



**SRM**

**UNIVERSITY SIKKIM**

(Estd. Under SRMUS Act, 2013)

**PROGRAMME  
BACHELOR OF COMMERCE  
(HONOURS- ACCOUNTING AND FINANCE)**

**CURRICULUM AND SYLLABI**

**(For students admitted from the academic year 2017-18)**

**SRM UNIVERSITY  
Sikkim**

### B.COM (Hons) Curriculum

Course Category	Course Code	Course Name	L	T	P	L+T+P	C
<b>SEMESTER-I</b>							
Language	LAE1711	English – I	3	1	0	4	3
Core	BCO1712	Principles of Management	4	0	0	4	4
Core	BCO1713	Financial Accounting - I	3	1	0	4	4
Core	BCO1714	Micro Economics	3	1	0	4	4
Core	BCO1715	Business Mathematics	3	1	0	4	4
General	GEN1716	Environmental Studies [Internal Evaluation]	2	0	1	3	3
<b>TOTAL</b>						<b>23</b>	<b>22</b>
<b>SEMESTER-II</b>							
Language	LAE1721	English – II	3	1	0	4	3
Core	BCO1722	Financial Accounting –II	3	1	0	4	4
Core	BCO1723	Business Statistics	3	1	0	4	4
Core	BCO1724	Macro Economics	3	1	0	4	4
Core	BCO1725	Business Environment	4	0	0	4	4
Extension	EX*1727*will be S/C/Y	NSS / NCC /Yoga [Internal Evaluation]	0	0	3	3	2
<b>TOTAL</b>						<b>23</b>	<b>21</b>
<b>SEMESTER-III</b>							
Core	BCO1731	Corporate Accounting	3	1	0	4	4
Core	BCO1732	Business Law	4	0	0	4	4
Core	BCO1733	Indian Financial System	4	0	0	4	4
Core	BCO1734	Human Resource Management	4	0	0	4	4
General	GEN1735	Value Education[Internal Evaluation]	2	1	0	3	3
Skill	SPD1736	Computer Skills [Internal Evaluation]	1	0	2	3	3
Honours	BCOH01	Management of Financial Service	5	0	0	5	5
<b>TOTAL</b>						<b>27</b>	<b>27</b>
<b>SEMESTER-IV</b>							
Core	BCO1741	Cost Accounting	3	1	0	4	4
Core	BCO1742	Financial Management	3	1	0	4	4
Core	BCO1743	Principles of Marketing	4	0	0	4	4
Core	BCO1744	Income Tax and Law Practice-I	3	1	0	4	4
Skills	SPD1745	Quantitative Aptitude and Reasoning – I [Internal Evaluation]	2	0	2	3	3
General	GEN1746	Human Rights and Professional Ethics [Internal Evaluation]	2	0	1	3	3
Honours	BCOH02	Advanced Corporate Accounting	3	2	0	5	5
<b>TOTAL</b>						<b>27</b>	<b>27</b>
<b>SEMESTER-V</b>							
Core	BCO1751	Income Tax and Law Practice-II	3	1	0	4	4
Core	BCO1752	Company Law	4	0	0	4	4
Core	BCO1753	Management Accounting	3	1	0	4	4
Core	BCO1754	Entrepreneurial Development	4	0	0	4	4
Skills	SPD1755	Quantitative Aptitude and Reasoning – II [Internal Evaluation]	2	0	2	3	3
Honours	BCOH03	Advanced Cost Accounting	3	2	0	5	5
<b>TOTAL</b>						<b>24</b>	<b>24</b>
<b>SEMESTER-VI</b>							
Core	BCO1761	Auditing	4	0	0	4	4
Core	BCO1762	Indirect Taxation	3	1	0	4	4

Core	BCO1763	Principles & Practice of Banking and Insurance	4	0	0	4	4
Elective	BCO1764	E-Commerce	4	0	0	4	4
Skills	SPD1765	Computer Applications in Accounting [Practical Course]	1	0	3	4	3
Honours	BCOH04	Investment Analysis and Portfolio Management	3	2	0	5	5
		<b>TOTAL</b>				<b>25</b>	<b>24</b>

LAE1711	ENGLISH – I	L	T	P	C
		3	1	0	3
<b>COURSE RATIONALE</b>					
This course is designed to improve the writing and speaking skills of students in order to make them suitable for any job profile.					
<b>LEARNING OUTCOMES</b>					
After completion of the course the students will be able to					
<ul style="list-style-type: none"> <li>• Improve their lexical, grammatical and communicative competence.</li> <li>• Understand the Grammar and usage of the language.</li> <li>• Communicate properly orally and in writing</li> <li>• Culturally fit in the communicative environment.</li> </ul>					
<b>UNIT I - LISTENING SKILLS</b>					
Introduction to Communication- LSRW, Active Listening, Reasons for poor listening, Types of Listening, Barriers of Listening, Traits of a good listener <i>Activity:</i> Listening to the news and making notes, listening to announcements, listening to the speeches, listening to the instructions and summarizing, listening and differentiating the pronunciations.					
<b>UNIT II – SPEAKING SKILLS</b>					
Importance of Speaking Skills, Effective Speaking- Confidence, Clarity and Fluency, Types of Speaking- Task Oriented- Interpersonal – Formal and Semi Formal, Persuasive Speaking and Public Speaking, Barriers of Speaking, Guidelines for conducting a Group Discussion, Guidelines for conducting a Meeting <i>Activity:</i> Peer Introduction, JAM, Public speech, Role play, Product description, debate, GD, panel discussion, Conducting Meeting					
<b>UNIT III - READING SKILLS</b>					
Introduction to reading skills, Topic sentence and its role, Types of reading- Intensive- Extensive- Skimming – Scanning, Reading and its purposes, Reading for pleasure, Reading for critical interpretation, Reading for summarizing and note making <i>Activity:</i> Reading articles and short stories and verbally summarizing it, reading the newspapers and magazines and highlighting the content, reading comprehensions, reading reviews, reading and predicting the content, identifying the topic sentence, reading novels (Abridged version)					
<b>UNIT IV - WRITING SKILL</b>					
Introduction and Importance of Writing, Characteristics of writing- Clarity- Accuracy- Correctness- Descriptiveness, Language- Appropriateness- Acceptability- Conciseness and flow, Business Writing – Basic principles of business communication, Letter writing- Thank you and follow-up letter, complaint letter, inquiry letter, invitation letter, letter to the editor, Writing memo, notice, agenda and minutes of the meeting, Report writing , Interpretation of data (flow charts, figures and pictures) Essay and Article Writing, Poster making <i>Activity-</i> Writing different kinds of letters, framing notices and memos and agendas, jotting down minutes of the meeting, reporting an event or the work done, interpreting various pictures, figures and data.					
<b>UNIT V - BASIC GRAMMAR</b>					
Tense and Articles, Preposition , Direct to Indirect Speech, Active and Passive Voice					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• Raman Meenakshi, Sangeeta Sharma, “<i>Technical Communication Principles and Practice</i>”. Ed Second. Oxford University Press, Delhi, 2013.</li> </ul>					
<b>REFERENCE BOOKS</b>					
<ul style="list-style-type: none"> <li>• Dhanavel, S.P. “<i>English and Communication Skills for Students of Science and Engineering</i>”,</li> </ul>					

Orient Blackswan Ltd., 2009

- Green, David. *“Contemporary English Grammar Structures and Composition.”* Macmillian Publishers India Ltd, Delhi,
- Raman, Meenakshi, Prakash Singh, *“Business Communication”*. 2nd Edition. Oxford University Press, 2013
- Taylor, Shirley, V.Chandra. *“Communicaton for Business.* 4th Ed. Dorling KIndersly India pvt. Ltd., 2011.

BCO1712	PRINCIPLES OF MANAGEMENT	L	T	P	C
		4	0	0	4
<b>COURSE RATIONALE</b>					
The field of management has undergone a sea change and has today assumed a form of a profession with a well-defined body of knowledge. This knowledge is continuously evolving and new issues and findings are constantly emerging. This field is attracting many people who want to undergo a formal training in this area. This subject is designed to provide a basic understanding to the students with reference to working of business organizations through the process of management.					
<b>LEARNING OUTCOMES</b>					
After completion of the course the students will thoroughly understand the managerial functions of planning, organizing, staffing, directing, controlling and decision making.					
<b>UNIT I - CONCEPT AND NATURE OF MANAGEMENT</b>					
Meaning, characteristics- management as a science or an art, management as a profession, The management process and function, Types and roles of managers, Managerial levels and skills, Emerging challenges for management, Limitations of management.					
<b>UNIT II- MANAGEMENT THEORY</b>					
Classical, Neo-classical and modern, contributions to management thoughts – Taylor and Scientific theory, Fayol and Administrative theory, Mayo and Hawthorne Experiments, Forecasting – Meaning and Techniques					
<b>UNIT III - PLANNING</b>					
Meaning, Process, Types, Principles, Limitations, Strategic Planning meaning and process, MBO- Meaning, process and requirements for implementation, Managerial decision making: nature of decision making, styles and conditions of decision making, group decision making, tools for planning and decision making					
<b>UNIT IV - ORGANIZATION DESIGN AND STRUCTURE</b>					
Organization- Meaning, Process, Principles, Organization structure-Determinates and forms : line, functional, line and staff organisation, matrix and committees, Formal and Informal Organization, Departmentation – Meaning and Bases, Span of Control- Meaning and factors influencing, Authority, power and responsibility, Delegation and decentralization of authority					
<b>UNIT V - LEADERSHIP AND MOTIVATION</b>					
Understanding individuals in organization, Nature, functions and styles of leadership, Approaches to leadership, The motivational process, The need-hierarchy and motivation-hygiene theories, Motivation through employee participation					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• L. M. Prasad; <i>Principles of Management</i>; Sultan Chand and Sons, 6th edition</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>• Karminder Ghuman and K. Aswathapa; <i>Management – Concept, Practice and Cases</i>; Tata McGraw Hill; 1st edition (2010)</li> <li>• M. Govindarajan &amp; S. Natrajan, <i>Principles of Management</i></li> <li>• Koontz &amp; Odonil, <i>Essentials of Management</i></li> <li>• Prakash Chandra Tripath, <i>Principles of Management</i></li> </ul>					

BCO1713	FINANCIAL ACCOUNTING - I	L	T	P	C
		3	1	0	4
<b>COURSE RATIONALE</b>					
The content of this course is designed to impart the basic knowledge of financial accounting theory, standards, principles and procedures to accounting problems and its application in business					
<b>LEARNING OUTCOMES</b>					
After completion of the course the students will be able to					
<ul style="list-style-type: none"> <li>• Understand the basic accounting concepts and their application in business.</li> <li>• Apply the dual-entry recording framework to a series of transactions that results in a balance sheet.</li> <li>• Prepare of financial statements.</li> <li>• Take decisions on depreciation method to be adopted</li> </ul>					
<b>UNIT I – THEORETICAL FRAMEWORK</b>					
Basis of accounting: cash basis and accrual basis, Generally Accepted Accounting Principles: Accounting Concepts and Conventions. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS): - Need and procedures, Convergence to IFRS.					
<b>UNIT II – PRIMARY BOOKS OF ACCOUNTS AND BANK RECONCILIATION STATEMENT</b>					
Preparation of journal and Special Journals (Subsidiary Books) : Cash Book, Petty Cash Book, Purchase Book, Sales Book, Purchase Returns Book, Sales Return Book, Bills Receivable Book, Bills Payable Book, Journal Proper. Preparation of Bank Reconciliation Statement.					
<b>UNIT III – SECONDARY BOOKS OF ACCOUNTS, DEPRECIATION AND TRIAL BALANCE</b>					
Preparation of ledger, Theoretical Framework of Depreciation according to Accounting Standard 6, Trial Balance: Meaning, Advantages and its Preparation					
<b>UNIT IV - FINAL ACCOUNTS OF A SOLE PROPRIETOR</b>					
Capital and revenue expenditures and receipts. Final Accounts prepared by manufacturing concerns and trading concerns: Manufacturing Account, Trading Account, Profit and Loss Account, Balance Sheet.					
<b>UNIT V – RECTIFICATION OF ERRORS</b>					
Types of errors, Errors detected at different stages of the Accounting Process, Journal entries for Rectification of errors.					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• Maheshwari, S.N., and Maheshwari, S. K. <i>Financial Accounting</i>. Vikas Publishing, House, New Delhi.</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>• Lal, Jawahar, and Srivastava, Seema. <i>Financial Accounting Text &amp; Problems</i>, Himalaya Publishing House, New Delhi.</li> <li>• Tulsian, P.C. <i>Financial Accounting</i>, Tata McGraw Hill, New Delhi</li> <li>• Jain, S.P., and Narang, K.L. <i>Financial Accounting</i>. Kalyani Pulishers, New Delhi.</li> <li>• <i>Compendium of Statements and Standards of Accounting</i>. The Institute of Chartered Accountants of India, New Delhi.</li> <li>• Elliott, Barry, and Elliott, Jamie. <i>Financial Reporting and Analysis</i>. Prentice Hall International.</li> </ul>					

