

Netaji Subhas University

B.Com. (Hons.) Programme

Course and Syllabus

B.Com. (Hons.) Course Semester Pattern

<u>I-Semester</u>			<u>Credit</u>	<u>Sessional</u>	<u>Written</u>	<u>Full Marks</u>
BCHH	111	Language (Hindi)	4	30	70	100
		OR				
BCHE	111	Language (English)		30	70	100
BCH	112	Financial Accounting I	4	30	70	100
BCH	113	Principles of Management	4	30	70	100
BCH	114	Monetary Theory	4	30	70	100
BCH	115	Fundamentals of Marketing	3	30	70	100
		Credit of 1st Semester	20			
<u>II-Semester</u>						
BCH	121	Business Organisation	4	30	70	100
BCH	122	Financial Accounting II	4	30	70	100
BCH	123	Banking and Financial Institutions	4	30	70	100
BCH	124	Fundamentals of Human Resource Management	4	30	70	100
BCH	125	Information Technology & Business Communication	4	30	70	100
		Credit of 2nd Semester	20			
<u>III -Semester</u>						
BCH	211	Business Regulatory Framework I	4	30	70	100
BCH	212	Business Economics I	4	30	70	100
BCH	213	Cost Accounting	4	30	70	100
BCH	214	Fundamentals of Business Finance	4	30	70	100
BCH	215	Basic Statistics	4	30	70	100
		Credit of 3rd Semester	20			
<u>IV -Semester</u>						
BCH	221	Business Regulatory Framework II	4	30	70	100
BCH	222	Business Economics II	4	30	70	100
BCH	223	Specialised Accounts	4	30	70	100

BCH	224	Business Mathematics	4	30	70	100
BCH	225	Public Finance	4	30	70	100
		Credit of 4th Semester	20			
<u>V-Semester</u>						
BCH	311	Environment Management	4	30	70	100
BCH	312	Income Tax Laws & Accounts	4	30	70	100
BCH	313	Company Law	4	30	70	100
BCH	314	Business ethics and governance	4	30	70	100
BCH	315	Auditing	4	30	70	100
		Credit of 5th Semester	20			
<u>VI -Semester</u>						
BCH	321	Financial Analysis	4	30	70	100
BCH	322	Indirect Taxes	4	30	70	100
BCH	323	Comprehensive Viva-Voce Based on Project	4	30	70	100
	324	Elective Courses 1	4	30	70	100
	325	Elective Courses 2	4	30	70	100
		Credit of 6th Semester	20			
Grand Total of Credit Requirement for B.Com. Hons.	120					

In the 1st Semester, a student will be required to choose either Hindi or English as one of the Language course.

Apart from the Core Courses, a student shall also study Two Courses of any one elective group are in the VI Semester from the list given below.

<u>ELECTIVE GROUPS</u>						
			<u>Credit</u>	<u>Sessional</u>	<u>Written</u>	<u>Full Marks</u>
		<u>Finance</u>				
BCHF	326	Financial Markets in India	3	30	70	100
BCHF	327	Financial Services	3	30	70	100
		<u>Marketing</u>				
BCHM	326	Sales Management & Advertising	3	30	70	100

BCHM	327	International Marketing	3	30	70	100
		<u>Industrial Relations & Labour Laws</u>				
BCHI	326	Industrial Relations & Labour Laws	3	30	70	100
BCHI	327	Labour Welfare & Social Security	3	30	70	100
		<u>Banking and Insurance</u>				
BCHB	326	Indian Banking System	3	30	70	100
BCHB	327	Law & Practice of Insurance	3	30	70	100
		<u>Entrepreneurship & Enterprise Promotion</u>				
BCHE	326	Entrepreneurship in India	3	30	70	100
BCHE	327	Micro and Small Business Entrepreneurship	3	30	70	100

B.Com. (Hons.) Part-I

Semester-I

BCHE 111 LANGUAGE (ENGLISH)

There will be one paper of three hour duration. **70 Marks**

Section – A

I. Commercial Correspondence: **15 Marks**

- a) Style and Construction
- b) Significant Commercial terms and Phrases
- c) Letter of Inquiry
- d) Letter of Quotation
- e) Letter of Order
- f) Letter of Execution of Order
- g) Letter of Complaint
- h) Letter of Collection
- i) Circular Letter
- j) Application for Agency

II. Official Correspondence: **10 Marks**

- a) Official Letter
- b) Semi-Official Letter
- c) Memorandum

III. Journalistic Competitions on Commercial Topics: **10 Marks**

- a) Editorial Note on a Commercial Topic
- b) Letter to the Editor on Economic and Commercial Topics
- c) Script Writing for the Media
- d) Journalistic Report Writing
- e) Writing Advertisement Copy
- f) Writing for Internet

IV. Precis Writing **10 Marks**

Note: Candidates will be required to attempt two questions from Section A (I), One from Section A (II) and Two from Section A (III).

Section – B

Text for Detailed Study:

- | | |
|----------------------------------|-----------------|
| a) Explanations (Three) | 10 Marks |
| b) Short-answer Questions (Five) | 10 Marks |
| c) Vocabulary, Grammar and Usage | 10 Marks |

BCH 112: FINANCIAL ACCOUNTING-I

UNIT-I: Definition of Accounting, Accounting- Principles, Concepts and Conventions, Journal, Cash Book, Subsidiary Books and Ledger, Capital Expenditure and Revenue Expenditure.

UNIT-II: Trial Balance, Rectification of Errors, Final Accounts, Provisions and Reserves, Methods of Depreciation – Fixed Instalment Method and Diminishing Balance Method.

UNIT-III : Concept of Partnership, Partnership Deed, Fixed and Fluctuating Capital Accounts, Valuation of Goodwill, Profit Sharing Ratio. Admission of Partners : Revaluation of Assets and Liabilities, Preparation of Profit and Loss Adjustment. Account and Balance-Sheet.

UNIT-IV: Retirement and Death of Partners : Revaluation of Assets and Liabilities, Settlement of Accounts, Joint Life Policy and Annuities.

