

# Study & Evaluation Scheme

of

## Bachelor of Commerce-Hons

[Applicable w.e.f. Academic Session 2018-19 till revised]



**TEERTHANKER MAHAVEER UNIVERSITY**

N.H.-24, Delhi Road, Moradabad, Uttar Pradesh-  
244001 Website: [www.tmu.ac.in](http://www.tmu.ac.in)



# TEERTHANKER MAHAVEER UNIVERSITY

(Established under Govt. of U.P. Act No. 30, 2008)

Delhi Road, Bagarpur, Moradabad (U.P.)

## Study & Evaluation Scheme Of Bachelor of Commerce (H)

### SUMMARY

Programme	: B.Com (H)
Duration	: Three Years full time (Six Semesters)
Medium	: English
Minimum Required Attendance Credits:	: 75%
Maximum Credits	: 170
Minimum Credits Required for Degree Assessment:	: 166

Evaluation			Internal	External	Total
Theory			40	60	100
Practical/ Dissertations/ Project Reports			50	50	100
Class Test-1	Class Test-2	Class Test-3	Assignment(s)	Attendance	Total
Best two out of three					
10	10	10	10	10	40
Duration of Examination			External	Internal	
			3 Hours	1.5 Hours	

*To qualify the course a student is required to secure a minimum of 45% marks in aggregate including the semester end examination and teachers continuous evaluation.(i.e. both internal and external).A candidate who secures less than 45% of marks in a course shall be deemed to have failed in that course. The student should have at least 45% marks in aggregate to clear the semester*

### *Question Paper Structure*

- 1. The question paper shall consist of SIX questions. Out of which first question shall be of short answer type (not exceeding 50 words) and will be compulsory. Question No. 1 shall contain 8 parts representing all units of the syllabus and students shall have to answer any five (weight age 2 marks each)*
- 2. The remaining five questions shall have internal choice. The weight age for each question shall be 10 marks.*

# Study & Evaluation Scheme

## Programme: B Com-(H)

<b>Semester I</b>									
S. No.	Course Code	Subject	Periods			Credits	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCH101	Business & Management	4	0	0	4	40	60	100
2	BCH105	Principles of Economics	4	0	0	4	40	60	100
3	BCH199	English Communication & Soft Skills-I	3	0	2	4	50	50	100
4	BCH108/ BCH201	Business Law	4	0	0	4	40	60	100
5	BCH109/ BBA401	Business Values and Ethics	4	0	0	4	40	60	100
6	BCH151	Comprehensive Viva-Voice	-	-	-	4	50	50	100
<b>Total</b>			<b>19</b>	<b>0</b>	<b>2</b>	<b>24</b>	<b>260</b>	<b>340</b>	<b>600</b>

## **Semester II**

S. No.	Course Code	Subject	Periods			Credits	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCH203	E-Business	4	0	0	4	40	60	100
2	BCH205	Business Environment	4	0	0	4	40	60	100
3	BCH206/ BCH102	Fundamental of Accounting	3	2	0	4	40	60	100
4	BCH207/ BCH103	Quantitative Techniques-1	3	2	0	4	40	60	100
5	BCH231	Computer Fundamentals, Internet & MS-Office	3	2	0	4	40	60	100
6	BCH251	Comprehensive Viva-Voce	0	0	0	4	50	50	100
7	BCH299	English Communication & Soft Skills II	3	0	2	4	50	50	100
<b>Total</b>			<b>20</b>	<b>6</b>	<b>2</b>	<b>28</b>	<b>300</b>	<b>400</b>	<b>700</b>

## **Semester III**

S. No.	Course Code	Subject	Periods			Credits	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCH302	Income Tax Law & Practice	4	0	0	4	40	60	100
2	BCH303	Auditing	4	0	0	4	40	60	100
3	BCH304	Forex Management	4	0	0	4	40	60	100
4	BCH305	Corporate Law	4	0	0	4	40	60	100
5	BCH307/ BCH202	Quantitative Techniques-2	4	0	0	4	40	60	100
6	BCH308/ BCH204	Advance Accounting	4	0	0	4	40	60	100
7	BCH399	English Communication & Soft Skills III	3	0	2	4	50	50	100
8	BCH351	Comprehensive Viva-Voce	0	0	0	4	50	50	100
<b>Total</b>			<b>27</b>	<b>0</b>	<b>2</b>	<b>32</b>	<b>340</b>	<b>460</b>	<b>800</b>

### Semester IV

S. No.	Course Code	Subject	Periods			Credits	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCH401	Financial Management	4	0	0	4	40	60	100
2	BCH402	Cost Accounting	3	2	0	4	40	60	100
3	BCH403	Operations Research	3	2	0	4	40	60	100
4	BCH404	Introduction to Goods & Service Tax.	4	0	0	4	40	60	100
5	BCH405	Macro Economics	4	0	0	4	40	60	100
6	TMU401	Environmental Studies	4	0	0	4	40	60	100
7	BCH451	Term Paper	0	0	0	4	50	50	100
8	BCH499	English Communication & Soft Skills IV	3	0	2	4	50	50	100
<b>Total</b>			<b>25</b>	<b>4</b>	<b>2</b>	<b>32</b>	<b>340</b>	<b>460</b>	<b>800</b>

### Semester V

S. No.	Course Code	Subject	Periods			Credits	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCH501	Indian Financial System	4	0	0	4	40	60	100
2	BCH502	Management Accounting	4	0	0	4	40	60	100
3	BCH503	Materials & Production Management	4	0	0	4	40	60	100
4	BCH504	Money & Banking	4	0	0	4	40	60	100
5	BCH505	Project Financing	4	0	0	4	40	60	100
6	BCH599	Professional Communication	3	0	2	4	50	50	100
7	BCH551	Report (Financial Statement Analysis)	0	0	0	4	50	50	100
<b>Total</b>			<b>23</b>	<b>0</b>	<b>2</b>	<b>28</b>	<b>300</b>	<b>400</b>	<b>700</b>

### Semester VI

S. No.	Course Code	Subject	Periods			Credits	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCH601	Entrepreneurship	4	0	0	4	40	60	100
2	BCH602	Company Accounts	3	2	0	4	40	60	100
3	BCH603	Security Analysis & Investment Management	3	2	0	4	40	60	100
4	BCH604	Working Capital Management	4	0	0	4	40	60	100
5	BCH605	Computer Oriented Accounts	3	0	2	4	40	60	100
6	BCH651	Comprehensive Viva-Voce	0	0	0	4	50	50	100
7	BCH699	Language Lab	0	0	4	2	50	50	100
<b>Total</b>			<b>17</b>	<b>4</b>	<b>6</b>	<b>26</b>	<b>300</b>	<b>400</b>	<b>700</b>

**Note:**

**(\*) – Non Core Pa**

**L - Lecture**  
1L = 1Hr

**T- Tutorial**  
1T= 1 Hr

**P- Practical C-Credits**  
1P= 1 Hr

1C = 1Hr of Theory Paper  
2 Hrs of Practical/Tutorial

**Semester I**  
**BUSINESS & MANAGEMENT**

**Course Code: BCH101**

**L-4, T-0, P-0, C-4**

**Objective:** The basic objective of this course is to provide fundamental knowledge about business management & organization.

**Unit-wise Course Contents:**

- 1. Concepts of Business & Management:** Definition, Characteristics and Objectives of Business Organization, Evolution of Business Organization; Forms of Business Organization (Sole proprietary, Partnership, Joint Stock Companies & Co- operatives) , Large scale & Small scale Industry.  
**(8 Hours)**
  
- 2. Evolution of Management Thought:** Introduction: Concept, Nature, Scope and Significance of Management, Evolution of Management thought, Contribution of Taylor, Weber and Fayol to Management. Management - as an art and science, Management Skills, Role of managers and Importance of management.  
**(8 Hours)**
  
- 3. Functions of Management-I:** Planning, Decision Making. Organizing: Concept, Organization Theories, Forms of Organizational Structure, Combining Jobs-Departmentation- Functional, Project Matrix & Network., Delegation & Decentralization of Authority, Dynamics of Group Behavior, Responsibility & Power.  
**(8 Hours)**
  
- 4. Functions of Management - II:** Staffing: Concept, System Approach, Manpower Planning, Job Design, Recruitment & Selection .Motivation: Concept, Motivation and Performance, Theories of Motivation (Maslow, Herzberg, Mc George).  
**(8 Hours)**
  
- 5. Understanding Leadership for Management:** Leadership: Concept, Core of Leadership- Influence, Functions of Leaders, Leadership Style, Managerial Grid, Situational Leadership Control- Concept & Process, characteristics of leaders, functions of leaders.  
**(8 Hours)**

**Text Books:**

1. Stoner Freeman & Gilbert Jr , *Management*, Prentice Hall of India, 6th Edition.
2. Koontz, *Principles of Management*, Tata Mc Graw Hill, 1st Edition 2008.
3. Robbins & Coulter, *Management*, Prentice Hall of India, 8th Edition.

**Reference Books:**

1. Robbins S.P. & Decenzo David A., *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
2. Hillier Frederick S. & Hillier Mark S., *Introduction to Management Science: A Modeling and Case Studies Approach with Spreadsheets*, Tata McGraw Hill, 2008.

Latest editions of all the suggested books are recommended.

## Semester I

### PRINCIPLES OF ECONOMICS

Course Code: BCH105

L- 4, T-0, P-0, C-4

**Objective:** The objective of this course is to develop basic understanding about the economic concepts, tools and techniques for their applications in business decisions.

#### Unit-wise Course Contents:

- 1. Introduction:** Nature, scope and relevance of managerial economics in business decisions; Fundamental economic concept - scarcity of resources, opportunity cost, production possibility curve, incremental principle, time value of money, micro v/s macro economics.  
**(8 Hours)**
- 2. Demand and Supply Analysis:** Demand function meaning, types and determinants, law of demand; Elasticity of demand - meaning, types and its measurement, application of elasticity concept in business; Supply function - meaning and its determinants; law of supply; market equilibrium.  
**(8 Hours)**
- 3. Consumer Behaviour:** Utility analysis and indifference curve analysis; Consumer's equilibrium under utility and Indifference curve approaches; Demand forecasting - its significance and techniques.  
**(8 Hours)**
- 4. Production and Cost Analysis:** Production - factors of production, fixed and variable inputs, law of variable proportions; law of returns to scale, economies and diseconomies of scale; Cost analysis; kinds of costs, short run and long run cost functions - their nature, shape and inter-relationship.  
**(8 Hours)**
- 5. Market Structures and Price Determination:** Different market structures and their characteristics, short run and long run price - output decisions under perfect competition, monopolistic competition, monopoly and oligopoly.  
**(8 Hours)**

#### Text Books:

1. Dwivedi D.N., *Managerial Economics*, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Mehta P. L., *Managerial Economics*, S.Chand 2007.

#### Reference Books:

1. Mehta P. L., *Managerial Economics*, Sultan Chand & Sons. (2007)
2. Koutsoyiannis, *A Modern Micro Economics*, Macmillan Press Ltd. (2006)

\* Latest editions of all the suggested books are recommended.

