

# **Scheme and Syllabus**

## **B.Com. Professional**

**Batch 2011 onwards**



By  
Department of Academics

**Punjab Technical University**

**Ordinances**

B.Com Professional is an integrated course comprising different parts spread over three years. Each part will consist of two semesters. The course of study of B.Com Professional shall be divided in six semesters and university examination will be held at the end of every semester in the months of December/January (for semester I,III &V) and April/May (for semester II, IV & VI) or as decided by the competent authority.

Admissions in the course B.Com. Professional Part-I shall be open to a student who produces the following certificates to the college.

Of having passed at least +2 examination of Punjab School Education Board or any other examination recognized as equivalent thereto with at least: 33% marks in the aggregate in case of commerce students who have passed 10+2 examination and 40% for the students who have opted for two of the following commerce subjects in 10+2

- a. Accountancy
- b. Business Studies
- c. Economics
- d. Mathematics
- e. Office Management and Secretarial Practice.
- f. Principle and Practice of Insurance.
- g. Tax Procedure and Practice.

and 45% for other candidates.

A candidate must complete and pass the whole course of three years within a maximum of six years from the date of admission in B.Com Professional first semester. Semester examinations will be open to regular candidates who have been on the rolls of a college affiliated to this University and meet the attendance and other requirements as prescribed in the ordinances of the course. Subject to fulfilment of requirement of House examinations, the attendance requirements etc. the students will be allowed to sit in the semester examinations.

Internal Assessment will be of 40 marks in each paper, which will be calculated as follows:

Three House examinations	- 16 marks
Two assignments	- 16 marks
Attendance	- 8 marks

(Up to 74.5% attendance 0 marks)

74.6% - 75.4%: 3 marks

75.5% - 84.5% 6 marks

Above 84.5% 8 marks

### **Attendance Requirements**

Every candidate will be required to attend a minimum of 75% lectures delivered to that class in each paper as well as 75% of the laboratory work, seminars etc, separately provided that a deficiency in attendances may be condoned for special reasons, as per the relevant ordinances on the subject.

- To be eligible to appear in the semester examination a candidate must have obtained in the house examination at least 25% marks in each paper; 33% marks in the aggregate of all subjects of the semester. The Principal at his discretion may allow a special test to a candidate who could not appear in the House examination owing to unavoidable reasons or fails to secure the minimum marks as prescribed above.
- Applications for admission to the examination shall be made on the prescribed form attested by the competent authority as per University rules.
- Amount of examination fee to be paid by a candidate for each semester shall be as fixed by the University from time to time.
- University medal will be awarded to a candidate who secures first position in the University on the basis of the marks of all the six semesters taken together. The general rules and conditions of the University for the award of medal/prizes etc. will be applicable in the award of University medal to the topper of this examination.
- All the question papers will be set in English and candidates are expected to answer the questions only in English.
- The successful candidate shall be classified on the basis of aggregate marks secured in all the six semesters B.Com Professional taken together as under:
  - (a) 75% or more with distinction.
  - (b) 60% or more in the first division.
  - (c) 50% or more but less than 60% in the second division.
  - (d) Below 50% in the third division.

Course Code	Course Name	Load Allocation		Marks Distribution		Total Marks	Credits
		L	T	Internal	External		
<b>Semester I</b>							
BCOP 101	Financial Accounting	4	0	40	60	100	4
BCOP 102	Business Organization & Management	4	0	40	60	100	4
BCOP 103	Micro Economics	4	0	40	60	100	4
BCOP 104	Business Mathematics	4	0	40	60	100	4
BCOP 105	Communicative English	4	0	40	60	100	4
HVPE 101	Human Values and Professional Ethics	3	0	40	60	100	3
<b>Total</b>		23	0	240	360	600	23
<b>Semester II</b>							
BCOP 201	Advanced Accounting	4	0	40	60	100	4
BCOP 202	Mercantile Law	4	0	40	60	100	4
BCOP 203	Macro Economics	4	0	40	60	100	4
BCOP 204	Business Statistics	4	0	40	60	100	4
BCOP 205	Business Communication	4	0	40	60	100	4
BCOP 206	Workshop on IT & E-Commerce	2	2	40	60	100	3
<b>Total</b>		22	2	240	360	600	23
<b>Semester III</b>							
BCOP 301	Corporate Accounting-I	4	0	40	60	100	4
BCOP 302	Company Law	4	0	40	60	100	4
BCOP 303	Money, Banking and International Trade	4	0	40	60	100	4
BCOP 304	Operation Research	4	0	40	60	100	4
BCOP 305	Human Resource Management	4	0	40	60	100	4
BCOP 306	Indian Economic Problems	4	0	40	60	100	4
<b>Total</b>		24	0	240	360	600	24
<b>Semester IV</b>							
BCOP 401	Corporate Accounting-II	4	0	40	60	100	4
BCOP 402	Indirect Tax Laws	4	0	40	60	100	4
BCOP 403	Cost Accounting-I	4	0	40	60	100	4
BCOP 404	Business Finance	4	0	40	60	100	4
BCOP 405	Management of Financial Services	4	0	40	60	100	4
BCOP 406	Seminar on Current Business Affairs	0	4	100	-	100	2
<b>Total</b>		20	4	300	300	600	22
<b>Semester V</b>							
BCOP 501	Cost Accounting- II	4	0	40	60	100	4
BCOP 502	Income Tax –I	4	0	40	60	100	4
BCOP 503	Marketing Management	4	0	40	60	100	4
BCOP 504	Management Accounting	4	0	40	60	100	4
BCOP 505	Tally	0	4	100	-	100	2
BCOP 506	Summer Training Report	0	0	100	-	100	1
<b>Total</b>		16	4	360	240	600	19
<b>Semester VI</b>							
BCOP 601	Income Tax-II	4	0	40	60	100	4
BCOP 602	Industrial relations and Labour Laws	4	0	40	60	100	4
BCOP 603	Financial Management	4	0	40	60	100	4
*EVSE 101	Environmental Science	4	0	40	60	100	4
BCOP 605	Entrepreneurship Development	4	0	40	60	100	4
BCOP 606	Comprehensive Viva Voce for all Six Semesters	0	0	40	60	100	1
<b>Total</b>		20	0	240	360	600	21

**\*scheme has been amended to include this paper in place of BCOP  
604(Business Environment)**

# FIRST SEMESTER

## **BCOP 101 FINANCIAL ACCOUNTING**

### **OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

To familiarize the students with the basic fundamentals of the accounting and understand the accounting mechanism necessary for the preparation of the financial statements.

#### **UNIT I**

Basics of Accounting: Accounting, Accountancy and Book-Keeping. Accounting Concepts, conventions and Principles-GAAP. Branches of accounting. Accounting equation. Accounting Cycle: Journal, Ledger and Trial Balance; Subsidiary books

#### **UNIT II**

Rectification of errors. Bank reconciliation statement. Bills of exchange. Promissory notes

#### **UNIT III**

Depreciation- Fixed Instalment Method and Diminishing Balance Method (Numerical); Provisions and Reserves. Final Accounts with simple adjustments (Excluding the adjustments of bad debts etc.)

**UNIT IV**

Average due date. Account current. Self balancing ledgers

**SUGGESTED READINGS/BOOKS:**

- **Financial Accounting** : Sehgal, Ashok & Deepak (Latest Edition Taxman's Allied Services)
  - **Financial Accounting**: Maheshwari, S. N. (Latest Edition Vikas Publishing House)
  - **Financial Accounting**: Tulsian, P. C. (Latest Edition Pearson Publications)
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**BCOP 102 Business Organization & Management**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

To facilitate the students in appreciating need/ significance and applications of various managerial functions

**UNIT I**

**Definition of management:** nature and scope, organizational objectives. Forms of different organizations: Sole Proprietorship, Partnership and Joint Stock Company. Development of management thoughts: Classical and new classical systems, contingency approaches. Scientific Management. Social responsibility and business ethics

**UNIT II**

**Planning:** Nature, Purpose and Functions, Types, Steps in planning, Decision making and its process.  
**Organizing:** Nature, Importance, Process, Formal & Informal organizations, Organization chart, Organizing principles, Span of management, Departments by function, Territory, Product/service, Customer group and Matrix organization. **Authority:** Definition, Types, Responsibility and Accountability, Delegation, Decentralization v/s Centralization, Determinants of effective decentralization

**UNIT III**

**Staffing: Recruitment, Selection, Training, Induction, Performance Management,** Manpower management, Factors affecting staffing, job design Teamwork: Stages of Team Building. **Directing:** Motivation: Theories – Maslow, Herzberg, McGregor & Ouchi, and Leadership –Styles, Managerial Grid, Nine Cell Matrix.