BCOM 1714	MICRO ECONOMICS	L	T	P	C
		3	1	0	4
<b>COURSE RATIONALE</b>					
To provide exposure to the happenings in the macro economy and facilitate a better-informed decision making on the part of the learner					
<b>LEARNING OUTCOMES</b>					
The expected outcome after learning this course is that the student will be able to:					
<ul style="list-style-type: none"> <li>• Understand the functioning of economy and its inter-connection with business firm</li> <li>• Know the distinction between the controllable internal micro environment and the uncontrollable external macro environment</li> <li>• Contextualize the concepts of economics in corporate decisions.</li> <li>• Appreciate the impacting of micro economics applications in business</li> </ul>					
<b>UNIT I - INTRODUCTION TO ECONOMICS</b>					
Natural & Scope of Managerial Economics, Significance of Managerial Economics. Limitations of economics, The relevance of Economics to other functional areas of management in decision making, Scope of Micro and Macro Economics in decision making process, Circular flow of income- Two sector model, Three sector model and four sector model, Economic Equilibrium situation.					
<b>UNIT II - DEMAND AND SUPPLY ANALYSIS</b>					
The concept of demand and the elasticity of demand: Demand curves: Individual demand curve, market demand curve, Movements along versus shifts in the demand curve, Elasticity of demand: price, income and cross. The concept of Supply and the elasticity of supply, Market equilibrium					
<b>UNIT III - CONSUMER BEHAVIOR (ORDINAL APPROACH)</b>					
Consumer Behavior: Notion of indifference and preference. Indifference curve analysis of consumer behavior; Consumer's equilibrium, Price elasticity and price consumption curve, income consumption curve and Engel curve, Price change and income and substitution effects. Consumer surplus. Indifference curves as an analytical tool,					
<b>UNIT IV - PRODUCTION FUNCTION, COST AND REVENUE</b>					
Production: Fixed and variable inputs, Production function, total, average and marginal products, Law of variable proportions. Linear homogeneous production function. Returns to scale. Cost- concepts and types of cost, Difference between economic and accounting costs, long run and short run costs of production. Economies and diseconomies of scale and the shape of the long run average cost. Concept of revenue: Marginal and Average.					
<b>UNIT V - PRICE &amp; OUTPUT DETERMINATION</b>					
Pricing decision under different form forms of market- Perfect competition market, Monopoly, Monopolistic competition and Oligopoly. Price discrimination. Break Even Analysis and Its usage in decision making process.					
<b>TEXT BOOKS</b>					
<ul style="list-style-type: none"> <li>• Debes Mukherjee, "Essence of Micro and Macro Economics", New Central Book Agency; 3rd Revised edition edition (1 January 2010)</li> <li>• Ahuja H.L.(2006) , Modern Microeconomics Theory and Application, S. Chand, New Delhi</li> </ul>					
<b>REFERENCE BOOKS</b>					
<ul style="list-style-type: none"> <li>• Karl.E.Case, Ray.C.Fair; "<i>Principles of Economics</i> "; Pearson 2012.</li> <li>• Kaushal H., "<i>Managerial Economics – Case Study</i>", MacMillan, 2011.</li> <li>• Paul Samuelson William .d.Nordhaus, "<i>Economics</i>", 19<sup>th</sup> Edition Mc GrawHill, New Delhi, 2011.</li> <li>• Dominick Salvatore, "<i>Managerial Economics in a Global Economy</i>" 4<sup>th</sup> Edition, Thomson South-Western.2011.</li> </ul>					



- Mote V.L. et al, "*Managerial Economics*", Tata McGraw-Hill Publishing Company Limited, India, 2011.
- John Sloman. "*Economics*", Pearson Education, India, 2011.
- Joel Dean, "*Managerial Economics*", Prentice – Hall of India, 2011.
- Sumitra Pal, "*Managerial Economics*", Cases & Concepts, MacMillon India Ltd., 2011.
- Dwivedi, D.N., "*Managerial Economics*". Vikas Publication, New Delhi, 2011.

BCO1715	BUSINESS MATHEMATICS	L	T	P	C
		3	1	0	4
<b>COURSE RATIONALE</b>					
The content of this course is designed to provide students with knowledge in mathematics which will be necessary to solve advanced problems in finance, economics and operation research.					
<b>LEARNING OUTCOMES</b>					
The students will be able to understand quantitative methods and mathematical tools to business problems which would enable to take decisions and quantify various business plans.					
<b>UNIT I - BASIC CONCEPTS</b>					
Variables, Functions, Types of Functions: Linear & Nonlinear Equations, Identities, Systems of Equations, Equilibrium, Applications of linear and non-linear systems. Introduction to logarithms and laws of indices with their applications.					
<b>UNIT II – BASIC MATHEMATICS</b>					
Percent-ratio and proportion- Simple interest and compound interest, Profit and loss, Mark price- Discounts					
<b>UNIT III - CALCULUS I</b>					
Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit, and continuity of a function. Differentiation- Rules and Concepts, Maxima and Minima					
<b>UNIT IV - CALCULUS II</b>					
Partial Differentiation, Partial derivatives up to second order, Homogeneity of functions and Euler's theorem. Total differentials, Differentiation of implicit functions with the help of total differentials, Integration- Standard forms. Methods of integration, Definite integration. Finding areas in simple cases.					
<b>UNIT V - INPUT-OUTPUT AND LINEAR PROGRAMMING</b>					
Matrices: Various types, Determinant of a matrix, Inverse of a matrix, Cramer's rule Input-output analysis: Simple static model – assumptions, applications, linkages - Linear programming: Concept, uses, solution through graphic Method.					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• Sancheti D.C. and Kapoor V.K., <i>Business Mathematics</i>, Sultan Chand &amp; Sons, 1993.</li> <li>• Vittal P.R., "<i>Business Mathematics</i>", Margam Publishers, 2003.</li> </ul>					
<b>REFERENCE BOOKS</b>					
<ul style="list-style-type: none"> <li>• Allen R.G.D. (1974), <i>Mathematical analysis for Economists</i>, Macmillan Press, London.</li> <li>• Black, J. and J.F. Bradley (1973), <i>Essential Mathematics for Economists</i>, John Wiley &amp; Sons.</li> <li>• Monga G. S. (2003), <i>Mathematics and Statistics for Economics</i>, Vikas Publishing House Pvt Ltd.</li> </ul>					

GEN1716	ENVIRONMENTAL STUDIES	L	T	P	C
		2	0	1	3
<b>COURSE RATIONALE</b>					
To gain knowledge on the importance of environmental education and ecosystem. To be aware of the national and international concern for environment for protecting the environment.					
<b>LEARNING OUTCOMES</b>					
<ul style="list-style-type: none"> <li>To gain a basic understanding of key aspects of environmental science and their relevance to everyday life.</li> <li>To acquire knowledge about environmental pollution- sources, effects and control measures of environmental pollution</li> <li>To understand the various energy sources, exploitation and need of alternate energy resources. Disaster management</li> <li>To acquire knowledge with respect to biodiversity, its threats and its conservation and appreciate the concept of interdependence.</li> <li>To learn about the different Acts for conservation of the environment.</li> </ul>					
<b>UNIT I: MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES AND NATURAL RESOURCES</b>					
<p>Definition, scope and importance, Need for public awareness.</p> <p>Natural resources and associated problems: a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people. b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies. f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.</p>					
<b>UNIT II – ECOSYSTEMS, BIODIVERSITY AND ITS CONSERVATION</b>					
<p>Concept of an ecosystem, Structure and function of an ecosystem - producers, consumers and decomposers. Energy flow in the ecosystem. Ecological succession - Food chains, food webs and ecological pyramids.</p> <p>Introduction, types, characteristic features, structure and function of the following ecosystem:- a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).</p> <p>Introduction to Biodiversity - definition: genetic, species and ecosystem diversity. Biogeographically classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity - Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.</p>					
<b>UNIT III - ENVIRONMENTAL POLLUTION</b>					
<p>Definition - Cause, effects and control measures of :- a. Air pollution b. Water pollution c. Soil pollution d. Marine pollution e. Noise pollution f. Thermal pollution g. Nuclear hazards.</p> <p>Solid waste Management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management: floods, earthquake, cyclone and landslides.</p>					

#### UNIT IV - SOCIAL ISSUES AND THE ENVIRONMENT

From Unsustainable to Sustainable development - Urban problems related to energy. Water conservation, rain water harvesting, watershed management. Resettlement and re-habilitation 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

#### UNIT V - 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.

Sanitation and hygiene – Definition, Need, Types, Resources and Swacch Bharat Mission.

#### TEXT BOOKS

- Bharucha Erach (ed) Text Book of Environmental Studies, University Press (India) Pvt. Ltd.
- Jeyalakshmi.R, “Principles of Environmental Science”, 1st Edition, Devi Publications, Chennai, 2006.

#### REFERENCE BOOKS

- Kaushik, Anubha & Kaushik, C.P. 2006. *Perspectives in Environmental Studies*, New Age International (P) Ltd. Publisher, New Delhi.
- Singh Savindra 2003. *Environmental Geography*, Prayag Pustak Bhawan, Allahabad.
- De. A.K., “*Environmental Chemistry*”, New Age International, New Delhi, 1996.
- Sharma B.K. and Kaur, “*Environmental Chemistry*”, Goel Publishing House, Meerut, 1994.
- Dara S.S., “*A Text Book of Environmental Chemistry and pollution control*”, S.Chand & Company Ltd., New Delhi, 2004.
- Dr. Rahavan Nambiar, “*Textbook of Environmental studies*. SciTech Publication (India) Pvt .Ltd. Second edition.

## SEMESTER II

LAE1721	ENGLISH – II	L	T	P	C
		3	1	0	3
<b>COURSE RATIONALE</b>					
To cater to the essential aspects of communication skills thereby creating a congenial class room atmosphere, leaving enough scope for confident interactions and free flow of individual thoughts.					
<b>LEARNING OUTCOMES</b>					
<ul style="list-style-type: none"> <li>• To enable the students to understand the importance of effective communication</li> <li>• To enhance their verbal and non-verbal communication</li> <li>• To make them proficient in business communication</li> <li>• To develop the confidence in their communication while facing the larger and specific audience</li> <li>• To enable the students to communicate effectively in cross-cultural scenario.</li> </ul>					
<b>UNIT I - UNDERSTANDING COMMUNICATION</b>					
Introduction to Communication- Definition, Communication process, Methods of Communication- Internal and External communication, Networks of communication- Vertical- horizontal- diagonal Barriers of Communication- Linguistic, Psychological, Interpersonal, cultural, physical and organizational					
<b>UNIT II - TECHNOLOGY- BASED COMMUNICATION AIDS</b>					
Telephone and voicemails, Facsimile Machines, Internet and computers, Emails, Conferencing Instant Messaging, Groupware, NETTIQUETTE , Positive and Negative Impact of Technology enabled communication, Effectiveness in Technology based communication					
<b>UNIT III - VERBAL AND NON-VERBAL COMMUNICATION</b>					
Verbal Communication- Conversation- importance- essentials- conversation management- non verbal cues in conversation Oral Presentation Skills--- Technical aids in Visual Communication, Team Presentation Non- verbal Communication- Definition and Significance, Significance of Non-verbal Signals in organizations, Types of Nonverbal communication- Kinesics- Paralinguistic- Proxemics and Chronemics					
<b>UNIT IV - INTERVIEWS</b>					
Introduction- Objectives of Interviews, Types of interviews, Job Interviews- cover letter- Resume Writing- Preparation for interview- interviewing Process- Mock Interview, Medium of Interview- Telephonic interview- web interview					
<b>UNIT V - CROSS CULTURAL COMMUNICATION</b>					
Introduction, Concept of Cross- Cultural Communication, Ethnocentrism, Cultural Variables and Communication Sensitivity, Variables of National Culture, Cross- Cultural Communication Strategies Potential Hot Spots in Cross- Cultural Communication, Cross- Cultural Communication Skills- Basic Tips					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• Shirley Taylor, V. Chandra, <i>Communication for Business – A practical Approach</i> 4th ed Pearson Education Ltd., 2013</li> </ul>					
<b>REFERENCE BOOKS</b>					
<ul style="list-style-type: none"> <li>• Raman Meenakshi, Sangeeta Sharma, <i>Technical Communication Principles and Practice</i>. Ed Second. Oxford University Press, Delhi, 2013.</li> <li>• Nawal, Mallika, <i>Business Communication</i>. CENGAGE Learning, 2012.</li> <li>• Sharma R.C. <i>Business Correspondence and Report Writing</i>, McGraw Hill Education (India) Private limited, New Delhi, 2014</li> </ul>					

