

RAJIV GANDHI UNIVERSITY: RONO HILLS, DOIMUKH-791112, AP.**Distribution of Papers for Graduation of Commerce**

Papers	No of Papers	Distributions	Remarks
Compulsory Papers	16	4 papers each in first four Semesters	Compulsory for all students
Skill Based Papers	02	1 paper each in V and VI Semesters	The college has to choose one paper out of 2 options.
Major Papers	06	3 paper each in V and VI Semesters (Any Group)	1. Finance and Accounting 2. Marketing Management 3. Human Resource Management 4. Entrepreneurship

Structure of Courses for Graduation of Commerce

Semesters	Paper Code	Paper Title	Full Marks = 100		Page
			End Semester (80 Marks)	Internal Assessment (20 marks)	
Semester-I	BCM-101	Communicative English	End Semester (80 Marks)	Internal Assessment (20 marks)	04
	BCM-102	Business Economics	-do-	-do-	05
	BCM-103	Business Organisation	-do-	-do-	06
	BCM-104	Financial Accounting – I	-do-	-do-	07
	BCM-105	Environmental Studies	Non-credit Paper		08
Semester-II	BCM-201	Business Mathematics & Statistics	End Semester (80 Marks)	Internal Assessment (20 marks)	10
	BCM-202	Business Law & Regulatory Framework	-do-	-do-	11
	BCM-203	Financial Accounting – II	-do-	-do-	12
	BCM-204	Principles of Management	-do-	-do-	13
Semester-III	BCM-301	Income Tax	-do-	-do-	14
	BCM-302	Indian Financial System	-do-	-do-	15
	BCM-303	Company Law	-do-	-do-	16
	BCM-304	Corporate Accounting	-do-	-do-	17
Semester-IV	BCM-401	Marketing Management	-do-	-do-	18

	BCM-402	Human Resource Management	-do-	-do-	19
	BCM-403	Financial Management	-do-	-do-	20
	BCM-404	Entrepreneurship Development	-do-	-do-	21
Semester-V	BCM-501	Computerized Accounting / E-Commerce (Skill-based Paper)	Theory – 50	Practical / Project- 50	22-23
	BCM-502	Any one from the four optional Major groups – A/B/C/D	End Semester (80 Marks)	Internal Assessment (20 marks)	24-27
	BCM-503		-do-	-do-	28-31
	BCM-504		-do-	-do-	32-35
Semester-VI	BCM-601	Auditing / Banking & Insurance (Skill-based Paper)	Theory – 50	Practical / Project- 50	36-37
	BCM-602	Any one from the four optional Major groups – A/B/C/D	End Semester (80 Marks)	Internal Assessment (20 marks)	38-41
	BCM-603		-do-	-do-	42-45
	BCM-604		-do-	-do-	46-49

GROUP - A: MAJOR IN MARKETING MANAGEMENT

Semester	Paper Code	Paper Title	Full Marks = 100 (80+20)		Page
Semester - V	BCM-502	Retail Management	End Semester (80 Marks)	Internal Assessment (20 marks)	24
	BCM-503	Consumer Behaviour & Marketing Research	-do-	-do-	28
	BCM-504	Contemporary Marketing Management	-do-	-do-	32
Semester-VI	BCM-602	Rural Marketing	-do-	-do-	38
	BCM-603	International Marketing	-do-	-do-	42
	BCM-604	Marketing of Services	-do-	-do-	46

GROUP - B: MAJOR IN HUMAN RESOURCE MANAGEMENT

Semester	Paper Code	Paper Title	Full Marks = 100 (80+20)		Page
			End Semester (80 Marks)	Internal Assessment (20 marks)	
Semester - V	BCM-502	Industrial Relations			25
	BCM-503	Compensation Management	-do-	-do-	29
	BCM-504	Labour Legislations in India			33
Semester- VI	BCM-602	Human Resource Development	-do-	-do-	39
	BCM-603	Labour Welfare & Social Security	-do-	-do-	43
	BCM-604	International Human Resource Management	-do-	-do-	47

GROUP - C: MAJOR IN ACCOUNTING & FINANCE

Semester	Paper Code	Paper Title	Full Marks = 100 (80+20)		Page
			End Semester (80 Marks)	Internal Assessment (20 marks)	
Semester - V	BCM-502	Advanced Financial Management			26
	BCM-503	Cost Accounting	-do-	-do-	30
	BCM-504	Advanced Accounting			34
Semester- VI	BCM-602	Management Accounting	-do-	-do-	40
	BCM-603	Investment Analysis & Portfolio Management	-do-	-do-	44
	BCM-604	Financial Analysis & Reporting	-do-	-do-	48

GROUP - D: MAJOR IN ENTREPRENEURSHIP

Semester	Paper Code	Paper Title	Full Marks = 100 (80+20)		Page
			End Semester (80 Marks)	Internal Assessment (20 marks)	
Semester - V	BCM-502	Entrepreneurship Theory and Practices			27
	BCM-503	Project Preparation & Follow Up	-do-	-do-	31
	BCM-504	Entrepreneurial Finance			35
Semester- VI	BCM-602	Management of MSMEs	-do-	-do-	41
	BCM-603	Export Procedure & Documentation	-do-	-do-	45
	BCM-604	Industrial Sickness & Rehabilitation	-do-	-do-	49

SEMESTER- ICode: **BCM-101** Paper: **Communicative English**

Full marks: 100
 End Semester: 80
 Internal Assessment: 20

Objective: *To give the students a firsthand knowledge of the essentials of English Literary works and to enable them to understand the basic English Grammar and communication skills.*

Unit – I : **Studying Prose Writings in English:** Saki: The Open Window; Jawahar Lal Nehru: Animals in Prison; Gerald Durrell: Vanishing Animal; Jim Corbett: Kunwar Singh.

Unit – II : **Grammar and Usages:** Preposition, Voice Change, Correction of Errors, Direct-Indirect Speech, Use of Verbs.

Unit – III : **Comprehension and Composition:** An Unseen passage for comprehension; Paragraph / Precis Writing / Formal Letter Writing.

Unit – IV : **Studying Drama:** William Shakespeare: As You Like It.

Unit – V : **Communication / Conversational Skills:** Communication Skill, LSRW, Experimenting with the English Language in conversation and writing. (The learners & teachers may use their autonomy in developing creative and critical writing skills)

- Recommended Books:**
1. Short Stories of Saki
 2. Jawaharlal Nehru: An Autobiography
 3. Proses for our Time, Orient Blackswan
 4. William Shakespeare: As you like it, Arden / CULT Edition
 5. Waren and Martine: High School Grammar and Composition, Thomson Martin
 6. Sunita Mishra & C Muralikrishna: Communication Skills for Engineers, Dorling Kindersley, 2006
 7. Vandana Singh, The Written Word.

Code: **BCM-102** Paper: **Business Economics and Planning**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To acquaint the students with basic idea on Micro Economics and its applicability in business.*

Unit – I : **Consumer Behaviour:** Concept of utility. Law of Diminishing Marginal Utility and Law of Equi-marginal Utility. Demand; Law of Demand; Elasticity of Demand, its types and methods of measurement.

Unit – II : **Production & Distribution:** Factors of Production, Production Function, Iso-Curve, Iso-cost, Iso-quant; Laws of Returns - Returns to Scale & Returns to factor; Rent, Wages, Interest and Profit; Cost Curves- Total Cost, Average Cost and Marginal Cost and their relationship.

