

BCOM (HONS) Semester I

CODE	Paper Name	Nature	CREDITS
BCH 101	Financial Accounting	Core	4 credits
BCH 102	Business Mathematics	Core	4 credits
BCH 103	Business Communication	Core	4 credits
BCH 104	Computer Applications	Core	2 credits
BCH 105	Currency, Banking and Foreign Exchange	Core	4 credits
BCH 106	Micro Economics	Core	4 credits
BCH 107	Environmental Studies*	Elective Foundation	2 credits
Total			24 Credits
Add on course:			
BAC 108	Business, Government and society	Open elective	2 credits

BCOM (HONS) Semester II

CODE	Paper Name	Nature	CREDITS
BCH 201	Specialised Accounting	Core	4 credits
BCH 202	Essentials of Management	Core	4 credits
BCH 203	Macro Economics	Core	4 credits
BCH 204	Computerized Accounting	Core	2 credits
BCH 205	Business Statistics	Core	3 credits
BCH 206	Indian Business Environment	Core	3 credits
BCH 207	Comprehensive Viva Voce	Core	4 credits
Total			24 Credits
Add on course:			
BAC 208	E-Business	Open elective	2 credits

BCOM (HONS) Semester III

CODE	Paper Name	Nature	CREDITS
BCH 301	Cost Accounting	Core	4 credits
BCH 302	Business Laws	Core	4 credits
BCH 303	Human Resource Management	Core	4 credits
BCH 304	Marketing Management	Core	4 credits
BCH 305	Public Finance	Core	4 credits
BCH 306	Company Law	Core	4 credits
Total			24 Credits
Add on course:			
BAC 307	Creativity and Change in Organisations	Open elective	2 credits

BCOM (HONS) Semester IV

CODE	Paper Name	Nature	CREDITS
BCH 401	Accounting for Business Decisions	Core	4 credits
BCH 402	Research Methodology	Core	4 credits
BCH 403	Production & Operation Management	Core	3 credits
BCH 404	Secretarial Practice	Core	3 credits
BCH 405	Financial Management	Core	3 credits
BCH 406	Financial Systems and Financial Markets	Core	3 credits
BCH 407	Comprehensive Viva Voce	Core	4 credits
Total			24 Credits
Add on course:			
BAC 408	Social Entrepreneurship	Open elective	2 credits

BCOM (HONS) Semester V

CODE	Paper Name	Nature	CREDITS
BCH 501	Direct Tax Laws and Accounts	Core	4 credits
BCH 502	Development of Personality and Soft Skill	Core	4 credits
BCH 503	Working Capital Management	Core	4 credits
BCH 504	Industrial relations and Labour Laws	Core	4 credits
BCH 505	Audit Technique and Procedures	Core	4 credits
BCH 506	Summer Internship Project	Core	4 credits
Total			24 Credits
Add on course:			
BAC 507	Performance Management	Open elective	2 credits

BCOM (HONS) Semester VI

CODE	Paper Name	Nature	CREDITS
BCH 601	Indirect Tax Laws	Core	4 credits
BCH 602	Management of Services	Core	4 credits
BCH 603	Retail Management	Core	4 credits
BCH 604	Corporate Governance	Core	4 credits
BCH 605	Security analysis and Portfolio Management	Core	4 credits
BCH 606	Final Year Project	Core	4 credits
Total			24 Credits
Add on course:			
BAC 607	Environment and Global Competitiveness	Open elective	2 credits

Semester	First
Course Code	BCH 101
Course Title	Financial Accounting
Credits	04
Course Objectives: The aim is to provide an understanding of the basic principles of accounting and their application in business.	

Syllabus		
Unit	Course Contents	Lectures
1	Definition of Accounting, Accounting-Principles, Concepts and Conventions. Journal, Cash Book, Subsidiary Books and Ledger, Capital Expenditure and Revenue Expenditure.	08
2	Trial Balance, Rectification of Errors, Final Accounts, Provisions and Reserves, Methods of Depreciation –Fixed Installment Method and Diminishing Balance Method.	08
3	Concept of Partnership, Partnership Deed, Fixed and Fluctuating. Capital Accounts, Valuation of Goodwill, Profit Sharing Ratio. Admission of Partners: Revaluation of Assets and Liabilities, Preparation of Profit and Loss Adjustment Account and Balance-Sheet.	08
4	Retirement and Death of Partners: Revaluation of Assets and Liabilities, Settlement of Accounts, Joint Life Policy and Annuities.	08
5	Dissolution of Firm, Preparation of Realisation Account, Insolvency of Partner(s).	08

Suggested Readings:		
Book	Author's Name	Publisher
Financial Accounting for Managers	Sanjay Dhamija	Pearson Publications
Financial Accounting	Gupta, R.L and Radhaswamy, M	Sultan Chand and Sons, New Delhi
Financial Accounting	Monga J.R., Ahuja Girish, and Sehgal Asho	Mayur Paper Back, Noida
Advanced Accounts	Shukla. M.C., Grewal T.S., and Gupta, S.C	S. Chand & Co. New Delhi

Semester	First
Course Code	BCH 102
Course Title	Business Mathematics
Credits	04
Course Objectives: This course is designed to prepare students for mathematical and analytical applications required in subsequent business and economic courses	

Syllabus		
Unit	Course Contents	Lectures
1	Arithmetic Progression: Concept of Sequence and Series; Meaning and Properties of Arithmetic Progression; Finding General Term; Sum and Means; Miscellaneous Problems of Arithmetic Progression.	06
2	Geometric Progression: Meaning and Properties of Geometric Progression; Finding General Term; Sum of Finite & Infinite Series; Means; Miscellaneous Problem of Geometric Progression	08
3	Mathematics for Finance, Simple and Compound Interest Annuities Sinking Funds ,Discounts and Present values.	10
4	Binomial Theorem: Meaning and its Expansion; Special Features of Expansion; Finding the Particular term, Middle term, Independent Term and Coefficient of a particular term for Positive Integral Index.	06
5	Calculus: Function; Limits; Differential Coefficient; Sum; Difference; Product; Quotient; Function of function and Integration (Excluding Trigonometrical and Hyperbolic Functions).	10

Suggested Readings		
Book	Author's Name	Publisher
Business Mathematics	B.M. Agarwal	Ane Books Pvt Ltd
Problems & Solution in Business Mathematics	B.M. Agarwal	Ane Books Pvt Ltd
Linear Programming	S.S. Narang	Sultan Chand & Sons

Semester	First
Course Code	BCH 103
Course Title	Business Communication
Credits	04
Course Objectives: The main aim of this course is to develop the reading, listening, writing and presentation skills of the undergraduate students.	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction: Principles of effective communication, Barriers of Communication, Feedback. Principles of Nonverbal Communication: Professional dressing and body language. Role Playing, Debates and Quiz. Group communication: Meetings, group discussions.	06
2	Managerial Writing: Business letters, Routine letters, Bad news and persuasion letters, sales letters, collection letters, Maintaining a Diary, Resume/CV , job application letters, proposals. Internal communication through - notices, circulars, memos, agenda and minutes, reports. Case Studies. Exercises on Corporate Writing, Executive Summary of Documents, Creative Writing, Poster Making, Framing Advertisements, Slogans, Captions, Preparing Press Release and Press Notes.	10
3	Effective Presentations: Principles of Effective Presentations, Principles governing the use of audiovisual media. Language Lab for the use of developing speaking skill particularly in English Accent and Intonation patterns	06
4	Interview Skills: Mastering the art of giving interviews in - selection or placement interviews, discipline interviews, appraisal interviews, exit interviews, web /video conferencing, tele-meeting.	08
5	Report Writing: Objectives of the report, types of report, Report Planning, Types of Reports, Developing an outline, Nature of Headings, Ordering of Points, Logical Sequencing, Graphs, Charts, Executive Summary, List of Illustration, Report Writing.	10

Suggested Readings:		
Book	Author's Name	Publisher
Essentials of Business Communication	By Rajendra Pal & J.S. Korlahalli	Sultan Chand & Sons, 8th Edition
Business Communication	Meenakshi Raman &Prakash Singh	Oxford, 2006
Business Communication	Madhukant Jha	Gen Next Publication