<b>BCO1722</b>	<b>FINANCIAL ACCOUNTING - II</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>COURSE RATIONALE</b>					
This course aims is to acquaint students with diverse accounting requirements in select business organizational forms and situations.					
<b>LEARNING OUTCOMES</b>					
After completion of this course the students will be able to					
<ul style="list-style-type: none"> <li>• Understand the basic accounting concepts and their application in business.</li> <li>• Apply the techniques for preparing various accounts in different business organizations</li> </ul>					
<b>UNIT I – SECTIONAL AND SELF BALANCING LEDGER</b>					
Concept of sectional balancing, preparation of control accounts. Self-balancing Ledger: advantages; Recording process; preparation of Adjustment accounts					
<b>UNIT II – CONSIGNMENT ACCOUNTS</b>					
Consignment Accounts: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission (with and without bad debt). Recording in the books of Consignee					
<b>UNIT III - BRANCH ACCOUNTS AND INSURANCE CLAIMS</b>					
Branch Accounting - Concept of Branch; different types of Branches. Synthetic method – preparation of Branch account. Preparation of Branch Trading and P/L account. (At cost & at IP) – Normal and abnormal losses. Independent branch (Theory only) – concept of wholesale profit and basic idea of incorporation. Insurance Claims: Loss of stock: Physical & ownership concept; concept of under-insurance and average clause; computation of claim – with price change; consideration of unusual selling line; price reduction etc. Loss of profit: Concept – insured & uninsured standing charges, GP rate, short sales and increased cost of working, average clause and computation of claim (simple type)					
<b>UNIT IV – INSTALLMENT AND HIRE PURCHASE ACCOUNTING</b>					
Meaning; Difference with Instalment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession in the books of the seller – Stock and Debtors A/C (with repossession) in the books of the Seller – H.P. Trading A/C (with repossession)					
<b>UNIT V – ACCOUNTS OF NON-PROFIT ORGANIZATION</b>					
Introduction to non-profit organizations, Preparation of accounts for non-profit organizations; Receipts and Payments account; Income & Expenditure account					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• Maheshwari, S.N., and Maheshwari, S. K. Financial Accounting. Vikas Publishing House, New Delhi.</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>• Shukla, M.C., Grewal, T.S. and Gupta, S.C. <i>Advanced Accounts. Vol.-I &amp; II.</i> S. Chand &amp; Co., New Delhi.</li> <li>• R. L.Gupta &amp; Radheswamy, <i>Advanced Accountancy Vol. I &amp; II</i>, S. Chand</li> <li>• Tulsian, <i>Financial Accounting</i>, Pearson</li> <li>• <i>Compendium of Statements and Standards of Accounting.</i> The Institute of Chartered Accountants of India, New Delhi.</li> </ul>					

BCO1723	BUSINESS STATISTICS	L	T	P	C
		3	1	0	4
<b>COURSE RATIONALE</b>					
To provide students with skills necessary to generate reports, Analysis and decision based on study of relevant data.					
<b>LEARNING OUTCOMES</b>					
<ul style="list-style-type: none"> <li>To understand quantitative methods and statistical tools to business problems which would enable to take decisions and quantify various business plans.</li> </ul>					
<b>UNIT I - FUNDAMENTALS OF STATISTICS</b>					
Introduction-Statistics, Frequency Distribution, Charts and Diagram, Variables- Independent variables and Dependent variables, Universe, Population and sample, Data- Types of data and sources					
<b>UNIT II – BASIC PROBABILITY</b>					
Probability-concepts and theorems, Addition and Multiplication theorems, Conditional Probability, Bayes Theorem. Probability distributions – Binomial, Poisson and Normal distribution					
<b>UNIT III - DESCRIPTIVE STATISTICS</b>					
Measures of Central Tendency- Mean (AM, GM, HM), Mode and Median Measures of Variations- Range and coefficient of range, quartiles and coefficients, percentiles, Quartile deviation and coefficient of Quartile deviation, Mean Deviation co-efficient of Mean deviation, Standard deviation, Variance and co-efficient, Lorenze Curve					
<b>UNIT IV - CORRELATION AND REGRESSION ANALYSIS</b>					
Correlation Analysis- Karl Pearson Coefficient of Correlation, Spearman Rank Correlation, Types of Correlation. Regression Analysis- Simple Regression, Multiple Regression, Types of regression. Multiple Regression Concepts					
<b>UNIT V – TIME SERIES AND INDEX NUMBER</b>					
Time Series, Components of Times Series, Fitting straight line trend, Demand forecasting with time series analysis. Index numbers-Chain Base and Fixed based index numbers, Methods of Constructing cost of living index					
<b>TEXT BOOKS</b>					
<ul style="list-style-type: none"> <li>N G Das, “Statistical Methods”, Volume – 1 and Volume 2, McGraw Hill Education; 1st Edition, 2010</li> <li>S. P. Gupta, “Statistical Methods”, Sultan chand &amp; Sons; 1ST edition (2014)</li> </ul>					
<b>REFERENCE BOOKS</b>					
<ul style="list-style-type: none"> <li>Sancheti D.C. and Kapoor V.K., <i>Business Mathematics</i>, Sultan Chand &amp; Sons, 1993.</li> <li>Gupta M.P. &amp; Gupta S.P., “<i>Business Statistics</i>”, 16th Edition, Sultan Chand Publications, 2008.</li> </ul>					

BCO1724	MACRO ECONOMICS	L	T	P	C
		3	1	0	4
<b>COURSE RATIONALE</b>					
This course deals the basic concepts in Macroeconomics. Macroeconomics deals with the aggregate economy. In this course the students are introduced to the concepts and definition of the macroeconomic variables like GDP, consumption, savings, investment and balance of payments.					
<b>LEARNING OUTCOMES</b>					
<ul style="list-style-type: none"> <li>• Understand the functioning of Marco economics</li> <li>• Functioning of macroeconomics variables in daily life scenario</li> <li>• Contextualize the concepts of economics in corporate decisions.</li> <li>• Appreciate the impacting of macro policy in business</li> </ul>					
<b>UNIT I - INTRODUCTION TO MACRO ECONOMICS AND NATIONAL INCOME ACCOUNTING</b>					
Basic issues studied in macroeconomics, Concepts of GDP and National Income, Measurement of national income and related aggregates, nominal and real income, Limitations of the GDP concept.					
<b>UNIT II - MONEY IN A MODERN ECONOMY</b>					
Functions of money, Quantity theory of money, Determination of money supply and demand, Liquidity preference and rate of interest, Credit creation, Tools of monetary policy.					
<b>UNIT III - INCOME DETERMINANTS</b>					
Keynesian model of income determination, Economic growth, Development and their indicators, Major Marco economic variables- Consumption function, Investment function, Government expenditure and export Import. Aggregate Demand and Aggregate Supply, IS-LM model, multipliers and Accelerator, Macro policies - Fiscal and monetary policy					
<b>UNIT IV - INFLATION, UNEMPLOYMENT AND BUSINESS CYCLE</b>					
Concept of inflation, Determinants of inflation, Relationship between inflation and unemployment. Phillips Curve in short run and long run, Business cycles in managerial decisions					
<b>UNIT V - BALANCE OF PAYMENTS AND EXCHANGE RATE</b>					
Balance of payment- current account and capital account, Surplus and deficit Balance of payment, Exchange rate- concepts and types, fix and flexible exchange, Foreign Exchange rate, Market for foreign exchange, Determination of exchange rate.					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• N. Gregory Mankiw, Principles Of Macroeconomics With Coursemate, 6Th Edn., Cengage India, 2012,</li> </ul>					
<b>REFERENCE BOOKS</b>					
<ul style="list-style-type: none"> <li>• Dornbusch, Fischer and Startz, <i>Macroeconomics</i>, McGraw Hill, 11th edition, 2010.</li> <li>• N. Gregory Mankiw. <i>Macroeconomics</i>, Worth Publishers, 7th edition, 2010.</li> <li>• Olivier Blanchard, <i>Macroeconomics</i>, Pearson Education, Inc., 5th edition, 2009.</li> <li>• Steven M. Sheffrin, <i>Rational Expectations</i>, Cambridge University Press, 2nd edition, 1996.</li> <li>• Andrew B. Abel and Ben S. Bernanke, <i>Macroeconomics</i>, Pearson Education, Inc., 7th edition, 2011.</li> <li>• Errol D'Souza, <i>Macroeconomics</i>, Pearson Education, 2009</li> <li>• Paul R. Krugman, Maurice Obstfeld and Marc Melitz, <i>International Economics</i>, Pearson Education Asia, 9th edition, 2012.</li> </ul>					



BCO1725	BUSINESS ENVIRONMENT	L	T	P	C
		4	0	0	4
<b>COURSE RATIONAL</b>					
To have an understanding of the environment surrounding business, impact of globalization on the Indian Economy and the developments in various sectors of the Indian economy such as Banking and Foreign Trade.					
<b>LEARNING OUTCOMES</b>					
<ul style="list-style-type: none"> <li>• Explain the Nature, components and determinants of business environment</li> <li>• Discuss Trend and pattern of industrial growth</li> <li>• Describe industrial policy developments</li> </ul>					
<b>UNIT I - INTRODUCTION</b>					
Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.					
<b>UNIT II- ECONOMIC ENVIRONMENT</b>					
Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, Economic policies- new industrial policy, NITI Aayog, FEMA, Monetary and fiscal policies. Consumer Protection Act and Competition Law. Liberalization, Privatization and Globalization of Indian Economy, Trends and Issues. Trend and pattern of India's foreign trade and balance of Payments; Current Account Deficit ( CAD ), Capital Account Deficit , Export Promotion Measures, EXIM Bank					
<b>UNIT III- SOCIO-CULTURAL ENVIRONMENT</b>					
Nature and impact of culture on business, culture and globalization, social responsibilities of business, social audit, business ethics and corporate governance, Demographic environment population size, migration and ethnic aspects, birth rate, death rate and age structure					
<b>UNIT IV- POLITICAL ENVIRONMENT</b>					
Functions of state, economic roles of government, government and legal environment. The constitutional environment, rationale and extent of state intervention.					
<b>UNIT V- NATURAL AND TECHNOLOGICAL ENVIRONMENT</b>					
Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology.					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• K. Aswathappa, <i>Essentials of Business Environments</i>, Himalaya Publishing House.</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>• Francis Cherunilum, <i>Business Environment</i>.</li> <li>• Lokanathan and Lakshmi rajan, <i>Business and society</i>, Emerald Publishers.</li> <li>• M.Adikary, <i>Economic Environment of Business</i>, Sultan Chand &amp; Sons</li> </ul>					

<b>EX1727</b>	<b>NSS/NCC/YOGA</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>0</b>	<b>0</b>	<b>3</b>	<b>2</b>
<b>COURSE RATIONALE</b>					
To imbibe in the minds of students the concepts and benefits of NSS /NCC/Yoga and make them practice the same					
<b>LEARNING OUTCOMES</b>					
<p>The students will</p> <ul style="list-style-type: none"> <li>• Develop among themselves a sense of social and civic responsibility.</li> <li>• Identify the needs and problems of the community and involve them in the solution of problems.</li> <li>• Acquire leadership qualities and democratic attitude.</li> <li>• Develop capacity to meet emergencies and natural disasters.</li> <li>• Develop Yoga skills for running a healthy lifestyle</li> </ul>					
<p>The students will be taught both theoretically and practically to give them a fair idea about the elective. The content of this course will be tailor made by the faculty member according to the present day environment. The students will be judged according to their knowledge and participation in their respective area of elective.</p>					

### SEMESTER III

<b>BCO1731</b>	<b>CORPORATE ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>COURSE RATIONALE</b>					
To help the students to acquire the conceptual knowledge of the corporate accounting and to understand the various techniques of preparing the accounting and financial statements.					
<b>LEARNING OUTCOMES</b>					
After completion of this course the students will be able to					
<ul style="list-style-type: none"> <li>• Maintain the accounting books of a company</li> <li>• Prepare the financial statements in case of a company.</li> </ul>					
<b>UNIT I - ACCOUNTING FOR ISSUE OF SHARE CAPITAL &amp; DEBENTURES</b>					
Issue of Shares – issue, forfeiture, reissue, issue other than in cash consideration. Concept & process of book building. Issue of rights and bonus shares. Issue of debentures.					
<b>UNIT II- UNDERWRITING OF SHARES AND DEBENTURES</b>					
Meaning of underwriting, Types of underwriting and underwriters. Determination of Underwriters Liability – with marked, unmarked & firm underwriting; Accounting.					
<b>UNIT III - ACCOUNTING FOR REDEMPTION OF SHARE CAPITAL &amp; DEBENTURES</b>					
Redemption of preference shares- Meaning, various methods of redemptions and their accounting. Redemption of Debentures- Meaning, various methods of redemptions and their accounting.					
<b>UNIT IV- FINAL ACCOUNTS</b>					
Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration.					
<b>UNIT V- VALUATION OF SHARES AND PROFIT PRIOR TO INCORPORATION</b>					
Valuation of shares- Need for valuation, Valuation of shares according to Net Asset Method – Yield Method – Fair Value Profit prior to incorporation- Meaning, computation of profit/loss prior to and post incorporation.					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• Hanif and Mukharjee, <i>Corporate Accounting</i>, Tata Macgraw Hill</li> </ul>					
<b>REFERENCE BOOKS</b>					
<ul style="list-style-type: none"> <li>• Maheshwari, S.N. and Maheshwari, S. K. <i>Corporate Accounting</i>, Vikas Publishing House, New Delhi.</li> <li>• Ahmed, Naseem. <i>Corporate Accounting</i>, Ane Books Pvt. Ltd. New Delhi.</li> <li>• Shukla, M.C., Grewal, T.S. and Gupta, S.C. <i>Advanced Accounts. Vol.-II</i>. S. Chand &amp;Co., New Delhi.</li> <li>• Jain, S.P. and Narang, K.L. <i>Corporate Accounting</i>. Kalyani Publishers, New Delhi</li> <li>• Monga, J.R., <i>Fundamentals of Corporate Accounting</i>, Mayur Paper Backs, New Delhi.</li> <li>• <i>Compendium of Statements and Standards of Accounting</i>. The Institute of Chartered Accountants of India, New Delhi.</li> </ul>					