Unit – III : **Market:** Concept of Market, Price determination under different market situation (Perfect Competition, Monopolistic Competition and Monopoly) under short-run and long-run; Revenue Curves- Total Revenue, Average Revenue and Marginal Revenue and their relationship. Equilibrium of Firm and Industry.

Unit – IV : **Issues in Indian Economy:** Problems of Growth: Unemployment, Poverty, Inequality in Income distribution, Inflation, Concept of Parallel economy; Problems and Policies of Indian Economy.

Unit – V : **Indian Economic Planning:** Concepts of Economic Planning; Objective and achievements of Indian Five-year Plans (Plan period I to XII). NITI-Aayog, Export and import Policy.

- Recommended Books:**
1. Stonier & Hague: A Text book of Economic theory.
 2. Ahuja, H.L.: Advance Economic theory.
 3. Mathani, D. M.: Principles of Economics.
 4. Lipsey, R. G.: An Introduction to Positive Economics.
 5. K. K. Dewett & M. H. Navalur: Modern Economic Theory.
 6. Dutt & Sundaram, Indian Economy
 7. Mishra & Puri, Indian Economy
 8. Uma Kapila, Indian Economy

Code: **BCM-103** Paper: **Business Organisation**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To provide the students with the working knowledge of the functional areas of business organisations and the business environment.*

Unit – I : **Business and Business Environment:** Business - Meaning, objectives, characteristics and classifications, Business Organisations; Business Environment: Economic, Political, Socio-Cultural and Technological, Legal, Demographic, and International; Contemporary Trends in Business: Social Responsibility of Business; Challenges for Indian Business; Liberalisation, Globalisation and Privatization.

Unit – II : **Forms of Business Organisation-I - Sole Trader:** Definition, Meaning, Features, Merits and Demerits, Suitability; **Partnership:** Definition, Meaning, Features, Classifications, Merits and Demerits, Suitability, Classifications of Partners, Rights and Duties of Partners, Partnership deed, Terminations of Partnership Firms.

Unit – III : **Forms of Business Organisation-II - Joint Stock Company (JSC):** Definition, Meaning, Features, Classifications, Merits and Demerits, Suitability, Formation and Registration of JSC, Promoters.

Unit – IV : **Forms of Business Organisation-III - Cooperative Societies:** Definition, Meaning, Features, Classifications, Merits and Demerits, Suitability; **Public Enterprises:** Definition, Meaning, Features, Classifications, Merits and Demerits, Suitability.

Unit – V : **New Business Forms:** Multi-national Company (MNC), Trans-National Corporations (TNC), Multi-National Enterprises (MNE), E-business – Click Model, Click and Brick Model.

Recommended Books:

1. Y.K. Bhushan-Business Organisation and Management- Sultan Chand & Sons
2. Shukla-Business Organisation and Management- S.Chand & Company Ltd.,
3. Sharma and Gupta –Business Organisation- Kalyani Publications

Code: **BCM-104** Paper: **Financial Accounting – I**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To familiarize the students with the basics of accounting.*

- Unit – I** : **Theoretical Framework of Accounting:** Definition, Features, Objectives, Functions and Scope of Accounting, Book-keeping, Branches of Accounting, Cash Basis and Accrual Basis of Accounting, Accounting Concepts and Conventions, Accounting Equation, Classification of Accounts, Rules of Double Entry Book-Keeping (Theory).
- Unit – II** : **Accounting Process:** Journal, Ledger, Cash Book, Subsidiary Books, and Trial Balance; Errors and their rectification; Capital and Revenue.
- Unit – III** : **Bank Reconciliation Statement, Bills of Exchange-**Accounting Treatment (Theory and Numerical).
- Unit – IV** : **Depreciation Accounting:** Meaning, Causes, Objectives of Charging Depreciation, Methods of Charging Depreciation-Straight line method and Diminishing Balance Method (Theory and Numerical).
- Unit – V** : **Final Accounts:** Preparation of Financial Statements with adjustments- Trading a/c, Profit and Loss Account, Balance Sheet, (Theory and Numerical).

- Recommended Books:**
1. Shukla & Grewal, Advance Accounting, S. Chand & Company.
 2. Maheshwary S. N., Advanced Accountancy, Vikas Publishing.
 3. Gupta R. L. & Gupta V. K. Principles and Practice of Accounting, Sultan Chand & Sons.
 4. Tulsian, Accountancy, TATA McGraw Hill.
 5. Goyal, V.K., Financial Accounting, Excel.
 6. Gupta R.L. & Radhaswamy, Advanced Accountancy, Sultan Chand & Sons.
 7. Jain and Naranga, Accountancy, Kalyani Publication

Code: **BCM-105** Paper: **Environmental Studies**

This course of 40 lectures will be conducted in the I semester or III semester as per the convenience of the College, and the examinations shall be conducted at the end of the First Semester. Marks secured by the student will not be included in the Final Score Sheet but will be reflected in the Marksheet of the student.

Exam Pattern: In case of awarding the marks, the question paper should carry 100 marks. The structure of the question paper being:

- Part-A, Short answer pattern – 25 marks
- Part-B, Essay type with inbuilt choice – 50 marks
- Part-C, Field work – 25 marks

Objective: *To evaluate local, regional and global environmental issues relating to resource use & management, and finding solutions to environmental problems.*

Unit – I : **The Multidisciplinary Nature of Environmental Studies:** Definition, Scope, and Importance, Need for Public Awareness

Unit – II : **Natural Resources:** Natural Resources and associated problems;
 Forest Resources: Use and over-exploitation, deforestation, Case Studies, Timber extraction, Mining, Dams and their effects on forest and tribal population;
 Water Resources: Uses & over-utilisation of surface & ground water, Flood, Drought, Conflict over water, Dams-Benefits & problems;
 Mineral Resources: Uses & exploitation, environmental effects of extracting and using mineral resources, case studies.
 Food Resources: World Food problems, Changes caused by agriculture and overgrazing, Effects of modern agriculture, Fertilizer-pesticide problem, Water logging, Salinity, Case Studies.
 Energy Resources: Growing energy needs, Renewable & non-renewable energy sources, Use of alternative energy sources, Case Studies.
 Land Resources: Land as resources, Land degradation, Man induced landslides, soil erosion and desertification.
 Role of an individual in conservation of natural resources; Equitable use of resources for sustainable lifestyle.

Unit – III : **Ecosystem:** 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; 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, ocean estuaries)

Unit – IV : **Biodiversity and its conservation:** Introduction – Definition: genetic, species and ecosystem diversity; Biogeographical 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

- Unit – V** : **Environmental Pollution:** Definition; Causes, 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 pollution; 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
- Unit - VI** : **Social Issues and the Environment:** From unsustainable to sustainable development; Urban problems and related to energy; Water conservation, rain water harvesting, watershed management; Resettlement and rehabilitation of people; its problems and concerns. Case studies; Environmental ethics: Issues and possible solutions; Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents; and holocaust. Case studies; Wasteland reclamation; Consumerism and waste products; Environmental 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 – VII** : **Human Population and the Environment:** Population growth, variation among nations; Population explosion – Family Welfare Programmes; Environment and human health; Human Rights; Value Education; HIV / AIDS; Women and Child Welfare; Role of Information Technology in Environment and Human Health; Case Studies
- Unit – VIII** : **Field Work:** a. Visit to a local area to document environmental assets river/forest/grassland/hill/mountain; b. Visit to a local polluted site – Urban / Rural / Industrial / Agricultural; c. Study of common plants, insects, birds; d. Study of simple ecosystems-pond, river, hill slopes, etc. (Field work equal to 5 lecture hours)

Recommended Books: The Environment Studies E-Book is available freely at <http://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf>

SEMESTER- IICode: **BCM-202** Paper: **Business Mathematics & Statistics**

Full marks: 100
 End Semester: 80
 Internal Assessment: 20

Objective: *To impart basic knowledge of mathematics and statistics, and its application in business.*

Unit – I : **Matrices and Determinant:** Algebra of matrices, Inverse of a matrix, Matrix Operation – Business Application Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method.