UNIT-V: Dissolution of Firm, Preparation of Realisation Account, Insolvency of Partner (s).

BCH 113: PRINCIPLES OF MANAGEMENT

UNIT-I: Introduction : Concept, Nature, Functions and Significance of Management. Levels of Management. Henry Mintberg's Management Roles. Contributions of F.W. Taylor and Henri Fayol to Modern Management Thoughts. Conceptual Framework of Planning, Decision-making and Management by Objectives.

UNIT-II: Organising : Concept, Process and Significance of Organisation. Types of Organisation Structure. Delegation of Authority. Centralisation and Decentralisation of Authority. Span of Management. Role of Positive Thinking in Organisations.

UNIT-III: Staffing : Concept, Scope and Process of Staffing. Recruitment – Meaning and Sources. Selection – Process of Selection. Types of Interviews and Essentials of Successful Interview. Training – Concept, Significance and Methods.

UNIT-IV: Directing and Coordination : Meaning, Elements and Significance of Directing. Principles of Directing. Leadership : Concept, Significance and Types of Leaders. Style of Leadership. Coordination – Concept and Techniques. Communication – Concept, Process and Barriers to Communication.

UNIT-V: Motivation and Control : Concept and Significance of Motivation. Types of Incentives. Theories of Motivation – Abraham Maslow, Fredric Herzberg, Douglas McGregor and William Ouchi only. Controlling-Concept, Process and Techniques of Controlling. Significance of Self-Control. A Conceptual Framework of Morale.

BCH 114: MONETARY THEORY

UNIT-I : Introduction : Money-Definitions, Nature, Functions and Characteristics, Static and Dynamic Functions of Money, Importance of Money in Capitalist and Socialist Economies, Evils of Money, Classification of Money and Grasham’s Law.

UNIT-II : Monetary Standard : Monetary Standard : Concept, Nature and Characteristics of Ideal Monetary Standard. Types of Monetary Standards – Metallic Standard and Paper Standard; Gold Standard; Meaning, Definitions and Forms. Rules and Functions of Gold Standard, Gold Standard; Downfall and Future.

UNIT-III: Paper Currency Standard : Meaning, Nature, Merits and Demerits, Issue of Paper Money; Principle of Note-Issue, Methods of Issue of Paper Money, Bank Money-Creation of Credit Money and Limitations.

UNIT-IV : Value of Money : Concept, Standard and Value of Money and Price Level and Measurement of Changes in Value of Money, Monetary Theories – Fisher’s Quantity Theory, Cash Balance Theory (Cambridge Equation), Saving and Investment Theory and Friedman’s Theory.

UNIT-V: Inflation, Deflation, Disinflation and Reflation-Concept, Types, Effect and Remedies.

BCH 115: FUNDAMENTAL OF MARKETING

UNIT-I: Introduction : Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts –traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.

UNIT-II: Consumer Behaviour and Market Segmentation : Nature, scope and significance of consumer behaviour; Market segmentation – concept and importance; Bases for market segmentation.

UNIT-III: Product : Concept of product, consumer, and industrial goods; Product planning and development; Packaging – role and function, Brand name and trade mark; After-sales service; Product life cycle concept.

UNIT-IV: Price : Importance of price in the marketing mix; Factors affecting price of a product/service; Methods of Pricing – A brief study.

UNIT-V: Distributions Channels and Physical Distribution : Distribution channels – concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Promotion : Methods of promotion; Advertising, concept and media – their relative merits and limitations; Personal selling; Concept, merits and demerits; Sales Promotion – concept and types.

Semester-II

BCH 121: BUSINESS ORGANISATION

UNIT-I: Introduction : Concept, Features and Objectives of Business. Scope of Business-Meaning and Types of Industry; Meaning, Elements and Functions of Commerce. Functional Areas of Business. Concept of Business Organisation.

UNIT-II: Promotion of Business : Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisations and their relative Merits and Demerits. Impact of Globalisation on Business Organisations. Problems of Business Organisations in India.

UNIT-III: Plant Location, Layout and Size : Factors Affecting Plant Location. Weber's and Sargent Florence's Theories of Location. Plant Layout – Concept, Objectives, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit – Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size – Concept and Various Optima. Economies and Diseconomies of Large Size.

UNIT-IV: Business Combination and Rationalisation : Concept, Causes and Effects of Business Combination. Types and Forms of Business Combination. Rationalisation – Meaning, Objectives and Principles, Advantages and Criticism of Rationalisation. Rationalisation vs. Scientific Management

UNIT-V: Sources of Business Finance : Sources of Long Term, Medium Term and Short Term Business Finance. Stock Exchanges – Meaning, Functions of Stock Exchanges, Produce Exchange – Meaning and Functions.

BCH 122: FINANCIAL ACCOUNTING-II

UNIT-I: Bills of Exchange and Bank Reconciliation Statement.

UNIT-II : Concept of Company, Statutory Account Books, Types of Shares, Structure of Share Capital, Issue; Forfeiture and re-issue of Shares, Redemption of Preference Shares.

UNIT-III: Meaning of Debenture, Kinds of Debentures, Issue of Debentures, Methods of Redemption of Debenture.

UNIT-IV: Acquisition of Business by a Company : Profit or Loss Prior to Incorporation, Issue of Bonus Shares and Right Shares.

UNIT-V: Final Accounts of Companies as per the provisions of the Companies Act. 1956, Divisible Profits, Appropriation of Profit.

BCH 123: BANKING AND FINANCIAL INSTITUTIONS

UNIT-I: Commercial Banks : Definition, Functions and Significance. Principles of Bank Investments and Features of Bank Balance-sheet, Types of Banks, Functions and Workings of RRBs and National Bank for Agriculture and Rural Development (NABARD).

UNIT-II: Central Bank : Meaning, Nature, Significance and Functions Central Bank and Credit control – Quantitative Credit Control and Qualitative Credit Control, Limitations. Recent Trends in Central Banking. Reserve Bank of India: Management, Organisation, Functions and Achievements.