**UNIT IV**

**Controlling:** control process, types, barriers to control making, control techniques: budget and non-budgetary control devices. Introduction to TQM Introduction to Management by objective

**SUGGESTED READINGS/BOOKS:**

- **Principles of Management:** Ghuman & Ashwathapa (Tata McGraw Hill Publishers)
  - **Essentials of Management:** Koontz & Weirich (Tata McGraw Hill Publishers)
  - **Principles & Practices of Management:** L.M. Prasad (S. Chand Publishers)
  - **Management:** Stephen Robbins (Pearson Publishers)
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## BCOP 103 MICRO ECONOMICS

### OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:

To explore the students with the basic principles of economics that help them in making logical decisions.

#### UNIT I

**Introduction to Economics:** Nature and Scope of Economics: Micro and Macro Economics. Types of Economies and Market Structures. Basic problems of an economy; Working of price mechanism. **Utility:** Utility approach – brief outline of law of diminishing marginal utility and law of equi- marginal utility. Indifference curve approach. Properties of indifference curve. Consumer's equilibrium and importance of indifference curve approach

#### UNIT II

**Elasticity of Demand:** Concept and measurement of elasticity of demand; Price, income and cross elasticity; Relationship between average revenue, marginal revenue and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

**Production Function:** Concept of production function; Law of variable proportions; Iso-quants; Producer's equilibrium. Expansion path; Returns to factor and returns to scale

**Theory of Costs:** Types of costs, Short-run and long-run cost curves traditional and modern approaches. Internal and external economies and diseconomies of scale

#### UNIT III

**Introduction:** Market structure, types of markets and business decisions; Objectives of a business firm- optimum firm. **Perfect Competition:** Characteristics; Price determination under perfect competition, Equilibrium of firm and industry in the Short-run and long-run.

**Monopoly:** Characteristics; Equilibrium of the monopoly firm in short run and long run; Price discrimination, its types and price and output determination under discriminating monopoly.

**Monopolistic Competition:** Meaning and characteristics; Price and output determination under monopolistic competition; Selling costs; Comparison with perfect competition; Excess capacity hypothesis.

**Oligopoly;** Characteristics; Models of pricing and output determination; Price leadership; Kinked demand curve.

#### UNIT IV

**Factor Pricing:** Marginal productivity theory of factor pricing, Classical and modern theory of wage determination. Rent-concept; Ricardian and modern theories of rent; Quasi-rent.

Interest-Concept and theories of interest; Profit: nature, concepts and theories of profit.

**SUGGESTED READINGS/BOOKS:**

- **Modern Microeconomics:** Koutsoyiannis A, (Macmillan New Delhi).
  - **Advanced Economic Theory:** Ahuja H.L (S. Chand & Co., New Delhi)
  - **Principles of Economics:** Mankiw N.G., Thomson.
  - **Business Economics:** Ferguson P.R. and Rothschild R. and Ferguson G.J. (Macmillan Hampshire).
  - **Micro Economic Theory:** Jhingan M.L. (Vrinda Publications.)
  - **Micro Economics:** Seth M. L.
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**BCOP 104 BUSINESS MATHEMATICS**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

The course consists of instruction in the fundamentals of mathematics as applied to business situations. The course includes the study of fundamental mathematics and calculations which are commonly used in finance and accounting.

**UNIT-I**

**Progressions:** Application of Arithmetic Progression and Geometric Progression. Arithmetic progressions finding the 'n'<sup>th</sup> term of an AP and also sum to 'n' terms of an AP. Insertion of Arithmetic means in given terms of AP and representation of AP. Geometric progression: finding nth term of GP.

**UNIT-II**

**Interest Applications:** Simple interest, compound interest including half yearly and quarterly calculation, Instalment Purchases (Cost of Instalment, Effective rates, amortization of a loan)

**UNIT-III**

**Percentage and Ratios' Applications:** Percents, Commissions, Discounts, e.g., bill discounting, mark up and concepts of Ratios.

**UNIT-IV**

**Corporate and Special Applications:** Computation of the costs and proceeds of stock buy-and-sell; Computation of rates of yield and gains or losses on the purchase and sale of stocks; Computation of gains and losses on convertible and callable bonds, annual interest, accrued interest, and annual yield and computation of a rate of yield to maturity

**UNIT-V**

**Foreign Exchange:** Brief Introduction to Foreign Exchange Market, Rate of Exchange, Direct/Cross rate and Indirect rate of Exchange, Cross rate, Simple and Compound Conversion, Chain Rule (in the course of exchange)

**SUGGESTED READINGS/BOOKS:**

- **Business Mathematics and Statistics (Quantitative Techniques for Business):** T R Jain, S C Aggarwal, N Ranade and S K Khurana, (V K (India) Enterprises, New Delhi)
  - **A textbook of Business Mathematics:** Dr. A. K Arte & R.V. Prabhakar
  - **Business Mathematics:** Sanchethi and Kapoor
  - **Mathematics for Cost Accountants:** Saha
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## BTHU 101 COMMUNICATIVE ENGLISH

### OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:

The objective is to help the students to become independent users of English language. Students should be able to understand spoken and written English language of varied complexity on most including some abstract topics; particularly the language of their chosen technical field. They must show awareness of appropriate format and a capacity for explaining their views in a rational manner. The students should be able to converse fluently, without strain with international speakers of English in an accent and lexis that is widely understood across the globe. They will be able to produce on their own texts which are clear and coherent.

- 1. Reading:** Reading texts of varied complexity; speed reading for global and detailed meaning; processing factual and implied meanings
- 2. Writing:** The qualities of good writing; Learning the prescribed written expressions of conventional use; writing business letters, emails; reports, summaries and various forms of descriptive and argumentative essays

### Learning and Teaching Activities:

#### PART A (Reading)

The prescribed reading textbook for students will be S. P. Dhanavel English and Communication Skills for Students of Science and Engineering (with audio CD), Orient Blackswan. They will go through the reading texts themselves with the help of a dictionary or word power as given at the end. As they progress from one reading to another they should learn to read fast with greater degree of understanding of both concrete and abstract topics. While taking up the textbook lessons in the classroom, the teacher shall ensure that students can do the following:

- i.** Identify the significant points and conclusions as given in the text.
- ii.** Handle large texts (even outside the prescribed book) with overall comprehension of the links between arguments and the finer distinction between stated and implied meanings.
- iii.** Generally read the stance or the point of view of the writer and present it in the form of a summary

- iv. Use the vocabulary learnt in the lessons (especially given in 'word power') productively in various writing tasks as suggested at the end of each lesson.
- v. Profitably use the grammatical items as discussed at the end of each lesson while producing language for communication.

Besides the textbook, the teacher must insist that students extend their reading by taking up additional texts of their own choice.

### **PART B (Writing)**

In addition to the various exercises given at the end of each lesson of Dhanavel's book, the teacher shall use Anne Laws Writing Skills, Orient Blackswan to teach the language and conventions of writing. The students must learn the language that expresses various cognitive functions that are frequently used in writing. With the help of the teacher who will give them adequate practice, the students should be able to:

- i. Convey information on concrete or abstract topics with clarity and precision.
- ii. Write about objects or events with appropriate detail in both descriptive and narrative form.
- iii. Explain ideas and build up arguments with adequate support in a convincing manner.
- iv. Use language with some degree of flexibility in consideration to the reader.
- v. Produce effectively such forms of professional writing as business letter, emails, notes, memos, reports summaries etc.

While teaching, the teacher must inculcate in students the habit of revising their writing. The teacher can also use and recommend the relevant sections of the following books for developing writing skills in students.

### **SUGGESTED READINGS/BOOKS:**

1. Vandana R Singh, **The Written Word**, Oxford University Press, New Delhi
  2. KK Ramchandran, et al **Business Communication**, Macmillan, New Delhi
  3. Swati Samantaray, **Business Communication and Communicative English**, Sultan Chand, New Delhi.
  4. **S.P. Dhanavel English and Communication Skills for Students of Science and Engineering** (with audio CD)
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**HVPE 101 HUMAN VALUES & PROFESSIONAL ETHICS**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

To help the students to discriminate between valuable and superficial in the life. To help develop the critical ability to distinguish between essence and form, or between what is of value and what is superficial, in life - this ability is to be developed not for a narrow area or field of study, but for everyday situations in life, covering the widest possible canvas. To help students develop sensitivity and awareness; leading to commitment and courage to act on their own belief. It is not sufficient to develop the discrimination ability, it is important to act on such discrimination in a given situation. Knowingly or unknowingly, our education system has focused on the skill aspects (learning and doing) - it concentrates on providing to its students the skills to do things. In other words, it concentrates on providing “How to do” things. The aspects of understanding “What to do” or “Why something should be done” is assumed. No significant cogent material on understanding is included as a part of the curriculum. A result of this is the production of graduates who tend to join into a blind race for wealth, position and jobs. Often it leads to misuse of the skills; and confusion and wealth that breeds chaos in family, problems in society, and imbalance in nature. This course is an effort to fulfill our responsibility to provide our students this significant input about understanding. This course encourages students to discover what they consider valuable. Accordingly, they should be able to discriminate between valuable and the superficial in real situations in their life. It has been experimented at IITH, IITK and UPTU on a large scale with significant results.