Unit – II : **Calculus:** Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logistic function. Concepts of limit, and continuity of a function, Concept and rules of differentiation, Maxima and Minima involving second order; Integration: Standard forms, Methods of integration – by substitution, by parts and by use of partial fractions, definite integration, finding areas in simple cases.

Unit – III : **Measures of Central Tendency:** Concept, Definition, Characteristics, Utility and Types; Theoretical Base and Computation-Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, and Mode, Range, Quartile, Decile and Percentile.

Unit – IV : **Measures of Dispersion and Skewness:** Concept, Meaning, Features; Theoretical Base and Computation-Mean Deviation (MD) and Standard Deviation (SD), and Variance; Coefficients of MD, SD, and Variance; and Measure of Skewness.

Unit – V : **Correlation and Regression Analysis:** Correlation- Concept, Meaning, Types, Utility, Computation of Correlation-Karl Pearson and Spearman's Rank Difference Method; Regression-Concept, Meaning, Types, Computations, Regression Vs. Correlation, Regression Lines, Regression Coefficient.

Recommended Books:

1. Elhance, D.N. : Indian Statistics
2. Gupta, S. P. : Statistical Methods
3. C.B. Gupta – Statistical Methods
4. Hazarika P. Business Statistics – S. Chand
5. Soni, R. S. Business Mathematics. Pitambar Publishing House.
6. Singh J. K. Business Mathematics. Himalaya Publishing House
7. Hazarika P. Business Mathematics – S. Chand

Code: **BCM-202** Paper: **Business Law & Regulatory Framework**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To impart basic knowledge of the important business legislation along with relevant case law.*

Unit – I : **Indian Contract Act:** Contracts – Definitions, Essential elements of a valid contract, Offer and acceptance, Consideration, Capacity of the parties, Free Consent, Legality of object, Performance and Discharge of Contract.

Unit – II : **Special Contracts:** Contract of Bailment, Contract of Indemnity and Guarantee, Contract of Agency – Essential elements, Classifications, and Rights and duties of Parties.

Unit – III : **Negotiable Instrument Act:** Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque, Holder and Holder in Due Course. Negotiation: Types of Endorsements, Crossing of Cheque, Bouncing of Cheque

Unit – IV : **Sales of Goods Act:** Contract of sale, meaning and difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by a non-owner, Performance of contract of sale, Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit – V : **Government Policy and Legal Environment:** Industrial Policy of India since 1991- Salient Features; Licensing, Privatization, Foreign Collaboration in the light of Recent Changes, Competition Act, 2002- Meaning, Objective, & Applicability, Significance of Special Economic Zones (SEZ); Limited Liability Partnership (LLP) Act- Main Features.

- Recommended Books:**
1. Kapoor, N. D.: Mercantile Law.
 2. Kuchhal, M. C.: Mercantile Law.
 3. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
 4. Cherunilam Francis: Business Environment, Himalaya Publishing House, New Delhi.
 5. Aswathappa K: Essentials of Business Environment, Himalaya Publishing House, New Delhi.
 6. Ahuja H.L: Economic Environment of Business, S. Chand & Company Ltd. New Delhi.
 7. Bezborah P. & Singh Ranjit, Business Environment, Kalyani Publishers.

Code: **BCM-203** Paper: **Financial Accounting – II**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To impart theoretical as well practical knowledge of accounting in relation to business practices.*

Unit – I : **Accounting from Incomplete Records:** Meaning, advantages and disadvantages, distinction between Single Entry System and Double Entry System, Ascertainment of Profit, Conversion of Single Entry system into Double Entry System (Theory & Numerical).

Unit – II : **Partnership Accounts:** Goodwill and its valuation, Admission, Retirement and Death of a Partner (Theory & Numerical).

Unit – III : **Accounting for Consignment:** Important terms, Accounting Records, Normal and Abnormal wastage, Valuation of Unsold Stocks; (Theory & Numerical).

Unit – IV : **Accounting for Joint Ventures:** Important terms, Joint Venture Vs. Consignment, Joint Venture Vs, Partnership, Accounting Records (Theory & Numerical).

Unit – V : **Accounts of Non-Profit Organisations:** Receipts and Payments Accounts and Income and Expenditure Accounts- Features, Balance Sheet, Procedure for preparation (Theory & Numerical).

Recommended Books:

1. Shukla & Grewal, Advance Accounting, S. Chand & Company
2. Maheshwary S.N., Advanced Accountancy, Vikas Publishing
3. Gupta R.L. & Gupta V.K. Principles & Practice of Accounting.
4. Tulsian, Accountancy, TATA McGraw Hill.
5. Goyal, V.K., Financial Accounting, Excel.
6. Gupta R.L. & Radhaswamy, Advanced Accountancy, Sultan Chand & Sons.
7. Jain and Narang, Advanced Accountancy, Kalyani Publications

Code: **BCM-204** Paper: **Principles of Management**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To familiarize the students with the management principles.*

Unit – I : **Introduction:** Concept, Nature and Significance of Management, Objectives of Management, Evolution of Management thoughts – Classical and Neo-classical theories, Administrative Management Theory by Henri Fayol, Scientific Management by FW Taylor and Contemporary Approach to Management; Management Functions.

Unit – II : **Planning & Decision Making:** Concept & Meaning, Types and objectives of Planning; Steps involved in Planning; Decision Making, Policy, Procedure, Strategy.

Unit – III : **Organising:** Organising Function- Meaning and Importance, Nature and Process, Organisation Structure-Formal and Informal, Concepts of Line and Staff Authority, Departmentation, Delegation of Authority, Span of Control, MBO.

Unit – IV : **Directing:** Directing-Meaning and Importance, Steps involved in Directing; Motivation; Leadership; Coordination and Communication.

Unit – V : **Controlling:** Performance Evaluation, Controlling-Meaning and Importance, Process and Types, Essentials of a Good Control System.

Recommended Books:

1. Harold Koontz, Heinz Weirich, O'Donnell - 'Principles of Management,' Tata McGraw Hill.
2. Principles of Management: L. M. Prasad, Sultan Chand & Sons.
3. Principles of Management: C. B. Gupta, Sultan Chand & Sons.
4. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall of India.
5. Koontz and Weirich, Essentials of Management, Tata McGraw Hill, New Delhi

SEMESTER – IIICode: **BCM-301** Paper: **Income Tax**

Full marks: 100
 End Semester: 80
 Internal Assessment: 20

Objective: *To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.*

Unit – I : **Basic concepts:** Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, Permanent Account Number(PAN); Residential status; Scope of total income on the basis of residential status
 Exempted income under section 10

Unit – II : **Computation of Income under different Heads-I:** Income from Salaries; Income from house property.