## Semester -I

### English Communication & Soft Skills – I

**BCH199**

**L-3, T-0, P-2, C-4**

**Objective: To comprehend and communicate in simple English**

#### **Course Content**

#### **Module -1: Introduction to English language**

**(8 Lectures)**

- a) Role and significance of English language in the present scenario
- b) English Language: Its relevance for the Indian industry
- c) Introduction to Listening, Speaking, Reading, Writing (LSRW) and benchmarking of the class

*[Note: As part of classroom activity, a guest lecture from an industry representative/Director (CRC) and maintaining progress card for each student on LSRW for future reference]*

#### **Module -2: Phonetics& Functional Grammar**

**(12 Lectures)**

- a) Pronunciation and daily usage correction (speak with differences between p/b, s/sh, f/ph, t/d, v/w sounds)
- b) Parts of speech, articles, tenses, verbs and modals
- c) Practice of daily use words, numerals and tongue twisters
- d) Vocabulary building, Construction of simple sentences: Basic sentence pattern, subject and Predicate

*[Note: As part of classroom activity, language games, tongue & jaw exercises, simple passages from the newspapers for oral drills in the classroom and practice tests (written and oral)]*

#### **Module -3: English Communication- About Myself**

**(12 Lectures)**

- a) Let's talk, making conversation, meeting and greeting
- b) Introducing myself, my family and my friends
- c) My opinions, my likes and dislikes
- d) Life at college, hostel and workplace

*[Note: As part of classroom activity, use the Workbook for reference for classroom and home assignments, carry out practice tests (written and oral)]*

#### **Module -4: Personality Development-I**

**(8 Lectures)**

- a) First impression: Dressing sense, good manners, speaking well and respectfully
- b) Positive Attitude: Being happy and alert, a good listener and a good friend
- c) Consultation among peers: Soliciting advice and giving advice
- d) Goal setting, confidence building& handling rejection

[Note: As part of classroom activity, refer Workbook for classroom and home assignments, carry out practice tests (written and oral)]

### **First Semester Outcome:**

1. Students will realise the significance of English for their career progression
2. Benchmarking the students in the first semester to observe their progression in terms of LSRW
3. Students will be able to understand distinct sounds and improve pronunciation
4. Students will improve their English vocabulary of daily usage
5. Students will be able to form simple sentences to talk about themselves, friends and relatives.
6. Students will be able to imbibe the pre-requisites of personality development.

**Evaluation& Assessment:** Students will be evaluated on all the four parameters of LSRW

<i>External Exam</i>	<i>Internal Assessment</i>	<i>Total</i>
50	50	100

### **Internal Assessment: 50**

<i>Best 2 out of Three CTs</i>	<i>Attendance</i>	<i>Workbook Assignments &amp; Viva</i>	<i>Total</i>
20	10	10+10	50

Viva to be carried out by external English faculty from within the university

### **Reference Books:**

1. ILFS Bi-lingual Course in Basic English, ILFS Skill Development Corporation
2. English Grammar Composition & Usage by J.C. Nesfield, Macmillan Publishers
3. The Business letters by Madan Sood, Goodwill Publishing House, New Delhi
4. Communication Skills by Sanjay Kumar & PushpLata, Oxford University Press



**Semester I**  
**BUSINESS LAW**

**Course Code: BCH 108/BCH201**

**L- 4, T-0, P-0, C-4**

**Objective:** The basic objective of this course is to provide knowledge about the Business Laws.

**Unit-wise Course Contents:**

1. **Indian Contract Act:** Definition and Essentials, of Contracts, agreements, Offer & Acceptance, Consideration, Capacity of Parties, Free consent, Performance of Contracts, Termination of Contract. Consequences and Remedies of contract termination  

**(8 Hours)**
2. **Contingent Contract:** Implied, Quasi contract, Indemnity Contract, Guaranteed contract, Bailment, Lien, Pledge Agency contract.  

**(8 Hours)**
3. **Sales of Goods Act:** Definition, Feature, Formation of contract , Contents of sales contract- Goods, Price, Condition and Warranty, Ownership of goods and transfer, Performance of sales contract, Delivery, Rights of unpaid sellers.  

**(8 Hours)**
4. **Indian Partnership Act:** Definition and Nature of Partnership, Partnership deed registration of firms and consequences of non registration, Dissolution of partnership.  

**(8 Hours)**
5. **Negotiable Instruments:** Definition, Features, Types, Recognition And Endorsement of Negotiable Instruments  

**(8 Hours)**

**Text Books**

1. Gulshan J. J., *Business Law Including Company Law*, New Age International Publisher.
2. Kuchhal M. C. *Business Law*, Vikas Publication.

**Reference Books**

1. Singh Avtar, *Principles of Mercantile Law*, Eastern Book Company.
2. Dr. B.N. Agarwal- *Business Law-Navyug Publications*, Agra
3. Relevant Acts

\* Latest editions of all the suggested books are recommended.

# Semester I

## BUSINESS VALUE & ETHICS

Course Code: BCH 109/BBA401

L-4, T-0, P-0, C-4

**Objective:** The basic objective of this course is to provide fundamental knowledge about business values & ethics.

### Unit-wise Course Contents:

- 1. Introduction to Ethical Code of Business Behaviour:** Corporate Governance: Issues, Need of corporate governance code, Code of Corporate Practices, Social Responsibility of Corporate sector. (8 Hours)
- 2. Value & Business: Values impact in Business:** Indian Value System and Values, Teaching from scriptures and tradition. (Geeta, Ramayana, Mahabharata, Upanishads, Vedas, Bible and Quran). (8 Hours)
- 3. Ethical Issues in the Era of Profit Making:** Ethics impact in Business: Ethical Issues in Capitalism and market systems. (8 Hours)
- 4. Observance of Ethical Values In Competitive Environment:** Global industrial competition, Competitive Strategy, Benchmarking, Total Quality Management. (8 Hours)
- 5. Value Additions & Brand Building:** Brand Building, Promotional Strategies, Corporate Restructuring, Mergers and Acquisitions, Supply Chain Management, Horizontal Organisation, Diversification, The Indian Scenario. (8 Hours)

### Text Books:

1. Iyer S.S., *Managing for Value*, New Age International Publishers, 2002.
2. Hartman Laura P & Abha Chatterjee, *Business Ethics*, Tata McGraw Hill, 2007.
3. Bhatia S.K., *Business Ethics and Managerial Values*, Deep & Deep Publications Pvt. Ltd, 2000.

### Reference Books:

1. Velasquez, *Business Ethics - Concepts and Cases* Prentice Hall, 6th Ed.
2. Reed Darryl, *Corporate Governance, Economic Reforms & Development*, Oxford University Press.
3. Mathur U.C., *Corporate Governance & Business Ethics*, McMillan.

\* Latest editions of all the suggested books are recommended.

**Semester I**  
**COMPREHENSIVE VIVA VOCE**

**Course Code: BCH151**

**L-0, T-0, P-0, C-4**

**Objective:** The objective of this paper is to judge the understanding as well as application of the knowledge gained by the students by the end of the first semester of the course.

**Guidelines:**

1. The comprehensive viva voce is scheduled to be held at the end of I Semester.
2. This is also to see the articulation of what is being learnt by them and see their relevance in the practical field.
3. Total marks for viva are 100. The internal marks will be awarded by conducting the presentation of the students in the class on any topic of first semester syllabus in front of a panel of at least three faculty members who will be appointed by the Director / Principal of the College.
4. The external marks will also be awarded by the external examiner who will be appointed by the examination division.

**Semester II**  
**E-BUSINESS**

**Course Code: BCH203**

**L- 4, T-0, P-0, C-4**

**Objective:** The basic objective of this course is to make the student familiar with mechanics for conducting business transactions through electronic means.

**Unit-wise Course Contents:**

1. **E-Business: Introduction:** Meaning, Nature, Concepts, advantages & Categories of EBusiness. Framework of e-business, Concept of I-way.  

**(8 Hours)**
  
2. **Online-Business:** Planning online business: Nature & dynamics of the internet, pure online Vs. Brick & click business; assessing requirements for an online business designing, Developing & deploying the system tools for promoting websites.  

**(8 Hours)**
  
3. **Methods of Payments:** Mechanics of making payment through internet; Online payment mechanics, Electronic payment system; Electronic Fund transfer, Payment gateways, plastic money, debit card, credit card, smart card, E-cash, e-cheque.  

**(8 Hours)**
  
4. **Security in E-commerce:** Laws relating to online transaction- salient features, security in e-commerce:-Digital signature, Network security, data encryption, firewall, e-commerce application in manufacturing, wholesale, retail & service sector.  

**(8 Hours)**
  
5. **Indian Scenario of E-commerce:** Indian perspective: benefits of ecommerce, drawbacks and limitations of e commerce, Major requirements e-commerce, Emerging trends and technologies of e-Commerce, from e commerce to e business. Web Security: Introduction, firewalls and transaction security.  

**(8 Hours)**

**Text Books**

1. Bhaskar, *E commerce*, Tata Mc Graw Hill Publications
2. Krishnamurthy, *E commerce Management*, Vikas Publishing House.
3. Kalakota & Whinston, *frontiers of Electronic commerce*, Pearson education.

**Reference Books**

1. Kalakota R., *Electronic commerce a guide for manager*, Pearson education 2000.
2. Grieston & Feinmen, *Internet Services*, Cengage Publications.

\* Latest editions of all the suggested books are recommended.

**Semester II**  
**BUSINESS ENVIRONMENT**

**Course Code: BCH205**

**L- 4, T-0, P-0, C-4**

**Objective:** The basic objective of this course is to provide knowledge about the Indian business environment.

**Unit-wise Course Contents:**

- 1. Basic Concepts in Business Environment:** Concept, Significance, Factors affecting Business Environment, Interaction Matrix, Process of Environmental Scanning, Social Responsibility of Business, Barriers, Arguments (For & Against).  

**(8 Hours)**
  
- 2. Types of Economic Environment:** Economic System- Capitalism (Features, Merits and Demerits) and Socialism (Features, Merits & Demerits), Mixed Economy (Features, Merits and Demerits) Public Sector and Private Sector with their changing roles.  

**(8 Hours)**
  
- 3. Economic Policy and Business:** Industrial Policy in India , Its historical perspective, Industrial Sickness, IRD Act 1851, MNC- as a source of technology, Collaboration and Joint Venture.  

**(8 Hours)**
  
- 4. Government and Business:** Role of government in regulation and development of business, Monetary Policy, Fiscal policy, MRTP, FERA & FEMA. Consumerism, Consumer Protection Act 1986.  

**(8 Hours)**
  
- 5. Economic Environment after Globalization:** The New Economic Policy, GATT and WTO- Objectives, Function and Principles of Globalization.  

**(8 Hours)**

**Text Books:**

1. Adhikari M., *Economic Environment of Business*, Excel Books,, 2000, S. Chand , New Delhi
2. Ghosh, *Economic Environment of Business*, Vikas Publications 2004.
3. Morrison J., *The International Business Environment*, Palgrave, 2003.

**Reference Books:**

1. Agarwal R., *Business Environment*, Excel Books, 2002.
2. Bedi S.K., *Business Environment*, Excel Books, 2004.
3. George A. &Steiner G.A., *Business, Government and Society*, Macmillan.