Semester	First
Course Code	BCH 104
Course Title	Computer Applications
Credits	02
Course Objectives: The objective of the basic paper is to familiarize the students with computer and its applications in the relevant fields and exposes them with its utility.	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction, Characteristics of Computers. Types of computers and features: Mini Computers, Micro Computers, Mainframe Computers, Super Computers. Types of Programming Languages: Machine Languages, Assembly Languages, High Level Languages, Translators: Assemblers, Compilers, Interpreters and Linkers, Operating System concepts, Types of OS, Functions of OS.	04
2	MS Power Point –Creation of Presentation, Built-in-Wizard. Working with Text, list, color and transitions. Header and Footer, Drawing tools, Animation and sound, Importing Objects from other applications.	04
3	MS Word –Menus, Toolbars, Formatting, Editing Text, Find and Replace, Header and Footer, Working with text boxes, columns, pictures, Tables, Formatting Tables, Word Art, Mail Merge.	04
4	MS Excel –An overview of worksheet, Creating work-sheet and work book, Opening and saving work book and existing Excel, Formatting, conditional Formatting, Cell Formatting, Producing Charts, Macros, Data menu: Filter, Sort, Table, validation. Using files with other Programme.	04
5	MS Access –Understanding Databases, Primary Key, Foreign Key, Composite Key, Create Tables and Queries, Forms, Create Report, Data organization.	04

Suggested Readings		
Book	Author's Name	Publisher
Fundamental of Computers	Rajaraman	Prentice Hall of India, 5th edition
Computes Today	B. Sandra	Franklin Watts (October 1983)
Fundamentals Of Computers And Information Technology	M. N. Doja	Deep & Deep Publications (2005)

Semester	First
Course Code	BCH 105
Course Title	Currency, Banking and Foreign Exchange
Credits	04
Course Objectives: The objective of this paper is to provide a basic understanding about the various aspects of money and foreign exchange.	

Syllabus		
Unit	Course Contents	Lectures
1	Definition, Functions of Money (Primary, Secondary, Contingent static and Dynamic Functions), Importance of Money, Evils and Limitations of Money: Economic & Social evils. Difference between Money and Currency, Circular flow of money (in two sectors, three sectors and four sectors) Importance of Circular flow of Money.	06
2	Quantity Theory of Money (Fishers and Cambridge Version), Assumptions and Criticisms. Cambridge cash balance approach with limitations.	08
3	Inflation: Definition. Causes, Demand Pull, Cost push along with effects and measures; Deflation: Definition. Causes and remedies.	08
4	Principles and methods of Note Issue; Money and Capital Markets: Meaning characteristics and constituents of money market, Functions of Indian Money Market Major Defects in Indian Money Market and Suggestions: Capital Market: Meaning, Instruments and Importance of capital market.	08
5	Meaning and the determination of foreign exchange rate, theories of foreign exchange rate: Mint Parity, Purchasing Power Parity and Balance of Payment: Exchange Control: Meaning, Objectives and Methods of Exchange Control, Floating of Currency.	10

Suggested Readings		
Book	Author's Name	Publisher
An outline of money	G Crowther	Seton Press (2007)
Monetary Economics	S B Gupta	S. Chand Publishing
Money Banking & Exchange	M L Seth	Lakshmi Narain Agarwal

Semester	First
Course Code	BCH 106
Course Title	Micro Economics
Credits	04
Course Objectives: The course aims to provide a thorough introduction to economic theory. Starting from the basic concepts of microeconomics, utility functions, production functions, demand and supply, the effect of market forces.	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction: Nature, Scope and Significance of Business Economics; Role of Business Economist; Difference between Economics & Business Economics; Relationship of Business Economics with other branches of Knowledge.	06
2	Consumption Function: Utility, Diminishing Marginal Utility and Equi-Marginal Utility; Indifference Curve- Meaning, Properties and determination of Consumer's Equilibrium; Consumer's Surplus.	08
3	Demand: Law of Demand; Elasticity of Demand- Concept and Measurement; Price, Income, Cross and Advertising Elasticity; Significance of Elasticity of Demand.	10
4	Demand Forecasting: Concept, Objectives, Significance and Limitations; Methods of Demand Forecasting for Old and New Products; Criteria of Good Demand Forecasting System; Steps in Demand Forecasting.	08
5	Production: Laws of Variable Proportion; Theory of Costs, Cost Output Relationship in Short-run and Long-run; Internal and External Economies & Diseconomies.	08

Suggested Readings		
Book	Author's Name	Publisher
Managerial Economics	Peterson, Lewis, Sudhir Jain	Pearson, Prentice Hall
Managerial Economics	Pearson and Lewis	Prentice Hall, New Delhi
Managerial Economics	G.S. Gupta	Tata McGraw Hill, New Delhi
Managerial Economics	Mote, Paul and Gupta	Tata McGraw Hill, New Delhi

Semester	First
Course Code	BCH 107
Course Title	Environmental Studies
Credits	02
Course Objectives: The aim is to provide an understanding of the basic principles of accounting and their application in business.	

Syllabus		
Unit	Course Contents	Lectures
1	Definition, Scope & Importance, Need For Public Awareness- Environment definition, Eco system – Balanced ecosystem, Human activities – Food, Shelter, Economic and social Security. Effects of human activities on environment-Agriculture, Housing, Industry, Mining and Transportation activities, Basics of Environmental Impact Assessment. Sustainable Development.	04
2	Natural Resources- Water Resources- Availability and Quality aspects. Water borne diseases, Water induced diseases, Fluoride problem in drinking water. Mineral Resources, Forest Wealth, Material cycles- Carbon, Nitrogen and Sulphur Cycles.	04
3	Energy – Different types of energy, Electro-magnetic radiation. Conventional and Non-Conventional sources – Hydro Electric, Fossil Fuel based, Nuclear, Solar, Biomass and Bio-gas. Hydrogen as an alternative future source of Energy	04
4	Environmental Pollution and their effects. Water pollution, Land pollution. Noise pollution, Public Health aspects, Air Pollution, Solid waste management.	04
5	Current Environmental Issues of Importance : Population Growth, Climate Change and Global warming- Effects, Urbanization, Automobile pollution. Acid Rain, Ozone Layer depletion, Animal Husbandry. Environmental Protection- Role of Government, Legal aspects, Initiatives by Non-governmental Organizations (NGO), Environmental Education, Women Education.	04

Suggested Readings:		
Book	Author's Name	Publisher
Environmental Studies	Benny Joseph	Tata McgrawHill-2005
Environmental Studies	Dr. D.L. Manjunath	Pearson Education-2006
Environmental Studies	R. Rajagopalan	Oxford Publication - 2005.

Semester	First
Course Code	BAC 108
Course Title	Business, Government and society
Credits	02
Course Objectives: The aim is to provide an understanding of the basic principles of business execution and government administration	

Syllabus		
Unit	Course Contents	Lectures
1	Roles of Business, Government, and Society: Interdependence and Conflict, Regulation of Business, Functions of State; Economic roles of government; Government and legal environment; Economic roles of Government in India; Indian experience with overall and sectoral growth, Intersectoral linkages and role of foreign direct investment The Constitutional environment, Macroeconomic crises: explaining the experiences around the world.	04
2	Poverty, Inequality and Economic Growth: Industrial Development, Rural- Urban Dynamics, Population and Development, Finance for Development, Trade and Development, State and the Market, Privatization and Regulation, Institutions and Growth.	04
3	Public Private Partnerships: The Rationale for Public Private Partnerships, Different Kinds of Public Private Partnerships with a special emphasis on the Build Operate and Transfer Model (BOT), Issues in Regulation that come about with privatization, Pricing mechanisms available to a regulator to ensure universal access and efficiency, Discussion of the privatization experience in different sectors, water, electricity, telecommunication, and railways with a special emphasis on India.	04
4	Multinational Corporations: Perspectives on Globalization, Globalization: The MNC and TNC Organizations, Globalization of Brands, Globalization of the Indian Business and Firms, Coping with Global Competition, Conflict with Nation States. Business in a Global Environment: Business as Blending of People Technology and Ethical Behaviour, Achieving Business Success through Social Responsibilities.	04
5	Changing Workplace: Influence of demography, influence of technology, gender issues, social justice and affirmative action, Industrial Relations.	04