Unit – III : **Computation of Income under different heads-II:** Profits and gains of business or profession; Capital gains; Income from other sources.

Unit – IV : **Aggregation of Total Income:** Income of other persons included in assessee's total income; Set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs.

Unit – V : **Tax Liability, TDS, and Preparation of Return of Income:** Tax liability of an individual. Filing of returns and Due dates: Manual and On-line filing of Returns of Income.

Recommended Books:

1. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
3. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
4. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.

Code: **BCM- 302** Paper: **Indian Financial System**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To give a brief overview of the workings of the Indian Financial System.*

Unit – I : **An Introduction to Financial System:** Financial System- Meaning, Functions and Components, Role of financial system in economic development, Indian Financial System- structure and evolution.

Unit – II : **Financial Markets:** Meaning, Classification and Functions, Money Market and Capital Market- Meaning, Classification and Function; Financial Instruments – Meaning, Classification and Function.

Unit – III : **Financial Institutions:** Meaning, features and types; Role of financial institutions in the financial system, Banking and Non-Banking Financial Institutions

Unit – IV : **Regulatory Bodies:** Reserve Bank of India and the Money Market, SEBI and capital market; IRDA and insurance market.

Unit – V : **Financial Services:** Concept & Meaning, types of financial services, Hire Purchase, Mutual Funds, Merchant Banking, Leasing, Credit Rating.

Recommended Books:

1. Pathak, Bharati V, The Indian Financial System: Markets, Institutions and Services, Pearson Education
2. Khan, M.Y., Indian Financial System, Tata McGraw Hill
3. Gurusamy, S., Indian Financial System, Tata McGraw Hill
4. Saha, Sidhartha Sankar., Indian Financial System and Markets, Tata McGraw Hill
5. Reddy, P.N., Sharma, N. Mukund, Indian Financial System, Himalaya Publishing House

Code: **BCM-303** Paper: **Company Law**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To familiarize the students with the various legal provisions of the Indian Companies Act, 2013 and the amendments thereafter.*

Unit – I : **Introduction:** Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; Types of companies including one person company, Small company, Dormant company and Producer company; Association not for profit; Formation of company, Promoters and their legal position. (As per companies Act, 2013)

Unit – II : **Documents:** Memorandum of Association, Articles of Association, Issue, Allotment and Forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares (As per companies Act, 2013)

Unit – III : **Management:** Classification of directors, Disqualifications, Director identity number (DIN); Appointment; Legal positions, Powers and duties; Removal of directors; Managing director, Types of meeting; Meeting through video conferencing, E-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee. (As per Companies Act, 2013)

Unit – IV : **Dividends, Accounts and Audit:** Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report.

Unit – V : **Winding Up** - Concept and modes of Winding Up; Insider trading-meaning & legal provisions; Whistle blowing-Concept and Mechanism.

Recommended Books:

1. Arora & Banshal, Corporate Law – Vikash Publication
2. Gogna, P.P.S – Company Law, S. Chand
3. MC Kuchhal Corporate Laws, Shri Mahaveer Book Depot.
4. GK Kapoor & Sanjay Dhamija, Company Law, Bharat Law House.
5. Reena Chadha & Sumant Chadha, Corporate Laws
6. A Compendium of Companies Act 2013, along with Rules, by Taxmann Publications.
7. Avtar Singh, Introduction to company Law, Eastern Book Company

Code: **BCM-304** Paper: **Corporate Accounting**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.*

Unit – I : **Accounting for Share Capital & Debentures:** Issue of shares, forfeiture and reissue of forfeited shares- concept & process of book building, Issue of rights and bonus shares; Buy back of shares, Redemption of preference shares. Issue and Redemption of Debentures.

Unit – II : **Final Accounts:** Preparation of profit and loss account and balance sheet of corporate entities (excluding calculation of managerial remuneration) as per Schedule VI; Disposal of company profits; Valuation of Goodwill and Valuation of Shares: Concepts and calculation

Unit – III : **Liquidation of Company:** Meaning of liquidation, Modes of winding up, consequences of winding up, Statement of affairs, Liquidator’s final statement of account, List ‘B’ contributories

Unit – IV : **Accounts of Holding Companies/Parent Companies:** Preparation of consolidated balance sheet with one subsidiary company as per Accounting Standard: 21 (ICAI).

Unit – V : **Banking and Insurance Companies:** Legal and Regulatory framework, Important Terminology, Financial Statement of Banking Companies, Financial Statement of Life Insurance Companies, Ombudsman.

Recommended Books:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal. Corporate Accounting. PHI.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

SEMESTER – IVCode: **BCM-401** Paper: **Marketing Management**

Full marks: 100
 End Semester: 80
 Internal Assessment: 20

Objective: *To enable the students to understand and appreciate the concept of marketing in theory and practice.*

Unit – I : **Marketing Management:** Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit – II : **Marketing Mix:** Concept- 4ps, Decision Within The 4 Ps, Product, Price, Place, Promotion, Challenges of 4Ps; Segmentation, Targeting, Positioning.

Unit – III : **Product:** Concept, Product Levels, Product Categories, Goods & Services, Consumer Goods, Industrial Goods, Product Life Cycle-Strategies in each Phases; Development of the New Product.

Unit – IV : **Pricing and Place:** Concept, Factors Influencing Pricing, Methods, Pricing for New Products; Distribution: Channels and Levels of Distribution, Channel Members.

Unit – V : **Promotion:** Promoting Products, Product Mix- Advertising, Sales Promotion, Publicity And Public Relations, Personal Selling.

Recommended Books:

1. Philip Kotler: Marketing Management: Prentice Hall
2. S.A. Sherlekar, Marketing Management: Himalaya Publishing House
3. Philip Kotler, Koshy and Jha, Marketing Management: Prentice Hall India
4. Namakumari And Ramaswamy; Marketing Management: Global Perspective Indian Context, 4/e : Macmillan

Code: **BCM-402** Paper: **Human Resource Management**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To make the students acquire the conceptual knowledge of Human Resource and its Management in the contemporary corporate world.*

Unit – I : **Introduction:** Meaning, Objectives, Scope, Importance, Functions and Responsibilities of HR Managers.

Unit – II : **Hiring:** Meaning & Importance of Man-power Planning. Concept and Steps of Recruitment & Selection, Placement.

Unit – III : **Training:** Meaning, Objectives, Essence and Methods of Training. Steps of Training Program.

Unit – IV : **Performance Appraisal:** Concept, Steps, Techniques and Importance of Performance Appraisal.

Unit – V : **Employee's Movement and Separation:** Concept, Types and Principles of Transfer, Promotion and Demotion. Meaning and Types of Employee's Separation.

Recommended Books:

1. Pattanayak, Human Resource Management; PHI, Learning Pvt. Ltd, New Delhi.
2. K. Aswathappa, Human Resource Management, McGraw Hill Companies.
3. Human Resource Management- Text & Cases, Excel Books, New Delhi.

Code: **BCM-403** Paper: **Financial Management**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.*

Unit – I : **Financial Management:** Meaning of Financial Management, Finance Function, Goals of Financial Management, Financial Decisions, Role of a Financial Manager, Financial Planning, Steps in Financial Planning, Principles of Sound Financial Planning.