\* Latest editions of all the suggested books are **recommended**.

## Semester II

### FUNDAMENTALS OF ACCOUNTING

**Course Code: BCH 206/BCH102**

**L- 3, T-2, P-0, C-4**

**Objective:** The basic objective of this course is to provide fundamental knowledge about Financial Accounting.

#### **Unit-wise Course Contents:**

- 1. Accounting:** Meaning and Concepts, Difference between accounting and book keeping, Importance and Limitations of Accounting, Users of Accounting information, Accounting Principles, Conventions and Concepts.  
**(8 Hours)**
- 2. Subsidiary Books:** Recording of transactions in Subsidiary Books of Accounts, Preparation of Journal, Ledger and Trial balance.  
**(8 Hours)**
- 3. Preparation of Final Accounts:** Preparation of final accounts with adjustments (including manufacturing account), Depreciation Accounting, Valuation of Stock, Reserve and provision.  
**(8 Hours)**
- 4. Negotiable instruments:** Accounting procedure for Negotiable Instruments.  
**(8 Hours)**
- 5. Accounting Errors and Rectification:** Preparation of Bank Reconciliation Statement  
**(8 Hours)**

#### **Text Books:**

1. Bhattacharya S.K. & John Dearden, *Accounting for management*, Vikas Publications, 1987.
2. Jain S.P. & Narang K.L., *Advanced Accounting*, Kalyani Publishers.

#### **Reference Books:**

1. Maheshwari S.N. & Maheshwari S.K., *Corporate Accounting*, Vikas publications, 1995.
2. Robert Anthony & Hawkins, *Accounting Test and Cases*, 1995, Richard D. Irwin London.

\* Latest editions of all the suggested books are recommended.

**Semester II**  
**QUANTITATIVE TECHNIQUES-I**

**Course Code: BCH 207/BCH103**

**L- 3, T-2, P-0, C-4**

**Objective:** The basic objective of this course is to provide fundamental knowledge about business mathematics.

**Unit-wise Course Contents:**

1. **Matrix:** Introduction: Square Matrix, Row Matrix, Column Matrix, Diagonal Matrix, Identity Matrix, Addition,, Subtractions & Multiplication of Matrix, Use of Matrix in Business.  

**(8 Hours)**
2. **Inverse of Matrix:** Rank of Matrix, Solution to a system of equation by the adjoint Matrix method & Guassian Elimination Method.  

**(8 Hours)**
3. **Percentage, Ratio and Proportion:** Mathematical Series- Arithmetic, Geometric & Harmonic, Simple Interest & Compound Interest.  

**(8 Hours)**
4. **Set-Theory:** Notation of Sets, Singleton Set, finite Set, Infinite Set, Equal Set, Null Set, Subset, Universal Set, Union of Sets, Inter-section of Sets, Use of set theory in business, Permutation & Combination.  

**(8 Hours)**
5. **Coordinates:** Definition, Cartesian coordinate system, Distance between two points, area of triangles. The straight line : Equation of straight line Equation of line parallel to the axis , slope of line , intercepts form , line through given points, equation line through two given points, perpendicular form, linear equation comparison of coefficients , angle between two lines, condition for concurrence of the three lines , length of perpendicular, Bisectors of angles.  

**(8 Hours)**

**Text Books:**

1. Render & Stair Jr, *Quantitative Analysis for Management*, Prentice-Hall.
2. Levin Rubin, *Mathematics for Management* (Pearson) 2000, New Delhi.

**Reference Books:**

1. Gupta C.B., *An Introduction to Quantitative Methods*, Vikas Publications, 1995.
2. Earshot L., *Essential Quantitative Methods for Business Management and Finance*, Palgrave, 2001.

\* Latest editions of all the suggested books are recommended.

## Semester II

### Computer Fundamentals, Internet, & MS-Office

**Course Code: BCH231**

**L-3, T-2, P-0, C-4**

**Objective:** To give the basic knowledge of Computer hardware, Internet and application software with DOS keys to the students.

#### **Course Contents**

##### **Unit I:**

**Introduction and Definition of Computer:** Computer Generation, Characteristics of Computer, Advantages and Limitations of a computer, Classification of computers, Functional components of a computer system (Input, CPU, Storage and Output Unit), Types of memory (Primary and Secondary) Memory Hierarchy. Hardware: a) Input Devices- Keyboard, Mouse, Scanner, Bar Code Reader b) Output Devices – Visual Display Unit (VDU), Printers, Plotters etc. Software: Introduction, types of software with examples, Introduction to languages, Compiler, Interpreter and Assembler. Number System: Decimal, Octal, Binary and Hexadecimal Conversions, BCD, ASCII and EBCDIC Codes.

**(Lecture08)**

##### **Unit II:**

**MS – DOS:** Getting Started on DOS with Booting the System, Internal Commands: CHDIR(CD),CLS, COPY, DATE, DEL(ERASE), DIR, CHARACTER, EXIT,MKDIR(MD), REM, RENAME(REN), RMDIR(RD), TIME, TYPE, VER, VOL, External Commands: ATTRIB, CHKDSK, COMMAND, DOSKEY, EDIT, FORMAT,HELP, LABEL, MORE, REPLACE, RESTORE, SORT, TREE, UNDELETE, UNFORMAT,XCOPY.

**Introduction of Internet:** History of internet, Web Browsers, Searching and Surfing, Creating an E-Mail account, sending and receiving E-Mails.

**(Lecture 08)**

##### **Unit III:**

**MS Word:** Starting MS WORD, Creating and formatting a document, Changing fonts and point size, Table Creation and operations, Autocorrect, Auto text, spell Check, Word Art, Inserting objects, Page setup, Page Preview, Printing a document, Mail Merge.

**(Lecture 08)**

##### **Unit IV:**

**MS Excel:** Starting Excel, Work sheet, cell inserting Data into Rows/ Columns, Alignment, Text wrapping , Sorting data, Auto Sum, Use of functions, Cell Referencing form, Generating graphs, Worksheet data and charts with WORD, Creating Hyperlink to a WORD document, Page set up, Print Preview, Printing Worksheets.

**(Lecture 08)**



## **Unit V:**

**MS-POWERPOINT:** Starting MS–Power Point,, Creating a presentation using auto content Wizard, Blank Presentation, creating, saving and printing a presentation, Adding a slide to presentation, Navigating through a presentation, slide sorter, slide show, editing slides, Using Clipart, Word art gallery, Adding Transition and Animation effects, setting timings for slide show, preparing note pages, preparing audience handouts, printing presentation documents.

**(Lecture 08)**

### **Course outcomes:**

After studying this course, you should be able to:

Understand the fundamental hardware components that make up a computer's hardware and the role of each of these components

Understand the difference between an operating system and an application program, and what each is used for in a computer

Describe some examples of computers and state the effect that the use of computer technology has had on some common products

Be familiar with software applications

Understand file management

Accomplish creating basic documents, worksheets, presentations with their properties. Experience working with email and recognize email netiquette.

### **Text Books:**

1. Sinha P.K., Computer Fundamentals, BPB Publishing.
2. Bill Bruck., The Essentials Office 2000 Book, BPB Publishing.
3. Leon A. & Leon M., Introductions to Computers, Vikas Publications.

### **Reference Books:**

1. Peter Norton\_s, Introductions to Computers, Tata McGraw Hill.
2. Price Michael, Office in Easy Steps, TMH Publication.

**\*Latest editions of all the suggested books are recommended.**

**Semester II**  
**COMPREHENSIVE VIVA VOCE**

**Course Code: BCH251**

**L-0, T-0, P-0, C-4**

**Objective:** The objective of this paper is to judge the understanding as well as application of the knowledge gained by the students by the end of the second semester of the course.

**Guidelines:**

1. The comprehensive viva voce is scheduled to be held at the end of II Semester.
2. This is also to see the articulation of what is being learnt by them and see their relevance in the practical field.
5. Total marks for viva are 100. The internal marks will be awarded by conducting the presentation of the students in the class on any topic of second semester syllabus in front of a panel of at least three faculty members who will be appointed by the Director / Principal of the College.
6. The external marks will also be awarded by the external examiner who will be appointed by the examination division.

## English Communication & Soft Skills – II

**BCH 299**

**L T P C**  
**3 0 2 4**

**Objective: To build vocabulary, make simple sentences and communicate freely in simple English and overall professional development**

### Course Content

**Module -1: Basic Communication & Soft Skills (6 Lectures)**

- a)
- b) Reading comprehension
- c) Building conversational skills
- d) Verbal & Non-verbal communication

*[Note: As part of classroom activity, review and recap the last semester and carry out (oral and written) practice test to update the progress card of each student, refer to the Workbook]*

**Module -2: Vocabulary: Building Blocks (10 Lectures)**

- a) Word Formation: Prefix, suffix, conversion and compounding
- b) Homophones and one-word substitution
- c) Words often confused and misused
- d) Idiomatic phrase, Antonyms and Synonyms

*[Note: As part of classroom activity, organise and learning language games, initiate the learning of 5 new words per class]*

**Module-3: English Communication: World around Me (12 Lectures)**

- a) Market place, Bus stop, Bank, Post Office
- b) Village, Town and City
- c) Eating out: Stall, Dhaba and Restaurant

*[Note: As part of classroom activity, refer Workbook for classroom and home assignments, carry out practice tests (written and oral)]*

**Module -4: Personality Development-II (12 Lectures)**

- a) Etiquettes: Telephone, e-mail and at a wedding or social gathering
- b) Public dealing: Making enquiries and requesting for help, handling difference of opinion, giving directions, instructions and getting assistance
- c) Expressions: Giving compliments, making complaints, Feeling sorry and saying thank you
- d) Entertainment: Radio, music, television, and computers

*[Note: As part of classroom activity, refer Workbook for classroom and home assignments, carry out practice tests (written and oral)]*

## Second Semester Outcome:

1. Gradual but significant improvement in student's progression in terms of LSRW to be noted
2. Students will improve their English vocabulary of daily usage
3. Students will be able to understand the world around them and communicate in diverse situations
4. Students will be able to imbibe the requisites of personality development for demonstrating good manners in society
5. Students will be able to exhibit basic etiquettes of personal communication

**Evaluation & Assessment:** Students will be evaluated on all the four parameters of LSRW

<i>External Exam</i>	<i>Internal Assessment</i>	<i>Total</i>
50	50	100

### Internal Assessment: 50

<i>Best 2 out of Three CTs</i>	<i>Attendance</i>	<i>Workbook Assignments &amp; Viva</i>	<i>Total</i>
20	10	10+10	50

Viva to be carried out by external English faculty from within the university

### Reference Books:

1. ILFS Bi-lingual Course in Basic English, ILFS Skill Development Corporation
2. English Grammar Composition & Usage by J.C. Nesfield, Macmillan Publishers
3. The Business letters by Madan Sood, Goodwill Publishing House, New Delhi
4. Communication Skills by Sanjay Kumar & PushpLata, Oxford University Press
5. Newspapers

**Semester III**  
**INCOME TAX - LAW & PRACTICE**

**Course Code: BCH 302**

**L- 4, T-0, P-0, C-4**

**Objective:** The basic objective of this course is to provide the knowledge of basic concepts and practice of income tax to the students.