**PART A**

**1. Course Introduction - Need, Basic Guidelines, Content and Process for Value Education**

- Understanding the need, basic guidelines, content and process for Value Education.
- Self Exploration—what is it?- its content and process; ‘Natural Acceptance’ and Experiential Validation- as the mechanism for self exploration.
- Continuous Happiness and Prosperity- A look at basic Human Aspirations
- Right understanding, Relationship and Physical Facilities- the basic requirements for fulfillment of aspirations of every human being with their correct priority

- Understanding Happiness and Prosperity correctly- A critical appraisal of the current scenario
- Method to fulfill the above human aspirations: understanding and living in **harmony** at various levels (6 Hrs)

**2. Understanding Harmony in the Human Being - Harmony in Myself!**

- Understanding human being as a co-existence of the sentient 'I' and the material 'Body'
- Understanding the needs of Self ('I') and 'Body' - *Sukh* and *Suvidha*
- Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer)
- Understanding the characteristics and activities of 'I' and harmony in 'I'
- Understanding the harmony of I with the Body: *Sanyam* and *Swasthya*; correct appraisal of Physical needs, meaning of Prosperity in detail
- Programs to ensure *Sanyam* and *Swasthya* (6 Hrs)

**3. Understanding Harmony in the Family and Society- Harmony in Human-Human Relationship**

- Understanding harmony in the Family- the basic unit of human interaction
- Understanding values in human-human relationship; meaning of *Nyaya* and program for its fulfillment to ensure *Ubhay-tripti*; Trust (*Vishwas*) and Respect (*Samman*) as the foundational values of relationship
- Understanding the meaning of *Vishwas*; Difference between intention and competence
- Understanding the meaning of *Samman*, Difference between respect and differentiation; the other salient values in relationship
- Understanding the harmony in the society (society being an extension of family): *Samadhan*, *Samridhi*, *Abhay*, *Sah-astitva* as comprehensive Human Goals
- Visualizing a universal harmonious order in society- Undivided Society (*Akhand Samaj*), Universal Order (*Sarvabhaum Vyavastha* )- from family to world family! (6 Hrs.)

**PART B**

**4. Understanding Harmony in the Nature and Existence - Whole existence as Co-existence**

- Understanding the harmony in the Nature

- Interconnectedness and mutual fulfillment among the four orders of nature- recyclability and self-regulation in nature
- Understanding Existence as Co-existence (*Sah-astitva*) of mutually interacting units in all-pervasive space
- Holistic perception of harmony at all levels of existence **(4 Hrs)**

**5. Implications of the above Holistic Understanding of Harmony on Professional Ethics**

- Natural acceptance of human values
- Definitiveness of Ethical Human Conduct
- Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order
- Competence in professional ethics:
  - Ability to utilize the professional competence for augmenting universal human order
  - Ability to identify the scope and characteristics of people-friendly and eco-friendly production systems
  - Ability to identify and develop appropriate technologies and management patterns for above production systems.
- Case studies of typical holistic technologies, management models and production systems
- Strategy for transition from the present state to Universal Human Order:
  - At the level of individual: as socially and ecologically responsible engineers, technologists and managers
  - At the level of society: as mutually enriching institutions and organizations

**(6 Hrs.)**

**Text Book:**

1. R R Gaur, R Sangal, G P Bagaria, 2009, *A Foundation Course in Value Education*.

**OTHER SUGGESTED READINGS/BOOKS:**

1. Ivan Illich, 1974, *Energy & Equity*, The Trinity Press, Worcester, and HarperCollins, USA
2. E.F. Schumacher, 1973, *Small is Beautiful: a study of economics as if people mattered*, Blond & Briggs, Britain.
3. A Nagraj, 1998, *Jeevan Vidya ek Parichay*, Divya Path Sansthan, Amarkantak.
4. Sussan George, 1976, *How the Other Half Dies*, Penguin Press. Reprinted 1986, 1991



5. PL Dhar, RR Gaur, 1990, *Science and Humanism*, Commonwealth Publishers.
  6. A.N. Tripathy, 2003, *Human Values*, New Age International Publishers
  7. Subhas Palekar, 2000, *How to practice Natural Farming*, Pracheen(Vaidik) Krishi Tantra Shodh, Amravati.
  8. Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972, *Limits to Growth – Club of Rome’s report*, Universe Books.
  9. E G Seebauer & Robert L. Berry, 2000, *Fundamentals of Ethics for Scientists & Engineers*, Oxford University Press
  10. M Govindrajran, S Natrajan & V.S. Senthil Kumar, *Engineering Ethics (including Human Values)*, Eastern Economy Edition, Prentice Hall of India Ltd
  11. B P Banerjee, 2005, *Foundations of Ethics and Management*, Excel Books.
  12. B L Bajpai, 2004, *Indian Ethos and Modern Management*, New Royal Book Co., Lucknow. Reprinted 2008.
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# SECOND SEMESTER

**BCOP 201 ADVANCED ACCOUNTING**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

This course would impart knowledge to the students regarding the application of accounting principles in different situations

**PART-A**

**UNIT I (12 Hrs.)**

Single Entry System, Accounts of Non- Profit Organizations; Insolvency Accounts

**UNIT II (12 Hrs.)**

Royalty Accounts, Hire Purchase and installment system; Consignment and Joint-Venture

**PART-B**

**UNIT III (12 Hrs.)**

**Partnership Accounts:** Fixed and Fluctuating Capitals; Interest on Capital; Interest on Drawing; Past Adjustments and Guarantee.

**UNIT IV (12 Hrs.)**

**Partnership Accounts:** Admission, retirement and death of a partner; Dissolution of a partnership firm (excluding Garner v/s Murray, Gradual Realization and Piecemeal Distribution)

**SUGGESTED READINGS/BOOKS:**

1. **Financial Accounting:** Sehgal, Ashok & Deepak (Taxman's Allied Services)
2. **Financial Accounting:** Maheshwari, S. N. (Vikas Publishing House)
3. **Financial Accounting:** Tulsian, P. C. (Pearson)

**BCOP 202 MERCANTILE LAW**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

This course would help the students in gaining knowledge of basic laws governing the business.

**PART-A**

**UNIT I (12 Hrs.)**

**Law of Contract:** Definition and nature and types of a contract. Offer and Acceptance. Consideration, free consent, and capacity of parties. Legality of Object. Performance and discharge of Contract. Remedies for Breach of Contract.

**UNIT II (12 Hrs.)**

Introduction to Agency, Bailment, Pledge, Guarantee

**PART-B**

**UNIT III (12 Hrs.)**

**Law of Sale of Goods:** Definition of Sales, essentials for contract of sale. Meaning of conditions and warranties. Implied warranties – Caveat Emptor. Transfer of Ownership. Rights of Unpaid seller and other remedial measures.

**UNIT IV (12 Hrs.)**

**Negotiable Instruments Act:** Definition of Negotiable Instrument. Promissory note, Bill of Exchange and cheques. Parties to negotiable instrument. Discharge of parties from liability.

**Consumer Protection Act 1986**

**SUGGESTED READINGS/BOOKS:**

1. **Mercantile Law 7 Ed:** Chawla, Garg, and Sareen (Kalyani Publications)
2. **Elements of Mercantile Law:** N.D. Kapoor (Sultan Chand and Sons)

**BCOP 203 MACROECONOMICS**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

This course is to help the students to make them understand the macroeconomics forces and their influence on business and economy.

**PART-A**

**UNIT I (12 Hrs.)**

- **Classical Theory of Employment:** Say's Law of Market
- **Keynesian Theory of Employment**
- **National Income:** Concept and Constituents, measurement, difficulties and importance

**UNIT II (12 Hrs.)**

- Consumption Function, Psychological Law of Consumption Function
- Investment : Types, Factors, Determining Investment
- Multiplier: Static and Dynamic, Limitations, Leakages and Importance

**PART -B**

**UNIT III (12Hrs.)**

- Marginal efficiency of Capital, prospective yield, determinants and importance
- Trade Cycle : Theories, Measures to control trade cycles

**UNIT IV (12 Hrs.)**

- **Monetary Policy:** Constituents, objectives and role in economic development
- **Fiscal Policy:** Constituents, objectives and role in economic development
- **Inflation:** Types, stagflation (Philip's curve), Theories of Demand Pull and Cost Push inflation causes, effects and measures to control inflation.