Unit – II : **Time Value Of Money:** Meaning, Definition, Need, Future Value, Present Value, Concept of Valuation: Valuation of Bonds, Debentures and shares (Theory and Simple Numerical)

Unit – III : **Financing Decision:** Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure, Leverages, Computation & Analysis of EBIT, EBT, EPS. (Theory and Simple Numerical)

Unit – IV : **Investment Decision:** Meaning and Definition of Capital Budgeting, Features, Significance, Process, Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index. (Theory and Simple Numerical)

Unit – V : **Liquidity & Dividend Decision:** Concept of Working Capital, Significance of Adequate Working Capital, Determinants of Working Capital, Estimation of working capital requirement; Dividend Decision: Meaning and Definition, Determinants of Dividend Policy, Types of Dividends (Theory and Simple Numerical).

- Recommended Books:**
1. S N Maheshwari, Financial Management, Sultan Chand
 2. Dr. Aswathanarayana.T – Financial Management, VBH
 3. K. Venkataramana, Financial Management, SHBP.
 4. G. Sudarshan Reddy, Financial Management, HPH
 5. Khan and Jain, Financial Management, TMH
 6. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.
 7. I M Pandey, Financial Management. Vikas Publication.
 8. Prasanna Chandra, Financial Management, TMH

Code: **BCM-404** Paper: **Entrepreneurship Development**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To acquaint the students with the basic entrepreneurial concepts.*

Unit – I : **Entrepreneur and Entrepreneurship:** definition of entrepreneur and enterprise; Concept; Features of entrepreneurship; entrepreneurial function; Classification; Type of entrepreneurs; essential characteristics of an entrepreneur.

Unit – II : **Small Enterprises:** Concept of small scale industries; Concept of tiny sector; Ancillary industries and cottage and village industries; Role of small enterprises and its significance; Problems of small enterprises - reasons and remedies; Government policy and measures adopted for the growth of small enterprises.

Unit – III : **Entrepreneurship Growth:** Factors affecting Entrepreneurship Growth- Economic; social; psychological; political factors; Institutional Support (SIDBI, NABARD, NEDFI, IIE).

Unit – IV : **Setting up a small enterprises:** Steps involved in the formation of small scale enterprises; Sources of Finance; Feasibility Study.

Unit – V : **Future outlook:** Global Competitiveness; MSME Act; Arunachal Pradesh Industrial Policy; Strategies for developing Small Enterprises in Arunachal Pradesh.

- Recommended Books:**
1. S. S Khanka, “Entrepreneurial Development”, S. Chand Publication, Latest Edition
 2. Vasant Desai, “Entrepreneurship Development”, Himalayan Publishing House Publication, Latest Edition.
 3. C.B Gupta and N.P Srinivasan, “Entrepreneurial Development” Sultan Chand and sons, New Delhi.
 4. Bholanath Dutta, “Entrepreneurship Management: texts and cases” (2009), Excel Books,
 5. Robert D. Hisrich and Michael P.Peters, “Entrepreneurship- New Venture Creation”, Tata Mc Graw Hills, New Delhi.

SEMESTER – VCode: **BCM-501** Paper: **Computerized Accounting**

Full marks: 100

End Semester (Theory + Practical): 50+50

Objective: *To acquaint the students with the theoretical and practical exposure to knowledge of accounting through computer and Tally ERP 9.*

Unit – I : **Fundamentals of Computers:** Computer – Features and Components; Characteristics, Advantages, Limitations; Uses of Computer in Business.

Unit – II : **Applications of computers.** Working with Ms Office (Ms Word, Ms Excel, Ms PowerPoint);

Unit – III : **Spreadsheet and its Business Applications:** Spreadsheet concepts, Creating a work book, Saving a work book, Editing a work book, Inserting, Deleting work sheets, Entering data in a cell, Formula Copying, Moving data from selected cells, Handling operators in formulae; Graphical representation of data with the help of spreadsheet.

Unit – IV : **Working with Tally-I:** Opening new Company, Safety of Accounts or Password, Characteristics, Making Ledger Accounts, Writing voucher, Voucher entry, Making different types of voucher, Correcting sundry debtors' and sundry creditors' accounts.

Unit – V : **Working with Tally-II:** Preparation of Trial Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet.

Recommended Books:

1. P. K. Sinha: Computer Fundamentals
2. V. Rajaraman: Introduction to Computer Science
3. Michael Fardon: Computer Accounting (Accounting & Finance)
4. Use Tally ERP 9.

Code: **BCM-501** Paper: **E-Commerce**

Full marks: 100
End Semester (Theory + Practical): 50+50

Objective: *To impart knowledge of e-business to the students.*

Unit – I : **Introduction:** Meaning, Nature, Concepts, Advantages, Disadvantages' and Reasons for transacting online, Types of E-Commerce, E-commerce business models, Forces behind growth of E-commerce in India.

Unit – II : **On-line Business Transactions:** Meaning, Purpose, Advantages and Disadvantages of Transacting Online, E-commerce applications in various industries like banking, insurance, payment of utility bills, online marketing; E-tailing- Popularity, Benefits, Problems & Features, Online services; Online shopping.

Unit – III : **E-payment System:** Methods of e-payments- Debit Card, Credit Card, Smart Cards, e-money; Payment gateways; Online banking - Meaning, Concepts, Importance; Electronic fund transfer; Automated clearing house; Risks involved in e-payments.

Unit – IV : **Security and Encryption:** Need and concepts, E-commerce Security Environment: Dimension, Definition and scope of e-security), Security threats in the E-commerce environment- Security Intrusions and breaches; Technology solutions (Encryption, Security channels of communication, Protecting networks and protecting servers and clients).

Unit – V : **IT Act (Amendment) 2008 and Cyber Crimes:** IT Act: Definitions, Digital signature, Electronic governance, Attribution, Acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Offences and Cyber-crimes.

Recommended Books:

1. K. C. Laudon & C. G. Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology & Applications, McGraw Hill Education
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4 Ed., McGraw Hill Education
4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
5. KK Bajaj & Debjani Nag, E-commerce, McGraw Hill
6. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
7. Sushila Madan, E-Commerce, Taxmann

GROUP - A: MAJOR IN MARKETING MANAGEMENTCode: **BCM- 502** Paper: **Retail Management**

Full marks: 100
 End Semester: 80
 Internal Assessment: 20

Objective: *To acquaint the students with the various concepts and theories of retail marketing.*

Unit – I : **Basics of Retail Marketing:** Concepts, Feature and Significance; Retailing in India; Causes for Retail Growth; Potential of Retailing.

Unit – II : **Theories of Retail:** Meaning and Evolution; Cyclical theories; Wheel of retailing theory; Accordion theory; Evolutional theory. Their applications in the contemporary retail marketing.

Unit – III : **Retails Store Formats:** Meaning and importance; Department Store; Supermarket; Convenience Store; Discount Store, and Malls etc.

Unit – IV : **Non-store Retail:** Meaning and importance; Direct Marketing; Automatic Vending; Mail Order; Teleshopping; Mobile Retailing; E-tailing.

Unit – V : **Global Retailing:** Meaning and importance; emerging issues; FDI in retail sector in India: Advantages and Disadvantages; Government Policy.

Recommended Books:

1. Bhagat C: Retail Marketing: Oxford.
2. Berman & Evans: Retail Management, Pearson Education.
3. S. Bhanumathy and Jayalakhmsi: Retail Marketing: Himalaya Publishing House
4. Suja Nair, Retail Management: Himalaya Publishing House

Code: **BCM-503** Paper: **Consumer Behaviour & Marketing Research**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To enable students to have an elementary knowledge of consumer behaviour and marketing research.*

Unit – I : **Key Foundations of Consumer Behaviour:** Determinants Of Consumer Behaviour – Individual Determinants and External Determinants, 4Cs of Marketing: Customer, Cost, Convenience and Communication; Self-Concept, Personality, Motivation, Family, Social Class, Reference Groups.