Suggested Readings:		
Book	Author's Name	Publisher
Business, Government and Society: A Managerial Perspective	John Steiner, George Steiner	TMGH
Business, Government, and Society	Douglas E. Greer	Prentice Hall , 3rd Edition

Semester	Second
Course Code	BCH 201
Course Title	Specialized Accounting
Credits	04
Course Objectives: The course aims at providing the detailed understanding of various accounting issues specially drafted for corporate entity	

Syllabus		
Unit	Course Contents	Lectures
1	Bills of Exchange and Bank Reconciliation Statement.	08
2	Concept of Company, Statutory Account Books, Types of Shares, Structure of Share Capital, Issue; Forfeiture and re-issue of Shares, Redemption of Preference Shares.	08
3	Meaning of Debenture, Kinds of Debentures, Issue of Debentures, Methods of Redemption of Debenture.	08
4	Acquisition of Business by a Company: Profit or Loss Prior to Incorporation, Issue of Bonus Shares and Right Shares.	08
5	Final Accounts of Companies as per the provisions of the Companies Act. 1956, Divisible Profits, Appropriation of Profit. Sectoral Accounting like Agriculture Accounting and Hotel Accounting.	08

Suggested Readings		
Book	Author's Name	Publisher
Advanced Accounting	RL Gupta and M. Radhaswamy	Sultan Chand & Sons, New Delhi (2002)
Advanced Accounting	Shukla and Grewal	S. Chand & Company, 1997
Modern Accounting	Hanif	McGraw Hill Education (India) Private Limited
Financial Accounting	R Monga	Mayur Publications
Advanced Accounting	S. N. Maheshwari	Vikas Publishing House Pvt. Ltd.-Noida

Semester	Second
Course Code	BCH 202
Course Title	Essentials of Management
Credits	04
Course Objectives: The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management.	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction: Concept, Nature, Functions and Significance of Management. Levels of Management. Henry Mintberg's Management Roles. Contributions of F.W. Taylor and Henri Fayol to Modern Management Thoughts. Conceptual Framework for Planning, Decision-making and Management by Objectives.	08
2	Organizing: Concept, Process and Significance of Organisation.Types of Organisation Structure.Delegation of Authority.Centralisation and Decentralisation of Authority.Span of Management.	08
3	Staffing: Concept, Scope and Process of Staffing. Recruitment – Meaning and Sources.Selection – Process of Selection.Types of Interviews and Essentials of Successful Interview.Training – Concept, Significance and Methods.	08
4	Directing and Coordination: Meaning, Elements and Significance of Directing. Principles of Directing. Leadership: Concept, Significance and Types of Leaders. Style of Leadership. Coordination – Concept and Techniques.	08
5	Motivation and Control: Concept and Significance of Motivation. Types of Incentives.Theories of Motivation.Controlling-Concept, Process and Techniques of Controlling.	08

Suggested Readings		
Book	Author's Name	Publisher
Fundamentals of Management	Robbins, S.P. and Decenzo, D.A.	Pearson Education Asia, New Delhi
Management	Koontz and Wechrich	Tata McGraw Hill
Management	Stoner	Prentice Hall of India, New Delhi

Semester	Second
Course Code	BCH 203
Course Title	Macro Economics
Credits	04
Course Objectives: The course aims to acquaint the students with micro and macro-economic fundamentals required for business analysis.	

Syllabus		
Unit	Course Contents	Lectures
1	Market Structure & Pricing: Concept, Types of Markets; Perfect Competition- Characteristics, Price Determination under Perfect Competition, Monopoly- characteristics, Price Determination under Monopoly.	08
2	Imperfect Market: Monopolistic Market- Characteristics, Price Determination under Monopolistic Competition; Oligopoly- Characteristics, Price Determination under Oligopoly, Collusive Oligopoly; Duopoly.	08
3	Theories of Distribution: Classical Theory, Marginal Productivity Theory and Modern Theory of Distribution; Rent – Concept, Ricardian & Modern theories of Rent, Quasi Rent, Scarcity Rent.	08
4	Wages-Concept, Types, Factors, Theories; Determination of Wage Rates under Perfect Competition and Monopoly; Interest- Concepts, Classical, Neo Classical and Liquidity Preference Theory of Interest.	08
5	Profit- Concepts, Nature, Gross & Net Profit, Normal & Abnormal Profit, Accounting & Economic Profit; Theories of Profit: Marginal Productivity Theory, Rent & Wage Theory, Risk & Uncertainty Theory and Modern Theory of Profit.	08

Suggested Readings		
Book	Author's Name	Publisher
Principles of Economics	Karl E. & Ray C. Fair	Pearson Education, Inc., 8th edition, 2007.
Principles of Macroeconomics	Sikdar, Shoumyen	2nd Edition, Oxford University Press, India
Business Economics	P.K. Mehta	Taxman

Semester	Second
Course Code	BCH 204
Course Title	Computerised Accounting
Credits	02
Course Objectives: The course is designed to equip the students with computerized accounting and tally applications in the changing business scenario.	

Syllabus		
Unit	Course Contents	Lectures
1	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, the type of accounting software's- Their merits and demerits. Relationship between Computerized Accounting, Accounting Information System (AIS).	04
2	An Overview of Tally Fundamentals, Processing, Accounting Transaction in Tally Creation of Ledger and Groups. Voucher types, Accounting Vouchers Contra, Receipt, Payments, Journal, Sale Invoice and Purchase Invoice.	04
3	Financial Statement in Tally, Trial Balance, Trading & Profit and Loss Accounts, Balance Sheet, Report Generation-Cash Book / Petty Cash Book, Bank Account, Statistics and other Reports.	04
4	Duty and VAT enabled Tally(Practical Problems)	04
5	Use of other Accounting software like Profit Books and Quick Books	04

Suggested Readings		
Book	Author's Name	Publisher
An Introduction to Accountancy	Maheshwari & Maheshwari	8th Edition, Vikas Publishing House, 2003
Financial Accounting	P.C.Tulsian	Pearson Education India
Financial Accounting on Computers Using Tally	Namrata Agrawal	Dreamtech Press

Semester	Second
Course Code	BCH 205
Course Title	Business Statistics
Credits	03
Course Objectives: To develop an understanding about the fundamentals of statistics and its application in Indian scenario.	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction, Meaning, Purpose, Scope and Objectives of Statistics. Statistical Data- Types of Data, Preparation of Frequency Distributions and their Graphic Presentation including Histogram; Frequency Polygon; Frequency Curve and Ogive.	06
2	Measures of Central Tendency- Mathematical Averages including Arithmetic mean, Geometric mean and Harmonic mean; Median; Quartiles; Deciles; Percentiles; Mode; Properties and Applications of Mean, Median and Mode.	06
3	Measures of Dispersion- Range; Quartile deviation; Inter Quartile Range; Mean Deviation; Standard Deviation; Variance & Coefficient of Variation; Moments; Skewness; Kurtosis.	06
4	Correlation Analysis- Meaning of Correlation; Causation & Correlation; Scatter Diagram; Simple, Multiple & Partial Correlation; Linear & Non-linear Correlation; Pearson's Coefficient of Correlation- Calculation and Properties; Rank Correlation.	06
5	Regression Analysis- Meaning; Estimation of Regression Coefficients; Standard Error of Estimates; Coefficient of Determination.	06

Suggested Readings		
Book	Author's Name	Publisher
Business Statistics	S. P. Gupta & M. P. Gupta	Sultan Chand And Sons
Statistical Methods	S. P. Gupta & M. P. Gupta	Sultan Chand And Sons
Statistic for Management	Jit, Chandan Das	Vikas Publication (2005)

Semester	Second
Course Code	BCH 206
Course Title	Business Environment
Credits	03
Course Objectives: To appraise the students regarding the basic concepts relating to the business environment and business governance.	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction: Concept, Components and Significance of Business Environment. Economic Systems.A Brief Profile of Indian Financial System.	06
2	Economic Environment: Components of Economic Environment. Planning Machinery in India. Regional Imbalance Privatization, Devaluation. Trade Agreements – Bilateral and Multilateral Agreement.	06
3	Industrial Environment: Role of Government in Business-Profile of Public Sector, Private Sector, Joint Sector and Co-operative Sector in India, Pattern of Industrial Development in India.	06
4	Socio-Cultural Environment: Nature of Indian Society and Ethos, Social Interest, Institutions and Values vis-à-vis Industrial Development. Social Responsibility of Business.	06
5	International Environment: Concept and Rationale of Globalisation of Indian Business, Foreign Capital Investment. Choice and Transfer of Technology and Problems of Debt Servicing in India.Important Provisions of FEMA, Multinationals and Indian Business.International Economic Institution – WTO, UNCTAD, MOUs.	06