BCO1732	BUSINESS LAW	L	T	P	C
		4	0	0	4
<b>COURSE RATIONALE</b>					
The business law studies are very important, as it helps the management professionals in realizing the business ethics, he or she must follow, in order to run a proper and authenticated business. This must be in accordance with the laws and regulations prevailing in the society. The business law studies are necessary for every management graduate whether he want to setup a proper business, or willing to join a service as a manager.					
<b>LEARNING OUTCOMES</b>					
<ul style="list-style-type: none"> <li>Describe the relationship of ethics and law in business.</li> <li>Define relevant legal terms in business.</li> <li>Explain basic principles of law that apply to business and business transactions.</li> <li>Describe business law in the global context.</li> </ul>					
<b>UNIT I – INDIAN CONTRACT AND THE LAW</b>					
Meaning, Characteristics and Kinds of Contract, Essentials of Contract, Acceptance, Proposal of Contract, Consideration, Capacity to Contract, Void Agreements, Discharge of Contract:-modes of discharge including breach and its remedies, Contingent Contract, Quasi Contracts					
<b>UNIT II – SPECIAL CONTRACTS</b>					
Contract of Indemnity, Guarantee, Pledge, Bailment and Agency					
<b>UNIT III – THE SALE OF GOODS ACT, 1930</b>					
Contract of Sale: Meaning and difference between sale and agreement to sell. Conditions and Warranties. Transfer of ownership in goods including sale by non- owners, Performance of Contract of Sale, Unpaid Seller:- Meaning and rights of an unpaid seller against the goods and the buyer, Auction Sale					
<b>UNIT IV – THE INFORMATION TECHNOLOGY ACT, 2000</b>					
Definition under the Act, Digital Signature, Electronic Governance, Attribution and dispatch of electronic records, Regulation of Certifying Authorities, Digital Signature Certificates, Duties of Subscribers, Penalties and Adjudication, Appellate Tribunal, Offences					
<b>UNIT V – LAWS RELATING TO GENERAL PUBLIC</b>					
Consumer Protection Act,1986, The Payment of Bonus Act,1965, Employees Provident Fund Act, 1952					
<b>TEXTBOOK</b>					
<ul style="list-style-type: none"> <li>R.K. Bangia., “<i>Indian Contract Act</i>”, Allahabad Law Agency, 2015</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>P C Tulsian, B. Tulsian.(2014). <i>Business Law</i>. Tata McGraw Hill.</li> <li>Kuchhal M C, <i>Business Laws</i>, Vikas Publishing House, New Delhi</li> <li>Bare Act, <i>Information technology Act, 2000</i></li> <li>Bare Act, <i>Consumer Protection Act, 1986</i></li> <li>Bare Act, <i>Payment of Bonus Act, 1965</i></li> <li>Bare Act, <i>Employees Provident Fund Act, 1952</i></li> <li>Bare Act, <i>Sale of Goods Act, 1930</i></li> </ul>					

BC01733	INDIAN FINANCIAL SYSTEM	L	T	P	C
		4	0	0	4
<b>COURSE RATIONAL</b>					
The fundamental objective is to acquaint students with the working of the Indian financial market and recent changes that have taken in this market.					
<b>LEARNING OUTCOMES</b>					
The students will be able to:					
<ul style="list-style-type: none"> <li>• Get an overall idea about the various components of financial system of India</li> <li>• Understand the various Financial Sector Reforms</li> </ul>					
<b>UNIT I - INTRODUCTION</b>					
Definition and Meaning of the Financial System - Components of the financial System: Institutions, Instruments, Markets, and Services; Functions and Role of financial system; Financial System and Economic Development - Indicators of Financial Development, financial sector reforms.					
<b>UNIT II - FINANCIAL MARKETS</b>					
Financial Markets – Functions and Significance of Capital Market, & Money Market. Various instruments traded in capital market and money market.					
<b>UNIT III - FINANCIAL INSTITUTIONS</b>					
Types of Banking and Non-Banking Financial Institutions. Constitution, objectives & functions of IDBI, SFCs, SIDCs, LIC, EXIM Bank. Mutual Funds – features and types.					
<b>UNIT IV - REGULATORY INSTITUTIONS</b>					
Reserve Bank of India (RBI) – Organization – Objectives – Role and Functions. The Securities Exchange Board of India (SEBI) – Organization and Objectives					
<b>UNIT V - FINANCIAL SERVICES, MICRO FINANCE AND SELF HELP GROUPS</b>					
Financial services – Importance of financial services, Insurance, Mutual Funds, Lease Finance, Merchant Banking and Credit Rating, Factoring, Forfaiting, custody services, Underwriting etc. Micro Finance and Self Help Groups, Financial Inclusion Programme in India, Regulation of the financial system: SEBI, and IRDA					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• Pathak Bharati : The Indian Financial System –Markets, Institutions, and Services, , Pearson Education, New Delhi</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>• Bhole L. M.: <i>Financial Institutions and Markets, Growth and Innovation</i>, Tata McGraw-Hill, New Delhi.</li> <li>• Bodie, Z. ET. El. <i>Financial Economics</i>, Pearson Education, New Delhi.</li> <li>• Hull John: <i>Introduction to Futures and Options Market</i>, PrenticeHall of India, Delhi.</li> <li>• Khan, M.Y.: <i>Financial Services</i>, Tata McGraw Hill, New Delhi.</li> <li>• Paul, J. and P. Suresh, <i>Management of Banking and Financial Services</i>, Pearson Education, Delhi.</li> <li>• Reserve Bank of India (various issues) <i>Report on Currency and Finance</i>, RBI, Mumbai</li> </ul>					

BC01734	HUMAN RESOURCE MANAGEMENT	L	T	P	C
		4	0	0	4
<b>COURSE RATIONAL</b>					
The course aims at equipping learners with the analytical and conceptual skills necessary to interpret the nature, forms and incidences of human resources management (HRM) and the key issues facing organizations in their attempts to develop and implement HRM policies.					
<b>LEARNING OUTCOMES</b>					
After completing this course, learners should be able to:					
<ul style="list-style-type: none"> <li>• Understand the concept of Managing Human Resources and work</li> <li>• Identify effective Human Resources practices</li> <li>• Understand the importance of HPR, Training, and performance appraisal</li> </ul>					
<b>UNIT I – INTRODUCTION TO HRM</b>					
Meaning, Nature and Scope of HRM – Personnel Management Verses HRM-Importance of HRM-Functions of HRM-Classification of HRM Functions					
<b>UNIT II - BASIS FOR HRP</b>					
Basis for HRP – Meaning and Objectives of HRP – Benefits of HRP – Factors affecting HRP – Process of HRP – Problems of HRP					
<b>UNIT III - RECRUITMENT</b>					
Recruitment – Job Analysis – Purpose – Job Description – Job Specification – Recruitment policy – Centralized /decentralized recruitment – Sources of– Factors affecting Recruitment – Recruitment Process – Recruitment Vs Selection – Selection Procedure – Placement – Induction – Objectives – Advantages					
<b>UNIT IV - TRAINING &amp; DEVELOPMENT</b>					
Training & Development – Purpose – Need – Importance – Techniques (on the job & off the job) – Evaluation – Benefits – Management Development Programme – Job Enlargement – Job Enrichment – Job Evaluation – Meaning – Purpose – Techniques.					
<b>UNIT V - PERFORMANCE APPRAISAL</b>					
Performance Appraisal – Need – Importance – Techniques – Benefits – Career Planning –Need – Process – Succession Planning – Career Development – Steps – Career Development Actions – Advantages					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• Aswathappa K, <i>Human Resource Management</i>, Tata McGraw Hill, New Delhi, 2013</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>• Rao, V. S. P. “<i>Human Resource Management</i>”, Pearson, New Delhi, 2005.</li> <li>• Cascio, W. F., “<i>Managing Human Resources</i>”, Tata McGraw Hill, New Delhi, 2010</li> </ul>					

GEN1735	VALUE EDUCATION	L	T	P	C
		2	1	0	3
<b>COURSE RATIONALE</b>					
In today's global business environment, it is essential for future managers to value diversity and different value systems. This course aims at providing students the fundamentals in Value Education.					
<b>LEARNING OUTCOMES</b>					
<ul style="list-style-type: none"> <li>To define values understand its broad implications in life.</li> <li>To demonstrate an acknowledgement and acceptance of the realities of diversity(ethnicity, culture, spirituality/religion)</li> <li>To develop an understanding of how values influence decision making and behaviour.</li> <li>To recognize the need to live together in atmosphere of peace and contributing to sustainable development</li> <li>To familiarize the students with the concepts of "right" and "good" in individual and social context</li> <li>To develop in them the sense of respect for the teachings and values of every Religion.</li> <li>To understand the core value and sub value in cross-cultural context.</li> </ul>					
<b>UNIT I -INTRODUCTION TO ETHICS</b>					
Ethics (Axiology) - To familiarize the students with the concepts of "right" and "good" in individual and social context - Help him/her determine what action or life is best to do or live - Right conduct and good life					
<b>UNIT II-VALUE SYSTEMS</b>					
Explications for how a highly, or at least relatively highly, valuable action may be regarded as ethically "good" , and an action of low, or at least relatively low, value may be regarded as "bad" - Value systems- Positive and negative value.					
<b>UNIT III- BEHAVIORAL PSYCHOLOGY</b>					
Behavioural Psychology - Perceptual, Cognitive and Emotional Development (friendships, peers, mora development) - Emotions revealed and Emotions assessed - EQ Tests.					
<b>UNIT IV- CROSS CULTURAL LEARNING</b>					
Humanism - Cross Cultural Learning - Inclusive humanism - The inclusive sensibility of all species, planet and lives - Animalism - theory of evolution - Religious Values (Reference to World Religion).					
<b>UNIT V- ETHNICAL AND SOCIAL ISSUES</b>					
Ethnical And Social Issues - Perspective Discussions - Movies related to ethnical and social issues will be aired - Videos related to value inculcation will be aired.					
<b>TEXTBOOK</b>					
Dr. Shanthichitra, <i>Moral Element</i> , Department of English, FSH,SRM University, Chennai					
<b>REFERENCE BOOKS</b>					
<ol style="list-style-type: none"> <li>Valerie A. Brown, Judith A.Lambert, <i>Collective Learning for Transformational Change</i>, Routledge</li> <li>Robert Proctor, <i>Defining the Humanities</i>, Indiana University Press</li> <li>Robert Wright, <i>The Moral Animal</i>, ebooks</li> </ol>					

SPD1736	COMPUTER SKILLS	L	T	P	C
		1	0	2	3
<b>COURSE RATIONALE</b>					
This course is designed to impart essential knowledge about the various computer skills required for doing projects and presentations.					
<b>LEARNING OUTCOMES</b>					
The students will be able					
<ul style="list-style-type: none"> <li>To gain knowledge on the basic computer system</li> <li>To acquire working knowledge on MS-EXCEL, WORD, POWERPOINT &amp; ACCESS.</li> </ul>					
<b>UNIT I - INTRODUCTION TO COMPUTER SYSTEMS</b>					
Introduction to Computer Systems - Applications of Computers in Business – Types of Computers and Electronic devices – An overview of operation system – Single user systems – Multi user Systems – Assembler – Translator – Compiler – Different Computer Language.					
<b>UNIT II - THE CONCEPT OF WORD PROCESSOR</b>					
The Word Processor - Creating a Document -Opening a Document -Laying Out the Page-Setting paper size, margins, and orientation -Creating headers and footers -Numbering pages -Entering and Editing Text-Modifying text-Moving and copying text -Finding and replacing text -Correcting mistakes automatically-Printing -Adding character to your characters -Planning Your Paragraphs-Aligning paragraphs -Spacing your lines -Making Lists -Bulleting lists-Numbering lists-Using a style -Creating a style - tables and columns					
<b>UNIT III - THE CONCEPT OF SPREADSHEET</b>					
The Spreadsheet - Creating a Spreadsheet -Inputting Your Data -Entering your data -Editing your data -Filling cells automatically -Managing Columns and Rows-Copying, pasting, cutting, dragging, and dropping your cells -Adding the Art -Formula Basics-Adding, Subtracting, and More -Adding and other arithmetic -Adding with the Sum function -Rocketing into Orbit with Functions Using the AutoPilot: Functions dialog box -Editing functions -Entering functions manually -Copying and pasting formulas -Creating formula arrays -Recalculating formulas -Creating Magic Formula-Nesting functions -Creating conditional formulas					
<b>UNIT IV-THE CONCEPT OF POWER POINT PRESENTATION</b>					
The Power Point Presentation - Creating a Presentation -Opening an existing presentation -Adding Slides -Adding text to a slide -Saving Your Presentation for Posterity - Making Presentations Picture Perfect -Adding Images -Clipping art -Drawing objects -Coloring Backgrounds -Creating a plain-colored background -Creating a gradient background -Hatching a background -Using a bitmap image as a background -Creating 3-D text-Inserting 3-D objects -Animating Impressively -Using Text Effects Effectively -Creating Animation Effects -Creating Animated GIF files -Adding Slide Transition Effects - Showing a Presentation -Setting slide timing -Hiding slides -Specifying slide show settings -Delivering a Slide Show .					
<b>UNIT V-THE CONCEPT OF MS-ACCESS</b>					
Ms-Access - Database development-Creating Access tables-Setting the primary key-Manipulating tables-Entering data with access forms-Selecting data with queries-Creating a multiple queries- Presenting data with access reports.					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>Sinha P.K. &amp; Sinha Priti, Computer Fundamentals, BPB Publications, 2007</li> <li>Vishnu P. Singh, “<i>Ms Office 2007</i>”, BPB Publications, 2007.</li> </ul>					
<b>REFERENCE BOOKS</b>					
<ul style="list-style-type: none"> <li>Ananthi Sheshasaayee, Sheshasaayee G., “<i>Computer Applications in Business &amp; Management</i>”, Margham publishers, 2004.</li> <li>Lisa A.Bucki, John Walkenbach, Faithe Wempen Michael Alexander and Dick Kusleika, “<i>Mirosoft office 2013 Bible</i>”, Wiley India Pvt. Ltd., 2013</li> </ul>					