Unit – II : **Consumer’s Decision Making** – Stages in Buying Behaviour- Factors Affecting Each Stage, Concept of Perceptual Mapping and Positioning, and Post Purchase Process.

Unit – III : **Consumer Research:** Methods and Techniques of Consumer Research, Reliability and Validity, Generalisation.

Unit – IV : **Marketing Information System:** Concept, Components, Internal records, Marketing intelligence system, Marketing research, Marketing decision support system.

Unit – V : **Marketing Research** – Concept, Need, Challenges And Types, Marketing Research Process.

- Recommended Books:**
1. Philip Kotler: Marketing Management :Prentice Hall
 2. Francis Buttle: Customer Relationship Management : Concepts and Tools: Butterworth-Heinemann
 3. Philip Kotler, Koshy and Jha, Marketing Management: Prentice Hall India
 4. Namakumari And Ramaswamy, Marketing Management : Global Perspective Indian Context, 4/e: Macmillan

Code: **BCM-504** Paper: **Contemporary Marketing Management**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To enable the students to be proficient and knowledgeable about the various advances in the discipline of Marketing Management.*

Unit – I : **Recent Trends and Development:** Global Market; Global Marketing; Global Product, Concept of Born Globals; Global Marketing Communication.

Unit – II : **Internet Marketing:** Concept, Planning For Internet Marketing, Challenges Of Internet Marketing, Online Advertising, E Mail Marketing, Social Media Marketing.

Unit – III : **Customer Relationship Management (CRM):** Concept, Significance and Challenges, IT in CRM, Concept Of Value- Lifetime Value Concept, CRM In India.

Unit – IV : **Strategic Marketing I:** Concept And Characteristics, Key Elements Of Marketing Strategy- Corporation, Customer, and Competition vis a vis Environment- Process Of Strategic Marketing.

Unit – V : **Strategic Marketing II:** Porter’s Competitive Strategy, 5-Force Model, Value Chain Analysis; Prahalad’s Bottom of Pyramid & Hamel’s Core Competence Perspective –Preliminary Views.

- Recommended Books:**
1. Philip Kotler: Marketing Management :Prentice Hall
 2. Francis Buttle : Customer Relationship Management : Concepts and Tools Butterworth-Heinemann
 3. Philip Kotler, Koshy and Jha, Marketing Management: Prentice Hall India
 4. Namakumari And Ramaswamy; Marketing Management : Global Perspective Indian Context, 4/e: Macmillan
 5. Michael E. Porter: Competitive Strategy Techniques for analyzing Industries and Competitors: The Free Press
 6. Gary Hamel, C. K. Prahalad: Competing for the future HBS Press

GROUP - B: MAJOR IN HUMAN RESOURCE MANAGEMENTCode: **BCM-502** Paper: **Industrial Relations**

Full marks: 100
 End Semester: 80
 Internal Assessment: 20

Objective: *To acquaint the students with the dynamics, practices and issues of Industrial Relations.*

Unit – I : **Introduction:** Meaning, Nature, Players and Importance of Industrial Relations, Need of IR.

Unit – II : **Indian Trade Union:** Concept, Features, Importance and Types of Trade Unions; Trade Union Movement in India.

Unit – III : **Industrial Disputes:** Meaning, Causes and Effects of Industrial Disputes. Industrial Dispute Prevention and Settlement Mechanisms.

Unit – IV : **Collective Bargaining:** Definition; Significance; Process and Principles of Collective Bargaining. Pre-requisites for Successful Collective Bargaining; Criticism.

Unit – V : **Workers' Participation in Management-** Meaning, Objectives and Forms of Workers' Participation in Management. Measures for successful Workers' Participation in Management; Criticism.

- Recommended Books:**
1. Gary Dessler: Human Resource Management
 2. C. B. Mamoria: Personnel Management
 3. VSP Rao: Human Resource Management, Text & Cases – Excel Books, 2005.
 4. Michael Salamon: Industrial Relations Theory & Practice, PHI, 2005.
 5. Memoria & Memoria: Dynamics of Industrial Relations, Himalaya, 2004.
 6. Flippo, Edwin B: Personnel Management, McGraw Hill, Tokyo, 1989
 7. Memoria & Gankar: Personnel Management: text & cases, Himalaya 2004.

Code: **BCM- 503** Paper: **Compensation Management**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To give exposure to students on contents, nature and significance of various labor legislations in India.*

Unit – I : **Introduction:** Concept, Types, Significance, Advantages, Disadvantages of Wages; Objectives of wage and salary; Wage policies; Minimum Wage Act, 1948; Differences between Wage and Salary; Essentials of Sound Wage Plan; Current trends in Compensation Management in India.

Unit – II : **Wage Determination:** Methods of wage determination: Time rate and Piece Rate, Balanced Method; Calculation of Total wage; Wage Structure – Basic, Allowances, Perquisites; Conditions for application of various wage determination methods.

Unit – III : **Incentives and Retirement:** Types of Incentives; Determination of Incentive- Halsey, Rowan, Taylor. Bonus, Ex-gratia, Profit Linked Incentives, etc.; Non-cash benefits; Fringe Benefits; Retirement Planning and Benefits; Concepts and Objectives of Pension; New Pension Scheme.

Unit – IV : **Organizational Incentive Program:** Objectives and Types of Organizational Incentive. Program, Profit Sharing; Gain sharing; Employee Stock Ownership.

Unit – V : **Accident Compensation:** Types of Accident Compensation; Machineries of Accident Compensation Determination; Determination of Accident Compensation; Brief introduction of Workman Compensation Act 1923.

Recommended Books:

1. P.C. Shejwalkar and S.B. Malegaonkar: Personnel Management and Industrial Relations
2. Flippo, Edwin B: Personnel Management, McGraw Hill, Tokyo, 1989
3. Memoria & Gankar: Personnel Management: Text & Cases, Himalaya 2004.

Code: **BCM- 504** Paper: **Labour Legislations in India**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To give exposure to students on contents, nature and significance of various labor legislations in India.*

Unit – I : **Introduction to Labor Legislation:** Labor Laws: Concept, Origin, Objectives, and Classification. Indian Constitution and Labor Legislations, Emerging Issues and Future Trends.

Unit – II : **Laws on Working Conditions:** The Factories Act, 1948 and Plantation Labor Act, 1951

Unit – III : **Industrial Relation Laws:** Industrial Disputes Act, 1947.

Unit – IV : **Labor Laws on Wages:** Minimum Wages Act, 1948 and Equal Remuneration Act, 1976.

Unit – V : **Laws for Labor Welfare and Social Security:** Employees State Insurance Act, 1948, Maternity Benefit Act 1961 with amendments in 2016 and Employees provident fund and miscellaneous provisions Act, 1952.