**SUGGESTED READINGS/BOOKS:**

1. **Modern Microeconomics:** Koutsoyiannis A.; Macmillan New Delhi.
2. **Advance Economic Theory:** Ahuja H.L.; S.Chand & Co., New Dehli.
3. **Principles of Economics:** Mankiw N.G., Thomson.
4. **Business Economics:** Ferguson P.R. and Rothschild R. and Ferguson G.J.; Macmillan, Hampshire .
5. **Micro Economic Theory** Jhingan M.L.; Vrinda Publications.
6. **Micro Economics:** Seth M.L.

## BCOP 204 BUSINESS STATISTICS

### OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:

This course would sharpen the analytical skills of the students to the data effectively.

#### PART-A

##### UNIT I (12 Hrs.)

**Introduction:** Definition, scope, functions and limitations of Statistics; Statistical Data: Meaning and types, Collection, classification and presentation of data.

##### UNIT II (12 Hrs.)

**Analysis of Data:** Construction of a frequency distribution; concept of central tendency-mean, median, mode, geometric mean and harmonic mean.

**Dispersion-** measures of dispersion, Lorenz Curve; Moments; Measures of Skewness and Kurtosis.

#### PART-B

##### UNIT III (12 Hrs.)

**Correlation** –Types of Correlation, measurement of correlation (Karl Pearson's and Rank Correlation Method)

**Simple Regression** –meaning and regression equations. Relationship between correlation and regression

##### UNIT IV (12 Hrs)

**Analysis of Time series-**Components of a time series. Importance of Time Series, Methods of measurement of trend, semi average method, moving average method and method of least square.

### SUGGESTED READINGS/BOOKS:

1. **Statistics (Theory, Methods & Application):** Sancheti, D.C. and Kapoor V.K.; Sultan Chand & Sons, Delhi, 2000.
2. **Introduction to Statistics:** Hooda, R.P., Macmillan, New Delhi, 2002.
3. **Statistics for Business and Economics,** Hooda, R.P., Macmillan, New Delhi, 1999.
4. **Basic Statistics for Economists:** Aggarwal S.C. & Rana R.K.V.K. India.
5. **Statistics for Management,** Lewin and Rubin; Prentice-Hall of India, New Delhi, 2000.
6. **Basic Statistics for Business and Economics,** Hoel & J Assen; John Wiley and Sons, New York, 1992.

## BCOP 205 BUSINESS COMMUNICATIONS

### OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:

This subject is to help the students in developing and improving their communication skills to sustain in the competitive era.

#### PART-A

##### UNIT I

**Business Communication** – meaning & importance. Defining Communication, Purpose, Process, elements, difficulties in communication, and conditions for successful communication.

Basic forms of Communication, Barriers to effective communication, basic models & communication, 7C's of for effective business communication

##### UNIT II

**Organizational Communication:** Importance of communication in management, Formal and Informal Communication, Grapevine and how to handle it. Developing positive personal attitudes, Communication training for managers, Communication structure in an organization, Corporate Communication, PR skills

#### PART-B

##### UNIT III

**Presentation Skills:** Presentation on any chosen topic, oral presentations, principles of oral presentations, factors affecting presentations, sales presentation.

##### UNIT IV

**Business Etiquette:** Understanding etiquette, Cross-cultural etiquette, Business manners, Business to business etiquette.

Effective customer care.

### SUGGESTED READINGS/BOOKS:

1. **Business Communication:** Chaturvedi, P.D.; Chaturvedi, Mukesh, Pearson Education



## BCOP 206 WORKSHOP OF IT AND E-COMMERCE

### OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:

The objective of the paper is to acquaint the students with various IT Applications useful in the business.

#### UNIT I

Internet Access:

- Introduction to www, internet and intranet
- Creation of e-mail address
- Send and receive messages
- Use of search engines
- Delivering information with Microsoft Mail
- Use of MS-Outlook/ Outlook Express

#### UNIT II

**Communication:** The Electronic Web; Network Application: voice, information services, Internet Chat, Group chat, Voice over Internet Protocol: voice conference, Video conferencing. Computer Network & Communication: Network types, Network topologies, Network Communication Devices, Physical Communication Media, Network Protocol (TCP/IP).

#### UNIT III

**Application of IT:** Business, Educational, Decision Support System, Inventory, etc.

Introduction to ERP, CRM, SAP, DBMS, SPSS.

**Internet :** Different application of internet for Business.

E-commerce and its models.

#### UNIT IV

**Basic Concepts:** Entities & their attributes, advantages & disadvantages of DBMS.

Introduction to RDBMS

**Data Models:** The hierarchical model, the network model & the relational model.

**Data Protection:** Recovery, concurrency, security & integrity.

**SUGGESTED READINGS/BOOKS:**

1. **Computer Fundamentals** by P.K. Sinha
2. **Introduction to Database Management:** Naveen Prakash
3. **Internet for Everyone:** Leon & Leon
4. **MS Office XP for Everyone:** Sanjay Saxena

# THIRD SEMESTER

**BCOP301 CORPORATE ACCOUNTING-I**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

To develop students' knowledge of accountancy, particularly in relation to company accounts through a more in-depth and broader study of its contents.

**UNIT-I**

Concept and Scope of Corporate Accounting; Share Capital and its types; Shares: Types, Issue, forfeiture and re-issue of forfeited shares; Buy back of shares; Book building; Sweat equity; Employee stock option scheme; Rights issue; Bonus shares; Redemption of preference shares.

**UNIT-II**

Debentures: Types, issue and redemption of debentures; Underwriting of shares and debentures including firm underwriting; Calculation of the liability of the underwriter; Sub-underwriting; Broker and brokerage; Acquisition of business and Profit prior to incorporation.

**UNIT-III**

Goodwill: Meaning; Types; Factors determining goodwill; Need for valuation of goodwill; Methods for the valuation of goodwill. Valuation of shares: Need and methods.

**UNIT-IV**

Preparation of final accounts of a corporate body as per the latest version of Schedule VI (Simple problems only); Main difference between the old format and the new one; Notable corporate scandals with special reference to India.

**SUGGESTED READINGS/BOOKS:**

- R L Gupta and Radhaswamy, Advanced Accountancy, Volume II, S. Chand
  - Maheshwari and Maheshwari, Advanced Accountancy, Volume II, Vikas
  - Jain and Narang, Corporate Accounting, Kalyani
  - Shukla, Grewal and Gupta, Advanced Accounts, Volume II, S Chand
  - Hanif and Mukherjee, Corporate Accounting, TMH
  - Tulsian, P C, Advanced Accounting, Volume 1, Pearson
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## BCOP-302COMPANY LAW

### OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:

The objective of this course is to provide basic knowledge of the provisions of the Company Law. To guide the students about different terminologies in company law.

#### UNIT-I

**Nature of a company:** Definition of a company, Characteristics of a company, Lifting the corporate veil, Company distinguished from partnership. **Kinds of companies:** Classification on the basis of Incorporation; Classification on the basis of Liability ; Classification on the basis of number of members ;Classification on the basis of Control ;Classification on the basis of Ownership. **Formation of a company:** Steps involved in the formation and incorporation of a company.

#### UNIT-II

**Memorandum of association:** Meaning and Importance, Form and Contents, Alteration of Memorandum. **Articles of association:** Meaning, Relationship of and distinction between MOA and AOA. **Prospectus:** Meaning, Definition and contents, statutory requirements in relation to prospectus. **Share capital:** Kinds of share capital, Alteration of share capital, Ways for raising share capital, Allotment of shares, share certificate and share warrant, calls on shares, Forfeiture and surrender of shares, transfer of shares. **Borrowing powers, Debentures and charges.**

#### UNIT-III

**Company Management:** Definition of Director, appointment of director, position of a director, Restrictions on the appointment of director, Disqualifications of director, Meetings of directors, powers of directors, duties and liabilities of directors. **Meetings:** General meetings of shareholders, requisites of a valid meeting, proxies, voting and poll.

#### UNIT-IV

**Auditors:** audit committee; appointment of auditors; rights, powers and duties of auditors. **Winding Up:** Meaning of winding up; modes of winding up; consequences of winding up; procedure of winding up by the court; voluntary winding up.

### SUGGESTED READINGS/BOOKS:

- **Singh Avtar:** Company Law; Eastern Book Co., Lucknow.
- **Kuchal M.C.:** Modern India Company Law; Shri Mahavir Books, Noida.
- **Kapoor N.D.:** Company Law -Incorporating the Provisions of the Companies, Amendment Act, 2000; Sultan Chand & Sons, New Delhi
- **Bagrial A.K.:** Company Law; Vikas Publishing House, New Delhi.

**BCOP 303 MONEY, BANKING & INTERNATIONAL TRADE**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

This course aims to help students to understand the concepts, policy framework and environment of Money Market, Banking and International Trade.