Suggested Readings		
Book	Author's Name	Publisher
Business environment	Francis Cherunilam	Himalaya Publishing House
Business environment	V Neelamegam	Vrinda Publications P Ltd.; 2nd edition
Business environment	Sudesh Bedi	Excel Books
Business environment	A.C. Fernando	Pearson Education, 1st edition

Semester	Second
Course Code	BAC 208
Course Title	E Business
Credits	02
Course Objectives: The objective of this paper is to help the students to acquire knowledge of ebusiness	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction, Background and Current Status, Case studies	04
2	e-Business Architecture - Enabling Technologies- Information distribution and messaging Technologies- Information Publishing Technology	04
3	e-Business Infrastructure - e-Business Design, Capacity Planning, Performance Modeling- Mobile commerce- framework and models	04
4	e-Business Models - e-Marketing, e-CRM, Internet advertising - e-Business Security/Payment Services - e-SCM, e-Procurement - Portals- Search Engines – Online Community building	04
5	e-Business Strategy into Action, Challenges, Legal Issues - Business Plan	04

Suggested Readings		
Book	Author's Name	Publisher
E-business	Rayudu	Himalaya Publication

Semester	Third
Course Code	BCH 301
Course Title	Cost Accounting
Credits	04
Course Objectives: The objective of this paper is to help the students to acquire knowledge of cost accounting and their application	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction: Concept of Cost, Classification of Cost – Material, Labour & Overhead Cost; Costing and Cost Accounting; Need for and Importance of Cost Accounting; Cost Accounting Vs Financial Accounting; Methods of Costing; Limitations of Cost Accounting.	10
2	Material- Pricing the Issue of Material; Labour- Time Keeping, Time Booking, Idle Time and Labour Turnover; Overheads- Types of Overheads and Methods of Absorption of Overheads (Practical Problems on Machine Hour Rate only).	08
3	Unit Costing: Concept of and Need for Unit Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.	08
4	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product.	10
5	Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Preparation of Work-in-progress Account and Balance Sheet.	08

Suggested Readings		
Book	Author's Name	Publisher
Cost Accounting	M.L. Agarwal	Sahitya Bhawan Publications
Cost Accounting	VSP Rao	Vrinda Publications Pvt. Ltd. Delhi
Cost Accounting	P.V. Ratnam	Vrinda Publications Pvt. Ltd. Delhi

Semester	Third
Course Code	BCH 302
Course Title	Business Laws
Credits	04
Course Objectives: The course aims at providing an understanding of Indian Contract Act, Sale of goods act and Negotiable instruments act.	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction to Indian Contract Act, 1872: Concept and Essentials of a Valid Contract; Agreement Vs. Contract; Classification of Contract; Offer and Acceptance. Capacity of Parties to Contract; Free Consent; Consideration; Legality of Object and Consideration.	10
2	Void Agreements; Quasi Contracts; Contingent Contract; Performance of Contract; Discharge of Contract; Breach of Contract.	08
3	Contracts of Indemnity and Guarantee. Contracts of Bailment and Pledge; Agency. Sale of Goods Act, 1930: Definitions; Sale and Agreement to Sell; Conditions and Warranties; Transfer of Title; Unpaid Seller; Sale by Auction.	08
4	Negotiable Instrument Act, 1881: Concepts and Features of Negotiable Instruments; Holder and Holder in due course; Promissory Note; Bills of Exchange and Cheques. Crossing of Cheques; Negotiation; Discharge of Negotiable Instruments; Dishonour of Negotiable Instruments; Discharge of Parties from Liabilities.	08
5	Indian Partnership Act, 1932: Nature, Concept and Kinds of Partnership; Partnership Deed; Registration of Partnership Firm; Dissolution of Partnership and Dissolution of Firm. Consumer Protection Act, 1986: Definitions; Consumer Protection Council; Consumer Disputes Redressal Agencies.	06

Suggested Readings		
Book	Author's Name	Publisher
Business Law	MC Kucchal	Vikas Publishing House
The Principles of Mercantile Law	Avatar Singh	Eastern Book company

Semester	Third
Course Code	BCH 303
Course Title	Human Resource Management
Credits	04
Course Objectives: The course aims to familiarize the students with the importance of human resource in the present day organization and its subsequent management as a "resource".	

Syllabus		
Unit	Course Contents	Lectures
1	Nature and Scope of HRM: Meaning, Difference between HRM & Personnel Management, Objectives, Functions, Evolution of HRM, Models of HRM. Human Resource Planning: Definition, Objectives, Need, Importance & the Process.	08
2	Recruitment & Selection: Sources & Process of Recruitment, Factors affecting Recruitment. Need for Scientific Selection & the Selection Process. Induction: Need, Process, Objectives & Significance.	08
3	Training & Development: Need, Objectives, Scope, Methods & Techniques of Training, Development, Need, Objectives, Techniques of management development process of Training & development. Career Planning: Concept of Career Planning , Process of Career Planning & Career Development.	08
4	Compensation: Elements of Compensation, base Compensation, Factors affecting Compensation, Fringe Benefits, Time Wage & Piece Wage System, Performance Appraisal: Meaning, Benefits, Process of Performance Appraisal, Techniques of Performance Appraisal .	08
5	Job Analysis: Job Evaluation & Job Redesign. Industrial Relations, Trade Union, Collective Bargaining, Work Performance Measurement.	08

Suggested Readings		
Book	Author's Name	Publisher
Human Resources Development	Rao, Verma Khandelwal	Oxford and IBH Publishing
Human Resources Development	Nadler & Lenonard	Gulf Pub. Company

Semester	Third
Course Code	BCH 304
Course Title	Marketing Management
Credits	04
Course Objectives: The course seeks to provide an understanding of marketing management and its functional areas.	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction: Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts –traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.	06
2	Consumer Behaviour and Market Segmentation: Nature, scope and significance of consumer behaviour; Market segmentation – concept and importance; Bases for market segmentation.	08
3	Product: Concept of product, consumer, and industrial goods; Product planning and development; Packaging – role and function, Brand name and trade mark; After-sales service; Product life cycle concept.	08
4	Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Methods of Pricing – A brief study.	06
5	Distributions Channels and Physical Distribution: Distribution channels – concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Promotion: Methods of promotion; Advertising, concept and media – their relative merits and limitations; Personal selling; Concept, merits and demerits; Sales Promotion – concept and types.	10

Suggested Readings		
Book	Author's Name	Publisher
Marketing Management	Phillip Kotler	Pearson; Fourteenth edition (2012)
Marketing Management	Rama Swami & Nama Kumari	Macmillan, 1983
Marketing Management: An Indian Perspective	Prof. Vijay Prakash Anand	Wiley India Private Limited

Semester	Third
Course Code	BCH 305
Course Title	Public Finance
Credits	04
Course Objectives: The course aims at familiarizing the students with the government policies and the structure of government revenue and expenditure.	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction: Meaning, Nature and Scope of Public Finance; Public Finance and Private Finance; Public Finance & other Sciences; Theory of Maximum Social Advantage- Concept and Limitations.	10
2	Public Expenditure: Meaning, Nature, Objectives and Classification; Canons of Public Expenditure; Effects of Public Expenditure; Public Expenditure in India.	06
3	Public Revenue: Meaning and Classification; Sources of Public Revenue; Tax & Non Tax Revenues; Features of Sound Tax System; Theories of Taxation.	10
4	Tax Structure and Burden: Concept of Tax Burden; Impact of Tax, Shifting and Incidence of Taxes; Theories of Tax Shifting- Concentration Theory, Diffusion Theory and Modern Theory; Indian Tax Structure- Salient Features.	08
5	Public Debt: Meaning and Significance; Private and Public Debt; Classification and Sources of Public Debt; Effects of Public Debt; Methods of Repayment of Public Debt; Limitations of Public Debt; Deficit Financing- Concepts, Objectives, Significance and Limitations.	06

Suggested Readings		
Book	Author's Name	Publisher
Public Finance	Ghosh Ambar, Ghosh Chandana	Prentice Hall of India
Public Finance	S.N. Chand	Atlantic; 2 edition
Public Finance	H.L Bhatia	Vikas Publishing House
Public Finance	Harvey Rosen	McGraw Hill Education (India) Pvt. Ltd.