Recommended Books:

1. Kapoor, N. D (1997), Handbook of Industrial Law, Sultan Chand & Sons.
2. Gorg, A (1997) Labour Laws, Nabhi Publications
3. Manappa, A. (1985) Industrial Relations New Delhi, Tata Mc Graw Hills.
4. Mammoria, C.B. Mammoria, S. & Cankur, S.V. (1997) Dynamics of Industrial Relations

GROUP - C: MAJOR IN ACCOUNTING & FINANCECode: **BCM-502** Paper: **Advanced Financial Management**

Full marks: 100
 End Semester: 80
 Internal Assessment: 20

Objective: *To make the students familiar with advanced knowledge in Financial Management.*

Unit – I : **Cost of Capital:** Meaning, Definition and Sources of long-term financing; Estimation of components of cost of capital; Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) (Theory and Numerical).

Unit – II : **Capital Structure Theory:** Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial Leverage.

Unit – III : **Working Capital Decisions:** Concepts of working capital, the risk-return trade off, sources of short-term finance, Cash management, Receivables management, Inventory management and Payables management (Theory and Numerical).

Unit – IV : **Merger, Amalgamation and Acquisitions:** Definition, Concepts, Process, and Effects.

Unit – V : **Leasing and Hire–purchase:** Consumer and housing finance; Venture capital; Factoring services, bank guarantees and letter of credit.

Recommended Books:

1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
2. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
3. Khan and Jain. Basic Financial Management, McGraw Hill Education
4. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education
5. Singh, J.K. Financial Management- text and Problems. Dhanpat Rai and Company, Delhi.
6. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
7. Pandey, I.M. Financial Management. Vikas Publications.
8. Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning

Code: **BCM-503** Paper: **Cost Accounting**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To help the students to acquire conceptual knowledge of cost accounting and elements of cost.*

Unit – I : **Introduction:** Meaning, Objectives and Advantages of Cost Accounting; Cost Concepts and Classifications; Elements of Cost; Installation of a Costing System; Cost Sheet.

Unit – II : **Material Cost:** Materials: Material/inventory control techniques. Accounting and control of purchases, Storage and Issue of materials. Stores ledger. Methods of pricing of materials issues - FIFO, LIFO, Simple Average and Weighted Average. EOQ, Stock Levels;

Unit – III : **Labour Cost:** Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits; Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Unit – IV : **Overheads:** Classification, Allocation, Apportionment and Absorption of Overheads; Under- and Over-absorption; Capacity Levels and Costs.

Unit – V : **Methods of Costing:** Contract Costing, Process Costing (process losses, valuation of work in progress, joint and by-products).

- Recommended Books:**
1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
 2. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
 3. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.

Code: **BCM-504** Paper: **Advanced Accounting**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To provide the students with advanced knowledge of accounting and its applications in business.*

Unit – I : **Accounting for Hire Purchase and Instalment System:** Important Terms and Accounting Treatment (Theory and Numerical).

Unit – II : **Accounting for Royalty:** Important Terms and Accounting Treatment (Except Sub-Lease) (Theory and Numerical).

Unit – III : **Accounting for Branches and Departments:** Concepts, importance, Accounting for Dependent Branches, Debtors System, Stock and Debtors System. Departmental Accounts - Appropriation of Expenses and Incomes (Theory and Numerical).

Unit – IV : **Accounting for Insolvency:** Features, Important Terms, Insolvency of an individual, Preparation of Statement of Affairs and Deficiency Account (Theory and Numerical).

Unit – V : **Recent Changes and Trends:** Accounting Policy Changes in India, Accounting Standards; International Financial Reporting Standards (IFRS).

- Recommended Books:**
1. Shukla & Grewal, Advance Accounting, S. Chand & Company.
 2. Maheshwary S.N., Advanced Accountancy, Vikash Publishers.
 3. Jain and Narang, Advanced Accountancy, Kalyani Publishers.
 4. Tulsian, Accountancy, TATA McGraw Hill.
 5. Goyal, V.K., Financial Accounting, Excel.
 6. Gupta R.L. & Radhaswamy, Advanced Accountancy, Sultan Chand & Sons.
 7. Agarwal A.N. & Agarwal K.N., Higher Sciences of Accountancy, Kitab Mahal, Allahabad.
 8. CA Dr Sanjeev Singhal & CA R Sankaraiah: Manual of Financial Accounting & Reporting (Indian GAAP, IndAS, IFRS) (2 volumes)

GROUP - C: MAJOR IN ENTREPRENEURSHIPCode: **BCM- 502** Paper: **Entrepreneurship Theory and Practices**

Full marks: 100
 End Semester: 80
 Internal Assessment: 20

Objective: *To give an introduction to the theoretical literature on entrepreneurship and allow students to develop their critical skills, and to analyse the internal and external factors that impact on entrepreneurship.*

Unit – I : **Social, Cultural and Political Dimensions of Entrepreneurship** - The social, cultural and political factors external to the individual which have been identified as having an impact on the extent of entrepreneurship in society.

Unit – II : **Psychological Theories of Entrepreneurship** - An overview of psychological theories of entrepreneurship including psychodynamic, Trait and cognitive approaches.

Unit – III : **Small Firms:** Types and Characteristics - Definitions of Small Businesses, Legal structures, Types of Small Businesses.

Unit – IV : **Resource Acquisition and New Ventures** - How entrepreneurs secure much needed resources (human and financial) e.g. through social capital and business plan.

Unit – V : **Social Entrepreneurship and Entrepreneurship in the Corporate Environment** – Social Entrepreneurship; Concept of corporate entrepreneurship; Need and barriers to corporate entrepreneurship.

Recommended Books:

1. Robert D. Hisrich, Michael P. Peters, and Dean A. Shepherd, Entrepreneurship, 9th Ed, McGraw-Hill
2. Donald F Kuratko, Entrepreneurship: Theory, Process, Practice – South-Western Cengage Learning

Code: **BCM- 503** Paper: **Project Preparation & Follow Up**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To acquaint the students about the development and preparation of business project and its managerial implications.*

Unit – I : **Business project-** Meaning- Features; Development of project- Stages; detailed project report; Feasibility study and Appraisal; Types of appraisal.

Unit – II : **Market analysis-** Meaning-Importance; Market Survey- Meaning-Steps; Data Collection-Demand Forecasting.

Unit – III : **Technical Analysis of Project-** Meaning- Importance-Factors to be considered; Social Analysis of a Business Project- Meaning-Importance and Features; Social Cost Benefit Analysis- Meaning and Importance.

Unit – IV : **Financial Analysis-**Meaning-Importance and Factors; Estimation of Financial Requirement; Source of Finance; FDI and current trend.

Unit – V : **Project Management-**Meaning and Importance; Network Analysis; Project Follow-Up.

Recommended Books:

1. Chandra Prasanna- Project Preparation, Appraisal and Implementation (Tata McGraw, Hills)
2. Singh, N- Project Management and Control
3. Pitals- Project Appraisal Techniques, Oxford & IBM
4. Rao and P.C.K- Project Management and Control
5. Vasant Desai- Project Management

Code: **BCM- 504** Paper: **Entrepreneurial Finance**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To acquaint the students about the development and preparation of business project and its managerial implications.*

Unit – I : **Financing Entrepreneurs:** Venture Capital, Financing Fixed assets, and Working Capital; Angel Broking; Various Sources of Financing; Non-institutional Financing; Micro-Finance.

Unit – II : **Institutional Supports to Entrepreneurs:** SIDO, SIDBI, NSIC, MUDRA, Commodity Boards, State Directorate of Industries, SIDC'S, District Industries Centre, NISEBUD, Entrepreneurship Development Board; IIE.

Unit – III : **Institutional Support Schemes I:** Equity Fund Scheme, Credit Guarantee Scheme, Interest Subsidy, Seed/Margin Money, Refinance Scheme, Composite Loan Scheme, Single Window Scheme.