UNIT-III : The Objectives, Functions and Working of Small Industries Development Bank of India (SIDBI), State Financial Corporations (SFCs), State Industrial Development Corporations (SIDCs)/State Industrial Investment Corporations (SIICs). Industrial Finance Corporation of India, Industrial Development Bank of India (IDBI), Industrial Credit and Investment Bank Ltd.

UNIT-IV: The Objectives, Functions and Working of Export Import Bank of India (EXIM), Co-operative and Rural Development Banks (CARDBs), The Life Insurance Corporation of India, The Unit Trust of India, Foreign Exchange Banks.

UNIT-V: International Monetary Institutions : International Monetary Fund (IMF), International Bank for Reconstruction and Development (IBRD), International Development Association (IDA) and International Finance Corporation (IFC).

BCH 124: FUNDAMENTALS OF HUMAN RESOURCE MANAGEMENT

UNIT-I : Introduction : Concept, Importance and Scope of Human Resource Management, Relation of HRM with other Sciences, The changing Environment of HRM, Functions of a Human Resource Manager, Qualities of a Successful Human Resource Manager; Personnel

Policies – Need, Sources, Process, Types & Contents; A Conceptual Framework of Human Resource Planning and Job-Analysis.

UNIT-II : Recruitment, Selection & Training : Recruitment – Meaning and Sources; Selection – Process, Recruitment vs. Selection, Common Mistakes in Group Discussion and Interview, Types of Interviews, Guidelines for Effective Group Discussion and Interview; Placement & Induction – Conceptual Framework; Training-Meaning and Methods, Essentials of an Ideal Training Programme.

UNIT-III: Executive Development and Remuneration : Executive Development Programme-Meaning, Significance, Contents and Methods; Performance Appraisal – Need, Methods and Problems; Job Evaluation – Conceptual Framework; Methods of Remuneration – An Elementary Knowledge of Methods of Wage Payment and Fringe Benefits.

UNIT-IV : Motivation, Communication & Leadership : Motivation – Meaning, Importance, Types of Incentives, Problems in Motivation; Communication – Process, Types, Barriers and Essentials of Effective Communication; Leadership – Concept, Significance, Leader vs. Boss, Leader vs. Manager, Essentials for Providing Effective Leadership.

UNIT-V : Morale & Discipline : Morale – Meaning, Factors Affecting, Methods of Measurement, Suggestions for Improving; Discipline – Need, Causes of Indiscipline, Suggestions for Effective Discipline, Procedure for Disciplinary Action; A Conceptual Framework of Human Resource Audit.

BCH 125: INFORMATION TECHNOLOGY & BUSINESS COMMUNICATION

UNIT-I: Fundamentals of Information Technology: Basic Features and Components of IT; IT Act 2000; Impacts of IT on Business Environment; Deployment of IT in Business; Basics of EDP and EDI

UNIT-II: Computer Based Business Applications: Internet: Concept and Potential; Computer Networks, Business Presentation-MS Power Point; Database Management System (DBMS); Structure of Spreadsheet; Accounting Software-Tally; E-Commerce Practices.

UNIT-III: Basics of Business Communication: Communication- Its Meaning and Objectives; Importance of communication in business; Communication Models & Processes; Methods of Communication- Verbal and Nonverbal Communication; Dimensions of Nonverbal Communication.

UNIT-IV : Corporate Communication: Types of Corporate Communication: Internal Corporate Communication - Formal and Informal Communication Network; Grapevine; External Corporate Communication; Dimensions of Communication- Downward, Upward, Horizontal and Cross Wise Communication.

UNIT-V: Effective Communication: Principles of Effective Communication and Listening; Barriers to Communication; Overcoming the Communication Barriers; SWOT Analysis; Benefits of Transactional Analysis.

Semester-III

BCH 211: BUSINESS REGULATORY FRAMEWORK-I

Unit I: Introduction to Indian Contract Act, 1872: Concept and Essentials of a Valid Contract; Agreement Vs. Contract; Classification of Contract; Offer and Acceptance.

Unit II: Capacity of Parties to Contract; Free Consent; Consideration; Legality of Object and Consideration.

Unit III: Void Agreements; Quasi Contracts; Contingent Contract; Performance of Contract; Discharge of Contract; Breach of Contract.

Unit IV: Contracts of Indemnity and Guarantee.

Unit V: Contracts of Bailment and Pledge; Agency.

BCH 212: BUSINESS ECONOMICS –I

UNIT I: Introduction: Nature, Scope and Significance of Business Economics; Role of Business Economist; Difference between Economics & Business Economics; Relationship of Business Economics with other branches of Knowledge.

UNIT II: Consumption Function: Utility, Diminishing Marginal Utility and Equi- Marginal Utility; Indifference Curve- Meaning, Properties and determination of Consumer's Equilibrium; Consumer's Surplus.

UNIT III: Demand: Law of Demand; Elasticity of Demand- Concept and Measurement; Price, Income, Cross and Advertising Elasticity; Significance of Elasticity of Demand.

UNIT IV: Demand Forecasting: Concept, Objectives, Significance and Limitations; Methods of Demand Forecasting for Old and New Products; Criteria of Good Demand Forecasting System; Steps in Demand Forecasting.

UNIT V: Production: Laws of Variable Proportion; Theory of Costs, Cost Output Relationship in Short-run and Long-run; Internal and External Economies & Diseconomies.

BCH 213: COST ACCOUNTING

Unit I: Introduction: Concept of Cost, Classification of Cost – Material, Labour & Overhead Cost; Costing and Cost Accounting; Need for and Importance of Cost Accounting; Cost Accounting Vs Financial Accounting; Methods of Costing; Limitations of Cost Accounting.

Unit II: Material- Pricing the Issue of Material; Labour- Time Keeping, Time Booking, Idle Time and Labour Turnover; Overheads- Types of Overheads and Methods of Absorption of Overheads (Practical Problems on Machine Hour Rate only) .