**UNIT I**

**Money:** Meaning and definition, features, functions and kinds/forms of money; Supply of money: mechanics of money supply, Measures of money supply in India. Demand For Money: Factors determining demand for money, Fisher, Cambridge, Keynesian and Freidman theories of money. **Rate of Interest:** Meaning and Definition, Determination, Factors affecting the level and structure of Interest Rates. An overview of interest rate structure in India.

Introduction to Money Markets, Type of money market securities traded in India, Characteristics of Indian Money Market, its strengths and weaknesses.

**UNIT II**

**Banking:** Introduction, Types of banks, Functions, safety-liquidity-profitability trade off; Central Banking: Functions and techniques of credit control. Monetary policy: Objectives, Targets and indicators. Reserve Bank of India: Role and Functions. Commercial Banking in India; structure and functioning; Role of Commercial Banks in Economic Development. Banking Sector Reforms in India and Latest Developments in Banking Sector in India. Prudential Norms for Income Recognition, Provisioning for Bad and Doubtful Debts, Capital Adequacy and concentration of credit/Investments.

**UNIT III**

**Innovations in Banking:** Internet Banking, E-Banking, Mobile banking, Wholesale and Retail Banking, Universal and Narrow Banking, Off-shore Banking. Asset. Classification, Non-Performing Assets. **International Trade:** Meaning, features, importance and implications for the developing countries. India's foreign trade policy during the post reforms. Composition and recent trends in foreign trade with special reference to India. Balance of payments situation during the post reform period. Recent changes in India's export and import policies. Organizations and institutions involved in export and import management.

**UNIT IV**

Regulation of International Trade in India. EXIM Policy and Foreign Exchange Management Act (FEMA), 1999. Introduction to General Agreement on Tariffs and Trade (GATT)/World

Trade Organisation (WTO): Trade Related Investment Measures (TRIMS) and its implications; Agreement on Agriculture (AOA) and its implications ; General Agreement on Trade in Services (GATS) and its implications; Trade Related Intellectual Property Rights (TRIPS) and its implications with special references to India. Recent Development under the Ministerial Conferences.

**SUGGESTED READINGS/BOOKS:**

- Vaish, M. C. “Money, Banking and International Trade” New Age International Pvt. Ltd.
  - Hajela, T. N. “Money, Banking and International Trade” Ane Books Pvt. Ltd.
  - Seth, M. L. “Money, Banking and International Trade” Lakshmi Narayan Agarwal.
  - Mishra, Jagannath “Money, Banking and International Trade” Thacker, Spink and Company.
  - Jain T. R. “Banking and Foreign Trade” V. K. Publications.
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## BCOP 304 OPERATION RESEARCH

### OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:

The objective of the course is to acquaint the students with the applications of the operations research to business and industry and help them to grasp the significance of analytical approach to decision making.

#### UNIT-I

**Operations Research:** Nature, Scope, Methodology of operations research and role in managerial decision making. **Linear Programming:** Formulation of problem and its solution by Graphical and Simplex methods, Duality.

#### UNIT-II

**Transportation Problems:** Formulation, Optimal solution, Unbalanced Transportation problem, Degeneracy. **Assignment Problems:** Formulation, Optimal solution, Variants of Assignment Problems, Travelling Salesman problems

#### UNIT-III

Game Theory: Games with pure and mixed strategies, Saddle Point, Odds method, Principle of dominance, Sub Games method, Equal gains method and LPP- Graphic Method  
Sequencing Problems: Processing n jobs through two machines, Processing in jobs through three machines.

#### UNIT-IV

Inventory Models – EOQ Models, Quantity Discount Models, Purchase inventory models with One Price Break (Single Discount) and Multiple Discount breaks. Network Analysis: PERT and CPM Model, difference between PERT and CPM, Computation of Critical Path, Slack, Floats and Probability of project completion by a target date.

### SUGGESTED READINGS/BOOKS:

- Operations Research: P.K. Gupta & D.S. Hira, S. Chand & Co. Ltd., New Delhi\_(2001).
- Operations Research: H.A. Taha, Prentice Hall of India, New Delhi (1999).
- Operations Research: C.K. Mustafi, New Age International Pvt. Ltd., New Delhi (2000).
- Operations Research for Management: M.P. Gupta & J. K. Sharma, Mayoor Paperbacks, Delhi (2000).



**BCOP-305 HUMAN RESOURCE MANAGEMENT**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

The objective of this course is to provide basic knowledge of human resource management. And to make students aware of the importance of this subject in the working of organisations.

**UNIT-I**

**Introduction:** Definition; Nature, Scope & Objectives; Need; Significance of Human resource management. **Manpower Planning:** Definition, Objectives, Process, Factors affecting Manpower Planning. **Job Analysis:** Meaning, Objectives, Uses, Process; Techniques and Problems.

**UNIT-II**

**Recruitment:** Meaning, Process, Sources, Methods. **Selection:** Meaning, Importance, Process. **Tests and interviews, placement and induction. Job changes** - transfers and promotions.

**UNIT-III**

**Training and development:** concept and importance; identifying training and development needs; designing training programmes, evaluating training effectiveness. **Career planning and development:** Meaning, Objectives, Responsibility, Stages, Steps in effective career planning. **Performance appraisal system:** nature and objectives; techniques of performance appraisal; Potential appraisal and employee counselling.

**UNIT-IV**

**Compensation:** concept, policies and administration; Methods of wage payments and incentive plans; fringe benefits; performance linked compensation. **Job evaluation:** Meaning, Importance, Methods. **Maintenance:** employee health and safety; employee welfare; social security; grievance. Handling and redressal.

**SUGGESTED READINGS/BOOKS:**

- Decenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice Hall of India, New Delhi.
  - Dessler. Human Resource Management. Prentice Hall of India, New Delhi.
  - Saiyalaim, M.S. Human Resource Management. Tata McGraw-Hill, New Delhi
  - Chhadha, T.N. Human Resource Management. Dhanpat Rai & Co., Delhi.
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**BCOP-306 INDIAN ECONOMIC PROBLEMS**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

The objective of this paper is to acquaint the students with the ability to understand the features and issues of Indian Economy.

**UNIT I**

**Structure of Indian Economy:** Features & evaluation of capitalism and socialism. Nature of Indian Economy, occupational distribution of labour force; Poverty and Income distribution in India, Problems of unemployment and Rising prices. Parallel economy in India. **Human Resources:** Demographic features of Indian population, size and growth of population and economic development. Problem of over population, Population policy in India.

**UNIT II**

**Economic Planning:** Importance of planning for Economic development. Salient features of India's five years plans priorities-target achievements, failure, factors affecting successful implementations of plans. **Industries:** Growth and problems of major industries-Iron and Steel, Cotton Textiles, Cement, Sugar and Petroleum. Industrial policy. Cottage and small scale industries; Public sector in India. Disinvestment and Divestment of public sector undertakings in India. Current Industrial Policy.

**UNIT III**

**Basic Issues in Agriculture:** Role, nature and cropping pattern; Trends in agricultural production and productivity; Factors determining productivity; Agricultural finance and Agricultural price policy. Rural indebtedness. Techniques and Methods of irrigation in India. Role of NABARD in rural development in India. **Indian Public Finance:** Indian Finance System. Taxation structure, mobilization of resources for development, Taxation and fiscal policy.

**UNIT IV**

**External Sector:** India's foreign trade- features, composition and direction; India's balance of payments problem; Indian trade policy; foreign capital, foreign aid, multinational corporations (MNCs); FERA and FEMA. **Forex Market:** Methods of measuring exchange rate. Determinants of exchange rate. Currency depreciation and devaluation. Nature of Indian forex market.

**SUGGESTED READINGS/BOOKS:**

- Mishra, S. K. and Puri, “Indian Economy” Himalaya Publishers.
  - Panagariya Arvind, “India: The Emerging Giant” Oxford University Press
  - Datt, Ruddar and Sundharam, K. P. M. “Indian Economy”, S. Chand & Company Ltd.
  - Kapila Uma, “Indian Economy: Performance and Policies”, Academic Foundation
  - Anne O. Krueger, “Economic Policy Reforms and the Indian Economy”, The University of Chicago Press.
  - Jain T. R. “ Indian Economy” V. K. Publications
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# FOURTH SEMESTER

## BCOP-401 CORPORATE ACCOUNTING –II

### OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:

The main objective of teaching this subject is to make the students aware of some of the important technical issues of corporate accounting.

#### UNIT –I

**Amalgamation, Absorption and External Reconstruction:** Meaning; methods of calculating purchase consideration; Accounting entries and preparation of a Balance Sheet; (Excluding inter-company holdings) Treatment of inter-company owings and unrealized profit in stock; A reference to AS-14.

#### UNIT–II

**Holding and Subsidiary Company:** Meaning; Advantages and disadvantages of a holding company; Cost of Control and Capital Reserve; Minority Interest; Capital Profits and Revenue Profits; Treatment of unrealized profits and mutual owings; Simple problems on the preparation of a Consolidated Balance Sheet.