Semester	Third
Course Code	BCH 306
Course Title	Company Law
Credits	04
Course Objectives: The objective of this course is to familiarize the students with the various laws and procedures pertaining to a company and to make them understand the legal dimensions of company management and business.	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction: Historical Development of company Legislation in India. Salient Features of the Companies Act, 1956. The Present set-up of company Law Administration in India. Promoter: Concept, Functions and Legal Position. Registration of Companies and the Documents required in this regard.	08
2	Nature and Classification of Company: Meaning and characteristics of Companies. Classification of companies. Special Privileges of a Private Company. Conversion of a Private Company into a Public Company and vice-versa.	06
3	Memorandum, Articles and Prospectus: Nature and Clauses of Memorandum of Association. Alteration of Memorandum of Association. Articles of Association- Nature and Contents. Legal effect of Memorandum and Articles. Doctrine of Constructive Notice. Doctrine of Indoor Management. Prospectus- Meaning and Contents.	10
4	Membership and Management of Companies: Membership- Nature of Member. Methods of Acquisition and Termination of Membership. Directors- Meaning, Appointments, Legal Position, Qualifications and Disqualifications, Remuneration, Powers, Duties and Liabilities of Directors, Managing Director and Manager.	08
5	Borrowing Powers and Winding Up of Companies: Borrowing Powers of Companies. Charges- Meaning and Types of Charges. Winding Up- Meaning of Winding Up and Modes of Winding Up.	08

Suggested Readings		
Book	Author's Name	Publisher
Company Law	Avtar Singh	Eastern Book Company
Company Law	N. D. Kapoor	Sultan Chand & Sons
Company Law	M.C. Kuchhal	Vikas Publishing House; Eighth edition (2012)

Semester	Third
Course Code	BAC 307
Course Title	Creativity and Change in Organisations
Credits	02
Course Objectives: The objective of this paper is to help the students to acquire knowledge of change processes in an organization.	

Syllabus		
Unit	Course Contents	Lectures
1	The Process of Change, Creativity & Innovation: Organizational Change – Definition & Key Dimensions, Factors that Promote Change, Creativity & Innovation, Theories of Innovation and Levels & Types of Innovation, The age of Creativity, Creativity & National prosperity, Creative Industries & potential for growth.	04
2	The Individual – Promoting Critical Thinking: Cognitive factors - Implications for HRM, Personality Traits - Implications for HRM, Knowledge – Explicit & Implicit, Informal and Tacit, Knowledge for creativity - Implications for HRM, Motivation – Types of Motivation.	04
3	The Group – Nurturing Team Work: Difference between groups and teams, Why do people join teams? Team Development process, Why do teams fail? Blind conformity, Group Think, Social loafing. Team Inputs - size, longevity, task, Knowledge, Skills and Abilities (KSAs), Resourcing of the team, Team composition. Team processes – Action processes. Brainstorming. Electronic Brainstorming. Nominal Group Technique (NGT). Trust – Conflict – Team cohesiveness. Moderators of Team Performance – Task Type, Task Leadership. Team outcomes.	04
4	The Leader – Promoting New Ideas at Work: Defining Leadership, Difference between Managers and Leaders, Ingredients of Leadership, Trait approaches to Leadership, Behavioural approaches to Leadership, Managerial Grid, Ingredients of leadership for creativity & Innovation. Challenges in leading for creativity & Innovation.	04
5	The Internal Environment – Orchestrating Structure, Systems and Resources; The Balanced Score Card – Value Creation and Performance management. Organizational Structure – work specifications, departmentalization, chain of command, span of control, centralization and decentralization, Formalization. Situational factors – Corporate Strategy, Organizational Size and Environmental uncertainty. Structural forms	04

Suggested Readings		
Book	Author's Name	Publisher
Managing Change, Creativity & Innovation	Constantine Andriopoulos and Patrick Dawson	Sage Publications.

Semester	Fourth
Course Code	BCH 401
Course Title	Accounting for Business Decisions
Credits	04
Course Objectives: This course aims to develop the competency for making correct analysis of relevant information required for managerial decision making	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction: Concept, Nature, Scope of Management Accounting, its importance and limitations. Distinguishing features of Management accounting, cost accounting and financial accounting, Role and responsibilities of Management accountant.	06
2	Analysis and interpretation of Financial Statements: Meaning , Objectives, procedure and types, its significance and limitations, Comparative statements, Common size statements and ratio Analysis, Techniques of analysis and interpretation of Financial statements.	08
3	Marginal Costing: Meaning , concept and basic characteristics of marginal costing, its utility and limitations, marginal costing vs. absorption costing, Marginal approach to profit determination, cost – volume- profit analysis.	10
4	Budgeting: Concept of Budget; Budgeting and Budgetary Control, Types of Budget, Static and Flexible Budgeting, Preparation of Cash Budget, Sales Budget, Production Budget, Materials Budget, Capital Expenditure Budget and Master Budget, Advantages and Limitations of Budgetary Control.	08
5	Standard Costing: Concept of standard costs, establishing various cost standards, calculation of Material Variance, Labour Variance, and Overhead Variance, and its applications and implications.	08

Suggested Readings		
Book	Author's Name	Publisher
Introduction to Management Accounting	Horngrén et al	Pearson, 12th edition, 2002
Management Accounting	Khan and Jain	Tata McGraw-Hill, 2000, 3rd edition
Management Accounting	Pandey I M	Vikas, 3rd edition, 2004

Semester	Fourth
Course Code	BCH 402
Course Title	Research Methodology
Credits	04
Course Objectives: The course aims at providing knowledge and skills to understand the methods and techniques of research.	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction to RM; Meaning, Objectives, Categories of research, Features of good research studies, types of research studies, Scientific and non scientific methods, Research methods & research methodology. Importance of Research in Management Decisions	08
2	Defining Research Problems, Research design, Types of research design, research design in case of different research studies	06
3	Methods and techniques of data collection; Types of data collection. Methods used for the collection of different data types. Sampling and sampling distribution: importance of sampling, methods of sampling, sampling errors, Attitude measurement and Scales, Introduction to attitude- various methods to measure attitude.	10
4	Data presentation, preparation and preliminary analysis, Concept, Sources and Types of Hypotheses; Formulation of Hypothesis; criteria of a good hypothesis, types of research hypothesis, advantages of Hypothesis. Hypothesis Testing Procedure, Type I and II Error, Chi-square test (Theoretical concepts & very simple numerical problems only).	10
5	Report writing and presentation, Writing and Formatting of reports, Essentials of a Good Research Report, Presenting your research reports & tables, Graphical Presentation.	06

Suggested Readings		
Book	Author's Name	Publisher
Research Methodology	C.R Kothari	NEW AGE; 2nd edition
Research Methodology	Dr. Kumar	SAGE Publications Ltd; Third Edition edition

Semester	Fourth
Course Code	BCH 403
Course Title	Production and Operation Management
Credits	03
Course Objectives: The objective of this course is to provide understanding about various operations and process involved in the conversion process.	