BCOH01	MANAGEMENT OF FINANCIAL SERVICES	L	T	P	C
		5	0	0	5
<b>COURSE RATIONALE</b>					
The paper is offered to provide wide knowledge of financial services available in India and basic knowledge of depository system. It helps to learn different financial services and products. The students will also					
<b>LEARNING OUTCOMES</b>					
The students will be able to get knowledge of how the financial services firm's works and variety of products and services offered by them.					
<b>UNIT I – FINANCIAL SERVICES</b>					
Meaning-features of financial services-Classification-scope-Fund Based Activities-Non-fund based Activities- Modern Activities -Sources of Revenue- causes of Financial Innovation, Financial Services and promotions of Industries New Financial Products and Services- innovative Financial Instruments- Challenges Facing the Financial Service sector-Present Scenario.					
<b>UNIT II – MERCHANT BANKING</b>					
Definition- origin merchant banking in India-merchant banks and commercial banks , services of merchant banks-qualities required of merchant bankers , merchant bankers as lead managers-guidelines-merchant bankers commission. Scope of Merchant Banking in India, Prohibition of Fraudulent and Unfair Trade Practices Relating to the Securities-Market regulation- Prohibition on Dealing /Communicating/Counseling on Matters Relating to Insider Trading- Issue of capital and Disclosure Requirements Regulations - SEBI issue and Listing of Debt Securities Regulation 2008.					
<b>UNIT III - MUTUAL FUNDS</b>					
Definition - Origin of the Fund-Type of Funds/Classification of Funds-Importance of Mutual Funds-Organization of the fund , Net Asset Value - Selection of a Fund , Performance Evaluation of Mutual funds.					
<b>UNIT IV – VENTURE CAPITAL</b>					
Concept - Meaning-Features- Activities of VC Funds- Scope of Venture capital - Importance-Origin-Initiative in India - Venture capital Guidelines - Method of Venture Financing - Suggestions for the Growth of Venture Capital- Theoretical Framework- Indian Venture capital Scenario.					
<b>UNIT V – DEPOSITARY AND ITS PARTNERS</b>					
Need for a Depository System -What is Depository - Legal Framework- Functions of Depository. Depository participants - Clearing Corporation - Clearing House - Issuers and Registrar and Transfer Agents. Types of Account - Beneficial Owner Account - Clearing Member Account - Closure of Account, Freezing of Accounts - Changes in Client Details. Transmission and Nomination - Transmission of Securities, Dematerialization - International Securities Identification Number (ISIN) - Dematerialization Process, Rematerialisation.					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>Gordon &amp; Natarajan. (2010). <i>Management of financial services</i>. Himalaya Publishing House. India</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>Shashi K. Gupta &amp; Nisha Agarwal. (2008). <i>Financial Services</i>. Kalyani Publishing. India.</li> <li>S. Gurusamy, <i>Financial services</i>, TMH</li> <li>Shashi Gupta &amp; Nisha Aggarwal, <i>Financial services</i>, Kalyani Publishers</li> <li>E.Gordon &amp; K. Natarajan, <i>Financial Markets &amp; Services</i>– Himalaya Publishing House</li> <li>Lalit K.Bansal, <i>Merchant banking &amp; Financial Services</i>, Unistar Books</li> </ul>					

## SEMESTER IV

BCO1741	COST ACCOUNTING	L	T	P	C
		3	1	0	4
<b>COURSE RATIONAL</b>					
This course aims to acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.					
<b>LEARNING OUTCOMES</b>					
<ul style="list-style-type: none"> <li>• Provide exposure to fundamental cost concepts</li> <li>• Gain appreciation about different aspects of cost</li> </ul>					
<b>UNIT I – AN INTRODUCTION TO COST ACCOUNTING</b>					
Origin and growth, Meaning and scope of Cost Accountancy, Objectives of Cost Accounting, Cost Accounting versus Financial Accounting, Importance of Cost Accounting, Objections to Cost Accounting, Cost, Elements of Cost, Components of Cost, Classification of Costs, Cost Ascertainment, Cost Sheet, Installation of Costing System					
<b>UNIT II - MATERIALS</b>					
Materials Control, Purchasing of Materials, Receiving of Materials, Inspection of Materials, Storage of Materials, Issuing of Materials including simple problems on FIFO, LIFO, HIFO, Average cost method. Storage of Materials – Maximum Level, Minimum Level, EOQ. ABC Analysis					
<b>UNIT III - LABOUR</b>					
Direct and Indirect Labour, Control over labour costs, Labour turnover, Methods of wage payment – Time, Piece, Incentive plans – Halsey, Rowan					
<b>UNIT IV - OVERHEADS</b>					
Introduction, Classification of Overheads, Allocation of Overheads, Apportionment of Overheads, Absorption of Overheads, Computation of Machine Hour Rate, Treatment of Under – Absorption and Over – Absorption of Overheads					
<b>UNIT V – RECONCILIATION OF COST AND FINANCIAL ACCOUNTS</b>					
Introduction, Need for and objectives of Reconciliation, Reasons for Difference in Profit, Preparation of Reconciliation Statement, Preparation of Memorandum Reconciliation Statement					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• Murthy, A, Gurusamy, S. Cost Accounting. Vijay Nicole Imprints Private Limited, Chennai</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>• Nigam R S., Narang, S P, Sehgal, B C, <i>Principles and Practice of Cost Accounting</i>, India, S Chand and Co.</li> <li>• Iyengar S P, <i>Cost Accounting Principles and Practice</i>, Sultan Chand &amp; Sons, New Delhi.</li> <li>• Bhar B K, <i>Cost Accounting, Methods &amp; Problems</i>, Academic Publications, New Delhi.</li> <li>• Maheswari S N, <i>Problems and Solutions in Cost Accounting</i>, Sultan Chand Sons, New Delhi.</li> <li>• Jain S P, K L Narang, <i>Cost Accounting</i>, Kalyani Publishers, New Delhi</li> </ul>					

<b>BCO1742</b>	<b>FINANCIAL MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>COURSE RATIONAL</b>					
Designed to develop the financial skills and logical thought processes necessary to understand and discuss financial policy decisions. Specific objectives include developing an understanding of the time value of money; using financial statements in decision making; and understanding the nature of financial markets, the cost of capital, valuation of stocks and bonds, management of short-term assets, short-term and long-term financing, capital markets.					
<b>LEARNING OUTCOMES</b>					
The students will be able to					
<ul style="list-style-type: none"> <li>• Apply the concept of time value of money</li> <li>• Apply principles of capital budgeting</li> <li>• Explain the determinants of a firm's capital structure</li> <li>• Explain various risk measures and models of the relation between risk and return</li> <li>• Explain the concept of market efficiency and its implications for securities' returns</li> </ul>					
<b>UNIT I – INTRODUCTION TO FINANCIAL MANAGEMENT</b>					
Objective of Financial Management, Scope and Function of Financial Management – Profit maximization, wealth maximization, implication of wealth maximum – Financial decision – Basic consideration – concept of Risk Return – Concept of portfolio Management, Liquidity Vs. profitability: (Theory)					
<b>UNIT II – TIME VALUE OF MONEY</b>					
Time Value of Money: Valuation concept, future value of a single cash flow, multiple flows and annuity present value of single cash flow, multiple flows and annuity (problems). Capital Budgeting evaluation techniques: Payback, ARR, NPV and IRR methods (problems). Funds flow and cash flow statements					
<b>UNIT III - CAPITAL STRUCTURE AND COST OF CAPITAL</b>					
Capital Structure and Cost of Capital: Various theories of capital structure. Cost of capital (Including problems) Concept and significance of cost capital, specific cost of capital for various sources of finance, cost of debt, cost of pref. Share, cost of equity, cost of retained earnings. Weighted average cost of capital, book value Market value weight.					
<b>UNIT IV - WORKING CAPITAL MANAGEMENT</b>					
Working Capital Management (including problems): An overview of Working Capital Management. Determinants of working Capital, Cash management – Baumol Model, Cash Forecasting, and budgeting, management of receivables, optimum credit policy, Aspects of Credit policy. Credit terms standards.					
<b>UNIT V - DIVIDEND THEORIES</b>					
Dividend theories (Theory only): Walter model, Gordon Model, MM Hypothesis Factors Influencing divided policy –legal and Procedural aspects of divided policy. Leverage: Financial Leverage, operating leverage EBIT-EPS analysis (including problems)					
<b>TEXT BOOK</b>					
IM Pandey, <i>Financial Management</i> , Vikas Publication					
<b>REFERENCE BOOKS</b>					
<ul style="list-style-type: none"> <li>• C. Paramasivan,T.Subramanian. (2008). <i>Financial Management</i>. New Age International Publishers.</li> <li>• Khan, M.Y. and P.K. Jain, <i>Financial Management: Text and Problems</i>, Tata McGraw Hill</li> <li>• Chandra, P. <i>Financial Management-Theory and Practice</i>, Tata McGraw Hill</li> <li>• Horne, Van; James C., John Wachowicz, <i>Fundamentals of Financial Management</i>, Pearson Education</li> </ul>					

BCO1743	PRINCIPLES OF MARKETING	L	T	P	C
		4	0	0	4
<b>COURSE RATIONALE</b>					
Marketing is the process for creating, communicating, delivering and exchanging offerings that have value for customers, clients, partners and society at large. Marketing is crucial to understanding of most businesses and a vital ingredient for business success. This course is designed to develop vision on concepts and their applications to deliver value with a lot of real time examples.					
<b>LEARNING OUTCOMES</b>					
After studying this course learners will be able to:					
<ul style="list-style-type: none"> <li>• Understand Market, Marketing and Marketing Management</li> <li>• Know how Marketing strategies drive businesses</li> <li>• Sketch the marketing environment</li> <li>• Draw insights in marketing information through research</li> <li>• Group, divide and focus marketing attention to deliver value to target customers</li> <li>• Differentiate products and services</li> </ul>					
<b>UNIT I- INRODUCTION TO MARKETING</b>					
Introduction to Marketing Management: Introduction, Market and Marketing, Scope and Objectives of Marketing, the Exchange Process, Core Concepts of Marketing, Functions of Marketing, Importance of Marketing, Marketing Orientations, Marketing Mix					
<b>UNIT II- PRODUCT MANAGEMENT</b>					
Product Management- Classification of Products, Product Line, Product Mix, Packaging and Labelling, Product Life Cycle (PLC)					
<b>UNIT III –MARKET SEGMENTATION</b>					
Concept of Market Segmentation, Benefits of Market Segmentation, Requisites of Effective Market Segmentation, Market Segmentation Process, Bases for Segmenting Markets					
<b>UNIT IV-PRICING</b>					
Pricing: Introduction, Factors Affecting Price Decisions, Cost Based Pricing, Value Based and Competition Based Pricing, Product Mix Pricing Strategies					
<b>UNIT V-DISTRIBUTION MANAGEMENT</b>					
Distribution Management: Introduction, Scope, Importance, Decisions Involved in Setting up the Channel, Channel Strategies, Online Marketing, Retailing, Wholesaling. Marketing Communications: Communication Mix, Managing Mass Communications, Advertising, Sales Promotion tools, Public Relations and Publicity					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• Philip Kotler, Kevin Lane Keller, Abraham Koshy, and Mitheswar Jha, “<i>Marketing Management</i>”, 13th Edition, Pearson Publications Limited. 2012.</li> </ul>					
<b>REFERENCE BOOK</b>					
<ul style="list-style-type: none"> <li>• Philip Kotler, Kevin Lane Keller, “<i>A Framework for Marketing Management</i>”, 4<sup>th</sup> edition, Pearson, 2012.</li> <li>• Charles W. Lamb, Joseph F. hair, Sharma, McDaniel, “<i>MKTG South Asian Perspective</i>”, Cengage Learning 2012.</li> <li>• Kenneth E.Clow, Donald Baack, “<i>Cases in Marketing Management</i>” 'Sage Publications, 2012.</li> <li>• Arun Kumar &amp; Meenakshi, “<i>Marketing Management</i>”, Vikas Publishing House, 2011.</li> </ul>					

