

## **B.COM. (HONS.) 3<sup>rd</sup> SEMESTER**

### **BCH 307: ACCOUNTING THEORY AND REPORTING PRACTICES**

**Objective:** The objective of the paper is to provide broad understanding to the students about the basic concepts, theories and policies regarding accounting theory.

#### **UNIT-I**

The History and Development of Accounting, Nature and Uses of Accounting, Traditional Approaches to the Formulation of An Accounting Theory, Regulatory Approach to the Formulation of An Accounting Theory; The Events, Behavioural and Human Information Processing Approach.

#### **Unit –II**

The Predictive and Positive Approaches to the Formulation of Accounting Theory, A Conceptual Framework for Financial Accounting and Reporting. The Structure of Accounting Theory, Alternatives Asset-Valuation and Income Determination Models.

#### **Reference Books:**

1. Bernstein & Wild, Financial Accounting Theory - Issues and Controversies, McGraw Hill.
2. Bhabatosh Banerjee, Regulation of Corporate Accounting and Reporting in India, World Press.
3. Chartered Institute of Management Accountants. CIMA Dictionary of Finance and Accounting.
4. Elliott, B. & Elliott, J., Financial Accounting and Reporting. Harlow
5. K.S. Most, Accounting Theory, Holt, Rinehart & Winston.
6. Lev Baruch, Financial Statement Analysis - A New Approach, Prentice Hall.
7. S. Agarwal, Manual of Accounting Standards, Snow White.
8. T.P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman.

## **BCH 308: DEVELOPMENT ECONOMICS**

**Objective:** The objective of the paper is to provide broad understanding to the students about the basic concepts, theories and policies regarding economic development and growth.

### **UNIT-1**

Concept of Economic Development, Distinction between Growth and Development, Various Traditional and Modern Criteria to Measure Development, Determinants of Development, Balanced vs. Unbalanced Growth,

Concept of Sustainable Development, Importance, Indices of Development,

Classical Theories of Development-Adam Smith, Karl Marks and Schumpeter, Rostow's Stages of Growth, Kaldor Model of Growth.

### **UNIT-II**

Economic Development Since Independence, India's Five Years Plans- Objectives, Strategies, Achievements and Constraints,

Models in Economic Planning- Harrod-Domar Model, Mahalanobis Model,

Role of State and Capital Formation in Economic Development, Growth and Distribution Trends and Policies regarding Poverty; Inequality and Unemployment in India,

#### **Reference Books:**

1. Agarwala, A.N. and S.P. Singh, Economics of Underdevelopment, Oxford University Press, London.
2. Misra, S. K. and Puri, Economics of Development and Planning, Mumbai: Himalaya Publishers.
3. Meier, Gerald M. and James E. Rauch, Leading Issues in Economic Development, Oxford University Press, New Delhi.
4. Todaro, M.P., Economic Development in the Third World, Longman, New York.
5. Salvatore, D. and E. Dowling: Development Economics, Schaum's, Outline Series in Economics, McGraw Hill, New York.

## **BCH 309: ADVERTISING AND BRAND MANAGEMENT**

**Objective:** The objective of the paper is to provide an understanding of the principles of advertising and brand management.

### **UNIT - I**

Advertising: Introduction, Scope, Importance in Business : Role of Advertising in Social and Economic Development of India: Ethics in Indian Advertising. Advertising and Consumer Behaviour; Setting Advertising Objectives, DAGMAR; Determining Advertising Budgets; Advertising Planning and Strategy, Creative Strategy Development and Implementation. Role of Integrated Marketing Communication in the Marketing Programme; Process of Marketing Communication; Definition and Scope of Advertising Management; Determination of Target Audience. Media Planning: Setting Media Objectives; Developing Media Strategies, Evaluation of Different Media and Media Selection; Media Buying; Measuring Advertising Effectiveness.

### **UNIT – II**

Brand-Concept: Nature and Importance of Brand; Brand vs. Generics, Brand Life Cycle, Brand Name and Brand Management; Brand Identity: Conceiving, Planning and Executing (Aaker Model), Brand Loyalty, Measures of Loyalty; Brand Equity: Concepts and Measures of Brand Equity-Cost, Price and Consumer Based Methods; Sustaining Brand Equity; Brand Personality: Definition of Brand Personality, Measures of Personality, Formulation of Brand Personality; Brand Image Vs Brand Personality. Brand Positioning: Concepts and Definitions, Repositioning, Celebrity Endorsement, Brand Extension; Differential Advantage: Strategies for Competitive Advantage, Brand Pyramid; Branding in different sectors; Role of Information in Brand Management; Role of e-Communities in Brand Management.

### **Reference Books:**

1. Arens W.A. Contemporary Advertising, Tata Mc Graw Hill, New Delhi
2. Batra. R. Myers, J.G. and Aaker D.A., Advertising management, prentice hall of India, New Delhi

## **BCH 310: BANK MANAGEMENT**

**Objectives:** The paper aims at acquainting the students, the concepts of Bank Management and relevant aspects.

### **UNIT – I**

Banking Structure in India ó Banks and Regulatory Environment ó Analysis of Balance Sheet and Profit and Loss Account ó Financial Performance Analysis with Ratios ó RBI and its role on Bank Performance ó Banks and Risk Management, Types of Risks in Banking Industries ó Risk and Return ó Profitability ó Liquidity ó Solvency Trace off ó Project Appraisal ó Capital Adequacy Norms ó MIM ó Interest and Non ó Interest Income ó Lending Principles.

### **UNIT – II**

NPA ó Provisions, Types, Impact on Profitability. Warning Signals ó NPA Management ó How to Overcome NPA ó Recent Measures by Regulatory Authority ó Debt Recovery Tribunal ó Provisions of Revenue Recovery Act ó Portfolio Management in Banks ó Allocation of Bank Funds ó Investment Avenues for Banks ó Asset Liability Management ó Models ó Importance ó SARFESI Act ó Information and Communication Technology and Bank Management.

#### **Reference Books:**

1. Donald,F., R. Gup Benten E., Kolari, J.W., *Commercial Banking The Management of Risk*, South Western Thomson Learning
2. Justin,P. and Padmalatha, S.,*Management of Banking and Financial Services*, Pearson Education
3. Timothy,K.W. and MacDonald, *Bank Management*, The Dryden Press, Hascourt College Publisher