Syllabus		
Unit	Course Contents	Lectures
1	Operations Management: Duties and responsibilities of operations management. Production function, systems approach to operations management, Manufacturing systems, Types of manufacturing systems - continuous & intermittent.	06
2	Plant location: Nature, factors considered in location, methods and the type of areas, Plant layout: objective of good layout, factors influencing layout and types of layout.	06
3	Material handling equipment: Importance, objective, principles, factors affecting selection of equipment & types of handling equipments.	06
4	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.	06
5	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.	06

Suggested Readings		
Book	Author's Name	Publisher
Production and Operations management	P Rama Murthy	New Age International, 2005
Production and Operations management	Aswathapa	Himalaya Publising. House, 2010
Production and Operations management	Badi & Badi	Vrinda Publications Pvt. Ltd. Delhi
Operations Management	Mahadevan	Pearson Education India, 2010

Semester	Fourth
Course Code	BCH 404
Course Title	Secretarial Practice
Credits	03
Course Objectives: The Objective of this course is to induct the students with the knowledge of secretarial practice in the organizations.	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction: Meaning, Appointments, Legal position, Powers and Responsibilities and Removal of company secretary.	06
2	Share Capital, shares, shares, Allotment, Calls & Forfeiture: Share Capital – Meaning and Types. Shares – Meaning and Types of Shares. Features of Different types of Preference share. Legal Provisions regarding Allotment, Calls, Transfer, Transmission and Forfeiture of shares. Share Certificate and share Warrant.	06
3	Dividend, Accounts & Auditors: Dividend – Meaning and Legal Provisions regarding Dividend. Dividend warrant and Bonus shares. Books of Accounts – Statutory Books and Statistical Books. Auditors – Qualifications and Disqualifications, Appointment, Legal Position, Rights and Powers, Removal and Remuneration and Duties of Auditors.	06
4	Company Meetings and Secretary's Duties: Types of Company Meetings. Legal provisions and Secretary's Duties regarding Statutory, Annual General and Extra-ordinary General Meetings. Notice, Agenda and Minutes. Resolutions. Chairman. Proxy. Voting and Poll.	06
5	Drafting: Drafting of Notice, Agenda, Minutes of Statutory, Annual General and Extra-ordinary General Meetings. Drafting of Resolutions. Drafting of Call Letters, Share certificate and share warrant, etc.	06

Suggested Readings		
Book	Author's Name	Publisher
Secretarial Practice	M.C. Kuchhal	Vikas Publishing House Pvt Ltd
Company Law	L M Porwal	Vrinda Publications (p) Ltd
Mercantile Laws	M C Shukla	S. Chand & Company Ltd., 2012
Company Law and Secretarial Practice	S.M Shukla	Sahitya Bhawan Publications

Semester	Fourth
Course Code	BCH 405
Course Title	Financial Management
Credits	03
Course Objectives: This course aims to equip the students with the fundamental principles & techniques of financial management concerned with the acquisition & use of funds by a business firm.	

Syllabus		
Unit	Course Contents	Lectures
1	Financial Management-meaning and scope. Functions of financial managers, various decisions under financial management, Wealth maximization vs. Profit maximization objective, financial planning.	06
2	Capital budgeting-various techniques of capital budgeting decision-Payback period, NPV method, Profitability Index, IRR method.	06
3	Sources of long term financing, Cost of Capital-cost of debt, cost of preference shares, cost of equity shares and weighted average cost of capital	06
4	Capital Structure-theory and practice, Leverage-Operating, Financial, Combined leverage, Dividend decision and models-Gordon and Walter model.	06
5	Tools for the analysis of financial statements (theoretical aspects) and Accounting Ratios (liquidity, solvency, turnover and profitability)	06

Suggested Readings		
Book	Author's Name	Publisher
Financial Management	I M Pandey	Vikas Publishing House Pvt Ltd.
Financial Management	R. P. Rustagi	Taxmann Publications Pvt Ltd

Semester	Fourth
Course Code	BCH 406
Course Title	Financial Systems and Financial Markets
Credits	03
Course Objectives: The objective is to facilitate the student to learn the principles and practice of Indian Financial System.	

Syllabus		
Unit	Course Contents	Lectures
1	Meaning, role and functions of a financial system, Organised and unorganised financial system. Components: Financial Assets, Financial Intermediaries, Financial Markets (money and capital markets in India) Relevance of various interests/return rates, Regulatory framework, Financial Instruments (in brief).	06
2	Financial Institutions: Achievements and Limitations. Money market institutions: Meaning, Role of the Central Bank(RBI) in money markets. Commercial banks: Meaning and Functions Indigenous Financial Agencies: Bankers, Money lenders, Discount houses, Accepting houses(only meaning and features)	06
3	Capital Market institutions: (Meaning and functions) Merchant Banks, Investment companies, Management, Investment companies, Development banks, Mutual Funds. Special Financial Institutions: Factors for their growth (need) Objectives and functions, Meaning, definition, principles, Features and Structure.	06
4	Money Market: Its various components, Example-Call money, treasury bill, Commercial Papers, Commercial bill, Financial Guarantee, Discount market etc. Present Position of Indian Money Market.	06
5	Capital Markets: Meaning, Role and importance, Development initiatives and reforms (in brief). Composition: Primary-Secondary . Primary Markets: Meaning, instruments, New Issue Market: Features, objectives and functions, Constituents or players, Secondary Markets.: Meaning, Functions of the stock exchange, Benefits to the community-investors-companies, Listing of securities and its benefits.	06

Suggested Readings		
Book	Author's Name	Publisher
The Indian financial system and Development	Vasant Desai	Himalaya Publishing House
Financial Markets and Institutions	Dr. S. Gurusamy	Tata McGraw Hill

Semester	Fourth
Course Code	BAC 408
Course Title	Social Entrepreneurship
Credits	02
Course Objectives: The objective of this paper is to help the students to acquire knowledge of entrepreneurial processes in a society.	

Syllabus		
Unit	Course Contents	Lectures
1	Social Entrepreneurship & Social Enterprises: What is a social business? How is it different from social entrepreneurship ? Definition of Social Entrepreneurship, Why social enterprises, Situating social enterprises, Defining social enterprises, Broad and Narrow Definitions, Recognizing Opportunities, The Idea of Social innovation, Social enterprises as hybrid organizations, Characteristics of social enterprises, Emergence of social enterprises, Influence of policy on emergence of social enterprises, Market influence on the development of social enterprises, Future & sustainability of social enterprises	04
2	Skills for Social Entrepreneurship: Identifying and Defining Community need, Skills required for Identifying and Defining Community need, Stakeholder participation and involvement – Social policy context, Where do social enterprises fit within the changing landscape, Financing the social enterprise, funding gap. Income forecast, income statement, cash flow forecast, Managing financial risk.	04
3	Challenges and Risk of Innovation in Social Entrepreneurship – Conceptualizing innovation and its ethics, Analyzing for innovation system skills, Implementing innovation – mind set shifts. Distinctive leadership	04
4	BoP markets – definition, examples, the impact of culture, the poor as consumers, business models at the BoP, designing products that will create value for the BoP. Providing access to credit, Providing access to information and financial services through technology, Providing access to health care, education.	04
5	Newer business models at the BoP – Social Entrepreneurs, Challenges for social entrepreneurs – creating a successful business model and finding funding, generating income, scaling and replicating to increase impact , social entrepreneur's point of view, New opportunities for collaborative ventures at the BoP. Evaluating the social impact of BoP ventures.	04

Suggested Readings		
Book	Author's Name	Publisher
Social Entrepreneurship: A Skills Approach	Robert Gunn, Chris Durkin	

Semester	Fifth
Course Code	BCH 501
Course Title	Direct Tax Laws and Accounts
Credits	04
Course Objectives: The course aims at providing the conceptual understanding of various heads of income, computation of total income and tax liability	

Syllabus		
Unit	Course Contents	Lectures
1	Important Definitions- Assessment Year, Previous Year, Person, Assesse, Income, Gross Total Income and Total Income, Residential Status and Tax Liability, Exempted Incomes.	06
2	Computation of Income under the Head-Salaries and Income from House Property	10
3	Computation of Income under the Head-Profits and Gains from Business and Profession, Depreciation. Computation of Income under the Head-Capital Gains and Income from Other Sources, Deductions from Gross Total Income.	10
4	Clubbing of Income, Set off and Carry Forward of Losses, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.	08
5	Concept of net wealth: assets considered wealth under act, Deemed assets, Assets exempted from wealth tax, Computation of net wealth in respect of house property, Computation of wealth and wealth tax payable by an assessee.	06

Suggested Readings		
Book	Author's Name	Publisher
Income Tax	V.K. Singhania	Taxmann; Forty Ninth edition
Income Tax	Ahuja and Gupta	Bharat Law House, Delhi; 2014 edition
Income Tax	H C Mehrotra	Sahitya Bhawan Publications
Income Tax	B B Lal	Pearson Education India, 2010

