance Sheet of corporate entities excluding calculation of managerial remuneration, Disposal of company profit. Valuation of goodwill and shares :Concept and Calculation Simple Problem only.

(08 lectures)

Unit III

Accounts of holding companies/parent companies: Preparation of consolidated balance sheet with one subsidiary company. Relevant provision of Accounting standard: 21(ICAI)

(08 lectures)

Unit IV

Cash flow statement: Concept and Preparation of cash flow statement as per Accounting Standard (AS-3) (ICAI), Indirect method only. Fund flow statement: Concept of fund and Preparation.

(08 lectures)

Suggested Readings:

| | |
|-----------------------|---------------------------------|
| S M Shukla | : Corporate Accounting |
| Ahmad,Khan & Kumar | : Corporate Accounting |
| S.N. Maheshwari | : Advanced Financial Accounting |
| Rajasekaran & Lalitha | : Corporate Accounting |

BCH -402
DIRECT TAX LAWS AND ACCOUNTS

Course Objective: The course aims at providing the conceptual understanding of various heads of income, computation of total income and tax liability

UNIT I

Income tax Act 1961- An overview, important terms, concepts of income, Residential status and tax liability, Exempted Incomes.

(05 Lectures)

UNIT II

Heads of Income- Income from Salaries (cash items of salary. Perquisites, Profit in lieu of salary after deduction of section 16) Income from House Property: Annual value, Deduction. U/s 24, computation of income from House Property in respect of Rental House, Self occupied, Partly Rental House & Partly self occupied.

(08 Lectures)

UNIT III

Profits and Gains of a business and profession capital gains (Deduction u/s 54,54B, 54D, 54EC, 54F, 54G, 54GA) Income from other sources.

(09 Lectures)

UNIT IV

Deduction from gross taxable income, clubbing of incomes, Set-off and carry forward of losses, Individual assessment: Computation of taxable income and tax liability.

(08 Lectures)

Suggested Readings:

| | |
|-----------------|--------------|
| V.K. Singhania | : Income Tax |
| Ahuja and Gupta | : Income Tax |
| H C Mehrotra | : Income Tax |
| B B Lal | : Income Tax |

BCH -403
CORPORATE LAWS

Course Objective: To provide in depth knowledge regarding the laws prevalent in the Indian corporate environment.

Unit I

Definition of Company, Types of Companies, Formation of company- Promoters, their legal position. Documents-Memorandum of Association, Articles of Association, Doctrine of constructive notice and indoor management, Prospectus, Doctrine of ultra-vires.

(08 lectures)

Unit II

Share Capital-issue, allotment and forfeiture of share, Depository system-Concepts, features of depository system, Advantages of Depository system. Members and shareholders- their rights and duties

(07 Lectures)

Unit III

Management-directors, their qualifications, appointment, legal position, powers and duties. Dividend and issue of bonus shares, Transfer and transmission of shares, Methods of transfer of shares.

(08 lectures)

Unit IV

Winding up- concept and modes of winding up. Majority powers and Minority rights- Principle of Majority rule, prevention of Oppression and Mismanagement.

(07 Lectures)

Suggested Readings:

| | |
|-------------------------------|--|
| S.M Shukla | : Company Law and Secretarial Practice |
| N.D. Kapoor | : Elements of Company Law |
| L.M. Porwal and Sanjeev Kumar | : Company Law |
| Avtaar Singh | : Company Law |
| M.C. Kuchhal | : Secretarial Practice |
| O.P. Singh | : Company Law and Secretarial Practice |

BCH -404
BUSINESS ECONOMICS

Course Objective: To appraise the students with the fundamental principles of economics as applied to business economics.

UNIT I

Nature and scope of business economics, Demand forecasting: meaning, need, importance. Demand forecasting with least square method. Cardinal and ordinal approach- weak and strong ordering, revealed preference theory.

(07 Lectures)

UNIT II

Costs in short run and long run, Long run average cost curve and its significance in decision making. Laws of returns to scale, Break even analysis, cost-benefit analysis, capital budgeting and investment decisions.

(08 lectures)

UNIT III

Oligopoly: features, price and output determination, collusive oligopoly: cartels, price leadership by dominant firm and low cost firm.