Unit III: Unit Costing: Concept of and Need for Unit Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.

Unit IV: Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product.

Unit V: Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Preparation of Work-in-progress Account and Balance Sheet.

BCH 214: FUNDAMENTALS OF BUSINESS FINANCE

Unit I: Introduction: Concept of Business Finance; Traditional and Modern Views; Scope and Functions of Finance; Objectives of Managing Finance- Profit Maximisation and Wealth Maximisation.

Unit II: Financial Planning: Concept of Financial Plan and Planning; Components of Financial Plan; Process of Financial Planning; Characteristics of Sound Financial Plan; Need for and Importance of Financial Planning; Limitations of Financial Planning.

Unit III: Capitalisation: Concept of Capitalisation; Theories of Capitalisation- Cost Theory and Earnings Theory; Fixed and Working Capital; Over Capitalisation- Causes, Impact and Remedies; Under Capitalisation- Causes, Impact and Remedies.

Unit IV: Long Term Capital: Sources of Long term Capital- Equity Share Capital, Retained Earnings, Preference Share Capital, Debentures and Term Loans; Raising Equity Capital- Initial Public Offering, Rights Issue, Private Placement.

Unit V: Working Capital: Concept of Working Capital; Components of Working Capital; Factors Determining Working Capital Requirements; Sources of Working Capital- Commercial Banks, Commercial Papers, Certificate of Deposits, Factoring, Trade Financing.

BCH 215: BASIC STATISTICS

Unit I: Statistical Data- Types of Data, Preparation of Frequency Distributions and their Graphic Presentation including Histogram; Frequency Polygon; Frequency Curve and Ogive.

Unit II: Measures of Central Tendency- Mathematical Averages including Arithmetic mean, Geometric mean and Harmonic mean; Median; Quartiles; Deciles; Percentiles; Mode; Properties and Applications of Mean, Median and Mode.

Unit III: Measures of Dispersion- Range; Quartile deviation; Inter Quartile Range; Mean Deviation; Standard Deviation; Variance & Coefficient of Variation; Moments; Skewness; Kurtosis.

Unit IV: Correlation Analysis- Meaning of Correlation; Causation & Correlation; Scatter Diagram; Simple, Multiple & Partial Correlation; Linear & Non-linear Correlation; Pearson's Coefficient of Correlation- Calculation and Properties; Rank Correlation.

Unit V: Regression Analysis- Meaning; Estimation of Regression Coefficients; Standard Error of Estimates; Coefficient of Determination.

Semester-IV

BCH 221: BUSINESS REGULATORY FRAMEWORK-II

Unit I: Sale of Goods Act, 1930: Definitions; Sale and Agreement to Sell; Conditions and Warranties; Transfer of Title; Unpaid Seller; Sale by Auction.

Unit II: Indian Partnership Act, 1932: Nature, Concept and Kinds of Partnership; Partnership Deed; Registration of Partnership Firm; Dissolution of Partnership and Dissolution of Firm.

Unit III: Negotiable Instrument Act, 1881: Concepts and Features of Negotiable Instruments; Holder and Holder in due course; Promissory Note; Bills of Exchange and Cheques.

Unit IV: Crossing of Cheques; Negotiation; Discharge of Negotiable Instruments; Dishonour of Negotiable Instruments; Discharge of Parties from Liabilities.

Unit IV: Consumer Protection Act, 1986: Definitions; Consumer Protection Council; Consumer Disputes Redressal Agencies.

BCH 222: BUSINESS ECONOMICS-II

UNIT I: Market Structure & Pricing: Concept, Types of Markets; Perfect Competition- Characteristics, Price Determination under Perfect Competition, Monopoly- characteristics, Price Determination under Monopoly.

UNIT II: Imperfect Market: Monopolistic Market- Characteristics, Price Determination under Monopolistic Competition; Oligopoly- Characteristics, Price Determination under Oligopoly, Collusive Oligopoly; Duopoly.

UNIT III: Theories of Distribution: Classical Theory, Marginal Productivity Theory and Modern Theory of Distribution; Rent – Concept, Ricardian & Modern theories of Rent, Quasi Rent , Scarcity Rent.

UNIT IV: Wages-Concept, Types, Factors, Theories; Determination of Wage Rates under Perfect Competition and Monopoly; Interest- Concepts, Classical, Neo Classical and Liquidity Preference Theory of Interest.

UNIT V: Profit- Concepts, Nature, Gross & Net Profit, Normal & Abnormal Profit, Accounting & Economic Profit; Theories of Profit: Marginal Productivity Theory, Rent & Wage Theory, Risk & Uncertainty Theory and Modern Theory of Profit.

BCH 223: SPECIALISED ACCOUNTS

Unit I: Bank Accounts: Income recognition; Classification of Assets and Provisioning; Preparation of Balance Sheet and Profit & Loss Account.

Unit II: Insurance Accounts: Life Insurance- Preparation of Revenue Account and Balance Sheet; Ascertainment of Profit of Life Insurance Business; General Insurance- Preparation of Revenue Account, Profit and Loss Account, P&L Appropriation Account and Balance Sheet.

Unit III: Insolvency Accounts: Insolvency of Individuals and Firms; Preparation of Statement of Affairs and Deficiency Accounts.

Unit IV: Double Account System: Special Features; Preparation of Revenue Account, Net revenue Account, Capital Account and General balance Sheet; Accounting for Extension and Replacement of Fixed Assets.

Unit V: Government Accounting: Meaning and Characteristics; Fundamental Principles of Government Accounting; Commercial Vs Government Accounting; Comptroller and Auditor General of India.

BCH 224: BUSINESS MATHEMATICS

Unit I: Arithmetic Progression: Concept of Sequence and Series; Meaning and Properties of Arithmetic Progression; Finding General Term; Sum and Means; Miscellaneous Problems of Arithmetic Progression.

Unit II: Geometric Progression: Meaning and Properties of Geometric Progression; Finding General Term; Sum of Finite & Infinite Series; Means; Miscellaneous Problem of Geometric Progression.