Semester	Fifth
Course Code	BCH 502
Course Title	Personality Development and Soft Skills
Credits	04
Course Objectives: The course aims at providing the conceptual understanding of various heads of income, computation of total income and tax liability	

Syllabus		
Unit	Course Contents	Lectures
1	Believe in yourself: Self- image and self-esteem, Building self -confidence, Environment we mix with, how to build self -image?, Meaning and definition of personality. Personal planning and success attitude: Prioritizing, creating the master plan, active positive visualization and positive attitude, How to build a success attitude, Spot analysis.	06
2	Development of Proficiency in English: Practice on Oral and spoken communication skill & testing – voice & accent, voice clarity, voice modulation & intonation , word stress etc. Feedback and questioning Technique, Objectiveness in Argument , Development etiquettes and manners , Study of different pictorial expression of non-verbal communication and its analysis	10
3	Team Building / Coordination Skills: Team Building Practices through group exercises , team task / role play, Ability to mixing & Accommodation, Ability to work together	10
4	Team Management Technique: Practice by gameplay & other learning methodology for achieving targets and getting of right first time.	08
5	Emotional Intelligence: coping with emotions – interpersonal conflicts – emotional – rational balance. Developing lateral thinking – problem solving skills – purpose driven decisions	06

Suggested Readings		
Book	Author's Name	Publisher
Personality Development and Soft skills	Barun K. Mitra	Oxford University Press
Soft skills Training – A workbook to develop skills for employment	Fredrick H. Wentz	CreateSpace

Semester	Fifth
Course Code	BCH 503
Course Title	Working Capital Management
Credits	04
Course Objectives: To develop understanding and applicability related to various principles and concepts of working capital management.	

Syllabus		
Unit	Course Contents	Lectures
1	Working capital: Concepts, Need for and components of working capital; Kinds of working capital; Determinants of working capital; Estimation of working capital requirements.	08
2	Working capital cycle; Working capital theories and approaches; Determining the financial mix; Financing of working capital; Sources of working capital.	08
3	Cash management- facets of cash management; Cash conservation; Cash forecasting and budgeting; Managing cash flows; methods of accelerating cash flows; Methods of slowing cash outflows; Cash management models, Determining optimum cash balances; Investment in marketable securities; Types of marketable securities and criteria for selection of securities for short term investment.	08
4	Receivables management: Determining appropriate receivable policy; Credit selection models; Formulation of suitable credit and collection policies; Collection techniques.	08
5	Inventory management: Need, objectives and techniques of inventory management. Determining optimum order quantity- EOQ approach; Safety stocks, Selective inventory controls; Role of Finance Manager in inventory management. Valuation of inventory	08

Suggested Readings		
Book	Author's Name	Publisher
Capital Management: Text and Cases	Bhalla, V.K	Anmol, Delhi 2001.
Financial Management	Chandra, Prasanna	Tata McGraw Hill, New Delhi 2005.
Modern Working Capital Management	Scherr, F.C.	Prentice Hall, 1989.
Working Capital Management	Hampton, J.J. and C.L.Wagner	John Wiley & Sons, 1989

Semester	Fifth
Course Code	BCH 504
Course Title	Industrial Relations and Labour Law
Credits	04
Course Objectives: An overview of the basic provisions of the laws concerning Factories, Wages, Bonus and Trade Union Act.	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction: Meaning, Nature, Objective and Significance of Industrial Relation, Approaches to the study of Industrial Relation, Causes and Effects of Poor Industrial Relation, Suggestion to improve Industrial Relations.	08
2	Growth of Trade Unionism: Trade Union Theories, Need, Objectives and Functions of Trade Union, Historical Development of Trade Unions in India, Obstacles in the Growth of Strong Trade Unionism, Salient Features of Trade Union Act, 1926	08
3	Industrial Disputes: Meaning, Forms, Causes and Consequences of Industrial Disputes, Industrial Disputes Act, 1948.	08
4	Collective Bargaining: Concept, Significance and Types of Collective Bargaining, Conditions for Collective Bargaining, Factors Influencing Collective Bargaining, Collective Bargaining in India.	06
5	Labour Laws: Salient Features of Factories Act, 1948; Payment of Wages Act, 1936; Minimum Wages Act, 1948.	10

Suggested Readings		
Book	Author's Name	Publisher
Industrial Law	N. D. Kapoor	Sultan Chand and Sons
Labour Laws	Kulshrestha	Uppal Pub House

Semester	Fifth
Course Code	BCH 505
Course Title	Audit Technique and Procedures
Credits	04
Course Objectives: The course aims at familiarization the students with the various principles of Auditing.	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction: Definition and Objectives of Auditing, Classification of Audit, Preparation Before the Commencement of New Audit, Audit Note Book and Audit Working Papers, Basic Principles Governing an Audit.	08
2	Vouching: Concept, Objectives and Importance of Vouching, Vouchers and Points to be Noted Therein, Vouching of Cash Receipts and Cash Payment Transactions, Vouching of Purchase Book and Purchase Return Book, Sales Book and Sales Return Book	08
3	Verification and Valuation of Assets: Meaning, Rationale, General Principles of Verification and Valuation, Distinction Between Verification and Valuation, Auditor's Position as Regards Valuation of Assets, Verification and Valuation of Fixed Assets, Current Assets and Investments.	08
4	Company Auditor: Appointment, Qualifications, Disqualifications, Remuneration and Removal of a Company Auditor, Rights, Duties and Liabilities of an Auditor – Legal Provisions under the Companies Act and under the Decisions of Legal Cases.	08
5	Audit Report: Meaning, Scope, Contents and Importance of Audit Report, Essentials of Good Audit Report, Types of Audit Report, Audit Report and Audit Certificate, Consideration for making Qualification in Audit Reports, Specimen of Audit Reports.	08

Suggested Readings		
Book	Author's Name	Publisher
Auditing	P Parthasarthy	Vrinda Publications Pvt. Ltd.
Fundamentals of Auditing	S K Basu	Pearson Education India

Semester	Fifth
Course Code	BAC 507
Course Title	Performance Management
Credits	02
Course Objectives: The objective of the course is to acquaint students with basic practices and skills enhancing performance levels.	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction to Performance Management System: Definition, concerns and scope - Historical developments in Performance Management – Performance appraisal Vs. performance management - performance management Vs. Human resource management - processes for managing performance - Essence and Implications of Performance Management-critical appraisal	04
2	Performance Management Process: Performance planning Setting objectives - Organizational and individual performance plans - Components of Manager's performance and development plan - setting mutual expectations and performance criteria.	04
3	Implementing Performance Management: Strategies for effective implementation of performance management-Top Management agreement commitment and leadership, Building Performance oriented Work culture. Factors affecting effective use of performance management-Corporate culture, alignment, Review and update	04
4	Reward for Performance: Reward System, Components of Reward System, Objective of Reward System, Linkage of performance management to reward and compensation System Performance Management Pitfalls and Remedies, Recognizing the problems and Pitfalls, Limitations, Shortcoming or efficiencies of performance appraisal, Guideline for performance appraisal and good practices	04
5	Ethics in Performance Management: Ethical Performance Management Defined, Objectives and Significance of Ethics in performance Management, Ethical issues and dilemmas in Performance Management, Ethical Strategies in Performance management, Performance Management in Multinational Corporations	04

Suggested Readings		
Book	Author's Name	Publisher
Performance Management	A.S. Kolhi & T. Deb,	