(08 lectures)

UNIT IV

Pricing policies, pricing methods, product- line coverage and pricing, price forecasting, protection of consumer's interest.

(07 Lectures)

Suggested Readings:

| | |
|---------------------------------|--------------------------|
| K.L. Maheshwari & R.L. Varshney | : Managerial Economics |
| D N Dwivedi | : Managerial Economics |
| H.L. Ahuja | : Business Economics |
| Ravilochan | : Business Economics |
| Sloman & Sutcliff | : Economics for Business |
| M L Jhingan | : Business Economics |

BCH -405
CONTEMPORARY BANKING SYSTEM

Course Objective: To provide students in depth knowledge of the banking structure, concepts and applications in the present scenario.

UNIT I

Meaning and Types of Banks – Scheduled and Non Scheduled, Private and Public, Cooperative Bank, Industrial, Agricultural and Foreign Exchange Banks. Unit and Branch banking, Functions of modern Commercial Bank and its role in Economic development, Principles of Banking.

(08 Lectures)

UNIT II

Credit and Credit Creation by Banks, Effect of Credit Creation on the Economy, Objectives and Methods of Credit Control exercised by the Central Bank – Qualitative and Quantitative methods.

(07 Lectures)

UNIT III

Central Banking – Meaning, Principles, Functions of Central Bank, Central Bank and Economic growth.

(08 Lectures)

UNIT IV

Method of opening and operating a Deposit Account in Commercial Bank. New trends in Banking: Universal banking and Globalization of Banking, Electronic Banking – Objective, Impact of IT on Banking, ATMs, Mobile Banking, Tele banking, Internet Banking, Electronic Fund transfer and clearing system.

(07 Lectures)

Suggested Readings:

| | |
|--------------|--|
| G Crowther | : An Outline of Money |
| S B Gupta | : Monetary Economics. |
| M L Seth | : Money Banking & Exchange |
| A Gajendran | : Banking |
| Halm | : Monetary Economics |
| M.L. Jhingan | : Money, Banking and International trade |

BCH- 406
COMPUTER APPLICATIONS

Course Objective: To enable students to develop basic computer knowledge in real world application and promote their computer interactivity.

UNIT I

Windows Basics, Introduction to graphical user interface- The Desktop, The Taskbar, The Start Button, The Title Bar, Control Panel Wizards, Find Feature properties, Quick view, Right clicking, Font Management, Entertainment, Games, System tools, Calculator, Calendar ,Card file, Character Map, Imaging, Run, Search Windows Features, My Computer Icon, Window Explorer Notepad, Paint, Folders, Shortcuts, Accessibility. System Tools (Disk Cleanup, Defragmentation, System restore)
(07 lectures)

UNIT II

MS Word- Introduction, Menus, Toolbars, Creating, Saving, Inserting files, Formatting, Editing Text, Find and Replace, Header and Footer, Working with text boxes, Columns, Pictures, Charts and Graph, Tables, Equations, Word Art, Printing, Mail Merge.
MS-PowerPoint-Creation of Presentation, Built-in-Wizard, Working with Text, list, color and transitions
(08 lectures)

UNIT III

Internet and E-Mail:- meaning of internet, growth of Internet, owner of internet, anatomy of internet, Basic internet terminology, difference among intranet, internet and extranet, accessing internet on mobile, Net Etiquette, World wide web, Internet protocols, Usage of internet to society, Search Engine, Email, Handling forms and attachments on internet
(07 lectures)

UNIT IV

MS Excel- Introduction, An overview of worksheet, creating work-sheet and work book, Opening and saving work book and excel sheet, Formulas, Formatting, Protecting Cells, Producing Charts, Macros, Database, Using Tables, Using files with other Programs.
Practical: Using Excel for accounting
(08 lectures)

Suggested Readings:

| | |
|--------------|-----------------------------|
| V. Rajaraman | : Fundamental of Computers |
| P.K. Sinha | : Fundamental of Computers |
| Michel Busby | : MS-Office 2000 |
| D N Kakkar | : Fundamentals of Computers |

BCOM (H) SEMESTER V

| | |
|---------|-----------------------------------|
| BCH 501 | -FINANCIAL MANAGEMENT |
| BCH 502 | -ENTREPRENEURSHIP DEVELOPMENT |
| BCH 503 | -INDUSTRIAL LAW |
| BCH 504 | - INCOME TAX II: FIRM AND COMPANY |
| BCH 505 | -AUDIT TECHNIQUES AND PROCEDURES |
| BCH 506 | -FOREIGN LANGUAGES (FRENCH) |

BCH -501
FINANCIAL MANAGEMENT

Course Objective: To develop understanding and applicability related to various principles and concepts of financial management.