#### UNIT–III

**Liquidation/Winding Up:** Meaning; Compulsory and Voluntary winding up; Preferential payments; Liquidator's Statement of Affairs and Surplus/Deficiency Account; Liquidator's Final Statement of Account; Receiver for debenture holders; 'B' List of contributories.

#### UNIT –IV

Insurance Company Accounts, Banking Company Accounts and Accounts Of Electricity Companies.

### SUGGESTED READINGS/BOOKS:

- R L Gupta & Radhaswamy, Advanced Accountancy, Volume II, S. Chand.
  - Maheshwari and Maheshwari, Advanced Accountancy, Volume II, Vikas.
  - Jain and Narang, Corporate Accounting, Kalyani.
  - Shukla, Grewal and Gupta, Advanced Accounts, Volume II, S Chand.
  - Hanif and Mukherjee, Corporate Accounting, TMH.
  - Tulsian, P C, Advanced Accounting, Volume 1, Pearson.
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## BCOP 402 INDIRECT TAX LAWS

### OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:

To gain knowledge of various provisions of Central Excise, Customs Laws, Service tax, VAT & Sales Tax and to understand the applications of provisions in different circumstances.

#### UNIT-I

Features of Indirect Tax. Constitutional Validity. Indirect Tax Laws, administration and relevant procedures. The Central Excise Law, Goods, Excisable goods, Manufacture and manufacturer, Classification, Valuation, Related Person, Captive Consumption, CENVAT Basic procedures, Export, SSI, Job Work, Assessment, Demands, Refund, Exemption, Powers of Officers. Adjudication, Appeals & Settlement Commission.

#### UNIT-II

Basic concepts of customs law ,Territorial waters, high seas ,Types of custom duties., Anti-Dumping Duty, Safeguard Duty ,Valuation , Customs Procedures, Import and Export Procedures, Baggage, Exemptions ,Warehousing, Demurrage ,Project Imports and Re-Imports, Export Promotion Schemes. EOU, Duty Drawback., Special Economic Zones.

#### UNIT-III

Introduction, Nature of Service Tax. Service Provider and Service Receiver. Registration procedure, Records to be maintained, Classification of taxable services ,Valuation of taxable services. , Exemptions and Abatements Payment of service tax, Return Cenvat Credit Rules Export and import of services. Taxable Services.

#### UNIT-IV

Introduction, definition of sale under CST ,Stock transfer, branch transfer under CST - Interstate sale, Various forms for filing of sales tax returns under CST .Sales outside territorial waters under CST , Procedures, VAT, Salient features of VAT.

### SUGGESTED READINGS/BOOKS:

- V. S. Datey, Taxmann Publications.
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**BCOP 403 COST ACCOUNTING –I**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

To develop students' knowledge of Cost Accountancy to help them understand the basics of the subject.

**UNIT–I**

Meaning, Nature, Scope and Advantages of Cost Accounting, Management Accounting, Distinction between Cost ,Financial and Management Accounting, Elements of Cost & Basic Cost Sheet. **Materials**; Purchase and Storage, Control and Pricing of the Material, Issue of Material. **Labour**: Meaning, Components of Labour Cost, and methods of wage payment and incentive plans. Meaning causes effects, accounting & control of idle time and overtime cost. **Overheads**: Classification, Collection, Allocation, Apportionment and Absorption. Reconciliation of Cost and Financial Accounts.

**UNIT –II**

**Methods for Cost Determination**: Job, Batch, Contract, Process (including Joint and Bye-Products).

**UNIT–III**

**Tools for Cost Control**: Marginal Costing and its applications, Budgetary Control, Standard Costing and Analysis of Variances.

**UNIT –IV**

**Basics of Modern Techniques of Costing**: Basic Concept of Activity-Based Costing (ABC), Target Costing, Life Cycle Costing

**SUGGESTED READINGS/BOOKS:**

- **Cost Accounting**, Jawahar Lal, Tata Mc Graw Hill
  - **Cost Accounting**, D.K.Mittal/Luv Mittal, Galgotia Publishing Company
  - **Cost Accounting**, Dr. T.R. Sikk, Sharma Publications
  - **Cost Accounting**, M.N. Arora, Vikas Publishing House.
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**BCOP 404 BUSINESS FINANCE**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

To gain knowledge of management and financing of working capital and to understand concepts relating to financing and investment decisions.

**UNIT-I**

Business Finance: Conceptual foundations – finance function in business – scope and objectives – Relation of finance with other business functions. Conflicts in profit versus value maximisation principle. Role of Chief Financial Officer. Time Value of Money- Compounding and discounting techniques – concepts of annuity and perpetuity.

**UNIT –II**

Different sources of finance. Project financing – intermediate and long term financing. Negotiating term loans with banks and financial institutions and appraisal thereof. Introduction to lease financing, Venture capital finance. Cost of capital.

**UNIT-III**

Capital Structure: Optimum Capital Structure – Determinants and Theories. Leverage – concept, measurement and significance. Capital Budgeting.

**UNIT-IV**

Working Capital Management: Cash securities, receivables and inventory management – management of working capital – kinds of working capital - Determinants of Working Capital. Dividend policy and decisions: Influencing factors – forms of dividend.

**SUGGESTED READINGS/BOOKS:**

1. I.M. Pandey, Financial Management.
2. Prasanna Chandra, Financial Management Theory and Practice
3. S.C. Kuchhal, Corporate Finance.



**BCOP-405 MANAGEMENT OF FINANCIAL SERVICES**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

The objective of this paper is to enable students to understand the concepts and types of various financial services available in the market. This paper is also aimed to enable students to compare and analyze the performance of various financial services available in the market.

**UNIT I**

Financial Services: Meaning and Definition, Role of Financial Services in a financial system.

**Leasing:** Meaning and features. Introduction to equipment leasing: Types of Leases, Evolution of Indian Leasing Industry. **Lease Evaluation:** Lease vis-à-vis Buy - Lease Evaluation in practice. **Legal Aspects of Leasing:** present Legislative Framework, Tax aspects of leasing. **Hire purchase:** concept and characteristics of Hire purchase. Difference between hire purchase and leasing. **Mathematics of Hire purchase:** calculation of Effective interest Rate - Legal Aspects of Hire purchase - Tax implications of Hire Purchase.

**UNIT II**

**Merchant Banking:** Nature and scope of Merchant Banking - Regulation of Merchant Banking Activity - overview of current Indian Merchant Banking scene - structure of Merchant Banking industry - primary Markets in India and Abroad - - professional Ethics and code of conduct - current Development. **Credit Rating:** concept of credit Rating. Types of credit Rating - Advantages and Disadvantages of credit Rating - credit Rating Agencies & their Methodology - Emerging A venues of Rating services - International credit Rating practices.

**UNIT III**

**Factoring:** concept, nature and scope of Factoring - Forms of Factoring - Factoring vis-à-vis Bills Discounting - Factoring vis-à-vis credit Insurance Factoring vis-à-vis Forfeiting-Evaluation of a Factor - Legal Aspects of Factoring – Evaluation of Factoring - Factoring in India current Developments. **Securitisation / Mortgages:** Meaning, nature and scope of securitization, securitization as a Funding Mechanism, securitization of Residential Real Estate - whole Loans - Mortgages - Graduated-payment.

**UNIT IV**

**Depository:** Meaning, Evolution, Merits and Demerits of Depository. Process of Dematerialization and Dematerialization. Brief description of NSDL and CDSL. **Security**

**Brokerage:** Meaning of Brokerage, types of brokers. Difference between broker and jobber.  
SEBI Regulations relating to brokerage business in India.

**SUGGESTED READINGS/BOOKS:**

1. Bhalla, V. K. "Management of Financial Services" Anmol Publications
2. Rose, Peter and Hudgins, Sylvia, "Bank Management and Financial Services", McGraw Hills.
3. Padamlatha, " Management of Banking and Financial Services", Pearson Education.
4. Saunders, Antony and Cornett, Marcia, " Financial Institutions Management: A Risk Management Approach", Mcgraw Hills.
5. Bhole, L. M. "Financial Institutions and Markets: Structure, Growth and Innovations", McGraw Hills.

# FIFTH SEMESTER

**BCOP-501 COST ACCOUNTING-II**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

To develop the skill of decision making to have cost competitiveness and to gain knowledge of recent developments in costing and finally to have a general idea of cost accounting record rules & standards.

**UNIT-I**

Strategic Total Cost Management , Cost control and Cost Reduction, Behavioural Consequences of using Cost Accounting Controls.

**UNIT-II**

Concept of JIT, Target Costing, Life Cycle Costing .Continuous improvement and Cost of Quality Reporting. Learning Curves and their use in predicting product/service costs.