BCO1744	INCOME TAX LAW AND PRACTICE - I	L	T	P	C
		3	1	0	4
<b>COURSE RATIONALE</b>					
The course aims to help the students understand the Income Tax Act, Scheme of Taxation, computation of Income under different heads of Income & Gross Total Income. It provides thorough knowledge of various concepts and their application relating to direct tax laws with a view to integrate the relevance of these laws with tax planning and decisions					
<b>LEARNING OUTCOMES</b>					
<ul style="list-style-type: none"> <li>To provide working knowledge of framework of taxation system in India.</li> <li>To familiarize and educate the students with the concepts of Income Tax in India.</li> <li>To enable the students acquire an understanding of the Terminologies of direct taxation laws, determining residential status of individuals &amp; Basis for Charging Tax.</li> </ul>					
<b>UNIT I – INTRODUCTION</b>					
Concept of Income Tax- Finance Bill & Act; Definitions: Assessee, Person, Assessment year, Previous year, Income, Total Income and Agricultural Income – Concept of Capital & Revenue (a) Receipts (b) Payments (Expenditure) and (c) Loss, Scope of income					
<b>UNIT II – BASIS OF CHARGE AND INCIDENCE OF TAX</b>					
Residential status– Resident – Ordinary & Not ordinary and Non-Resident of individual with incidence of tax – HUF & company – Residential status only Income not included in Total Income u/s 10: Fully exempted and partly exempted incomes					
<b>UNIT III – INCOME FROM SALARY</b>					
Brief introduction – Income from Salary – Definition; Characteristics of Salary Income; Computation of Salary Income – Basic Salary – Allowances – Perquisites - Leave Encashment - Commutation of Pension - Death-cum-Retirement Benefits – Gratuity - Compensation Received on Termination of the Service, Deduction from Gross Salary u/s 16 – Computation of income from salary					
<b>UNIT IV - INCOME FROM HOUSE PROPERTY</b>					
Meaning – Types of House Properties - Annual value Determination in different situations: House Property Let-out but remained Vacant – Unrealized rent - Deductions for let-out House properties – Annual Value of Self Occupied House Property –Deduction for Self Occupied Property – House Property Income Exempted from Tax – Computation of Income From Let-Out House Property, Income From Self Occupied House Property.					
<b>UNIT V – CAPITAL GAINS</b>					
Meaning and kinds of capital asset – Transfer – Transactions not regarded as transfer – Full value of Consideration – Cost of acquisition – Cost of improvement – Capital gains exempt from tax exemptions from capital gains u/s 54. Problems on computation of short term and long term capital gains					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>Singhanian, Vinod K. and Monica Singhanian. <i>Students' Guide to Income Tax</i>, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>Ahuja, Girish and Ravi Gupta. <i>Systematic Approach to Income Tax</i>. Bharat Law House, Delhi.</li> <li>Narang, &amp; Gaur. (2014). <i>Income Tax</i>. Himalaya Publication House.</li> <li>B. Lal: <i>Direct Taxes</i>, Konark Publisher (P) Ltd.</li> <li>Dr. Mehrotra &amp; Dr.Goyal: <i>Direct Taxes – Law and Practice</i>, Sahitya Bhavan Publication.</li> </ul>					

SPD1748	QUANTITATIVE APTITUDE AND LOGICAL REASONING – I	L	T	P	C
		1	1	0	2
<b>COURSE RATIONALE</b>					
This course aims at providing students with the fundamentals of Quantitative Aptitude and logical reasoning.					
<b>LEARNING OUTCOMES</b>					
This module will train the students on the quick ways to solve quantitative aptitude problems and questions applying logical reasoning, within a short time span given during the placement drives. Mock interviews on one-on-one basis					
<b>UNIT I - QUANTITATIVE APTITUDE</b>					
Partnership Simple Interest, Compound Interest; Profit and Loss					
<b>UNIT II - PROBLEMS ON CLOCK, CALENDAR AND CUBES</b>					
Problems on Clock, Calendar and Cubes; Permutation and Combination					
<b>UNIT III - LOGICAL REASONING</b>					
Allegation and mixtures; Logical Reasoning					
<b>UNIT IV - LETTER AND SYMBOL SERIES</b>					
Letter and Symbol series; Number series					
<b>UNIT V - MAKING JUDGMENTS</b>					
Analyzing arguments; Making judgments					
<b>TEXTBOOK</b>					
<ul style="list-style-type: none"> <li>Edgar Thrope, <i>Test Of Reasoning for Competitive Examinations</i>, Tata McGraw Hill, 4th Edition, 2012</li> </ul>					
<b>REFERENCE BOOKS</b>					
<ul style="list-style-type: none"> <li>Agarwal. R.S – <i>Quantitative Aptitude for Competitive Examinations</i>, S. Chand Limited 2011</li> <li>Abhijit Guha, <i>Quantitative Aptitude for Competitive Examinations</i>, Tata McGraw Hill, 3rd Edition, 2011</li> <li><i>Other material related to quantitative aptitude</i></li> </ul>					

GEN1746	HUMAN RIGHTS AND PROFESSIONAL ETHICS	L	T	P	C
		2	0	1	3
<b>COURSE RATIONALE</b>					
In today's business environment, human rights and professional ethics has come to occupy an important place. Consumers and various other stakeholders are more aware of human rights and ethical business practices. This course is aimed at providing the students the fundamentals about human ethics and Professional ethics.					
<b>LEARNING OUTCOMES</b>					
The students will be able <ul style="list-style-type: none"> <li>To gain knowledge on ethical practices around the world.</li> <li>To understand and imbibe ethical values which are important in furthering one's professional life in workplaces</li> </ul>					
<b>UNIT I - OVERVIEW OF VALUES AND ETHICS</b>					
Human Values - Types- morals- ethics- integrity- work ethics- service learning- virtues- respect for others- honesty- courage- commitment- empathy- challenges in the workplaces- character- spirituality- corporate excellence.					
<b>UNIT II - CONCEPT OF MORAL ISSUES</b>					
Variety Of Moral Issues - Types of inquiry- Moral dilemmas- Moral autonomy- Kohlberg's theory- Gilligan's theory- consensus and controversy- Models of professional roles- Theories about right action.					
<b>UNIT III - CUSTOMS AND RELIGION</b>					
Self Interest - Customs and religion- Use of ethical theories- Valuing time- Cooperation codes of ethics- Outlook on law- The challenger case study.					
<b>UNIT IV- SAFETY AND RISK</b>					
Safety and Risk - Assessment- Responsibility and rights- Risk benefit analysis- Reducing risk- The three mile island and Chernobyl case studies.					
<b>UNIT V - GLOBAL ISSUES</b>					
Global Issues - Multinational corporations- Environmental ethics- Computer ethics- Weapons development and ethics- Moral leadership.					
<b>TEXTBOOK</b>					
<ul style="list-style-type: none"> <li>Naagarajan R S A "<i>Textbook on Professional Ethics and Human Values, New Age International</i>", New Delhi 2006.</li> </ul>					
<b>REFERENCE BOOKS</b>					
<ul style="list-style-type: none"> <li>Mike Martin. <i>Ethics in Engineering</i>, McGraw Hill, New York 1996.</li> </ul>					

BCOH02	ADVANCED CORPORATE ACCOUNTING	L	T	P	C
		3	2	0	5
<b>COURSE RATIONALE</b>					
This paper provides comprehensive understanding of corporate accounting practices and presentation of financial statements as per legal requirements in the organizations.					
<b>LEARNING OUTCOMES</b>					
<ul style="list-style-type: none"> <li>• Students acquire the conceptual knowledge of the corporate accounting.</li> <li>• To learn the techniques of preparing the financial statements.</li> <li>• To develop the skill of preparation of accounts for companies which are going for reconstruction as per legal requirements.</li> </ul>					
<b>UNIT I – ACCOUNTS OF HOLDING COMPANIES</b>					
Meaning of Holding & Subsidiary Company – Consolidated of Balance Sheet of Holding and Subsidiary Company - Relevant provisions of Accounting Standard: 21 (ICAI). Calculation of Cost of Control – Minority Interest –Treatment of Unrealized Profit on stock and assets- Revaluation of Assets and Liabilities- Inter Company Owing-Preference shares and Debentures in Subsidiary company- Issue of bonus Shares by Subsidiary Company-Dividend declared by subsidiary Company- Proposed Dividend –Preparation of consolidated balance sheet with one subsidiary company.					
<b>UNIT II – FINAL ACCOUNTS OF BANKING COMPANIES</b>					
Introduction and Meaning - Books of accounts to be maintained by Banking Companies - Special features of Bank Accounting. Difference between balance sheet of banking and non-banking company; prudential norms. Final Accounts of Banking Company.					
<b>UNIT III - INTERNAL RECONSTRUCTION</b>					
Introduction - Meaning, Importance- Legal provision relating to Capital Reduction- steps in reconstruction - Accounting entries on Internal Reconstruction - Re-organization through Surrender of shares - Preparation of reconstructed Balance sheet.					
<b>UNIT IV – FINAL ACCOUNTS OF INSURANCE COMPANIES</b>					
Introduction and Meaning - Books of accounts to be maintained by Banking Companies - Special features of Bank Accounting. Final Accounts of Insurance Companies.					
<b>UNIT V – LIQUIDATION</b>					
Liquidation-Statement of affairs and Deficiency accounts –Liquidator’s final statements of receipts and payments					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• Shukla &amp; Grewal, <i>Advanced Accounts</i>, New Delhi, S Chand.</li> </ul>					
<b>REFERENCE BOOKS</b>					
<ul style="list-style-type: none"> <li>• Jain &amp; Narang, <i>Company Accounts</i>, New Delhi. Kalyani Publications.</li> <li>• Gupta R L, <i>Corporate Accounting</i>, New Delhi, Sultan Chand.</li> <li>• Reddy &amp; Murthy, <i>Corporate Accounting</i>, Chennai, Margham Publication.</li> </ul>					



**SEMESTER V**

BCO1751	INCOME TAX LAW AND PRACTICE - II	L	T	P	C
		3	1	0	4
<b>COURSE RATIONALE</b>					
The course aims to help the students understand the Income Tax Act, Scheme of Taxation, computation of Income under different heads of Income & Gross Total Income. It provides thorough knowledge of various concepts and their application relating to direct tax laws with a view to integrate the relevance of these laws with tax planning and decisions					
<b>LEARNING OUTCOMES</b>					
<ul style="list-style-type: none"> <li>• To provide working knowledge of framework of taxation system in India.</li> <li>• To develop knowledge in computing Income from various heads, Exemptions and Deductions applicable with reference to Resident individuals.</li> </ul>					
<b>UNIT I – PROFITS AND GAINS FROM BUSINESS AND PROFESSION</b>					
Computation of Income under this head - Allowable Expenses - Expenses expressly disallowed - Problems relating to business (sole trader only) and Problems on profession relating to Chartered Accountant, Advocate and Doctor.					
<b>UNIT II – INCOME FROM OTHER SOURCES</b>					
General income – Specific incomes – Treatment of specific incomes – Deduction of tax at source with respect to interests, winnings, prizes etc. Problems on computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.					
<b>UNIT III - CLUBBING OF INCOME</b>					
Clubbing of income – transfer of Income without the transfer asset – Circumstances under which the individual is assessable respect of remuneration of spouse – Assess ability of income from assets transferred to spouse, sons, wife, another person's for the benefit of spouse – assess ability in respect of income of minor child – Set off – Carry forward and Set off.					
<b>UNIT IV – PERMISSIBLE DEDUCTIONS</b>					
Permissible deductions from gross total income – Sec 50 CC to 50 O. Assessment of Individuals – Partnership firms and association of persons.					
<b>UNIT V – Total Income and Tax Computation</b>					
Aggregation of income and set-off and carry forward of losses; Computation of Total Income of Individuals and Firms; Filing of Returns, Double Taxation Relief in India					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>• Ahuja, Girish and Ravi Gupta. <i>Systematic Approach to Income Tax</i>. Bharat Law House, Delhi.</li> <li>• Narang. &amp; Gaur. (2014). <i>Income Tax</i>. Himalaya Publication House.</li> <li>• B. Lal: Direct Taxes, Konark Publisher (P) Ltd.</li> <li>• Dr. Mehrotra &amp; Dr.Goyal: Direct Taxes – Law and Practice, Sahitya Bhavan Publication.</li> </ul>					

<b>BC01752</b>	<b>COMPANY LAW</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>4</b>	<b>0</b>	<b>0</b>	<b>4</b>
<b>COURSE RATIONAL</b>					
To familiarize the participants with a working knowledge of Indian laws which are absolutely essential for future managers in their day to day working.					
<b>LEARNING OUTCOMES</b>					
The students will be able to					
<ul style="list-style-type: none"> <li>• Get good knowledge about the existing Company Law-Companies Act 2013</li> <li>• Understand the laws relating to the formation, functioning and winding up of a company</li> </ul>					
<b>UNIT I – INTRODUCTION TO COMPANY LAW</b>					
Definition of joint stock company – kinds – formation – Promotion – Incorporation and certificate of commencement.					
<b>UNIT II – FORMATION OF A COMPANY</b>					
Memorandum of association – contents and alteration – doctrine of ultra vires – articles of association – contents – doctrine of indoor management- prospectus – contents – statement in lieu of prospectus.					
<b>UNIT III – SHARES AND DEBENTURES</b>					
Share capital – kinds of shares – voting rights – borrowing powers of companies – membership in a company – directors – legal position – appointment, removal, rights, duties and powers – qualification and disqualification.					
<b>UNIT IV – MEETINGS OF A COMPANY</b>					
Meetings and resolutions - Statutory meeting – annual general meeting – extraordinary general meeting – resolutions – types					
<b>UNIT V – WINDING UP OF A COMPANY</b>					
Winding up of a company – modes of winding up - winding up by the court – voluntary winding up – creditors voluntary winding up.					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• Kapoor, N D, Company law – Sultan Chand, New Delhi</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>• Avtar Singh, <i>Company Law</i>, Avtar Singh, Mohan Law House, India</li> <li>• Bangia R K, <i>Company Law</i>, Mohan Law House, New Delhi</li> <li>• DadriAlam S &amp; Saravanel, <i>Company Law</i>, Himalaya Publication, New Delhi</li> <li>• Gonga P P S, Text book on <i>Company Law</i>, S.Chand, New Delhi</li> </ul>					