Unit III: Permutation and Combination: Meaning of Permutation and Combination; Fundamental Theorems of Permutation-Multiplication and Addition; Factorial Notation; Calculation of number of permutations and combinations of 'n' different things taking 'r' at a time; Miscellaneous Problems of Permutation and Combinations.

Unit IV: Binomial Theorem: Meaning and its Expansion; Special Features of Expansion; Finding the Particular term, Middle term, Independent Term and Coefficient of a particular term for Positive Integral Index.

Unit V: Calculus: Function; Limits; Differential Coefficient; Sum; Difference; Product; Quotient; Function of function and Integration (Excluding Trigonometrical and Hyperbolic Functions).

BCH 225: PUBLIC FINANCE

UNIT I: Introduction: Meaning, Nature and Scope of Public Finance; Public Finance and Private Finance; Public Finance & other Sciences; Theory of Maximum Social Advantage- Concept and Limitations.

UNIT II: Public Expenditure: Meaning, Nature, Objectives and Classification; Canons of Public Expenditure; Effects of Public Expenditure; Public Expenditure in India.

UNIT III: Public Revenue: Meaning and Classification; Sources of Public Revenue; Tax & Non Tax Revenues; Features of Sound Tax System; Theories of Taxation- Physiocratic Theory, Expediency Theory, Cost of Service Theory, Benefit Received Theory and Ability to Pay Theory.

UNIT IV: Tax Structure and Burden: Concept of Tax Burden; Impact of Tax, Shifting and Incidence of Taxes; Theories of Tax Shifting- Concentration Theory, Diffusion Theory and Modern Theory; Economic Effects of Taxes; Taxable Capacity; Indian Tax Structure- Salient Features.

UNIT V: Public Debt: Meaning and Significance; Private and Public Debt; Classification and Sources of Public Debt; Effects of Public Debt; Methods of Repayment of Public Debt; Limitations of Public Debt; Deficit Financing- Concepts, Objectives, Significance and Limitations.

BCH 226: BUSINESS STATISTICS

Unit I: Construction of Index Numbers: Meaning and uses of Index numbers; Construction and Limitations of Index numbers; Problems in the construction of Index numbers; Fixed and Chain base; Base Shifting; Splicing and Deflating.

Unit II: Estimation and Testing of Index Number: Aggregative and Average of Relatives; Simple and Weighted Index numbers; Test of Adequacy; Consumer Price Index; Cost of Living Index.

Unit III: Measurement of Long Term Trend in Time Series: Components of Time Series; Additive and Multiplicative Models; Fitting of Linear Trend Line, Second degree Parabola and Exponential by Using Principles of Least Squares; Conversion of Annual Linear Trend equation to Quarterly/Monthly Basis; Moving Averages.

Unit IV: Measurement of Seasonal Variations: Meaning; Calculation and Uses; Simple Averages; Ratio-to-Trend; Ratio-to-Moving Averages and Link-Relatives Methods.

Unit V: Statistical Quality Control: Meaning, Techniques of statistical quality control; Cause of Variation in Quality; Control Charts and Control Limits; \bar{X} and R charts.

Semester-V

BCH 311: ENVIRONMENT MANAGEMENT

Unit 1 :Ecosystems and how they work: Structure and function of an ecosystem, Types of Eco- Systems, Producers, Consumers and Decomposers, Food chains, food webs and ecological pyramids, Energy flow in the ecosystem.

Introduction, Types, Characteristic features, Structure and Function of Forest ecosystem, Desert ecosystem, Aquatic ecosystems Lithosphere, Biosphere and Hydrosphere, Major issues of Biodiversity, Biosphere reserves, National Parks and sanctuaries.

Unit 2: Concept of sustainability and international efforts for environmental protection: Concept of Sustainable Development, Emergence of Environmental Issues, International Agreement on Environmental Management. Human Population Growth and its effects on the environment: Problem of Population growth, poverty and environment, Population Explosion, Family Welfare Programme

Unit 3 :Renewable and non-renewable resources: Defining resources, classification of resources, soil and land degradation, economic development and resources use, natural resources accounting.

Energy needs, renewable and non renewable energy resources, Solar energy and its availability, wind power and its potential, hydropower as a clean source of energy, coal, oil, natural gas etc., bio fuel.

Unit 4: Pollution and Public Policy Water Pollution: Water resources of India, Hydrological Cycle, methods of water conservation and management, ground and surface water pollution. Recycling and management of water and wastewater (domestic and industrial). Water borne diseases and health related issues.

Air Pollution: Air pollution and air pollutants, sources of air pollution, its effect on human health and vegetations. Green house effect, global warming and climate change.

Ambient air quality standards, steps taken by Government to control air pollution.

Noise pollution and its impacts on human health.

Solid Waste: Municipal Solid Waste Management, segregation, disposal methods, composting, land fill sites etc. Hazardous waste management, biomedical waste management.

Unit 5: Environmental Impact Assessment (EIA) and Environmental Management System (EMS): Introduction to EIA, its impact and case study, environmental information system (EIS), role of information technology in environment.

Unit 6

Indian Environmental laws: Legal framework: Constitutional provisions, the Indian Penal Code, Role of Judiciary in Environmental Protection, Wild Life (Protection) Act, 1972, Water (Prevention and Control of Pollution) Act, 1974, Environment (Protection) Act, 1986, Air (Prevention & Control of Pollution) Act, 1981, Forest Conservation Act

BCH 312: Income Tax Laws & Accounts

Unit I: Important Definitions- Assessment Year, Previous Year, Person, Assesse, Income, Gross Total Income and Total Income, Residential Status and Tax Liability, Exempted Incomes.

Unit II: Computation of Income under the Head-Salaries and Income from House Property.

Unit III: Computation of Income under the Head-Profits and Gains from Business and Profession, Depreciation.

Unit IV: Computation of Income under the Head-Capital Gains and Income from Other Sources, Deductions from Gross Total Income.