**UNIT-III**

Basic idea of Value Analysis, Balanced Score Card, EVA, Total Quality Management (TQM), Kaizen Costing and Backflush Costing.

**UNIT-IV**

Basic Knowledge of Cost Accounting Record Rules & Cost Accounting Standards. Cost Audit.

**SUGGESTED READINGS/BOOKS:**

1. Lal, Jawahar. Cost Accounting:Tata McGraw Hill Publishing Co., New Delhi.
  2. Arora, M.N. Cost Accounting:Principles and Practice. Vikas Publishing House,New Delhi.
  3. Shukla, M.C,Grewal T.S. and Gupta M.P.:Cost Accounting: Text and Problems.S. Chand & Co. Ltd., New Delhi
  4. Horngren, Foster & Datar:Cost Accounting,- A Managerial Emphasis, Pearson
  5. Bhattacharyya, Ashish K:Cost Accounting for Business Managers, Elsevier
  6. Kishore Ravi M:Cost and management Accounting, Taxmann
  - 7.Journals published by ICAI ,N.Delhi and ICWAI(now ICAI),Kolkata.
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**BCOP 502 INCOME TAX -I**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

To impart basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 as amended up-to-date.

**UNIT-I**

Basic concepts, Residential status, Scope of total income on the basis of residential Status, Revenue and Capital (a) Receipts (b) Expenditure (c) Loss., Exempted income under section 10(related to Individuals only).

**UNIT-II**

Computation of income under different heads of income:-

- Salaries
- Income from house property
- Profits and gains of business or profession
- Capital gains
- Income from other sources.

**UNIT-III**

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.

**UNIT-IV**

Deductions from gross total income, Rebates and reliefs, Computation of total income of individuals only.

**SUGGESTED READINGS/BOOKS:**

1. Singhania Dr. Vinod K. : Direct Taxes – Law and Practice, Taxman publication.
  2. Mehrotra and Goyal : Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
  3. Pagare Dinkar : Law and Practice of Income Tax, Sultan Chand and sons.
  4. Ahuja Dr.Girish:Direct Taxes-Law and Practice,Bharat Publications.
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**BCOP – 503 MARKETING MANAGEMENT**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

The objective of the Course is to introduce students to the fundamental principles and concepts of marketing and to provide them with a structure to apply marketing in decision-making framework.

**UNIT-I**

Marketing: Definition of Marketing, Marketing and selling, Marketing process, Marketing mix elements, Marketing environment with special reference to India, Marketing and Globalization. Consumer Behaviour and Factors influencing consumer buying behaviour, Buying process. Market Segmentation & Targeting.

**UNIT-II**

Product Management: Features, Classification, Policies, Product Mix, Product planning and development, Product Life Cycle, Product diversification, Product elimination, modification and Product failures. Branding and brand equity, Packaging and Labelling decisions.

**UNIT-III**

Pricing Management: Importance, Objectives, Factors affecting pricing decisions, Methods of Pricing. Promotion Decisions: Communication process, Promotion Mix and strategies, Forms of Promotion, Sales Promotion, Public Relations

**UNIT-IV**

Advertising: Evolution, Definition, Features, Importance, Advertising and Publicity, Functions of advertising, advertising media, Objections against advertising. Channels of Distribution: Nature and types of Marketing Channels, Physical distribution, Consumer protection and consumerism. Recent Concepts: Green Marketing, Viral marketing, Customer Relationship Management (CRM), marketing in the digital age.

**SUGGESTED READINGS/BOOKS:**

1. Armstrong, Gary and Kotler Philip: Marketing – An Introduction, Pearson Education
2. Blythe Jim, Essentials of Marketing, Pearson Education
3. Kotler Philip: Principles of Marketing. Prentice Hall
4. Pillai, R.S.N., Modern Marketing: Principles and Practices, S Chand
5. Pillai, R.S.N and S.Kala, Marketing Management, S Chand
6. Ramaswamy and Namakumari: Marketing Management. Macmillan India

7. Stanton William J. and Futrell Charles: Fundamentals of Marketing. McGraw Hill Education
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**BCOP 504 MANAGEMENT ACCOUNTING**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

To enable the students to understand the importance of the subject through analysis and interpretation of financial statements, calculation of ratios and their analysis. Preparation of funds flow and cash flow statement with a view to prepare management reports for decision making

**UNIT-I**

Meaning –objectives–nature and scope of management accounting –Management Accountant Position-Role and Responsibilities. Relationship between financial accounting, cost accounting and management accounting.

**UNIT-II**

Nature of Financial Statements.Concept of financial analysis – tools of financial analysis – problems on comparative statements – common size statements – trend analysis . Role of Accountant towards preparations and analysis of financial statements.EBIT-EPS Analysis.

**UNIT-III**

Meaning – importance – utility of ratios – classification of ratios – calculation and interpretation of ratios – preparation of income statement and Balance Sheet with ratios. Managements Audit : Concept, Scope and Object of Management Audit.

**UNIT-IV**

Meaning – concept of fund and funds flow statement(FFS) – uses and significance of funds flow statement – procedure for preparing FFS – Schedule of changes in working capital-statement of sources and application of funds - Cash Flow analysis – meaning and concept – comparison between Funds Flow and Cash Flow statements – uses and significance of CFS-preparation of Cash Flow Statement as per Accounting Standards. Methods of Management reporting –requirements of a good report – kinds of reports – principles of good reporting system – drafting of reports under different situations

**SUGGESTED READINGS/BOOKS:**

1. Maheswari Dr. S.N:Management Accounting
2. Goyal Dr. S.N. and Manmohan:Management Accounting
3. Raman B.S:Management Accounting
4. Pillai R.S.N. and Bagavathi:Management Accounting
5. Batty J:Management Accounting
6. Foster:Financial Statement Analysis, Pearson.



**BCOP-505 TALLY**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

To impart basic knowledge about computerised accounting and equip students with application of Tally package.

**UNIT – I**

Introduction to Accounting, Accounting as an Information System, Accounting concepts and conventions. Computerised Accounting: Meaning, Features, Advantages and Limitations. Manual Accounting versus Computerised Accounting systems: Special aspects of computerised Accounting, Codification of accounts, Source Documents, Balancing accounts in computerised accounting systems, Trial Balance in computerised accounting systems, Final accounts in computerised accounting, Bad debts in computerised accounting. Modules and Auditing of Computerised Accounting. Development of Computerised Accounting system.

**UNIT – II**

Introduction to Accounting Packages Tally, Salient Features of Tally, Getting Started with Tally: Start Up, Creating company, shutting, altering and deleting company. Gateway of Tally and various options. Preparation of Ledger Account and Groups creation, Creating, displaying, altering and deleting Ledger Accounts in Tally. Preparation of various Accounting Vouchers in TALLY: Contra Voucher, Payment Voucher, Receipt Voucher, Credit Notes, Debit Notes, Journal Voucher, Purchase Voucher, Sales Voucher, Memorandum Voucher, Optional Voucher, Post Dated Vouchers; Alteration, Deletion and Printing of Vouchers, Cheque Printing.

**UNIT – III**

Accounting Reports Display in TALLY: Balance Sheet, Profit and Loss Account, Trial Balance, Account Books, Statement of Accounts, Day Book, List of Accounts; MIS Reports Display in TALLY: Ration Analysis, Cash Flow; Funds; Flow; Alteration, Deletion and Printing of Accounting and MIS Reports.

**UNIT – IV**

Application of TALLY in Inventory Management: Meaning, Enquiry, Order, Quotations, Delivery, Issue, Purchase and Sales Invoice, Debit and Credit Notes, Inventory Control, Valuation of Inventory; Inventory Vouchers; Preparation of Inventory Reports. Statement. VAT/CST,TDS & Service Tax reports, Report generation &Report Printing. Security Control and Tally Audit.

**SUGGESTED READINGS/BOOKS:**

1. Nadhani K.K:Implementing Tally ERP 9, BPB Publications, New Delhi
  2. Sharma Neeraj: Computerised Accounting and Business Systems, Kalyani Publishers, Ludhiana.
  3. Sharma Neeraj : eAccounting: Theory and Practice, Regal Books Publications, New Delhi (In press).
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# SIXTH SEMESTER

**BCOP 601 INCOME TAX –II**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

To impart basic knowledge about administrative structure of IT Deptt. and equip students with relevant provisions of Income-tax Act, 1961 as amended up-to-date about Return of income, TDS etc.

**UNIT-I**

Income Tax Authorities, Provision for Filing of Return, Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN, Assessment of Return, Self assessment, summary assessment u/s 143(1), scrutiny assessment u/s 143(3) and best judgement assessment u/s 144.

**UNIT-II**

Advance Tax, When liable to pay, due dates and computation of advance tax (excluding Corporate assesses), Interest u/s 234A, 234B, 234C, (simple problems on interest). Refunds.