UNIT I

Meaning and Scope of Financial Management, Functions of Financial manager, various decisions under financial management, Wealth maximization vs. Profit maximization objective, Financial Planning.

(07 Lectures)

UNIT II

Working Capital Management- Working capital cycle, determinants of working capital, EOQ model, Practical problems based on working capital computation, Cash budget, Debtor management.

(08 Lectures)

UNIT III

Capital Budgeting – Various techniques of capital budgeting decision, Pay back period, Profitability Index, NPV Method ,IRR method.

(08 Lectures)

UNIT IV

Tools for the analysis of financial statements (theoretical aspects). Practical problems on Cash Flow statements (AS-3) and Accounting Ratios (Liquidity, Solvency, Turnover and Profitability)

(07 Lectures)

Suggested Readings:

| | |
|----------------------|------------------------|
| S P Gupta | : Financial Management |
| I M Pandey | : Financial Management |
| Srinivasan & Murugan | : Financial Management |
| Saxena & Vashisht | : Financial Management |
| Khan & Jain | : Financial Management |
| P C Tulsian | : Financial Management |

BCH -502
ENTREPRENEURSHIP DEVELOPMENT

Course Objective: The course aims at imparting and inculcating the students with an understanding of entrepreneurial skills.

UNIT I

Evolution, Definition, Need, Benefits and Characteristics of Entrepreneurship. Entrepreneurial Process, Approaches of Entrepreneurship, Nature and role of Entrepreneurship, Qualities and Profile of Entrepreneur, Functions of Entrepreneur, Basic causes of failure, Types of Entrepreneur, Responsibilities of an Entrepreneur.

(08 Lectures)

UNIT II

EDP Programs: Needs, Role, Phases, Institutional efforts, Problems and Suggestions, Opportunities and changes, Personal ethics and business ethics- nature, importance, factors influencing business ethics.

(07 Lectures)

UNIT III

Environment of Entrepreneurship, Size of Business unit- Optimum size of Business unit, Factors determining the size of a Business unit, Location and Plant layout combinations.

(07 Lectures)

UNIT IV

Project Management- Project selection, Project Report, Project Evaluation, Project Execution

(08 Lectures)

Suggested Readings:

| | |
|---------------|--|
| M.B. Shukla | : Entrepreneurial Development and Small Scale Management |
| Madhurima Lal | : Entrepreneurship |
| Vasant Desai | : Entrepreneurship & Small Scale Entrepreneurial Development |
| Badi & Badi | : Entrepreneurship |
| P Chandra | : Project Management |
| S. S Khanka | : Entrepreneurial Development |

BCH -503
INDUSTRIAL LAW

Course Objective: An overview of the basic provisions of the laws concerning Factories, Wages, Bonus and Trade Union Act.

UNIT I

The Factories Act, 1948- Definition, Provisions regarding health, safety and welfare, Working hours for adults, Extra wages for overtime, Employment of young persons, General penalty for offences.
(07 Lectures)

UNIT II

The Payment of Wages Act, 1936-Definition of Wages, Rules for payment of wages, Deductions from wages, Inspectors and their powers, Bar of suits.
(08 Lectures)

UNIT III

The Payment of Bonus Act, 1965- Meaning of Bonus, Objects of the Act, Eligibility for Bonus, Disqualifications for Bonus, Offences and penalties under Bonus Act.
(07 Lectures)

UNIT IV

The Trade Union Act, 1926- Definition and functions of trade union, Registration of trade union, Rights and privileges of a trade union, Regulations of trade union.
(08 Lectures)

Suggested Readings:

| | |
|--------------|----------------------------|
| N. D. Kapoor | : Industrial Law |
| Porwal | : Hand Book of Labour Laws |
| Kulshrestha | : Labour Laws |

BCH -504
INCOME TAX II: FIRM AND COMPANY

Course Objective: The purpose of this course is to understand assessment of firm and company under Income Tax Act.