<b>BCO1753</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
		<b>3</b>	<b>1</b>	<b>0</b>	<b>4</b>
<b>COURSE RATIONALE</b>					
To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.					
<b>LEARNING OUTCOMES</b>					
After completion of the course the students will be able to					
<ul style="list-style-type: none"> <li>Analyze and interpret the performance of the firm through the financial statements of the entity.</li> <li>Take proper decisions in a various situations.</li> </ul>					
<b>UNIT I- INTRODUCTION &amp; STATEMENT OF CHANGES IN FINANCIAL POSITION</b>					
Nature and Scope, Difference between cost accounting and management accounting, Relationship between Financial Accounting and Management Accounting, Need, Importance, Limitations of Management Accounting. Management Accountant: His status and Functions. Fund Flow Statement – concept, preparation; Cash Flow Statement – Concept, Preparation					
<b>UNIT II- ANALYSIS &amp; INTERPRETATION OF FINANCIAL STATEMENTS</b>					
Comparative & Common Size Analysis, Trend Analysis, Ratio Analysis –Liquidity, Solvency, Activity & Profitability Analysis					
<b>UNIT III- BUDGETING AND BUDGETARY CONTROL</b>					
Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Steps involved in preparation of budget and performance of budgetary control. Preparation of fixed budget, flexible budget and cash budget.					
<b>UNIT IV- MARGINAL COSTING</b>					
Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume Profit Analysis, Profit / Volume ratio. Break-even analysis. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.					
<b>UNIT V- DECISION MAKING</b>					
Concept of Relevant and irrelevant Costs. Steps in Decision Making Process. Various decision making situations- fixation of selling price, Acceptance or Rejection of special/ export offers, Make or buy, operate or shut down					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>Shashi K. Gupta, RK Sharma, Management Accounting –Principles and Practice, Kalyani Publications</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>Khan, M.Y. and P.K. Jain, <i>Management Accounting</i>, Tata McGraw Hill, Publishing Co., New Delhi.</li> <li>Hornngren, Charles T. and, Gary L. Sundem, <i>Introduction to Management Accounting</i>, Prentice Hall</li> <li>Murthy, A; and S Gurusamy <i>Management Accounting</i>, Tata McGraw Hill.</li> <li>Arora, M.N., <i>Management Accounting</i>, Himalaya Publishing House.</li> <li>Nigam, B.M. Lall and I.C. Jain, <i>Cost Accounting, Principles and Practice</i>, Prentice Hall of India, New Delhi.</li> <li>Lal, Jawahar and Seema Srivastava, <i>Cost Accounting</i>, McGraw Hill Publishing Co</li> </ul>					

BCO1754	ENTREPRENEURIAL DEVELOPMENT	L	T	P	C
		4	0	0	3
<b>COURSE RATIONALE</b>					
Entrepreneurship plays a very important role in the economic development. Entrepreneurs act as catalytic agents in the process of industrialization and economic growth. Hence, this paper would motivate the students and impart them necessary skills and knowledge needed to be an entrepreneur.					
<b>LEARNING OUTCOMES</b>					
The students will be able to					
<ul style="list-style-type: none"> <li>• Improve the entrepreneurial skills</li> <li>• Identify entrepreneurial opportunities</li> </ul>					
<b>UNIT I - CONCEPT OF ENTREPRENEURSHIP</b>					
Concept of Entrepreneurship - Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneur					
<b>UNIT II - ENTREPRENEURIAL DEVELOPMENT</b>					
Entrepreneurial Development - Agencies Commercial Banks – District Industries Centre – National small Industries Corporation – Small Industries Development organization – Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI.					
<b>UNIT III - PROJECT MANAGEMENT</b>					
Project Management Business Idea Generation Techniques - Identification of Business opportunities – Feasibility study – Marketing, Finance, and Technology & Legal Formalities – Preparation of Project Report – Tools of appraisal.					
<b>UNIT IV - ENTREPRENEURIAL DEVELOPMENT PROGRAMMES</b>					
Entrepreneurial Development Programmes (Edp) - Role, relevance, and achievements – Role of Government in organizing EDPs – Critical Evaluation.					
<b>UNIT V - ECONOMIC DEVELOPMENT AND ENTREPRENEURIAL GROWTH</b>					
Economic Development And Entrepreneurial Growth - Role of entrepreneur in economic growth – Strategic approaches in the changing Economic scenario for small scale Entrepreneurs – Networking, Niche play, Geographic Concentration, Franchising/Dealership – Development of Women Entrepreneurship.					
<b>TEXTBOOK</b>					
<ul style="list-style-type: none"> <li>• Dr. Gupta C.B., Dr.Srinivasan N.P, “<i>Entrepreneurial Development</i>”, Sultan Chand &amp; Sons, 2009.</li> </ul>					
<b>REFERENCE BOOKS</b>					
<ul style="list-style-type: none"> <li>• Saravanavel P., “<i>Entrepreneurial Development</i>”, Ess Pee kay Publishing House, 1997.</li> <li>• Vasant Desai, “<i>Project Management</i>”, Himalaya Publishing House, 1999.</li> </ul>					

SPD 1755	QUANTITATIVE APTITUDE AND LOGICAL REASONING – II	L	T	P	C
		2	0	2	3
<b>COURSE RATIONALE</b>					
The quantitative aptitude test measures the numerical ability and accuracy in mathematical calculations. This course is designed to impart necessary knowledge and skills to crack any competitive examination.					
<b>LEARNING OUTCOMES</b>					
The students will be able					
<ul style="list-style-type: none"> <li>Solve quantitative aptitude and logical reasoning questions in a competitive examination</li> </ul>					
<b>UNIT I - TIME AND DISTANCE</b>					
Time and Distance; Height and Distance; Problems on Ages, Trains					
<b>UNIT II - PIPES AND CISTERN BOATS AND STREAMS</b>					
Pipes and Cistern Boats and Streams; Probability					
<b>UNIT III - QUANTITATIVE AND LOGICAL REASONING PROBLEMS</b>					
Solve quantitative and logical reasoning problems; Approach interviews and recruitments with confidence					
<b>UNIT IV - SENSE TEST</b>					
Direction Sense test; Venn diagrams; Seating arrangements					
<b>UNIT V - CAUSE AND EFFECT</b>					
Cause and effect; Blood relation test; Dice; Logical verbal puzzles					
<b>TEXTBOOK</b>					
<ul style="list-style-type: none"> <li>Edgar Thrope, Test Of Reasoning for Competitive Examinations, Tata McGraw Hill, 4th Edition, 2012</li> </ul>					
<b>REFERENCE BOOKS</b>					
<ul style="list-style-type: none"> <li>Agarwal.R.S – <i>Quantitative Aptitude for Competitive Examinations</i>, S.Chand Limited 2011</li> <li>Abhijit Guha, <i>Quantitative Aptitude for Competitive Examinations</i>, Tata McGraw Hill, 3rd Edition, 2011</li> <li><i>Other material related to quantitative aptitude</i></li> </ul>					

BCOH03	ADVANCED COST ACCOUNTING	L	T	P	C
		3	2	0	5
<b>COURSE RATIONALE</b>					
This paper aims to provide advanced knowledge on various cost accounting concepts such as contract costing, process costing etc.					
<b>LEARNING OUTCOMES</b>					
<ul style="list-style-type: none"> <li>To provide exposure to advanced topics in Cost Accounting and its areas of applications.</li> </ul>					
<b>UNIT I – JOB COSTING AND BATCH COSTING</b>					
Meaning, Principle of Job costing, Process of job costing, suitability of job costing, job cost sheet, procedure of job cost accounting, Meaning of batch costing, Nature and use of batch costing Economic batch quantity. (Problems associated with job and batch costing)					
<b>UNIT II – CONTRACT AND PROCESS COSTING</b>					
Contract Costing – Specific aspects of Contract Costing, difference between job and contract costing, Escalation clause, Profit on Incomplete Contracts, Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit. Process Costing – General Principles, Meaning and application of process costing Recording of costs under process costing, normal and abnormal loss and abnormal gain, inter process profit. Process Losses & Wastage, Work – in – progress, By – products & Joint – products.					
<b>UNIT III – SERVICE COSTING</b>					
Introduction; Motor Transport Costing, Hotel Costing (Staff Canteen Costing, Hospital Costing, Boiler House Costing – brief idea only).					
<b>UNIT IV – STANDARD COSTING &amp; UNIFORM COSTING</b>					
Definition Standard Costing, Application of the technique of Standard Costing, Meaning & Determination of Standard Costs, Analysis of Variances – Direct Material Variances, Direct Labour Variances, Revision Variance, Overhead Variances, Sales Variances, Control of Variances					
<b>UNIT V – UNIFORM COSTING &amp; RESPONSIBILITY ACCOUNTING</b>					
Reasons for differences in Costs and Costing Practices, Applications of Uniform Costing, Objectives of Uniform Costing, Advantages of Uniform Costing, Limitations of Uniform Costing, Uniform Cost Manual Concept and various approaches to Responsibility Accounting, concept of investment center, cost center, profit center and responsibility center and its managerial implications.					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>Jawahar Lal, <i>Cost Accounting</i>. McGraw Hill Education</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>Nigam, B.M. Lall and I.C. Jain. <i>Cost Accounting: Principles and Practice</i>. PHI Learning</li> <li>Jain, S.P. and K.L. Narang. <i>Cost Accounting: Principles and Methods</i>. Kalyani Publishers</li> <li>Maheshwari, S.N. and S.N. Mittal. <i>Cost Accounting: Theory and Problems</i>. Shri Mahavir Book Depot, New Delhi</li> <li>Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , <i>Cost Accounting: A Managerial Emphasis</i>, Pearson Education</li> <li>H.V. Jhamb, <i>Fundamentals of Cost Accounting</i>, Ane Books Pvt. Ltd.</li> </ul>					

## SEMESTER VI

BCO1761	AUDITING	L	T	P	C
		4	0	0	4
<b>COURSE RATIONAL</b>					
To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.					
<b>LEARNING OUTCOMES</b>					
The students will develop an understanding of the methods of auditing and their application.					
<b>UNIT I – INTRODUCTION TO AUDITING</b>					
Definition of Audit – Differences between Auditing and Accountancy – Scope of Auditing – Objectives of Auditing –nature and scope of internal check, internal audit and internal control – audit note book and audit working papers					
<b>UNIT II - VOUCHING</b>					
Vouching of cash transactions – trading transactions – Audit of various ledger – Outstanding liabilities, Assets – Scrutinizing of expense Accounts – Income Accounts – Asset accounts – Liabilities Balance sheet Audit – Direct confirmation of Balances – Capital and Revenue Expenditures –Verification and Valuation of Assets and Liabilities. Depreciation and Reserves – Meaning Depreciation on wasting assets					
<b>UNIT III – INTERNAL CONTROL</b>					
Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.					
<b>UNIT IV – VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES</b>					
Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities. Audit Report & Certificate					
<b>UNIT V – COMPANY AUDIT</b>					
Company Audit - Qualification, Disqualification, Appointment, Removal, Remuneration of Auditors. • Audit Ceiling-Status, Power, Duties and Liabilities of auditors. • Branch Audit-Joint Audit- Special Audit. • Maintenance of Books of Account –Related Party Disclosures- Segment Reporting. • Divisible Profit, Dividend and Depreciation (Companies Act, Standards on Accounting, Legal Decisions and Auditor’s Responsibility). • Representations by Management-Contents of Annual Report (A Brief Idea).					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• S.k Basu, <i>Auditing: Principles and Techniques</i>, Dorlington Kindersley (India) Pvt. Ltd</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>• Chauhan K S, <i>Auditing</i>, Suchita Publication</li> <li>• Ravinder Kumar Virender Sharma, <i>Auditing Principles and Practices</i>, Prentice Hall, India</li> <li>• Pandu A, <i>Principles of Auditing</i>, Serial Publication, India</li> <li>• Pathak J P, <i>Auditing in a Computerized Environment</i>, Allied Publishes, India</li> </ul>					