Unit V: Clubbing of Income, Set off and Carry Forward of Losses, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.

BCH 313: Company Law

Unit I: Introduction: Historical Development of company Legislation in India. Salient Features of the Companies Act, 1956. The Present set-up of company Law Administration in India. Promoter: Concept, Functions and Legal Position. Registration of Companies and the Documents required in this regard.

Unit II: Nature and Classification of Company: Meaning and characteristics of Companies. Classification of companies. Special Privileges of a Private Company. Conversion of a Private Company into a Public Company and vice-versa.

Unit III: Memorandum, Articles and Prospectus: Nature and Clauses of Memorandum of Association. Alteration of Memorandum of Association. Articles of Association- Nature and Contents. Legal effect of Memorandum and Articles. Doctrine of Constructive Notice. Doctrine of Indoor Management. Prospectus- Meaning and Contents. Untrue and Mis-statements in Prospectus and their consequences.

Unit IV: Membership and Management of Companies: Membership- Nature of Member. Methods of Acquisition and Termination of Membership. Directors- Meaning, Appointments, Legal Position, Qualifications and Disqualifications, Remuneration, Powers, Duties and Liabilities of Directors. Managing Director and Manager.

Unit V: Borrowing Powers and Winding Up of Companies: Borrowing Powers of Companies. Charges- Meaning and Types of Charges. Winding Up- Meaning of Winding Up and Modes of Winding Up. Compulsory winding, Voluntary winding Up and Winding Up under the supervision of court.

BCH 314: BUSINESS ETHICS AND GOVERNANCE

Unit 1: Conceptual Framework: Concept of Ethics and Governance; Domain of Ethics and Governance- Equality, Justice, Rights and Liberties, Society, Morality and Socio-Cultural Values, Importance of Ethics and Governance.

Unit II: Ethical Mind and Action: Concept of Mind; Objective and Subjective Mind; Duality of Personality; Theory of Action (Karma); Managing Mind for Ethics- Aspirations and Greed, Lust, Anger, Haughtiness, Infatuation, Agitations and Disturbances, Stress of Immoral Act; Paths of Self Development; Stages of Self Development.

Unit III: Ethics in Business: Concept of Business Ethics; Features of Business Ethics; Elements of Business Ethics; Ethics and Profit Motive; Ethics and Business Management- Ethical Issues in Finance, Marketing, Human Resource and Production; Ethical Concerns in Indian Business Scenario; Importance of Ethics in Business.

Unit IV: Corporate Governance: Concept of Corporate Governance; Issues in Corporate Governance; Corporate Governance and Managerial Obligations; Good Corporate Governance- Obligations to Society, Obligations to Investors, Obligations to Employees, and

Obligations to Customers; Importance of Corporate Governance; Need for Corporate Governance in India.

Unit V: Corporate Governance in India: Impact of Global Developments- A Brief Overview of Cadbury Committee Recommendations, OECD Principles, and Sarbanes- Oxley Act, 2002; Landmarks in Emergence of Corporate Governance in India— A Brief Overview of the CII Recommendations, Kumar Mangalam Birla Committee Recommendations, and Narayana Murthy Committee Recommendations; Clause-49 Reporting.

BCH 315: AUDITING

Unit I: Introduction: Definition and Objectives of Auditing, Classification of Audit, Preparation Before the Commencement of New Audit, Audit Note Book and Audit Working Papers, Basic Principles Governing an Audit.

Unit II: Vouching: Concept, Objectives and Importance of Vouching, Vouchers and Points to be Noted Therein, Vouching of Cash Receipts and Cash Payment Transactions, Vouching of Purchase Book and Purchase Return Book, Sales Book and Sales Return Book.

Unit III: Verification and Valuation of Assets: Meaning, Rationale, General Principles of Verification and Valuation, Distinction Between Verification and Valuation, Auditor's Position as Regards Valuation of Assets, Verification and Valuation of Fixed Assets, Current Assets and Investments.

Unit IV: Company Auditor: Appointment, Qualifications, Disqualifications, Remuneration and Removal of a Company Auditor, Rights, Duties and Liabilities of an Auditor – Legal Provisions under the Companies Act and under the Decisions of Legal Cases.

Unit V: Audit Report: Meaning, Scope, Contents and Importance of Audit Report, Essentials of Good Audit Report, Types of Audit Report, Audit Report and Audit Certificate, Consideration for making Qualification in Audit Reports, Specimen of Audit Reports.

Semester-VI

BCH 321: Financial Analysis

Unit I: Financial Statements and Financial Analysis: Understanding Financial Statements- Income Statement and Balance Sheet; Sources of Financial Information; Parties Demanding Financial Information; Meaning, Types, Importance and Limitations of Financial Statement Analysis; Different Tools of Financial Statement Analysis.

Unit II: Ratio Analysis: Concept of Ratio Analysis; Need for and Importance of Ratio Analysis; Classification of Ratios- Liquidity Ratios, Solvency Ratios, Turnover Ratios, and Profitability Ratios; Common Size Analysis; Horizontal and Vertical Analysis; Limitations of Ratio Analysis.

Unit III: Fund Flow Statement and Cash Flow Statement: Concept of Funds and Flow of Fund; Need for Preparing Funds Flow Statement; Preparation of Fund Flow Statement.

Concept of Cash and Cash Flow; AS 3 and Classification of Cash Flows; Need for Preparing Cash Flow Statement; Preparation of Cash Flow Statement; Differentiating Fund Flow and Cash Flow.

Unit IV: Forecasting Financial Statement Information: Concept of Financial Forecasting; Need for Financial Forecasting; Preparing Projected Income Statement; Preparing Projected Balance Sheet.

Unit V: Valuation of Goodwill, Share and Business Entity: Need for and Methods of Valuation of Goodwill; Need for and Methods of Valuation of Shares; Concept of and Need for Business Valuation; Book Value of Business Entity.