UNIT I

Assessment of firm- Communication of book profit, Business Income, Total income of the firm, Allocation amongst partners.

(07 Lectures)

UNIT II

Computation of tax liability of firm, Tax planning in respect of firm: Individual vs. Firm, Firm vs. Company.

(08 Lectures)

UNIT III

Computation of tax liability of Company under statutory provisions and MAT.

(07 Lectures)

UNIT IV

Filing of returns in respect of companies, Mode of filing returns, Penalties and prosecutions, Provisions in respect of set off and carry forward of losses.

(08 Lectures)

Suggested Readings:

| | |
|-----------------------------|--------------|
| Girish Ahuja | : Income Tax |
| B B Lal | : Income Tax |
| Singhania | : Income Tax |
| S P Goyal | : Income Tax |
| H C Mehrotra and S.C. Gupta | : Income Tax |

BCH -505
AUDIT TECHNIQUES AND PROCEDURE

Course Objective: To inculcate in depth knowledge and applicability of key concepts of auditing in contemporary conditions.

UNIT I

Meaning and objectives of auditing, Types of audit, Internal audit, Audit process, Audit program, Audit and books, Working papers and evidence, Consideration for commencing an audit, Routine checking and Test checking, Internal check system and Internal control.

(07 Lectures)

UNIT II

Audit procedure- Vouching, Verification of assets. Audit of Limited companies- Qualifications, Appointments, Powers and duties of company auditor, Board outlines of company audit, Audit report

(08 Lectures)

UNIT III

Special audits- Audit of Banking Companies, Audit of Insurance Companies, Audit of Educational Institutions, Audit of Non-profit Organizations, Audit of Co-operative society, Provisions relating to appointment, Duties and powers of Comptroller and Auditor General of India, Scope of audit functions by CAG.

(08 Lectures)

UNIT IV

Recent trends in Auditing-Nature and significance of Cost Audit, Tax Audit, Management Audit and Audit of computerized accounts.

(07 Lectures)

Suggested Readings:

| | |
|-------------------|----------------------------|
| R Sharma | : Auditing |
| S.P. Gupta | : Auditing |
| R.C. Agarwal | : Auditing |
| P Parthasarthy | : Auditing |
| S K Basu | : Fundamentals of Auditing |
| Partha Chatterjee | : A text on Auditing |

BCH -506
FOREIGN LANGUAGE (FRENCH)

Course Objective: The French language course accords to a method created for Indian students who are complete beginners in French and who wish to acquire verbal communication skills in current scenario. The course enables one to develop four skills in French i.e. Reading, Writing, Speaking & Comprehension.

UNIT I

Grammar: Articles, Gender and Number of Nouns and Adjectives, Personal and Tonique Pronouns, Demonstrative and Possessive Adjectives, Preposition and Adverbs, Pronominal verbs ,conjugation of verbs of all the groups in present tense and introduction to past and future tense, Interrogation, Negation and Imperatives. Name of days, seasons, months, colours, garments, body parts and numbers. Computer, commerce and marketing related vocabulary and terminology. Phonetics and pronunciation.
(07 Lectures)

UNIT II

Composition: Self introduction, Introducing friends, family and persons, Topical writing, Essays, Description of Person, Place, Things, Class, City, Country, House, Plan a Week-end, Excursion, Making Résumé, Interviews, Letter writing, , Rejecting or accepting proposals, Invitation, Dialogues, Tastes & Preferences, Conversational French between known and unknown people, Telephonic conversation with friends and clients.

(08 Lectures)

UNIT III

Comprehension: Oral & Written Comprehension, Translation from French/English and vice-versa.

(08 Lectures)

UNIT IV

Culture and Civilization: Popular French Receptions, Food, Beverages, French Entertainments, Hobbies, Festivals, Traditions, Writers, Poems, Songs, Famous Monuments, Places, Seasons, Rivers, Mountain, Territories, Neighboring countries, Oceans.