**UNIT-III**

TDS from salary, lottery, horse racing, interest on securities etc., Penalties and Prosecutions, Income Tax Authorities.

**UNIT-IV**

Definitions, incidence of wealth tax, basic concepts of assets, exempted assets, deemed assets and debt owed, computation of net wealth and tax payable (including practical problems).

**SUGGESTED READINGS/BOOKS:**

1. Singhanian Dr. Vinod K. : Direct Taxes – Law and Practice, Taxman publication.
  2. Mehrotra and Goyal : Direct Taxes – Law and Practice, Sahitya Bhavan Publication.
  3. Pagare Dinakar : Law and Practice of Income Tax, Sultan Chand and sons.
  4. Ahuja Dr. Girish: Direct Taxes-Law and Practice, Bharat Publications.
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**BCOP 602 INDUSTRIAL RELATIONS AND LABOUR LAWS**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

To give insight into industrial relations and related aspects prevailing in a company and to familiarise the students with various Labour Legislations applicable to a Company

**UNIT-I**

Definition, Concepts, Nature of industrial relations, Importance of industrial relations, Approaches to industrial relations, Nature of Trade Unions, Trade Union movement in India, Reasons for employees to join trade Unions, Problems of Trade Unions & Remedies. Quality circles, history of QC, Organization structure of QC, Benefits of QC, Problems of QC.

**UNIT-II**

Concept of collective bargaining, Prerequisites for collective bargaining, the collective bargaining process, Principles of Collective Bargaining, Essential conditions for the success of collective bargaining, Meaning & Concept of grievance – causes of grievance – effects of grievance - Grievance redressal procedure.

**UNIT-III**

Meaning & causes of Industrial Conflicts, Types of Industrial Conflicts. Strikes & Lockouts, Machinery for resolving Industrial Disputes under Law. Meaning of workers participation in management, concepts and objectives of workers participation in management, growth and development of workers participation in management, types of workers participation in management.

**UNIT-IV**

Overview and aspects covered by Factories Act , Industrial Disputes Act ,Payment of wages Act, Payment of Bonus Act, ESI Act, Payment of Gratuity Act, Minimum Wage Act, PF Act.

**SUGGESTED READINGS/BOOKS:**

1. Davar:Personnel management and Industrial Relations.
2. Memoria ,C.B:Dynamics of industrial Relations in India.
3. Johnson:Introduction to Industrial Relations.
4. Sharma A.M:Industrial Relations.
5. Ghosh, Biswanth:Personnel management and Industrial Relations.
6. Bhagdiwall Flippo:Personnel management and Industrial Relations.
7. Kapoor, N.D:Labour Legislation.
8. Memoria ,C.B:Personnel management.

**BCOP 603 FINANCIAL MANAGEMENT  
OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

To give insight into financial decision making and composition of different securities in the total capital structure and to familiarise the students with various factors considered while managing the Finance of a Company

**UNIT-I**

Financial Management- goals of financial management – financial decisions – financial planning – objectives and principles of sound financial planning – long term and short term financial plan – factors affecting financial plan.

**UNIT-II**

Financing Decisions – capital structure – factors influencing capital structure – EBIT – EBT- EPS –analysis .Financial and Operating Leverages.Dividend Decisions – dividend policy – determinants of dividend policy – types of dividend policy– forms of dividend. Walter’s Model- Gordon’s Model- MM’s Hypothesis (problems)

**UNIT-III**

Cost of Capital.Investment Decisions – capital budgeting – significance – techniques of evaluation of investment proposals- payback method – return on investment method, net present value method and IRR Methods. Risk Analysis- probability approach, expected values – standard deviation – sensitivity Analysis – decision tree Analysis (Problems)

**UNIT-IV**

Planning and forecasting of working capital, importance of adequate working capital- excess or inadequate working capital – determinants of working capital requirement – cash management, receivable management and inventory management – sources of working capital.

**SUGGESTED READINGS/BOOKS:**

1. Maheshwari:S N Financial Management.
  2. Khan and Jain:Financial Management.
  3. Raj Dorai. S.N:Financial Management.
  4. Pandey I M:Financial Management.
  5. Vanhorne James C:Financial Management.
  6. Chandra Prasanna:Financial Management.
  7. Reddy & Appanaiah:Financial Management.
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**EVSC 101 ENVIRONMENTAL SCIENCE**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

Upon successful completion of the course, students should be able to:

1. Measure environmental variables and interpret results
2. Evaluate local, regional and global environmental topics related to resource use and management
3. Propose solutions to environmental problems related to resource use and management
4. Interpret the results of scientific studies of environmental problems
5. Describe threats to global biodiversity, their implications and potential solutions

**SECTION-A**

Introduction: Definition and scope and importance of multidisciplinary nature of environment. Need for public awareness. Natural Resources: Natural Resources and associated problems, use and over exploitation, case studies of forest resources and water resources. Ecosystems: Concept of Ecosystem, Structure, interrelationship, producers, consumers and decomposers, ecological pyramids-biodiversity and importance. Hot spots of biodiversity Environmental Pollution: Definition, Causes, effects and control measures of air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards. Solid waste Management: Causes, effects and control measure of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster Management : Floods, earthquake, cyclone and landslides.

**SECTION-B**

Social Issues and the Environment From Unsustainable to Sustainable development, Urban problems related to energy, Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people; its problems and concerns. Case studies. Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies. Wasteland reclamation. Consumerism and waste products. Environment Protection Act. Air (Prevention and Control of Pollution) Act. Water (Prevention and control of pollution) Act. Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation Public awareness. Human Population and the Environment, Population growth, variation among nations. Population explosion – Family Welfare Programme. Environment and human health, Human Rights, Value Education, HIV/AIDS. Women and child Welfare. Role of Information.Technology in Environment and human health. Case studies

**SUGGESTED READINGS/BOOKS:**

1. Agarwal, K. C. 2001 Environment Biology, Nidi Publ. Ltd. Bikaner.
  2. Jadhav, H & Bhosale, V.M. 1995. Environment Protection and Laws. Himalaya Pub House, Delhi 284p.
  3. Rao M. N. & Datta A.K. 1987. Waste Water Treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345 p.
  4. Principle of Environment Science by Cunningham, W.P.
  5. Essentials of Environment Science by Joseph.
  6. Environment Pollution Control Engineering by Rao, C.S.
  7. Perspectives in Environmental Studies by Kaushik, A.
  8. Elements of Environment Science & Engineering by Meenakshi.
  9. Elements of Environment Engineering by Duggal.
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**BCOP 605 ENTREPRENEURSHIP DEVELOPMENT**

**OBJECTIVE AND EXPECTED OUTCOME OF THE COURSE:**

To impart basic knowledge and equip students with concept of entrepreneurship and to identify and develop the entrepreneurial talents of students by promoting creative thinking.

**UNIT-I**

Introduction to Entrepreneur, Entrepreneurship and Enterprise .Importance and relevance of the entrepreneur - Factors influencing entrepreneurship - Pros and Cons of being an entrepreneur - Challenges of women Entrepreneurs. - Types of Entrepreneurs - Characteristics of a successful entrepreneur. - Entrepreneurial competencies – Factors affecting entrepreneurial growth – Role of entrepreneur in economic Development.

**UNIT-II**

Identification of Business Opportunities and tests of feasibility Project Management – Feasibility and Viability analysis – Technical – Financial – Network – Appraisal and Evaluation – Project Report Preparation.,Mobilising resources for start-up. Basic startup problems.

**UNIT-III**

Entrepreneurship and Micro, Small and Medium Enterprises Small scale industry,product range, capital investment, ownership patterns -Importance and role played by SSI in the development of the Indian economy - Problems faced by SSI's and the steps taken to solve the problems - Policies governing SSI's.

**UNIT-IV**

Skill Development for Entrepreneurs. Business incubation – Meaning – Setting up of Business Incubation Centres.Meaning and definition of a sick industry - Causes of industrial sickness.Preventive and remedial measures for sick industries

**SUGGESTED READINGS/BOOKS:**

1. Kanka ,S.S.: Entrepreneurial Development, Sultan Chand.
2. Chandra ,Prasanna: Project Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill.
3. Desai, Vasanth: Dynamics of Entrepreneurial Development, Himalaya.
4. Gupta ,C.B. & Sreenivasan N.P: Entrepreneurial Development, Sultan Chand.
5. Dollinger, Mark. J:Entrepreneurship – Strategies and Resources, Pearson Edition.
6. Pareek ,Udai and Rao ,T.V:Developing Entrepreneurship
7. Sharma ,S.V.S:Developing Entrepreneurship, Issues and Problems
8. Srivastava: A Practical Guide to Industrial Entrepreneurs
9. Desai, Vasanth: Management of Small Scale Industry
- 10.Desai, Vasanth: Problems and Prospects of Small Scale Industry