BCH 322: Indirect Taxes

Unit 1 : Introduction to Indirect Taxes: Meaning, Characteristics and Features of Indirect Tax, Advantages and Disadvantages of Indirect Tax, Constitution of India and Indirect Tax, Types of Indirect Taxes- A brief introduction of Central Excise Act, 1944, Customs Duty Act, 1962, Central Sales Tax Act, 1956, VAT and Service Tax.

Unit II : Central Excise Act, 1944: Important Definitions, Nature and Scope of Excise Duty, Classification and valuation of Excisable Goods, Procedure of Registration, Assessment, Clearance of Excisable Goods, Exemption to Small Scale Industries under the Act, Calculation of Excise Duty, CENVAT, Administrative set up of Excise Duty.

Unit III : Customs Duty Act, 1962: Important Definitions, Prohibition of Importation and Exportation of Goods, Valuation for Customs Duty, Import-Export Procedure, Export Promotion Schemes, Customs Duty Authorities and their Powers, Penalties and Prosecutions.

Unit IV : Central Sales Tax Act, 1956: Important Definitions, Inter-State Sale, Sales Tax Liability, Declared Goods, Procedure of Registration, Computation of Tax, Procedure of Assessment, Penalties and Prosecution.

Unit V : Service Tax: Salient features of Service Tax, Valuation of Taxable Services, Exemptions, Exceptions to Exemptions, Scope and Future, Registration, Import and Export of Services, Classification of Services, Filing of Return and Appeal.

BCH 323: Comprehensive Viva-Voce based on Project

VI Semester (Elective Group)

Finance

BCHF 326: Financial Markets in India

Unit I: Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organised Sector - Industrial Securities

Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Call Money Market, Bill Market and Short-term Loan Market.

Unit II: Money Market: Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.

Unit III: New Issue Market: Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, Recent trends in the New Issue Market.

Unit IV: Secondary Market: Meaning, Functions and Organisation of Stock Exchanges, Listing of Securities, Defects of Indian Stock Market and Remedies to control the defects.

Unit V: Market Regulations: SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest.

BCHF 327: Financial Services

Unit I: Merchant Banking: Concept; Origin; Merchant Banks and Commercial Banks; Functions of Merchant Banks; Role of a Merchant Banker; SEBI's Merchant Banking Regulations; Merchant Banking Scenario In India.

Unit II: Mutual Funds: Concept; Objectives; Types of Mutual Funds; Advantages and Problems of Mutual Funds In India; Regulations of Mutual Funds By SEBI; Mutual Funds In India.

Unit III: Venture Capital: Meaning; Features; Venture Capital Investment Process; Stages of Venture Capital Financing; Modes of Venture Financing; Venture Capital Regulation; Venture Capital In India.

Unit IV: Factoring: Conceptual Framework; Nature of Factoring; Mechanism of Factoring; Terms and Conditions of Factoring; Types of Factoring; Functions of a Factor; Factoring Vs. Bill Discounting; Factoring Vs. Forfeiting; Factoring In India.

Unit V: Credit Rating: Concept; Nature and Functions of Credit Rating; Credit Rating in India; Credit Rating Process and Methodology; Advantages and Disadvantages of Credit Rating; Credit Rating Agencies In India.

Marketing

BCHM 326: Sales Management & Advertising

Unit I: Concept, Objectives and Functions of Sales Management. Importance and Limitations of Sales Management. Nature, Scope and Importance of Salesmanship. Classification of Salesmanship. Selling Process. Theories of selling.

Unit II: Nature of Sales Management position. Functions and qualities of sales executives. Sales Organisation- Purpose and types of Sales Organisation. Steps involved in setting up Sales Organisation. Factors determining the size of Sales Organisation.

Unit III: Sales Force Management: Concept and functions of Salesman. Kinds of salesman. Essential qualities of a successful salesman. Recruitment and Selection of salesman. Salesman's Training-objectives and methods of salesman training.

Unit IV: Compensating Salesman-Elements of an Ideal Compensation plan. Methods of Compensation. Motivation to salesman. Controlling sales personnel, Evaluation and Supervision.

Unit V: Advertising- Concept, Objectives and Classification. Advertising Media – important media and their merits and demerits. Advertising Budget: Factors determining size of advertising budget, Methods of determining Advertising Budget. Creation of advertisement-concept, feature, and classification of advertising appeal; advertising copy and layout. Role of advertising agency.

BCHM 327: International Marketing

Unit I: Introduction: Concept, Scope and Significance of International Marketing, International Marketing Challenges, International Marketing Vs Domestic marketing, EPRG frame work.

Unit II: International Market Segmentation And Environment: Concept, Significance and Bases of International Market Segmentation, International Marketing Environment- Cultural, Political, Economic and Legal Environment.

Unit III: International Products And Pricing Decisions: International Product Decision-Concept, Product Standardisation Vs Product Adaptation, Development of New Products, International Pricing- Concept, Objectives and Significance, Factors Influencing International Pricing.

Unit IV: International Distribution And Promotion Decisions: International distribution: Concept, Direct and Indirect Channels, Factors Affecting the Choice of Channels, Marketing Middlemen. International Promotion Mix: Concept, Significance and Types. International Advertising: Concept, Objectives and Media.

Unit V: International Marketing Organisation Structures And Control: International Marketing Organisation Structures- Different Structures and their Merits and Demerits. International Marketing Control- Concept, Unique Factors in International Marketing Control, International Marketing Control Process.

Industrial Relations & Labour Laws

BCHI 326: Industrial Relations and Labour Laws

Unit I: Introduction: Meaning, Nature, Objective and Significance of Industrial Relation, Approaches to the study of Industrial Relation, Causes and Effects of Poor Industrial Relation, Suggestion to improve Industrial Relations.

Unit II: Growth of Trade Unionism: Trade Union Theories, Need, Objectives and Functions of Trade Union, Historical Development of Trade Unions in India, Obstacles in the Growth of Strong Trade Unionism, Salient Features of Trade Union Act, 1926.