(07 Lectures)

Suggested Readings:

| | |
|--|---------------------------------------|
| Dominique, Girardet & Michel Verdelham | : Le Nouveau sans Frontieres (Vol. 1) |
| Hachette Publication | : Alter Ego (Vol. 1) |
| Robert Collins /Oxford/ La Rousse | : French-English-French Dictionary |

B.COM (HONS) SEMESTER-VI

BCH 601- PRINCIPLES AND PRACTICE OF INSURANCE

BCH 602 -OPERATIONS RESEARCH

BCH 603 -MANAGEMENT INFORMATION SYSTEM (MIS)

BCH 604 -COMPUTERIZED ACCOUNTING & E-COMMERCE

BCH 605- SPECIALIZATION IN FINANCE

BCH 606- SPECIALIZATION IN MARKETING

Specialization:

| | | | | |
|-----------|--------|-----------------------------|--------|--|
| Finance | 605 a) | Management of Funds | 605 b) | Investment decision and portfolio management |
| Marketing | 606 a) | Market Promotion Techniques | 606 b) | Consumer behaviour and marketing research |

PRINCIPLES AND PRACTICE OF INSURANCE

Course Objective: To acquaint the students with the basic principles of Insurance with special emphasis on Life, Marine and Fire Insurance.

Unit-I

Definitions, functions and importance of insurance, Kinds of Insurance, insurance and assurance, principles of insurance and insurance contracts, insurance and gambling, double insurance, over-insurance, under-insurance and re-insurance.

(10 Lectures)

Unit-II

Life Insurance Contracts-Types of Life Insurance policies, Whole life, Endowment and Term policies, Nomination and assignment, annuity, Premium, Revivals, loans. Surrenders, Claims, bonuses, mortality table.

(08 Lectures)

Unit-III

Marine Insurance - General principles of marine insurance contract, Insurable interest, warranties, voyage, loss and abandonment, subrogation, marine losses, Motor Insurance -Types of policies.

(06 Lectures)

Unit-IV

Fire insurance- Basic principles of fire insurance contracts, Fire policy conditions, assignment of policy, claims, insurance intermediaries-agents, procedure of becoming an agent, pre-requisites of obtaining a license, duration of license, cancellation of license, termination of agents appointment and code of conduct.

(06 Lectures)

Suggested Readings:

| | |
|-------------------|-------------------------------------|
| Arif Khan | : Insurance Principles and Practice |
| M N Mishra | : Insurance Principles and Practice |
| Kothari and Bahal | : Insurance |
| Sharma and Jain | : Principles of Insurance |
| M A Khan | : Insurance |

BCH-602
OPERATIONS RESEARCH

Course Objective: To acquaint the students with the basic principles of Operations Research

Unit I

Operations research: Origins and development of Operations Research, Nature of Operations research, Definitions of operations research, Features (characteristics) of operations research. Phases of operations research. Models and modeling in operations research, classifications of O.R. models: Operations research techniques. Scope of operations research in commercial applications.

(07 Lectures)

Unit II

Linear programming problem: Formulation and Graphical method. Applications area of Linear Programming, formulation of Linear Programming models, The simplex method: Introduction standard form of linear programming problem development of simplex method. Simplex method (Maximization case), Simplex method (minimization case)(simple problems)

(08 Lectures)

Unit III

Transportation models introduction, Mathematical statement of the transportation problem, Methods For finding initial solution, North-West Corner method, Least cost method, Vogel's approximation method, optimality test, stepping stone method, Modified distribution (MODI) method.

(08 Lectures)

Unit IV

Decision theory: Introduction, Decisions situations, Types of decisions-making environment, Decision making under certainty, Risk and uncertainty, Decision-tree analysis.

(07 Lectures)

Suggested Readings:

| | |
|----------------|-----------------------|
| V.K.Kapoor | : Operations Research |
| J K Sharma | : Operations Research |
| Sridhara Bhatt | : Operations Research |
| Gupta & Hira | : Operations Research |
| Anand Shaw | : Operations Research |
| P Rama Murthy | : Operations Research |

BCH-603
MANAGEMENT INFORMATION SYSTEM

Course Objective: To provide an insight into fundamentals of MIS and its application in e-business.

Unit I

Definition of data ,information and information system, Concept of system, information system and its components, Meaning and concept of MIS, its characteristics, objectives, functions, components & tools. Advantages & limitation of MIS, its role & its scope, MIS as a federation of subsystems, MIS Architecture.