**Unit-wise Course Contents:**

- 1. Basic Concepts of Income-Tax:** Basic concept: income, agricultural income, person assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.  
**(8 Hours)**
  
- 2. Residential Status:** Residential status, Scope of total income on the basis of residential status Exempted income under section 10.  
**(8 Hours)**
  
- 3. Income under Different Heads:** Computation of income under different heads -Salaries, Income from house property, Profits and gains of business or profession, Capital gains, Income from other sources.  
**(8 Hours)**
  
- 4. Total Income Tax Computation:** Total income and tax computation, Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses, Deductions from gross total income Rebates and reliefs ,Computation of total income of individuals and firms, Tax liability of an individual and firm - Five leading cases of Supreme Court.  
**(8 Hours)**
  
- 5. Income Returns:** Preparation of return of income manually, through software  
**(8 Hours)**

**Text Books**

1. Singhania, Vinod K., & Monica Singhania, "*Students' Guide to Income Tax*", Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta, "*Systematic Approach to Income Tax*," Bharat Law House, Delhi.

**Reference Books**

1. Chandra, Mahesh, S.P. Goyal and D.C. Shukla, "*Income Tax Law and Practice*", Pragati Prakashan, Delhi.
2. Pagare, Dinkar, "*Law and Practice of Income Tax*", Sultan Chand and sons, New Delhi.

\* Latest editions of all the suggested books are recommended.

**Semester III**  
**AUDITING**

**Course Code: BCH303**

**L- 4, T-0, P-0 C-4**

**Objective:** The basic objective of this course is to provide the knowledge of auditing to the students.

**Unit-wise Course Contents:**

1. **Introduction:** Meaning, objects, basic principles and techniques. Classification of Audit. Audit Planning. Internal Control - internal check and internal audit.  

**(8 Hours)**
2. **Procedure of Auditing:** Audit Procedure - vouching and verification of assets & liabilities.  

**(8 Hours)**
3. **Company Auditor:** Audit of Limited Companies: Company Auditor: qualifications and disqualifications, appointment, removal, remuneration, rights, duties and liabilities. Audit Committee Auditor's Report: contents and types. Auditor's certificates  

**(8 Hours)**
4. **Areas of Audit:** Special areas of audit: special features of cost audit. Tax audit and management audit. Recent trends in auditing: Basic considerations of audit in Electronic Data Processing (EDP) Environment.  

**(8 Hours)**
5. **Auditing Standards:** Relevant Auditing and Assurance Standards (AASs). Relevant Case Studies/Problems.  

**(8 Hours)**

**Text Books**

1. Jha, Aruna, "*A Student's Guide to Auditing*", Taxmann.
2. Tandon, B. N., S. Sudharsanam, and S. Sundharabahu, "*A Handbook of Practical INVES Auditing*", S. Chand and Co. Ltd., New Delhi.
3. Pagare, Dinkar, "*Principles and Practice of Auditing*", Sultan Chand and Sons, New Delhi.

**Reference Books**

1. Institute of Chartered Accountants of India, "*Auditing and Assurance Standards*", ICAI, New Delhi.
2. Gupta Kamal & Ashok Arora, "*Fundamentals of Auditing*", Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
3. Ghatalia, S.V., "*Practical Auditing*", Allied Publishers Private Ltd., New Delhi. \* Latest

editions of all the suggested books are recommended.

**Semester III**  
**FOREX MANAGEMENT**

**Course Code: BCH304**

**L- 4, T-0, P-0, C-4**

**Objective:** The basic objective of this course is to provide the knowledge of foreign exchange management to the students.

**Unit-wise Course Contents:**

1. **Introduction:** Meaning of the term "Foreign Exchange", Exchange Market, Statutory basis of Foreign Exchange, Evolution of Exchange Control, Outline of Exchange Rate and Types, Import Export Overview.  

**(8 Hours)**
2. **India's Forex Scenario:** Balance Of Payment (BOP) crisis of 1990, LOERMS, Convertibility, External commercial Borrowings.  

**(8 Hours)**
3. **Introduction to International Monetary Developments:** Gold standard, Bretton Woods's system, Fixed-Flexible Exchange Rate Systems, Euro market. Finance Function: Financial Institutions in International Trade.  

**(8 Hours)**
4. **Methods of IN Trade Settlement:** Open Account, Clean Advance, Documentary Credit, Documentary Collection. Documentary Credits (Letter of Credit): Types of LC - Parties, INCOTERMS: C.I.F., F.O.B., C.I.P.  

**(8 Hours)**
5. **Introduction to Exchange Rate Mechanism:** Spot- Forward Rate, Exchange Arithmetic. Deriving the Actual Exchange Rate: Forwards, Swaps, Futures and Options. Guarantees in Trade: Performance, Bid Bond etc.  

**(8 Hours)**

**Text Books**

1. Agarwal Raj, *International Trade*, Excel.
2. Hill C.W., *International Business*, TMH.

**Reference Books**

1. Daniels, *International Business*, Pearson, 1st Ed.
2. Black J., *International Business Environment*, Prentice Hall.
3. Bhalla V.K., *International Business Environment*, Anmol.

\* Latest editions of all the suggested books are recommended.

## Semester III

### CORPORATE LAW

Course Code: BCH305

L- 4, T-0, P-0, C-4

**Objective:** The basic objective of this course is to provide the knowledge of concepts of corporate law to the students.

#### Unit-wise Course Contents:

- 1. Introduction to Corporate Law:** Introduction: Concept of lifting of corporate veil, Types of companies, non-profit associations, illegal association, formation of company, promoters, their legal position, pre-incorporation contract and provisional contracts. advantages and disadvantages of incorporation; 'public'/'private' companies;  
**(8 Hours)**
- 2. Share Capital:** Documents - Memorandum of Association, Articles of Association, Share capital - issue, allotment and forfeiture of share, transmission of shares. Members and shareholders - their rights and duties, Convening and conduct of shareholders meetings. The company's constitution. Section 33 contract; amendment of articles; Share Capital types, Membership etc.  
**(8 Hours)**
- 3. Company Meetings:** Management The company's officers and organs; division of power between board and general meeting; residual powers of general meeting; general meetings and resolutions; board meetings; legal rules governing the enforceability of transactions with companies.  
**(8 Hours)**
- 4. Appointment of Directors:** Directors. Appointment and tenure; executive and nonexecutive directors; remuneration; duties. Principle of majority rule and protection of minorities at common law and under statute.  
**(8 Hours)**
- 5. Capital Management:** Capital Management-Borrowing Powers, Debentures, Winding up.  
**(8 Hours)**

#### Text books

1. Kapoor N.D., *Elements of Mercantile Law*, Sultan Chand Publications.
2. Gogna, P.P.S., *A Text Book of Company law* Sultan Chand Publications.

#### Reference Books

1. Singh, Harpal, *Indian Company law*, Galgotia Publishing Company.
2. Kapoor N.D., *A Book of Company law*, Sultan Chand Publications.

\* Latest editions of all the suggested books are recommended.



## Semester III

### QUANTITATIVE TECHNIQUES-II

**Course Code: BCH 307/BCH202**

**L- 4, T-0, P-0, C-4**

**Objective:** The basic objective of this course is to provide knowledge about the business statistics.

#### Unit-wise Course Contents:

- 1. Introduction to Statistics:** Concepts , Scope , Significance & Limitations, Type of Data , Primary & Secondary Classification & Tabulation, Frequency Distribution , Graphical & Diagrammatic representation.  
**(8 Hours)**
- 2. Measures of Central Tendency:** Meaning, Application & Limitation, (Mean, Median, Mode), Geometric & Harmonic mean. Dispersion: Range, Mean deviation, Standard deviation, Skewness, Kurtosis.  
**(8 Hours)**
- 3. Correlation:** Significance of Correlation, Types of correlation, Scatter Diagram method, Karl Pearson coefficient of Correlation. Regression: Introduction, Regression lines and Regression coefficient - their properties and applications.  
**(8 Hours)**
- 4. Probability:** Basic concepts, mathematical statistical and axiomatic approach. Addition Law, Conditional Probability, Multiplication Law. Probability Distribution, Binomial Distribution, Poisson distribution, Normal distributions and their applications.  
**(8 Hours)**
- 5. Sampling:** Sample and census, Methods of sampling, Sampling and Non- sampling errors. Procedure of testing the Hypothesis, Type II Type- I Errors, T-test, Z -test, Chi-square test and their applications.  
**(8 Hours)**

#### Text Books:

1. Beri, *Statistics for Management*, Tata McGraw-Hill.
2. Chandran J.S., *Statistics for Business and Economics*, Vikas Publications, 1998.
3. Render & Stair Jr- *Quantitative Analysis for Management*, Prentice-Hall.
4. Sharma J.K., *Business Statistics*, Pearson Education.

#### Reference Books:

1. Gupta C.B., *An Introduction to Statistical Methods*, Vikas Publications, 1995.
2. Earshot L, *Essential Quantitative Methods for Business Management and Finance*, Palgrave, 2001.
3. Dr. K.L. Gupta- *Quantitative Techniques*- Navyug Publications, Agra
4. Levin Rubin, *Statistics for Management*, Pearson, 2000, New Delhi.

\* Latest editions of all the suggested books are recommended.

**Semester III**  
**ADVANCE ACCOUNTING**

**Course Code: BCH 308/BCH204**

**L- 4, T-0, P-0, C-4**

**Objective:** The objective of this course is to provide the knowledge of advanced concepts of accounting to the students.

**Unit-wise Course Contents:**

1. **Accounting Standards:** Meaning, need and importance. Concept of GAAP, Difference between Indian and International Accounting Standards. Various Indian Accounting standards (A brief description).  
**(8 Hours)**
2. **Accounts of Non-Profit Organization:** Preparation of Income and Expenditure Account, Receipts and Payment Method and Balance Sheet.  
**(8 Hours)**
3. **Branch Accounting:** Branch Accounting, Departmental Accounting, Installment Payment System and Hire Purchase System.  
**(8 Hours)**
4. **Royalty Account:** Royalty Account, Joint Venture and Consignment.  
**(8 Hours)**
5. **Accounting for Partnership Firms:** Including Admissions, Retirement, Death and Dissolution of partnership.  
**(8 Hours)**

**Text Books:**

1. Tulsian, P.C., *Financial Accounting*, Tata McGraw-Hill Publishing Co.Ltd. New Delhi 2002.
2. Mukharji A., Hanif M, *Financial Accounting*, Tata McGraw-Hill Publishing Co.Ltd. New Delhi, 2003.
3. Maheshwari S.N., Maheshwari S.K., *Financial Accounting*, Vikas Publishing House Pvt. Ltd

**Reference Books:**

1. Shukla, M.C. Grewal, S.P, *Advanced Accounts*. S.Chand, New Delhi.
2. Jain, S.P., Narang, K.N., *Advanced Accountancy*, Kalyani Publishers, New Delhi.
3. Gupta, R.L., Radhaswamy, M., *Advanced Accountancy*, S.Chand, New Delhi.

\* Latest editions of all the suggested books are recommended.