Semester	Sixth
Course Code	BCH 601
Course Title	Indirect Tax Laws
Credits	04
Course Objectives: The objective of the course is to acquaint students with basic practices and rules of indirect taxation.	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction to Indirect Taxes: Meaning, Characteristics and Features of Indirect Tax, Advantages and Disadvantages of Indirect Tax, Constitution of India and Indirect Tax, Types of Indirect Taxes- A brief introduction of Central Excise Act, 1944, Customs Duty Act,1962, Central Sales Tax Act, 1956, VAT and Service Tax.	08
2	Central Excise Act,1944: Important Definitions, Nature and Scope of Excise Duty, Classification and valuation of Excisable Goods, Procedure of Registration, Assessment, Clearance of Excisable Goods, Exemption to Small Scale Industries under the Act, Calculation of Excise Duty, CENVAT, Administrative set up of Excise Duty.	08
3	Customs Duty Act, 1962: Important Definitions, Prohibition of Importation and Exportation of Goods, Valuation for Customs Duty, Import-Export Procedure, Export Promotion Schemes, Customs Duty Authorities and their Powers, Penalties and Prosecutions.	08
4	Central Sales Tax Act,1956: Important Definitions, Inter-State Sale, Sales Tax Liability, Declared Goods, Procedure of Registration, Computation of Tax, Procedure of Assessment, Penalties and Prosecution.	08
5	Key features of Service Tax, Valuation of Taxable Services, Exemptions, Exceptions to Exemptions, Scope and Future, Registration, Import and Export of Services, Classification of Services, Filing of Return and Appeal.	08

Suggested Readings		
Book	Author's Name	Publisher
Income Tax	Girish Ahuja	Bharat Law House, Delhi; 2014 edition
Income Tax	B B Lal	Pearson Education India, 2010
Income Tax	Singhania	Taxmann; Forty Ninth edition
Income Tax	S P Goyal	Sahitya Bhawan Publications
Income Tax	H C Mehrotra and S.C. Gupta	Sahitya Bhawan Publications

Semester	Sixth
Course Code	BCH 602
Course Title	Management of Services
Credits	04
Course Objectives: To understand the basics of service industry and its economic importance.	

Syllabus		
Unit	Course Contents	Lectures
1	Introduction to Service Management , Meaning and characteristics of services; reasons for growth in schemes economy; need to study service organisations ; marketing approaches to services, contribution of service sector in Indian economy.	08
2	Framework for Studying Service Marketing, Status of marketing in service sector; marketing strategy and marketing mix in services; services product planning and development; the customer experience.	08
3	Tools for Marketers of Services, Creating and delivering services; costing and pricing services; communicating and promoting services; improving services quality and productivity.	08
4	Understanding Specific Services: Marketing banking service, tourism services, consulting service and insurance services.	08
5	Trends in Management of Service Organisations, Consumer evaluation process in services; managing the service quality; building a customer oriented organisation; advertising strategies for services firms.	08

Suggested Readings		
Book	Author's Name	Publisher
Financial Markets and Institutions	Dr. S. Gurusamy	Tata McGraw Hill
The Indian Financial System	Dr. Bharti Pathak	Pearson

Semester	Sixth
Course Code	BCH 603
Course Title	Retail Management
Credits	04
Course Objectives: To understand the concept, process and management of retail business.	

Syllabus		
Unit	Course Contents	Lectures
1	Retailing And Retailers, Place Of Retailing In Marketing Mix, Retailing Economical And Social Importance, Value Added By Retailing Economic Justification, Size Of Retail Market, Operating Expenses And Profits. Retailing in India. Classifying Retail Firms: Firm Of Ownership, Operational Structure, Service And Price Orientation, Merchandise Offering.	08
2	Type of Merchandiser, Single Line Store, General Store, Variety Store, Departmental Store, Supermarket, Superstore, Combination Store, Hypermarket, Discount Store, Warehouse Showroom, Catalogue Storing, In Home Retailing, Telephone Retailing, Catalogue Retailing, Direct Response Retailing, Wholesalers-Sponsored, Voluntary Chain, Retailers -Sponsored Cooperative Chain, Manufacturers - Sponsored Franchising System.	10
3	Retail Perspective, International Expansion- Growth Strategy, Understanding the Retail Customer, Store Locations	08
4	Target Market Selection, Merchandise, Merchandise Planning and Management, Merchandise Buying, Retail Pricing and Merchandise Performance. Location, Size, Store Image, Design, Layout and Shop Design, In Store Promotion, Credit and Collections, Front Office Management: Personnel-Selection, Recruitment and Motivation.	08
5	Retail Marketing Communication, Servicing the Retail Customer, Supply Chain Management. Growth of Shopping Malls, Factory Outlet, Discount And Discount Malls, Power Retailer, Increasing Power Of Retailer Brand V/S Manufacturer Brand, Green Retailing, e-Tailing, ethical and legal issues in retailing.	06

Suggested Readings		
Book	Author's Name	Publisher
Retail Marketing Management	David Gilbert	Pearson India
Retailing Management Text & Cases,2000	Pradhan Swapna	TMH Publications,

Semester	Sixth
Course Code	BCH 604
Course Title	Corporate Governance
Credits	04
Course Objectives: To facilitate the students to have knowledge of the need for corporate governance	

Syllabus		
Unit	Course Contents	Lectures
1	Evolution: Meaning of Corporate Governance, Corporate Governance systems: obligations to society, investors, employees, customers and managerial obligation. History of Corporate Governance.	08
2	CG committees and guidelines: working group on Company's Act 1996: Naresh Chandra Committee report Narayana murthy Committee report - Irani Committee report.	10
3	Rights and privileges of shareholders: shareholder protection – Grievance redressal process – investor problems and protection.	08
4	Corporate Governance Mechanism: Anglo - American Model, German Model, Japanese Model, Indian Model, OECD, emphasis on Corporate governance, Ethics and Governance, Process and Corporate Governance (Transparency Accountability and Empowerment)	08
5	Globalisation and Corporate Governance- Emerging Trends in Corporate Governance.	06

Suggested Readings		
Book	Author's Name	Publisher
Retail Marketing Management	David Gilbert	Pearson India
Retailing Management Text & Cases,2000	Pradhan Swapna	TMH Publications,

Semester	Sixth
Course Code	BCH 605
Course Title	Security analysis and portfolio management
Credits	04
Course Objectives: To provide in depth understanding of the investment decision making and portfolio management with reference to the corporate entity.	

Syllabus		
Unit	Course Contents	Lectures
1	Investment: Meaning, concepts of Investment, Goals of Investment, types of investment. Mutual Funds: objectives, merits and types of mutual funds, Institutional investment.	08
2	Concept of Hedging, Comparison of investment, Speculation, gambling and hedging, approaches to investment analysis: economic analysis, industry analysis, company analysis and Practical Problems based on Profitability (EPS) Analysis.	08
3	Need for portfolio management, goals of portfolio management, types of portfolio, Portfolio construction, efficient portfolio.	08
4	Evaluation of Portfolio Performance: Sharpe Model, Trynor's Model, Jensen's Model, Portfolio Revision.	08
5	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.	08

Suggested Readings		
Book	Author's Name	Publisher
Investment analysis and portfolio management	Prasanna Chandra	McGraw-Hill
Security Analysis and portfolio management	Punithavathy Pandian	Vikas Publishing House Pvt Ltd
Security Analysis and portfolio management	Nagrajan & Jayabal	New Age Publishers

Semester	Sixth
Course Code	BAC 607
Course Title	Environment and Global Competitiveness
Credits	02
Course Objectives: The objective of this paper is to help the students to acquire knowledge of Global business.	

Syllabus		
Unit	Course Contents	Lectures
1	Measuring Competiveness: Defining Competiveness, Macro Economic Indicators – Global Competitiveness Index – Pillars of competitiveness. Michael Porter’s five force and competitive advantage theory. Indicators of world competitiveness. Ranking of the current year and India’s position. Changes in the top 5 rankings in last 3 year and lessons thereof	04
2	Globalization & Business: Overview of commercial geography. Impact of geographical aspects on international business and business strategies. Global dynamics: interplay of local, national, regional and worldwide forces OECD / WEF/ G8 / G33. Economic, political, social, cultural, legal, technological forces	04
3	Sustainable Competitiveness: Economic Growth – Problem or Solution? -Growth, Free Markets, and Business Responsibility – The failure of marketbased policies - Sustainable Production and Sustainable Products - Sustainable Consumption - The Sustainable Competitiveness Index framework.	04
4	Innovation Management : Reducing Uncertainty - Virtualizing the Business Model to Drive Innovation, Agility, and Value Creation - Globalization for Innovations	04
5	Global Strategy, Structure and Implementation: Country Evaluation and Selection – Export and Import Strategies – Direct Investment and Collaborative Strategies.	04

Suggested Readings		
Book	Author’s Name	Publisher
International Business, 6/E	Hill and Jain	The McGraw – Hill Companies