(07 Lectures)

Unit II

Basic features and functions of TPS, ESS, OSS, Expert System(ES), Artificial Intelligence(AI), and SIS. Business Function Information Systems-Accounting Information System , Human Resource Information System, Marketing Information system. Information system for strategic advantages, Business Process Reengineering (BPR) and Role of Information Technology in BPR.

(08 Lectures)

Unit III

Management decision structure, decision support system (DSS)- its features, classification, components, framework and role, Developing MIS systems- System Development Life Cycle (SDLC).

(07 Lectures)

Unit IV

Enterprises Resources Planning (ERP)-Concepts, features, structure and benefits of ERP, Customer Relationship Management(CRM)-Meaning, components , phases, and significance of CRM , customer driven CRM, Supply Chain Management(SCM)-Elements, aspects and functions of SCM , role and significance of SCM

(08 Lectures)

Suggested Readings:

| | |
|---------------------------|---------------------------------|
| Sangitha Ray | : Management Information System |
| CSV Murthy | : Management Information System |
| Shahjahan & Priyadarshini | : Management Information System |
| Laudon & Laudon | : Management Information System |
| James A.O. Brian | : Management Information System |

BCH-604
COMPUTERIZED ACCOUNTING AND E-COMMERCE

Course Objective: The course is designed to equip the students with computerized and e-commerce in the changing business scenario.

Unit I

Computer and Accounting: Application of Computer in accounting. Meaning, Features and scope of computerized accounting, advantages and limitations of computerized accounting, comparison between manual and computerized accounting, considerations for sourcing an accounting software, type of accounting software's- Their merits and demerits. Relationship between Computerized Accounting, Accounting Information System (AIS)

(07 Lectures)

Unit II

Fundamentals of Tally, Its essential features, classification of company, company creation, classification of vouchers, processing of financial transaction, report generation (Trial Balance P/L account, balance sheet-final report), Account Books, List of Accounts, Inventory Features and Features pertaining to duty and tax- VAT enabled Tally.

(08 Lectures)

Unit III

Evolution, meaning, elements, scope and benefits of e-commerce. Driving forces for e-commerce, Its classification (B2B, B2C, C2B, C2C). Impact of e-commerce on business and society. Essential I.T. services for e-commerce- internet , intranet and extranet.

(08 Lectures)

Unit IV

Electronic Payments, Online banking and EDI, Security threats with e-commerce and measures, (basics of Firewall and Encryption). Overview of E-Commerce Laws in INDIA.

(07 Lectures)

Suggested Readings:

| | |
|-----------------|---|
| P C Tulsian | :Basic Accounting |
| CSV Murthy | : E-Commerce- concepts, models and strategies |
| Bharat Bhaskar | : E-Commerce-framework, technologies and applications |
| Pradhan & Dash | : E Commerce |
| Banyopadhyay | :E-Commerce |
| Geffrey Rayport | : E-Commerce |

BCH-605 a
MANAGEMENT OF FUNDS

Course Objective: To provide an overall view of funds management especially in Indian Corporate Scenario.

Unit I

Meaning of funds, Scope of funds management, Importance of funds management, The Role of the Fund Manager, effective allocation of funds, Dangers of Mis-allocation of funds, Organisation for funds management.

(07 Lectures)

Unit II

Capitalisation, steps in Capitalisation, capital structure, forms of capital structure, determinants of capital structure, characteristics of sound capital structure, capital gearing, cost of capital, computation of weighted average cost of capital.

(08 Lectures)

Unit III

Financial analysis, Techniques of financial analysis, capital projects and significance of capital budgeting, CAPM (Capital Asset Pricing Model), significance of Decision Tree Approach.

(08 Lectures)

Unit IV

Types of Project, Feasibility analysis in Project Appraisal, Internal & External constraints in Feasibility Analysis, Feasibility Report, capital Rationing, Venture Capital.

(07 Lectures)

Suggested Readings:

| | |
|------------------|-----------------------------------|
| Prasanna Chandra | : Financial Management |
| Pandey I.M | : Financial Management |
| Gupta L.C | : Stock Exchange Trading in India |
| V. K. Bhalla | : Investment Management |
| Sharpe, W.F | : Investment |
| Prasanna Chandra | : Project Management |

BCH-605 b
INVESTMENT DECISION AND PORTFOLIO MANAGEMENT

Course Objective: To provide in depth understanding of the investment decision making and portfolio management with reference to corporate entity.