**Semester - III**  
**English Communication & Soft Skills-III**

**BCH399**

**L-3, T-0, P-2, C-4**

**Objective: To learn job oriented, presentation and interview skills and business correspondence.**

**Course Content**

**Module -1 Functional Grammar-II**

**(8 Lectures)**

- a) Sentence construction: Simple, Complex and Compound
- b) Application writing
- c) Paragraph writing, essay writing and precis writing
- d) Pre-testing of oral and writing skills

*[Note: As part of classroom activity, Review and recap of last semester and update progress of each student refer Module 3 of Workbook]*

**Module-2 Professional Skills**

**(14Lectures)**

- a) Biodata, CV and resume writing
- b) Joining Letter, Cover Letter & Resignation letter
- c) Inter-Office Memo, Formal Business Letter, Informal Notes
- d) Minutes of the Meeting, Reporting Events, Summary Writing

*[Note: As part of classroom activity, use of standard templates and scenario buildings, practice sessions in classroom and homework assignments, refer to Workbook]*

**Module -3 Presentation Skills**

**(10Lectures)**

- a) Power-point presentations & presentation techniques
- b) Body language
- c) Describing people, places and events
- d) Extempore speech and Just-a minute sessions

*[Note: As part of classroom activity, practice sessions carried out in class on different topics of the domain expertise, refer to Workbook]*

**Module -4 Interview Skills**

**(8 Lectures)**

- a) Developing skill to (a) Debate (b) Discussion, Basics of GD & styles of GD
- b) Discussion in groups and group discussion on current issues
- c) Steps to prepare for an interview and mock interviews

*[Note: As part of classroom activity, language games, extensive coverage of contemporary issues for GDs, facing mock interview sessions with faculty, respective TPOs and Director CRC]*

### Third Semester Outcome:

1. Considerable improvement in student's progression in terms of LSRW to be noted.
2. Students will improve their writing skills for official communication.
3. Students will be able to give presentation and extempore speech on select topics.
4. Students will be able to discuss among peers and participate in group discussions on current issues.

**Evaluation & Assessment:** Students will be evaluated on all the four parameters of LSRW

<i>External Exam</i>	<i>Internal Assessment</i>	<i>Total</i>
50	50	100

### Internal Assessment: 50

<i>Best 2 out of Three CTs</i>	<i>Attendance</i>	<i>Workbook Assignments &amp; Viva</i>	<i>Total</i>
20	10	10+10	50

Viva to be carried out by external English faculty from within the university

### Reference Books\*:

1. ILFS Bi-lingual Course in Basic English, ILFS Skill Development Corporation
2. Communication Skills for Engineers and Scientists by Sangeeta Sharma & Binod Mishra, PHI Learning Private Limited, New Delhi.
3. Professional Communication by Malti Agarwal, Krishna Prakashan Media (P) Ltd., Meerut.
4. Communication Skills by Sanjay Kumar & Pushap Lata, Oxford University Press
5. The Business letters by Madan Sood, Goodwill Publishing House, New Delhi

## Semester III

### COMPREHENSIVE VIVA VOCE

**Course Code: BCH351**

**L-0, T-0, P-0, C-4**

**Objective:** The objective of this course is to judge the understanding as well as application of the knowledge gained by the students by the end of the third semester of the course.

**Guidelines:**

1. The comprehensive viva voce is scheduled to be held at the end of III Semester.
2. This is also to see the articulation of what is being learnt by them and see their relevance in the practical field.
3. Total marks for viva are 100. The internal marks will be awarded by conducting the presentation of the students in the class on any topic of third semester syllabus in front of a panel of at least three faculty members who will be appointed by the Director / Principal of the College.
4. The external marks will also be awarded by the external examiner who will be appointed by the examination division.

**Semester IV**  
**FINANCIAL MANAGEMENT**

**Course Code: BCH401**

**L- 4, T-O, P-0, C-4**

**Objective:** The basic objective of this course is to provide fundamental knowledge of financial management.

**Unit-wise Course Contents:**

- 1. Overview of Financial Management:** Meaning and Scope, Profit maximization Vs Wealth maximization, and Time value of Money.  

**(8 Hours)**
- 2. Investment Decision:** Importance, Techniques of Capital Budgeting and their application.  

**(8 Hours)**
- 3. Cost of Different Sources** of Raising Capital, Weighted average cost of capital.  

**(8 Hours)**
- 4. Capital Structure Theories:** Approaches of capital structure, Determinants of Dividend policy and dividend models- Walter, Gordon and MM.  

**(8 Hours)**
- 5. Working Capital:** Meaning, Need, Determinants, Estimation of working capital needs, Management of Inventory, Receivable and Cash Management.  

**(8 Hours)**

**Text Books**

1. Pandey I. M., *Financial Management*, Vikas Publications 2004.
2. Khan & Jain, *Financial Management*, Tata McGraw-Hill, 2007.
3. Chandra Prasanna, *Fundamentals of Financial Management* (TMH), 2007.

**Reference Books**

1. Smith K.V., *Management of Working Capital*, West Pub. co
2. Agarwal J.D., *Working Capital Management*, Indian Institute of Finance.

\* Latest editions of all the suggested books are recommended.

**Semester IV**  
**COST ACCOUNTING**

**Course Code: BCH402**

**L-3, T-2, P-0 C-4**

**Objective:**

**Unit-wise Course Contents:**

1. **Cost Accounting:** Meaning, nature and scope Cost Concepts and Classifications, Distinction between Financial and Cost Accounting, Elements of Cost and preparation of cost sheet.  
**(8 Hours)**
2. **Accounting for Material and Labor:** Accounting for material and labor in corporate-manufacturing and service sector.  
**(8 Hours)**
3. **Accounting for Overheads:** Allocation, apportionment and absorption  
**(8 Hours)**
4. **Costing Methods:** Single Unit Costing, Operating costing, Job, batch and contract costing, process costing, service costing, reconciliation of cost and financial accounts.  
**(8 Hours)**
5. **Budgeting:** Meaning, Significance, and Limitations of budgetary control, various types of Budgets and their preparation.  
**(8 Hours)**

**Text Books**

1. Horngren et al, *Introduction to Management Accounting*, Pearson, 2002, 12th edition.
2. Khan & Jain, *Management Accounting*, Tata McGraw-Hill, 2006.
3. Pandey I.M., *Management Accounting*, Vikas publications, 2004, 3rd Ed.

**Reference Books**

1. Bhattacharyya S.K. & Dearden J., *Accounting for Management*, Vikas Publications, 1987.
2. Kishor Ravi M., *Advanced Management Accounting*, Taxman, First ed.

\* Latest editions of all the suggested books are recommended.

## Semester IV

### OPERATIONS RESEARCH

**Course Code: BCH403**

**L- 3, T-2, P-0 C-4**

**Objective:** The basic objective of this course is to provide fundamental knowledge about operations research.

#### **Unit-wise Course Contents:**

1. **Introduction:** Nature: Definition, Scope, Nature & Characteristics, Methodology, Models in OR; OR & managerial Decision making, OR techniques.  
**(8 Hours)**
2. **Linear Programming:** Introduction, mathematical formulation, graphical method and simplex method of solving LPP.  
**(8 Hours)**
3. **Transportation:** Initial basic feasible solution methods optimality test- stepping stone, MODI method, Degeneracy and maximization case. Assignment Problems - Hungarian method.  
**(8 Hours)**
4. **Job Sequence:** Introduction, Johnsons rule for n jobs through two machines, n jobs through three machines, 2 jobs with K machines.  
**(8 Hours)**
5. **Game Theory:** Characteristics, Two person Zero sum game, pure and mixed strategy, Dominance and graphical method of solving game.  
**(8 Hours)**

#### **Text Books**

1. Vohra, *Quantitative Techniques in Management*, Tata McGraw-Hill, 2003.
2. Peter C. Bell, *Management Science/ Operations Research*, Vikas Publications.
3. Kothari, *Quantitative Techniques*, Vikas Publications, 1996.

#### **Reference Books**

1. Akhilesh K. B. & Subramanyam Bala S., *Quantitative Techniques*, Vikas Publications
2. Taha Hamdy, *Operations Research an Introduction*, Prentice-Hall, 7th edition, 1996.
3. Sharma J.K., *Operations Research*, Pearson.

\* Latest editions of all the suggested books are recommended



## **B.Com (H) Semester IV**

### **Introduction to Goods & Service Tax**

**Course Code: BCH421**

**L-4, T-0, P-0, C-4**

**Objective:** To provide an in-depth study on the various provisions of GST & their impact on business decision making.

#### **Unit 1 Introduction**

Overview of GST, Implementation of GST, Liability of the Tax Payer, GST Network GST Council, Levy of GST – Introduction, Composition Scheme, Remission of Tax/ Duty, Registration Procedure, Special Persons, Amendments / Cancellation. **(8 Hours)**

#### **Unit 2 Meaning and Scope of Supply**

Taxable Supply, Supply of Goods and Supply of Services, Course or Furtherance of Business, Special Transactions, Time of Supply – Goods, Time of Supply – Services, Valuation in GST, Transaction Value, Valuation Rules. **(8 Hours)**

#### **Unit 3 Payment of GST**

Introduction, Time of GST payment, Process to make the payment, Challan Generation & PIN, TDS & TCS, Procedures for E-commerce Operator. **(8 Hours)**

#### **Unit 4 Input Tax Credit**

Introduction, Job Worker, Concept of Input Service Distributor, Legal Formalities for an ISD, Distribution of Credit, Matching of Input Tax Credit, Returns, GSTR-2, Other Taxable Persons, Annual Return. **(8 Hours)**

#### **Unit 5 GST Portal**

Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices. **(8 Hours)**

#### **Text Books:**

1. Gupta, S.S., GST –How to meet your obligations (April-2017), Taxmann Publications.
2. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017.
3. Prasad Bhagwati, Income Tax & Law and Practice, Vishwa Prakashan, 2018

#### **Reference Books:**

1. Indirect Taxes Law and Practice, V. S. Datey, Taxmann Publications.
2. Singhania V. K. Direct Taxes Law and Practice, Taxmann Publications

**\* Latest editions of all the suggested books are recommended.**

**Semester IV**  
**MACRO ECONOMICS**

**Course Code: BCH405**

**L- 4, T-0, P-0, C-4**

**Objective:** This course aims to acquaint students with the principles of macro economics. The coverage includes determination of and linkages between major macroeconomic variables and the policy implications thereof.

**Unit-wise Course Contents:**

1. **Macro Economics:** Nature, importance and limitations of macroeconomic analysis; macroeconomic variables; Macro economics and its interdependence with microeconomics; stock and flow variables; Circular flow of Income.  

**(8 Hours)**
  
2. **National Income Accounting:** concepts , Definition, Significance , methods of calculating national income, Problems in measurements of National Income, GNP as an indicator of welfare.  

**(8 Hours)**
  
3. **Macro Market Analysis:** Classical and Keynesian theory of Income determination: Consumption function, Relationship between saving & Consumption, Investment Function, Concepts of marginal efficiency of Capital and Marginal Efficiency of Investment. Income determination in two three and four sector of economy; concept of Multiplier and Accelerator.  