BCO1762	INDIRECT TAXATION	L	T	P	C
		4	2	0	4
<b>COURSE RATIONALE</b>					
The course aims to provide basic knowledge and equip students with application of principles and provisions of various income tax laws.					
<b>LEARNING OUTCOMES</b>					
<ul style="list-style-type: none"> <li>To provide thorough knowledge of laws and practices of indirect taxes.</li> <li>To enable students to know the applications of provisions of indirect taxes laws in different situations</li> <li>To understand the statutory compliance under indirect taxes</li> </ul>					
<b>UNIT I – INTRODUCTION</b>					
Indirect Taxes - Features of Indirect Tax, Differences between Direct and Indirect Taxes. Advantages and Disadvantages of Indirect Taxes. Concept of GST, Need for GST in India, Present taxation vs. GST, Benefits of GST					
<b>UNIT II – LEVY AND COLLECTION OF CGST AND IGST-I</b>					
Levy and collection of CGST and IGST- Application of CGST/IGST law; concept of supply including composite and mixed supplies, interstate supply, intra-state supply, supplies in territorial waters; Charge of Tax; Exemption of tax; Exemption from tax; composition levy, Place of supply; Time and value of supply; Input tax credit Computation of GST liability					
<b>UNIT III - PROCEDURES UNDER GST</b>					
All procedures including registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns, payment and tax including reverse charge, refund, job work, provisions relating to electronic commerce, liability to pay in certain cases.					
<b>UNIT IV – ADMINISTRATION OF GST</b>					
Assessment and audit, Inspection, search, seizure and arrest, Demand and Recovery, Offences and Penalties, Advanced Rulings					
<b>UNIT V – CUSTOMS DUTY</b>					
Basic concepts of customs law - Territorial waters, high seas; Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Protective duty, Safeguard Duty; Classification of goods; Warehousing - special provisions of warehousing; Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions from custom duty.					
<b>TEXTBOOK</b>					
<ul style="list-style-type: none"> <li>CA Keshav R. Garg, <i>GST Ready Reckoner</i>, 4<sup>th</sup> Edition July 2017, Bharat Law House Pvt. Ltd.</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>V.S. Datey , <i>GST Ready Reckoner</i>, 4<sup>th</sup> Edition 2017</li> <li>Rakesh Garg, Sandeep Garg, <i>GST laws Manual: Acts, Rules and Forms</i></li> <li>Vaitheeswaran, K: <i>Student’s handbook</i> on Indirect Taxes, (2012) Snow white Publications, New Delhi</li> <li><i>Bare GST Act and Customs Act</i></li> <li>Grish Ahuja &amp; Dr. Ravi Gupta, <i>Indirect Taxes</i>, Flair Publication Pvt. Ltd.</li> <li><i>Latest updates and amendments on Indirect taxes</i> by Tax Department, Government of India.</li> </ul>					



BCO1763	PRINCIPLES & PRACTICE OF BANKING AND INSURANCE	L	T	P	C
		4	0	0	4
<b>COURSE RATIONAL</b>					
This course aims to provide fundamental understanding of banking and insurance business.					
<b>INSTRUCTIONAL OBJECTIVES</b>					
The students will be able to					
<ul style="list-style-type: none"> <li>• Understand about the operations of a bank</li> <li>• Discuss Principles &amp; Nature of Insurance</li> <li>• Describe Proposal Forms, the Insurance Policy, Cover Note, Certificates, Renewal Notices, Endorsement &amp; specifications</li> </ul>					
<b>UNIT I - INTRODUCTION TO BANKING</b>					
Origin of banking: definition, Types of deposits, Origin and growth of commercial banks in India. India's Approach to banking Sector Reforms, International security standards in banking, Global Financial Crisis and India's banking Sector.					
<b>UNIT II-CHEQUES AND PAYING BANKERS</b>					
Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence					
<b>UNIT III – BANK LENDING</b>					
Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.					
<b>UNIT IV- INTERNET BANKING</b>					
Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.					
<b>UNIT V- INSURANCE</b>					
Introduction to Insurance – Risk, Types of Risk, Risk Management, Insurable & non – insurable risk., Principles & Nature of Insurance, Documentation – Proposal Forms, the Insurance Policy, Cover Note, Certificates, Renewal Notices, Endorsement & specifications Power, functions and role of IRDA Re insurance – Concept & Terminologies, Methods & types of re insurance covers.					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• Agarwal, O.P., Banking and Insurance, Himalaya Publishing House</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>• Rejda, G.E. <i>Principles of Risk Management and Insurance</i>, Pearson Education</li> <li>• Jyotsna Sethi and Nishwan Bhatia, <i>Elements of Banking and Insurance</i>, PHI Learning</li> <li>• Varshney, P.N., <i>Banking Law and Practice</i>, Sultan Chand and Sons</li> <li>• Satyadevi, C., <i>Financial Services Banking and Insurance</i>, S.Chand</li> </ul>					

BCO1764	E-COMMERCE	L	T	P	C
		4	0	0	4
<b>COURSE RATIONALE</b>					
<p>E-commerce stands for electronic commerce and pertains to trading in goods and services through the electronic medium. E-commerce has revolutionized business, changing the shape of competition with internet (The NET), the computer communication network creating an e-commerce market place for consumers and business. With developments in the Internet and Web-based technologies, distinctions between traditional markets and the global electronic marketplace-such as business capital size, among others-are gradually being narrowed down. India is showing tremendous growth in the Ecommerce. The low cost of the PC and the growing use of the Internet is one of reasons for that. There is a growing awareness among the business community in India about the opportunities offered by ecommerce.</p>					
<b>LEARNING OUTCOMES</b>					
<ul style="list-style-type: none"> <li>• Explain the importance and significance of technology in today's digital market and Society</li> <li>• Detail out the concept of e-Commerce and its importance</li> <li>• Discuss modern computing infrastructures from the perspective of the internet and organizations</li> </ul>					
<b>UNIT I – DIGITAL ECONOMY AND E-COMMERCE</b>					
<p><b>Information Systems in Digital Age:</b> Digital Economy; Digital Enterprise; Digital Society; Importance of information systems; Types of Information Systems <b>E-Commerce overview: Definition;</b> Characteristics of E-Commerce; Drivers of E-Commerce; Advantages of E-Commerce; Categories of E-Commerce; E-Commerce processes; E-Commerce trends; E-Commerce strategy; Limitations of E Commerce.</p> <p><b>E-Commerce Applications:</b> Types of Electronic Commerce Applications; The Impact of E-Commerce on traditional Retail Industry</p>					
<b>UNIT II – LAUNCHING E-COMMERCE BUSINESS</b>					
<p><b>Launching E-Commerce business:</b> Modes of online business; Pure Online Businesses Vs. Traditional Businesses; Bricks and Click Business Model; Launching business on the internet</p> <p><b>Digital Marketing Strategies:</b> Definition, Concepts &amp; Examples; Content Marketing; Promoting &amp; Measuring Success of Digital Content Marketing; Consumer-Generated Marketing (CGM) Guerrilla Marketing? Viral Marketing; <b>e-commerce &amp; m-commerce:</b> Buying &amp; Selling on the Web &amp; Mobile Devices</p>					
<b>UNIT III - SOCIAL MEDIA MARKETING &amp; ANALYSIS &amp; DIGITAL &amp; WEB ANALYTICS</b>					
<p><b>Social Media Marketing &amp; Analysis:</b> Internet Communication: How to Incorporate Social Media Into a Marketing Campaign; Trends in Social Media Marketing; Measuring the Success of Social Media Marketing;</p> <p><b>Digital &amp; Web Analytics:</b> Definition &amp; Tools; Web &amp; Digital Analytics: Digital Analytics; Marketing Analytics &amp; Metrics; <b>Search Engine Optimization:</b> Search Engines, Keywords &amp; Web Portals; Social Media &amp; Search Engine Optimization;</p>					
<b>UNIT IV - THE INTERNET &amp; ISPS OVERVIEW</b>					
<p><b>The Internet:</b> IP Addresses, URLs, ISPs, DNS &amp; ARPANET; World Wide Web; Intranet and Extranet; OSI Model: Internet Connectivity and Communication Standards</p> <p><b>ISPs Overview:</b> Types of ISPs; Selecting an ISP; ISP providers in India; ISP Ratings; Domain Name Registration</p>					
<b>UNIT V - NETWORK INFRASTRUCTURE &amp; NETWORK SECURITY</b>					
<p><b>Network Infrastructure:</b> Technological resources required for E-Commerce; Types of Networks; Network Components; Network Architecture; Communication and Network Protocols; Network Topology; Network Media; IP Adresses; Uniform Resource Locator; Networks and Numbers, Networks and Sizes</p> <p><b>Network Security:</b> Infrastructure threat, Confidentiality threat, Data integrity threat; Common</p>					

security vulnerabilities relating to E-Commerce; The Client Server Environment; Web security, protocols, and standards

**TEXTBOOK**

- Chaffer, Dave. (2004).*Digital Business and E-Commerce Management: Strategy, Implementation, and Practice*. Pearson education.
- Supplementary Materials. Self-Learning Materials (Pdf)

**REFERENCES**

- Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang.(2007). *E-Commerce: Fundamentals and Applications*. Wiley India.
- PT Joseph. (2015).*E-Commerce: An Indian Perspective*. PHI India.

SPD1765	COMPUTER APPLICATIONS IN ACCOUNTING [PRACTICAL COURSE]	L	T	P	C
		1	0	3	3
<b>COURSE RATIONALE</b>					
This course will expose students to the development and use of manual and computerized accounting systems. Students will have the opportunity to use accounting software package to apply their accounting knowledge to real life situations.					
<b>LEARNING OUTCOMES</b>					
After completion of the course the students will					
<ul style="list-style-type: none"> <li>• Acquire fundamental knowledge of the use of computers in accounting.</li> <li>• Acquire a thorough practical experience of entering accounting transactions in Tally ERP.</li> <li>• Generate reports through the computerized system – Trial Balance, Balance Sheet, Income Statement, Statement of Cash Flows.</li> </ul>					
<b>UNIT I-FUNDAMENTALS OF COMPUTER APPLICATION IN ACCOUNTING</b>					
Overview of Computer Applications in Accounting, Various types of software used for accounting, Advantages and disadvantages of using computers for accounting.					
<b>UNIT II- FUNDAMENTALS OF TALLY ERP</b>					
Creation of Company- Process, Detailed discussion of various entry fields. Shutting down and Deletion of Company- Process, Difference between Shutting down and Deletion Alteration of Company- Process					
<b>UNIT III- CREATION OF MASTERS</b>					
Masters- Accounts Info- Creation of Groups, Ledgers(Single entry mode and multiple entry mode) Inventory Info- Creation of Stock Group, Unit of measure and Stock Items					
<b>UNIT IV- ENTERING OF TRANSACTIONS</b>					
Transaction- Accounting Vouchers and Inventory Vouchers- Entering transaction Order Processing – Purchase Order Processing Sales Order Processing					
<b>UNIT V- GST ENTRIES</b>					
Goods and Services Tax(GST)- Basics of GST, Configuring GST in Tally.ERP, Entering Transactions					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• Tally Education Pvt Ltd, <i>Computerised Accounting Using Tally.ERP 9</i>, Sahaj Enterprises</li> </ul>					
<b>REFERENCES</b>					
<ul style="list-style-type: none"> <li>• Asok K. Nadhani, <i>Mastering Tally ERP 9: Basic Accounts, Invoice, Inventory</i>, BPB Publications</li> <li>• Soumya Ranjan Behera, <i>Learn Tally.ERP 9 in 30 days</i>, B.K.Publications Pvt. Ltd.</li> </ul>					

BCOH04	INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT	L	T	P	C
		4	1	0	5
<b>COURSE RATIONALE</b>					
This course seeks to provide an understanding of investment avenues and to provide basic knowledge of portfolio management. The course helps the student to understand the various investments avenues, risk & return, different investment analysis and to plan well for their investment decision making.					
<b>LEARNING OUTCOMES</b>					
After completion of the course the students will					
<ul style="list-style-type: none"> <li>• Get in depth knowledge of various investment options &amp; Portfolios available to investor.</li> <li>• Understand various techniques used by professional for analyzing and valuing investment options.</li> <li>• Know how to make good investment plan</li> </ul>					
<b>UNIT I – SAVINGS AND INVESTMENT</b>					
Meaning, importance of savings and investment, Objectives of investment and speculations, Classification of investment, financial VS physical investments. Investment activities investment avenues and its features. Investment attributes, investment risk, different approaches to investment decision making, qualities for successful investment.					
<b>UNIT II – RISK &amp; RETURN CONCEPT AND MANAGEMENT</b>					
Introduction to Risk, types of risk, systematic and unsystematic risk. Minimizing risk .Risk exposure, Risk measurement problems, Investment decision making, return, elements of return, Calculating expected return and risk. Using Beta to estimate return					
<b>UNIT III - SECURITY ANALYSIS- FUNDAMENTAL ANALYSIS</b>					
Security analysis meaning and methods (EIC analysis in Details) Economy analysis, industry analysis(porters model) company analysis the study of financials, going beyond numbers. Estimation of intrinsic value.					
<b>UNIT IV – SECURITY ANALYSIS -TECHNICAL ANALYSIS</b>					
Meaning of Technical analysis and assumptions, technical tools, Basic principles of Technical analysis. Trends and Trend reversals, Chart patterns .Eliot wave theory Dow Theory, support and resistance level different types of Charts. Efficient market theory. Mathematical indicators and Market indicators. Fundamental Vs technical analysis					
<b>UNIT V – INTRODUCTION TO PORTFOLIO MANAGEMENT</b>					
Meaning, The Portfolio management Process, Asset Allocation: Process, types of asset allocation, management style, different approaches to allocation decision, and overview of allocation techniques. Active and passive portfolio management. Portfolio return, portfolio risk, portfolio diversifications. Feasible set of portfolios, Efficient set of portfolios, selection of optimal portfolio Markowitz model and its limitations, The sharp Index model Single index model measuring security and portfolios return and risk under single index model.					
<b>TEXT BOOK</b>					
<ul style="list-style-type: none"> <li>• Chandra, P., <i>Security Analysis and Portfolio Management</i>, Tata McGraw Hill.</li> </ul>					
<b>REFERENCE BOOKS</b>					
<ul style="list-style-type: none"> <li>• Pandian, P. (2013). <i>Security Analysis and Portfolio Management</i> (2ed.). New Delhi: Vikas Publishing House Pvt. Ltd.</li> <li>• Joshi, S. K. (2013). <i>Security Analysis and Portfolio Management Investment Management</i> (4ed.). New Delhi: Kalyani Publishers.</li> </ul>					