Unit I

Investment: Meaning, concepts of Investment, Goals of Investment, types of investment .Mutual Funds: objectives, merits and types of mutual funds, Institutional investment.

(07 Lectures)

Unit II

Concept of Hedging, Comparison of investment, Speculation, gambling and hedging, approaches to investment analysis: economy analysis, industry analysis, company analysis and Practical Problems based on Profitability (EPS) Analysis.

(08 Lectures)

Unit III

Need for portfolio management, goals of portfolio management, types of portfolio, Portfolio construction, efficient portfolio, Evaluation of Portfolio Performance: Sharpe Model, Trynor's Model, Jensen's Model, Portfolio Revision.

(08 Lectures)

Unit IV

Risk Analysis, types of risks, computation of Standard Deviation, Beta, Capital asset Pricing model and its application and limitations, Security Market Line, SML vs. CAPM.

(07 Lectures)

Suggested Readings:

| | |
|----------------------|--|
| Prasanna Chandra | : Financial Management |
| Pandey I.M | : Financial Management |
| Arif Pasha | : Security Analysis and Portfolio Management |
| Prasanna Chandra | : Investment analysis and portfolio management |
| Punithavathy Pandian | : Security Analysis and portfolio management |
| Nagrajan & Jayabal | : Security Analysis and portfolio management |

BCH-606 a
MARKET PROMOTION TECHNIQUES

Course Objective: To provide an overall view of market promotion techniques.

Unit I

Promotional activities- advertising, sales promotion, personal selling, publicity, public relations. importance and objectives of promotion. Advertising-objectives, functions and types, difference from sales promotion and salesmanship. Planning an advertising campaign

(07 Lectures)

Unit II

Advertising budget-objectives and methods. Evaluating advertising effectiveness. Selection of Advertising agency. Public relations- role and importance, major PR tools

(08 Lectures)

Unit III

Personal selling- nature and process of personal selling, role of sales force. Managing sales force- recruitment and selection, training and compensation, supervising and motivating sales force, evaluating sales force performance.

(08 Lectures)

Unit IV

Sales promotion-definition, factors affecting it, types of sales promotion, Direct marketing-forms of direct marketing, growth and benefits of direct marketing. Online marketing, IMC, CRM

(07 Lectures)

Suggested Readings:

| | |
|------------------------------|-----------------------------------|
| Philip Kotler | : Marketing management |
| Kazmi & Batra | : Advertising and sales promotion |
| Debraj & Mahua Datta | : Advertising Management |
| V C Mathur | : Advertising Management |
| V S Ramaswami and Namakumari | : Marketing management |
| Saxena and Ranjan | : Marketing management |

BCH-606 b
CONSUMER BEHAVIOR AND MARKETING RESEARCH

Course Objective: To provide an overall view of Consumer behavior and Marketing research.

Unit I

Consumer behaviour-meaning,features,applications,importance.factors affecting consumer behaviour-cultural, social,personal,psychological,types of buying behaviour process.

(07 Lectures)

Unit II

Buying motives, buyer behaviour model- EKB model, Howard-Sheth model, blackbox model. Consumer decision making process, buyer behaviour process for new products.

(08 Lectures)

Unit III

Market research-meaning,nature,scope ,importance,MR process-defining problem and research objective, Developing research design, collecting secondary data.

(08 Lectures)

Unit IV

Primary data collection- research approaches, contact methods, sampling plan, research instruments,data analysis and interpretation in brief,preparation of research report,applications of MR,Ethics in MR

(07 Lectures)

Suggested Readings:

| | |
|-----------------------------|---|
| N.K. Malhotra | : Marketing Research |
| Debraj Datta & Mahua Dattta | : Consumer Behaviour and Advertising Management |
| Laudon & Bitta | : Consumer Behaviour |
| Churchill, Gilbert | : Marketing Research |
| Dr. Mateen Khan | : Consumer Behaviour |
| Dr. Rajeev Kumra | : Consumer Behaviour |
| Philip Kotler | : Marketing Management |