**(8 Hours)**
  
4. **Money in a Modern Economy:** Functions and forms of Money; demand for money classical, Keynesian and Friedmanian approach; Money supply and credit creation.  

**(8 Hours)**
  
5. **IS-LM Analysis:** Derivation and shifts of IS and LM curves. Intersection of IS and LM Curves (Simultaneous equilibrium of goods and Money market), Role of monetary and fiscal policy by using IS-LM curves.  

**(8 Hours)**

**Text Books**

1. Dwivedi D.N., *Managerial Economics*, Vikas Publishing House Pvt. Ltd., New Delhi, 2007.
2. Vaish, M.C., *Macro Economic Theory*, Vikas Publishing House Pvt. Ltd., New Delhi, 2007.

**Reference Books**

1. Mishra S.K. & Puri, V.K., *Modern Macro Economic Theory*, Himalayan Publishing House, 2003.
2. Edward Shapiro, *Macro-Economic analysis*, Tata Mc Graw Hill , 2003
3. Jhingam, M.L. & Stephen, J.K., *Managerial Economics*, Vrinda Publications Pvt. Ltd. Delhi, 2006.

\* Latest editions of all the suggested books are recommended.

**Semester IV**  
**ENVIRONMENTAL STUDIES**

**Course Code: TMU401**

**L- 4, T-0, P-0, C-4**

**Objective:** To create awareness among students about environment protection.

**Course Outcomes:**

Based on this course, the students graduate will understand and evaluate process on the basis of ecological principles and environmental regulations which in turn helps in sustainable development.

**Course Content:**

**Unit I**

**(Lectures 08)**

Definition and Scope of environmental studies, multidisciplinary nature of environmental studies, Concept of sustainability & sustainable development.

**Ecology and Environment:** Concept of an Ecosystem- its structure and functions, Energy Flow in an Ecosystem, Food Chain, Food Web, Ecological Pyramid & Ecological succession, Study of following ecosystems: Forest Ecosystem, Grass land Ecosystem & Aquatic Ecosystem & Desert Ecosystem.

**Unit II**

**(Lectures 08)**

**Natural Resources:** Renewable & Non-Renewable resources; Land resources and land use change; Land degradation, Soil erosion & desertification. **Deforestation:** Causes & impacts due to mining, Dam building on forest biodiversity & tribal population. **Energy Resources:** Renewable & Non-Renewable resources, Energy scenario & use of alternate energy sources, Case studies.

**Biodiversity:** Hot Spots of Biodiversity in India and World, Conservation, Importance and Factors Responsible for Loss of Biodiversity, Bio geographical Classification of India

**Unit III**

**(Lectures 08)**

**Environmental Pollutions:** Types, Causes, Effects & control; Air, Water, soil & noise pollution, Nuclear hazards & human health risks, Solid waste Management; Control measures of urban & industrial wastes, pollution case studies

**Unit IV**

**(Lectures 08)**

**Environmental policies & practices: Climate change & Global Warming** (Greenhouse Effect), Ozone Layer - Its Depletion and Control Measures, Photochemical Smog, Acid Rain Environmental laws: Environment protection Act; air prevention & control of pollution act, Water Prevention & Control of

Pollution Act, Wild Life Protection Act, Forest Conservation Acts, International Acts; Montreal & Kyoto Protocols & Convention on biological diversity, Nature reserves, tribal population & Rights & human wild life conflicts in Indian context

## **Unit V**

**(Lectures 08)**

### **Human Communities & Environment:**

Human population growth; impacts on environment, human health & welfare, Resettlement & rehabilitation of projects affected person: A case study, Disaster Management; Earthquake, Floods & Droughts, Cyclones & Landslides, Environmental Movements; Chipko, Silent Valley, Vishnoi's of Rajasthan, Environmental Ethics; Role of Indian & other regions & culture in environmental conservation, Environmental communication & public awareness; Case studies.

### **Field Work:**

1. Visit to an area to document environmental assets; river/forest/flora-fauna etc.
2. Visit to a local polluted site: urban/ rural/industrial/agricultural.
3. Study of common plants, insects, birds & basic principles of identification.
4. Study of simple ecosystem; pond, river etc.

### **Text Books:**

1. "Environmental Chemistry", De, A. K., New Age Publishers Pvt. Ltd.
2. "Introduction to Environmental Engineering and Science", Masters, G. M., Prentice Hall India Pvt. Ltd.
3. "Fundamentals of Ecology", Odum, E. P., W. B. Saunders Co.

### **Reference Books:**

1. "Biodiversity and Conservation", Bryant, P. J., Hypertext Book
2. "Textbook of Environment Studies", Tewari, Khulbe & Tewari, I.K. Publication

**\*Latest editions of all the suggested books are recommended.**

**Semester IV**  
**TERM PAPER**

**Course Code: BCH451**

**L-0, T-0, P-0, C-4**

**Objective:** The objective of this course is to judge the understanding as well as application of the knowledge gained by the students by the end of the fourth semester of the course.

**Guidelines:**

1. The term paper will be related to the contemporary business issue and the topic will be given by the college.
2. The presentation of the term paper is scheduled to be held at the end of IV Semester.
3. The paper will be evaluated by internal and external examiner. It will carry 100 marks divided into written paper of 50 marks by external examiner and presentation of 50 marks in front of a panel of at least three faculty members appointed by Director/ Principal of the college.
4. The external marks will be awarded by the external examiner to be appointed by the examination division.

**Semester - IV**  
**English Communication & Soft Skills-IV**

**BCH499**

**L-3, T-0, P-2, C-4**

**Objective: To inculcate behavioural skills in students for the Corporate World.**

**Course Content**

**Module -1 Fundamentals of Time Management & Managing Change (12 Lectures)**

- a) Time Management
- b) Managing People and managing change
- c) Team building, Leadership and taking decisions
- d) Stress Management

*[Note: As part of classroom activity, refer to the Workbook, guest lecture by management faculty]*

**Module -2 Public Speaking (8 Lectures)**

- a) Art of public speaking
- b) Welcome speech
- c) Farewell Speech
- d) Vote of thanks

*[Note: As part of classroom activity, extensive practice sessions in class and home assignments]*

**Module -3 Personality Development-III (8 Lectures)**

- a) Rude vs Polite Behaviour
- b) Ethics and human values
- c) Concern for environment
- d) Crisis Management

*[Note: As part of classroom activity, refer to the Workbook, guest lecture by management faculty and industry representative]*

**Module -4 Oral Practice (12 Lectures)**

- a) Debate
- b) Just-a-minute
- c) Group Discussions
- d) Mock Interviews

*[Note: As part of classroom activity, extensively test the oral skills and update the progress card of each student]*

**Fourth Semester Outcome:**

1. Notable improvement in student's progression in terms of LSRW.
2. Students will be able to imbibe good practices of self-discipline and professionalism required in the corporate world.
3. Students will be able to develop the art of public speaking.
4. Students will be able to learn behavioural skills suitable for the corporate world.

**Evaluation & Assessment:** The students will be evaluated on all four parameters of LSRW

<i>External Exam</i>	<i>Internal Assessment</i>	<i>Total</i>
50	50	100

**Internal Assessment: 50**

<i>Best 2 out of Three CTs</i>	<i>Attendance</i>	<i>Workbook Assignments &amp; Viva</i>	<i>Total</i>
20	10	10+10	50

Viva to be carried out by external English faculty from within the university

**Reference Books\*:**

1. ILFS Bi-lingual Course in Basic English, ILFS Skill Development Corporation
2. Communication Skills for Engineers and Scientists by Sangeeta Sharma & Binod Mishra, PHI Learning Private Limited, New Delhi.
3. Professional Communication by Malti Agarwal, Krishna Prakashan Media (P) Ltd., Meerut.
4. Communication Skills by Sanjay Kumar & PushpLata, Oxford University Press
5. The Business letters by Madan Sood, Goodwill Publishing House, New Delhi

**Semester V**  
**INDIAN FINANCIAL SYSTEM**

**Course Code: BCH501**

**L- 4, T-0, P-0, C-4**

**Objective:** The basic objective of this course is to provide fundamental knowledge about Indian financial system.

**Unit-wise Course Contents:**

- 1. Financial System and Markets:** Constituents and functioning; Role and functions of RBI. Regulation of money and credit.  

**(8 Hours)**
  
- 2. Management of Commercial Banks:** Banking Industry in India, Constituents, Banking sector reforms, Determination of commercial interest rates: fixed and floating.  

**(8 Hours)**
  
- 3. Securitization:** Concept, Nature, and Scope of securitization, Securitization of Auto loans and housing loans, Securitization in India.  

**(8 Hours)**
  
- 4. NBFCs -** Their status and Types, working and strategies for commercial viability of NBFCs  

**(8 Hours)**
  
- 5. Leasing:** Meaning, Types, Financial evaluation, Legal Aspects, Concept of Forfeiting and factoring.  

**(8 Hours)**

**Text Books**

1. Fabozzi, *Foundations of Financial Markets and Institutions*, Pearson Education, 3rd Ed.
2. Khan M.Y., *Financial Services*, Tata Mc Graw Hill, 2007.
3. Machiraju H.R., *Indian Financial System* Vikas, 2004.

**Reference Books**

3. Bhole L.M., *Financial Institutions and Markets*, Tata McGraw-Hill, 2004.
4. Srivastava, R.M & Nigam Divya, *Management of Financial Institutions*, Himalaya, 2003.
5. Gurusamy R., *Financial Services & Markets*, Thomson.

\* Latest editions of all the suggested books are recommended.



**Semester V**  
**MANAGEMENT ACCOUNTING**

**Course Code: BCH 502**

**L- 4, T-0, P-0, C-4**

**Objective:** The basic objective of this course is to provide fundamental knowledge about management accounting.

**Unit-wise Course Contents:**

- 1. Introduction to Management Accounting:** meaning, nature, scope, advantages and limitations. Relationship of Management Accounting with other disciplines. Difference between cost accounting and managerial accounting.  

**(8 Hours)**
- 2. Marginal Costing:** Concept, Difference between absorption costing and managerial costing, Advantages and limitations of marginal costing, Break Even Point P/V ratio, CVP analysis.  

**(8 Hours)**
- 3. Financial Analysis:** Meaning, objectives and limitations, Techniques of Financial Analysis (Comparative analysis, Common size statement, Trend analysis).  

**(8 Hours)**
- 4. Concept of Standard Costing:** Standard cost and estimated costs. Advantages and limitations of standard costing. Calculation of Material variance, Labor variance and Overhead variance.  

**(8 Hours)**
- 5. Responsibility Accounting:** Concept of Responsibility accounting and Types of Responsibility Center  

**(8 Hours)**

**Text Books**

1. Horngren et al, *Introduction to Management Accounting*, Pearson, 2002.
2. Khan & Jain, *Management Accounting*, Tata McGraw-Hill, 2006.
3. Pandey I.M., *Management Accounting*, Vikas Publications, 2004.

**Reference Books**

1. Bhattacharyya S.K. & Dearden J., *Accounting for Management*, Vikas Publications, 1987.
2. Kishor Ravi M., *Advanced Management Accounting*, Taxmann.