Unit III: Industrial Disputes: Meaning, Forms, Causes and Consequences of Industrial Disputes, Industrial Disputes Act, 1948.

Unit IV: Collective Bargaining: Concept, Significance and Types of Collective Bargaining, Conditions for Collective Bargaining, Factors Influencing Collective Bargaining, Collective Bargaining in India.

Unit V: Labour Laws: Salient Features of Factories Act, 1948; Payment of Wages Act, 1936; Minimum Wages Act, 1948.

BCHI 327: Labour Welfare and Social Security

Unit I: Introduction: Concept, Objectives and Principles of Labour Welfare, Agencies for Labour Welfare in India, Extent of Labour Welfare Work in India at Different Levels- Statutory and Non-Statutory.

Unit II: Labour Welfare in India: Labour Welfare Officer, Health, Safety and Welfare of Workers, Central Welfare Fund, Appraisal of Welfare Services.

Unit III: Social Security: Concept, Significance, Origin and Growth of Social Security in India, Social Security Schemes- Social Assistance and Social Insurance, Old Age, Invalidity and Unemployment Insurance.

Unit IV: International Labour Organisation: Objectives, Functions and Principles of I.L.O, I.L.O and India.

Unit V: Welfare and Social Security Laws: Salient Features of Workmen Compensation Act, 1923; Maternity Benefit Act, 1961; Employees State Insurance Act, 1923 and Employees Provident Fund Act, 1952.

Banking and Insurance

BCHB 326: Indian Banking System

Unit I: Bank: Meaning, Types and Functions, Commercial Banks in India – Functions, Mechanism of Credit Creation and its Limitations, Role of Commercial Banks in Indian Economy.

Unit II: Reserve Bank of India: Functions, Monetary Control by the Reserve Bank of India; State Bank of India – Functions and its organisational structure.

Unit III: Indigenous Bankers: Meaning, Functions, Co-operative Banking System in India – its constituents and Functions, Land Development Banks – Functions; National Bank for Agricultural and Rural Development and its achievements.

Unit IV: Development Banking in India: Meaning, Objectives, Functions and Significance of Development Banks in India; Recent Trends in Indian Banking System – Social Banking and Innovative Banking, Banking Sector Reforms in India.

Unit V: Exchange Banks: Meaning, Objectives, Functions and Working of Exchange Banks in India, Limitations of Exchange Banks in India, Suggestions for Improvement and Role of Indian Banks in Financing of Foreign Trade.

BCHB 327: Law and Practice of Insurance

Unit I: Introduction: An overview of Insurance Legislation in India; Insurance Contracts: Important Features; The Important Provisions of the Insurance Act, 1938: Registration, Investments, Limitations in Expenses of Management.

Unit II: Primary Insurance Laws: The Life Insurance Corporation Act, 1956: Establishment, Functions and Organization Structure; General Insurance Business (Nationalization) Act: 1972 Main Provisions.

Unit III: IRDA Act and Regulation: IRDA Act, 1999- Constitutions, Duties, Powers and Functions of the Authority; Features of IRDA Regulations 2000- General Insurance & Licensing of Insurance Agents.

Unit IV: IRDA Regulations: IRDA Regulations 2000 relating to Reinsurance, IRDA Regulations 2002 relating to Protections of Policy Holder Interests, IRDA Regulations 2005 relating to Micro-Insurance.

Unit V: Practices of Insurance: Underwriting in Life and Non-Life Insurance; Claim Settlement under Life and Non-Life Insurance Policies; and Insurance Product Design/Development- Major Concerns in Indian Insurance Industry.

Entrepreneurship & Enterprise Promotion

BCHE 326: Entrepreneurship in India

Unit I: Introduction: Traces of Entrepreneurship in Ancient and Medieval India; Entrepreneurship in Colonial India; Entrepreneurship in Contemporary India; Entrepreneurship and Indian Economic Development; Problems Faced by Indian Entrepreneurs.

Unit II: Economic Determinants: Indian Economic System; Problem of Poverty and Unemployment, Economic Implications of Demography; Current Industrial and Licensing Policy; Emerging Market for Corporate Control; Emerging Business Prospects in India.

Unit III: Politico-Legal Determinants: Indian Constitution— Features Impacting Business; Political System in India— A Brief Overview; Indian Political Philosophy and Business; Indian Polity and Political Instability; Corruption and Parallel Economy.

Unit IV: Socio-Cultural Determinants: Indian Society— Diversity, Economic Stratification, and Caste System; Family System and Role of family; Culture and Social Values in India; Religion and Religious Philosophy.

Unit V: Global Environment: Emerging Trends and Directional Shifts in Indian Foreign Trade; Foreign Capital Inflow— Foreign Direct Investment and Foreign Institutional Investment in India.

BCHE 327: Micro and Small

Business Entrepreneurship

Unit I: Introduction: Conceptual Framework of Micro and Small Business; Micro Business Entrepreneurship for Financial Inclusion; Importance of Small Business Entrepreneurship; Growth and Performance of Micro and Small Business in India; Problems of Micro and Small Business in India.

Unit II: Support System: Small Scale Sector Policy Framework; Infrastructure Facilities and Incentives; An Overview of Objectives, Activities and Working of SIDBI, NSIC Ltd., SIDO and KVIC.

Unit III: New Enterprise Development: Selecting a Form of Business Organisation— Hindu Undivided Family Form of Business, Sole Proprietary Form of Business, Partnership Form of Business and Company Form of Business; Forming a Company in India; Determining Business Location; Determining Size of Business Unit; Preparing a Business Project Report.

Unit IV: Change, Creativity and Innovation Management: Concept of Change; Forces of Change; Classification of Change; Implications of Change; Concept of Creativity and Innovation; Process of Creativity and Innovation; Need for and Importance of Creativity and Innovation.

Unit V: Industrial Sickness: Concept of Business Sickness; Business Sickness Scenario in India; Causes of Business Sickness; Stages in Business Sickness; Identifying and Predicting Business Sickness; Developing a Revival Plan.