\* Latest editions of all the suggested books are recommended.

## Semester V

### MATERIALS & PRODUCTION MANAGEMENT

**Course Code: BCH503**

**L- 4, T-0, P-0, C-4**

**Objective:** The basic objective of this course is to provide fundamental knowledge about production and operations management.

#### **Unit-wise Course Contents:**

- 1. Introduction:** Meaning, Nature, Scope and Major decision areas of production management, production system, Facilities location, Facility layout, Line balancing.  
**(8 Hours)**
- 2. Production Planning and Control:** Capacity Planning, Aggregate planning. Planning and control in Mass Production, Shop Floor and Batch Production.  
**(8 Hours)**
- 3. Method Study & Work Measurement:** Work Study, Time Study, Method Study-Objectives, Pre-requisites and procedures, Productivity measures.  
**(8 Hours)**
- 4. Materials Management:** Materials Management: Materials Handling, Material Requirement Planning Meaning, Importance, purchases management, Store management and Inventory Management.  
**(8 Hours)**
- 5. Quality Assurance:** Acceptance Sampling, Statistical Quality Control, Maintenance Management, Total Quality Management, Concept of JIT, Six- Sigma.  
**(8 Hours)**

#### **Text Books:**

1. Adam Jr. Everett E. R J, *Production and Operations Management*, Prentice-Hall, 2000.
2. Chary, *Production and Operations Management*, Tata McGraw-Hill, 1997.
3. Johnston R. et a, *Cases in Operations Management*, Pitman, 1993.

#### **Reference Books:**

1. McGregor D., *Operations Management*, McGraw-Hill, 1960.
2. Morton, *Production and Operations Management*, Vikas Publications.
3. Haleem A., *Production and Operations Management*, Galgotia Books, 2004.

\* Latest editions of all the suggested books are recommended.

**Semester V**  
**MONEY & BANKING**

**Course Code: BCH504**

**L- 4, T-0, P-0, C-4**

**Objective:** The basic objective of this course is to provide the knowledge of money & banking to the students.

**Unit-wise Course Contents:**

- 1. Function and Theories of Money:** Meaning & Function of Money, Classification of Money, Principles & methods of Note Issue. Theories of Value of Money, Fisher, Cambridge Friedman & Keynesian Equations.  

**(8 Hours)**
  
- 2. Demand and Supply of Money:** Demand & supply of Money, Liquidity Preference Theory, Money Multiplier.  

**(8 Hours)**
  
- 3. Economic Growth:** Inflation, Deflation, Stagflation & Devaluation, their types & importance Of Economic growth, Elementary Study of monetary Standards.  

**(8 Hours)**
  
- 4. Bank and their Types:** Bank- Definition & Function, Methods of Credit creation, types of Banks, Central Banking rate & functions in a developing economy. RBI & Indian money market, Recent trends in Indian Banking.  

**(8 Hours)**
  
- 5. Negotiable Instruments :** Relationship between banker & customer, Negotiable instruments, Bills of exchange & Promissory notes, Endorsement & crossing, presentation, collection & payment of negotiable instruments, Dishonor, noting & protesting of negotiable instruments, Banking Clearing house. Salient features of the Banking regulation Act-1449 & RBI Act - 1934 with amendment up to date.  

**(8 Hours)**

**Text Books**

1. Stephen G. Cecchetti, *Money banking & Financial Markets*, Thomson Publications.
2. Fabozzi , *Foundations of Financial Markets and Institutions* , Pearson Education, 3rd Ed.
3. Khan M.Y., *Financial Services*, Tata McGraw Hill, 2007.

**Reference Books**

1. Vaish M.C., *Money Banking*, Vikas Publication.
2. Machiraju H.R., *Indian Financial System*, Vikas Publications, 2004.

\* Latest editions of all the suggested books are recommended.

**Semester V**  
**PROJECT FINANCING**

**Course Code: BCH505**

**L- 4, T-0, P-0, C-4**

**Objective:** The basic objective of this course is to provide the knowledge of project financing to the students.

**Unit-wise Course Contents:**

- 1. Introduction: Project Management:** concepts of project and project management, Nature and scope of Project management, Generation and screening of project ideas.  

**(8 Hours)**
- 1. Project Appraisal:** Market and Demand Analysis, Situation Analysis, Collection of Information, Market survey, Demand Forecasting.  

**(8 Hours)**
- 3. Feasibility:** Technical, Financial and risk Analysis of Project.  

**(8 Hours)**
- 4. Social Cost Benefit Analysis (SCB), UNIBO approach.**  

**(8 Hours)**
- 5. Multiple Project and Constraints:** Constraints, Method of ranking: Mathematical Programming Approach.  

**(8 Hours)**

**Text books**

1. Chandra Prasanna, *Project: Preparation, Appraisal, Budgeting and Implementation*, Tata Mc Graw Hill.
2. Mohsin M., *Project Planning and Control*, Vikas Publishing House.

**Reference Books:**

1. Goyal B.B., *Project Management: A Development Perspective*, Deep & Deep Publications.
2. Chaudhary, S., *Project Management*, Tata Mc Graw Hill Publications.

\* Latest editions of all the suggested books are recommended.

**Semester V**  
**Professional Communication**

**BCH599**

**L-3, T-0, P-2, C-4**

**Objective: To enhance business correspondence, presentation, interview and corporate skills.**

**Course Content**

**Module -1**

**Job Oriented Skills**

**(8 Hours)**

- a) Preparing Bio-data, Resume and Curriculum-Vitae
- b) Cover Letter, Writing Joining Report&Resignation letter

**Module -2**

**Business Correspondence**

**(12 Hours)**

- a) Business letters: Sales letter, Claim or Complaint letter, Credit letter, Letters of enquiry, etc.
- b) Writing Email, Notice & Circular
- c) Preparing Agenda & Minutes of the Meeting
- d) Report Writing: Types of Report, Structure of Report, Steps towards Report writing, Reporting events.
- e) Essentials of Technical Paperwriting

**Module -3**

**Interview Skills**

**(8 Hours)**

- a) Interview: Tips for preparing for Interview, Types of Interview and Mock Interview
- b) Group Discussion: Dos and Don'ts of Group Discussion

**Module -4**

**Corporate Skills**

**(12**

**Hours)**

- a) Corporate Behaviour, Office Etiquettes &Corporate Expectation
- b) Dealing with Boss and Subordinates
- c) Team Building & Leadership
- d) Conflict, Time & Stress Management
- e) Professional Ethics & Ethical Dilemma

**Lab Exercise (10 Hours)**

1. Professional Introduction
2. Developing Confidence & Positive Attitude through elocution practice
3. Group discussion on current topics to develop the competence of students to crack interview
4. Mock interviews that will remove the phobia of students in facing interviews

**Reference Books:**

1. Communication Skills for Engineers and Scientists by Sangeeta Sharma & Binod Mishra, PHI Learning Private Limited, New Delhi.
2. Communication Skills by Sanjay Kumar & Pushap Lata, Oxford University Press
3. The Business letters by Madan Sood, Goodwill Publishing House, New Delhi
4. Raman Meenakshi & Sharma Sangeeta, *Technical Communication-Principles & Practices* O.U.P. New Delhi.2007
5. Newstrom John W., *Organizational Behaviour: Human Behaviour at work-* Tata McGraw Hill.
6. Luthans Fred, *Organizational Behaviour-*Tata Mcgraw Hill
7. Fleddermann Charles, *Engineering Ethics*, Upper Saddle River- N. J. Prentice Hall

**Evaluation Scheme for Odd Semester**

**Evaluation & Assessment:** Students will be evaluated on all the four parameters of LSRW

<i>External Exam</i>	<i>Internal Assessment</i>	<i>Total</i>
50	50	100

**Internal Assessment: 50**

<i>Best 2 out of Three CTs</i>	<i>Attendance</i>	<i>Workbook Assignments &amp; Viva</i>	<i>Total</i>
20	10	10+10	50

Viva to be carried out by external English faculty from within the university

**Reference Books\*:**

1. ILFS Bi-lingual Course in Basic English, ILFS Skill Development Corporation
2. Communication Skills for Engineers and Scientists by Sangeeta Sharma & Binod Mishra, PHI Learning Private Limited, New Delhi.
3. Professional Communication by Malti Agarwal, Krishna Prakashan Media (P) Ltd., Meerut.
4. Communication Skills by Sanjay Kumar & PushpLata, Oxford University Press
5. The Business letters by Madan Sood, Goodwill Publishing House, New Delhi

## Semester V

### REPORT (FINANCIAL STATEMENT ANALYSIS)

**Course Code: BCH551**

**L-0, T-0, P-0, C-4**

**Objective:** By this report the student is expected to learn about the financial statements, analyze and suggest solutions

**Guidelines:**

1. At the end of second year examination, every student will prepare the report based on financial statement survey. The guidelines of report will be provided before the end of the fourth semester classes
2. During the course of training, the college will assign a problem/project to the student. The student, after the completion of analysis will submit a report to the College/Institute, which will form part of fifth semester examination.
3. The report will be evaluated by internal and external examiner. It will carry total of 100 marks divided into written report of 50 marks by external examiner and presentation of 50 marks in front of a panel of at least three faculty members appointed by Director/ Principal of the college.
4. The external marks will be awarded by the external examiner who will be appointed by the examination division.
5. The format of the report is given below:
  - Objective of the Research Undertaken
  - Results and Analysis
  - Conclusions
  - References
  - Annexure

**Semester VI**  
**ENTREPRENEURSHIP**

**Course Code: BCH601**

**L- 4, T-0, P-0, C-4**

**Objective:** The basic objective of this course is to provide fundamental knowledge about entrepreneurship development.

**Unit-wise Course Contents:**

- 1. Entrepreneur & Entrepreneurship:** Importance & Role of Entrepreneur in Indian Economy: Theories of entrepreneurship, Traits of entrepreneurship, Entrepreneur v/s professional managers, Problem faced by entrepreneurs.  

**(8 Hours)**
  
- 2. Factors of Entrepreneurial Development:** Entrepreneurial Development: Role and Significance of entrepreneurial development, Significance and role of environment, Infrastructural network, Environmental analysis, Entrepreneurial Development program, Problems of Entrepreneurial Development program.  

**(8 Hours)**
  
- 3. Process Entrepreneurship Development-I:** Creativity & entrepreneurial Plan, Idea generation, Screening, Project identification, Creative performance. Feasibility Analysis: Economic, Marketing, Financial & Technical.  

**(8 Hours)**
  
- 4. Process Entrepreneurship Development-II:** Project Planning: Projects and Classification, Identification of project, Search of business idea, Transformation of idea into reality, Project design, Plant layout, Network analysis, Project appraisal.  

**(8 Hours)**
  
- 5. Other Issues in Entrepreneurship:** Family & Non-family entrepreneurs, Role of professionals. Professionalism Vs Family entrepreneurs, Role of Woman entrepreneurs, Sick Industries: Reasons; Role of BIFR and its rival.  

**(8 Hours)**

**Text books:**

1. Couger, C, *Creativity and Innovation*, IPP, 1999.
2. Nina Jacob, *Creativity in Organisations*, Wheeler, 1998.
3. Velasquez, *Business Ethics*, Concepts and Cases, Prentice-Hall, 5th edition 2002.
4. Kitson Alan, *Ethical Organisation*, Palgrave 2001.

**Reference Books:**

2. Jonne & Ceserani, *Innovation & Creativity*, Crest, 2001.
3. Bridge S. et al, *Understanding Enterprise: Entrepreneurship and Small Business* Palgrave, 2003.
4. Dr. Vandana Pandey- *Entrepreneurship*- Navyug Publications, Agra
5. Holt, *Entrepreneurship: New Venture Creation*, Prentice-Hall, 1998.
6. Dollinger M. J., *Entrepreneurship*, Prentice-Hall, 1999.

\* Latest editions of all the suggested books are recommended.



# Semester VI COMPANY ACCOUNTS

Course Code: BCH602

L- 3, T-2, P-0 C-4

**Objective:** The basic objective of this course is to provide the knowledge of company accounts to the students.

## Unit-wise Course Contents:

- 1. Accounting for Shares:** Meaning & scope of a joint stock company, Accounting for share capital: Issue, forfeiture and Reissue of forfeited shares, Redemption of preference shares including buy-back of equity shares.  
**(8 Hours)**
- 2. Final Accounts:** Issue and Redemption of Debentures, Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).  
**(8 Hours)**
- 3. Accounting for Amalgamation:** Accounting for Amalgamation of Companies with reference to Accounting Standard-14 issued by the Institute of Chartered Accountant of India (excluding inter-company transactions and holdings), accounting for Internal Reconstruction (excluding scheme of reconstruction).  
**(8 Hours)**
- 4. Cash and Fund flow Statement:** Cash Flow Statements & Fund Flow statements: Meaning, Usefulness, Preparation & Limitations of Cash Flow Statements & Fund Flow statements.  
**(8 Hours)**
- 5. Accounting of Holding Companies:** Accounting of Holding Companies: Preparation of consolidated balance sheet with one subsidiary company.  
**(8 Hours)**

## Text Books

1. Monga J.R., *Fundamentals of Corporate Accounting*, Mayoor Paperbacks New Delhi.
2. Gupta R.L. & Radhaswamy M., *Corporate Accounting*, S. Chand, New Delhi.
3. Shukla M.C., Grewal T.S. & Gupta S.C., *Corporate Accounting*, S. Chand and Co., New Delhi.
4. Sehgal Ashok & Sehgal Deepak, *Advanced Accounting*, Volume II, Taxmen, New Delhi.

## Reference Books

1. Maheshwari S.N. & Maheshwari S.K., *Corporate Accounting*, Vikas Publication, New Delhi.
2. Gupta Nirmal Kumar, *Corporate Accounting*, Sahitya Bhawan, Publishers and Distributors, 2005.
3. Jain S.P. & Narang K.L. *Advanced Accounting*, Kalyani Publishers, New Delhi.
4. Gupta R.L. & Radhaswamy M., *Advanced Accountancy*, Vol.-II, S. Chand, New Delhi.
5. Dr. A.K. Agarwal- *Company Accounts*-Navyug Publications, Agra

\* Latest editions of all the suggested books are recommended.

## Semester VI

### SECURITY ANALYSIS & INVESTMENT MANAGEMENT

Course Code: BCH603

L- 3, T-2, P-0, C-4

**Objective:** The basic objective of this course is to provide fundamental knowledge about security analysis & portfolio management.

#### Unit-wise Course Contents:

- 1. Meaning, Nature and Scope of Investment:** Approaches to investment. Stock Exchange and New Issue Markets: Their nature, structure, functioning and limitations. **(8 Hours)**
- 2. Valuation of Securities:** Bonds, Preference shares and Equity Shares. **(8 Hours)**
- 3. Risk and Return:** Concept of Risk and Types, Measures of risk and return, Systematic and unsystematic, Company and Industry Analysis. **(8 Hours)**
- 4. Portfolio Analysis and Selection:** Concept of Portfolio, Portfolio risk and return; Beta as a measure of risk; CAPM and Arbitrage pricing theory. **(8 Hours)**
- 5. Portfolio Management Performance Evaluation of Existing Portfolio:** Sharpe and Treynor measure; Finding alternatives and revision of portfolio. **(8 Hours)**

#### Text Books

1. Chandra P., *Investment Analysis and Portfolio Management* Tata McGraw-Hill, 2008.
2. Fischer & Jordan, *Security Analysis and Portfolio Management*, Prentice-Hall, 1996.

#### Reference Books

1. Ranganatham, *Investment Analysis and Portfolio Management*, Pearson Education.
2. Pandian P., *Security Analysis and Portfolio Management*, Vikas Publications

\* Latest editions of all the suggested books are recommended.

## Semester VI

### WORKING CAPITAL MANAGEMENT

Course Code: BCH604

L- 4, T-0, P-0, C-4

**Objective:** The basic objective of this course is to provide the knowledge of advanced financial management to the students.

#### Unit-wise Course Contents:

- 1. Financing for Working Capital:** Working capital management - Determination of level of current assets. Sources for financing working capital. Bank finance for working capital. Working capital financing: Short term financing of working capital, long term financing of working capital.  
(8 Hours)
- 2. Cash and Receivables Management:** Cash Management - Forecasting cash flows - Cash budgets, long-term cash forecasting, monitoring collections and receivables, optimal cash balances - Baumol model, Miller-orr model, stone model. Strategies for managing surplus fund. Receivables Management.  
(8 Hours)
- 3. Inventory Management:** Inventory Management: Determinations of inventory control levels, ordering, reordering, danger level. EOQ model. Pricing of raw material. Monitoring and control of inventories, ABC Analysis.  
(8 Hours)
- 4. Capital Structure of Firm:** Capital structure decisions - capital structure & market value of a firm. Theories and approaches of capital structure (with numerical), Capital structure policy.  
(8 Hours)
- 5. Dividend Policy:** Dividend policy - Theories of dividend policy: relevance and irrelevance dividend decision. Walter's & Gordon's model, Modigliani & Miller approach. Economic Value Added (EVA) - concept, components of EVA. Market Value Added (MVA)- concepts and components.  
(8 Hours)

#### Text Books:

1. Pandey I. M. , *Financial Management* ,Vikas Publications , 2004.
2. Van Horne , *Financial Management and Policy*, Pearson Education, 2003.
3. Knott G., *Financial Management*, Palgrave, 2004.

#### Reference Books:

1. Khan and Jain, *Financial Management*, Tata McGraw Hill.
2. Prasanna Chandra, *Fundamentals of Financial Management*, TMH, 2004.
3. Rustagi R.P., *Financial Management*, Galgotia, 2000.

\* Latest editions of all the suggested books are recommended.

## Semester VI COMPUTER ORIENTED ACCOUNTS

**Course Code: BCH605**

**L-3, T-0, P-2, C-4**

**Objective:** This course gives an insight to various accounting packages.

### **Unit-wise Course Contents:**

1. **Tally-Introduction:** Objectives, Features at a Glance, Accounting Feature, Financial Management Feature, Inventory Management Feature, Security Features, Accounting Fundamentals, Methods of Accounting, Primary Book of Accounts.  

**(8 Hours)**
2. **Starting Tally:** Creation of Company, Tally Configuration, Account Voucher Creation, Voucher Type Selection, Alteration of Vouchers, Reports, VAT computation.  

**(8 Hours)**
3. **Peachtree:** Company Creation, User Creation, Default Information, Chart of Accounts, Customers, Vendors, Inventory Items, General Journal Entry, Purchase Orders.  

**(8 Hours)**
4. **Purchase/Receive:** Inventory, Payments, Quotes, Sales Orders, Sales/Invoicing, Receipts, Memorized Transactions, Global Options, Reports, Payroll.  

**(8 Hours)**
5. **Busy:** Financial Accounting, Multi-location, Inventory Management, Sales and Purchase Order Processing, Outstanding Reports and Analysis, Reports.  

**(8 Hours)**

### **Text Books**

1. Cyganski, *Information Technology: Inside and outside*, Pearson.
2. Basandra S.K., *Computers Today*, Galgotia Publications.

### **Reference Books**

1. Leon A. & Leon M., *Introduction to Computers*, Leon Vikas Publishers.
2. Leon , *Fundamentals of Information Technology*, Vikas Publishers.
3. Kakkar D.N., Goyal R., *Computer Applications in Management*, New Age.

\* Latest editions of all the suggested books are recommended.

## **Semester VI COMPREHENSIVE VIVA VOCE**

**Course Code: BCH651**

**L-0, T-0, P-0, C-4**

**Objective:** The objective of this paper is to judge the understanding as well as application of the knowledge gained by the students by the end of the third year of the course.

**Guidelines:**

3. The comprehensive viva voce is scheduled to be held at the end of VI Semester in third year
4. This is also to see the articulation of what is being learnt by them and see their relevance in the practical field.
7. Total marks for viva are 100. The internal marks will be awarded by conducting the presentation of the students in the class on any topic of sixth semester syllabus in front of a panel of at least three faculty members who will be appointed by the Director / Principal of the College.
8. The external marks will also be awarded by the external examiner who will be appointed by the examination division.

**Semester - VI**  
**Language Lab**

**BCH699**

**L-0, T-0, P-4, C-2**

**Lab Module**

**40 Hours**

1. Practice of making impressive Bio-data, Resume and Curriculum-Vitae
2. Practice of writing Cover Letter, Joining Report&Resignation letter
3. Group Discussion on burning issues to prepare the students for interview
4. Mock interviews that will remove the phobia of students in facing interviews
5. Preparing and delivering power point presentation
6. Ad –made shows
7. Developing Decision Making skill through case study and situation
8. Common Conversation practice in different situations

**Learning Outcome:**

- a. Students will be able to make Bio-data, Resume and Curriculum-Vitae suitable for corporate world.
- b. They will be able to write Cover Letter, Joining Report&Resignation letter.
- c. They will be able to participate in Group Discussion efficiently.
- d. They will be able to face interview confidently.
- e. They will be able to give power point presentation effectively.
- f. They will be able to demonstrate innovative ideas through Ad –made shows.
- g. They will try to make suitable decision in conflicting situation.
- h. They will be able to converse with people in different situations.

## **Evaluation Scheme**

Internal Assessment	External Viva	Total
50	50	100

### **Internal Assessment (Marks: 50)**

Internal Viva <sup>(1)</sup>	Class Participation	Attendance	Total
30	10	10	50

### **Internal Viva<sup>(1)</sup> (Marks: 30)**

Knowledge of topic/content	Body Language & Voice Modulation	Quiz	Total
10	10	10	30

### **External Viva (Marks: 50)<sup>(2)</sup>**

Knowledge of topic/content	Body Language & Voice Modulation	Time Management	Approach to Interaction	Quiz	Total
10	10	10	10	10	50

**Note:**

1. There will be only one Internal Viva of Language Lab conducted by the concerned Faculty Members in their respective classrooms during lecture hours as per instruction of the Principal of the college. The Internal Viva will be monitored and validated by a team constituted by the Principal of the concerned college.
2. For Language Lab, the External Viva will be arranged by the Director (CRC) and assisted by the Faculty of English.