Unit – IV : **Institutional Support Schemes II:** Marketing Assistance, Research Development and Training Facilities, Skill Development Schemes, Export Assistance to MSMEs, Technology Up gradation, Assistance to Ancillary Industries, Incentives for MSMEs in Backward Areas

Unit – V : **Policy of Priority Credit and Taxation Benefits:** Equity Participation, Equity issues by small enterprises through OTCEI, Policy of Technology Upgradation in small enterprises, Expenditure on acquisition of Patents and copyrights; Need for tax benefits, Tax Holiday, Rehabilitation Allowances, Tax concession to MSME in rural and backward areas.

Recommended Books:

1. Shukla, MB, (2011), Entrepreneurship and Small Business Management, Kitab Mahal, Allahabad
2. Sahay A., V. Sharma (2008), Entrepreneurship and New Venture Creation, Excel Books, New Delhi.
3. Lall, Sahai (2006), Entrepreneurship, Excel Books, New Delhi.
4. Desai, V. Dynamics of Entrepreneurial Development and Management. New Delhi: Himalaya Publishing House.
5. Internet- Ministry of MSME web site
6. P. Saravanel, "Entrepreneurial Development-Principles, Policies & Programmes", EssPeeKay Publishing Hose, Madras.

SEMESTER – VICode: **BCM-601** Paper: **Auditing**

Full marks: 100
 End Semester: 50
 Project Report: 50

Objective: *To introduce the student to the concept, basic knowledge, principles and practice of auditing.*

Unit – I : **Auditing:** Introduction, Meaning, Objects, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit. Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor’s Report-Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013

Unit – II : **Audit Procedure** – Vouching, Verification of Assets & Liabilities; Valuation of Assets and Liabilities

Unit – III : **Special Areas of Audit:** Special Areas of Audit: Cost audit, Audit of NGOs, Educational Institutions and Hospitals; Recent Trends in Auditing; Computer aided audit techniques and tools; Auditing Standards.

Project Report: **On the basis of internship in firms.**

- Recommended Books:**
1. Gupta, Kamal and Ashok Arora. Fundamentals of Auditing. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
 2. Gadada Siddheswar T & Rachchh Gunvantrai – Introduction to Auditing – Vikash
 3. Jha, Aruna. Auditing. Taxmann.
 4. Tandon, B. N., S. Sudharsanam and S. Sundharabahu. A Handbook of Practical Auditing. S. Chand and Co. Ltd., New Delhi.
 5. Ghatalia, S.V. Practical Auditing. Allied Publishers Private Ltd., New Delhi.
 6. Singh, A. K. and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.

Code: **BCM-601** Paper: **Banking and Insurance**

Full marks: 100
End Semester: 50
Project Report: 50

Objective: *To impart the students about the basic ideas and developments in banking and insurance sector in the country.*

Unit – I : **Banking-** Meaning, Features, Significance; Evolution of bank; Types of bank; Functions of Bank.

Unit – II : **Central Bank;** Meaning, Objective, Roles and Function; Monetary and Credit Control Policy, **Commercial Bank, Cooperative Bank, Regional Rural Bank-** Their Functions And Features; Nationalisation of Banks, Credit Creation.

Unit – III : **Insurance-** Meaning, Features and Significance; Purpose and Need; Principles of Insurance; Various Types of Insurance: Life Insurance – Meaning, Type, Importance; Non-Life Insurance- Meaning, Significance, Types- Fire, Marine, Motor, Health And Miscellaneous- Their Features.

Project Report: **On the basis of internship in firms.**

- Recommended Books:**
1. Mishra, M. N., Insurance Principles and Practice, S. Chand & Co. Ltd., New Delhi.
 2. Sundhram, K. P. M., Banking Theory Law and Practice, Sultan Chand & Co. Ltd., New Delhi.
 3. Read, E. W., Commercial Bank Management, Harper and Row Publishers, New York
 4. Varshney, P.N., Banking Law and Practice, Sultan Chand & Sons, New Delhi.
 5. Seth, Marketing of Banking Services, Macmillan India Ltd., New Delhi.
 6. Nigam, B. M. Lal, Banking Law & Practice, Konark, New Delhi.

GROUP - A: MAJOR IN MARKETING MANAGEMENTCode: **BCM- 602** Paper: **Rural Marketing**

Full marks: 100
 End Semester: 80
 Internal Assessment: 20

Objective: *To familiarize the students with the basic concepts and relevance of rural marketing.*

Unit – I : **Rural Market:** Concept and Meaning; Significance; Nature and Characteristics; Rural Vs Urban Markets- Relationship; Potential and prospects of Rural Market; Service Marketing in Rural areas and its growth.

Unit – II : **Rural Marketing:** Concept, Meaning, Features, Factors affecting its growth and importance, Constituents, Rural Marketing Environment- Geographical, Economic, Socio-Cultural and their Influence on Marketing Operations.

Unit – III : **Rural Market Segmentation:** Meaning, Features and Importance; Bases of Segmentation in Rural Markets; Segmentation-Targeting-Positioning (STP) in Rural Markets.

Unit – IV : **Rural Marketing Strategies:** Meaning, Features and Importance; Strategies in relation to Product, Price, Promotion and Place; Rural Customers; 4Cs Concepts (Customer, Cost, Convenience and Communication) with respect to Rural Marketing.

Unit – V : **Agricultural Marketing-** Meaning and Importance, Challenges in Agricultural Marketing; Marketing in and Marketing out; Role of Government and Non – Government Sector.

Recommended Books:

1. Krishnma Charyulu, Csg & Ramakrishnan. L, Rural Marketing, Text & Case, Pearson
2. Mamoria C. B.: Agricultural Marketing, Himalaya Publishing House
3. Veludhayan S. K: Rural Marketing: Targeting the Non-Rural Consumer, Response Books.

Code: **BCM-603** Paper: **International Marketing**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To enable the students to be proficient and knowledgeable about the various advances in the discipline of International Marketing Management.*

Unit – I : **International Marketing:** Concept, Meaning, Significance, Scope and Challenges; Difference and Transition Between Domestic and International Marketing.

Unit – II : **International Marketing Environment:** The Environment in International Marketing- Geographical, Economic, Cultural, Political and Legal.

Unit – III : **International Product Policy Decision** International Product Life Cycle International Product Policy-Standardization vs. Adaptation Planning the International Product Mix

Unit – IV : **International Distribution Strategies:** Foreign Market Entry Modes; International Distribution Structure; Logistics and Channels of Distribution.

Unit – V : **International Communication Decision:** International Communication Mix; Advertising; Publicity; Promotion; International Pricing: Methods and Strategies.

- Recommended Books:**
1. Philip Kotler: Marketing Management: Prentice Hall
 2. Terpstra, Verne and Sarathy, Ravi. : International Marketing (The Dryden Press, Fort Worth)
 3. Ball, Don and McCulloch, Wendell: International Business: Challenge of Global Competition (Irwin, McGraw Hill)
 4. Ghosal, Sumantra and Bartlett, C.A.: Managing Across Borders (Random House, Business Book)
 5. Cateora, P. and Graham J.: International Marketing (McGraw Hill)
 6. Czinkota, M.R. & Ronkainen. A.: International Marketing (Forth Worth, Dryden Press) (Prentice Hall)

Code: **BCM-604** Paper: **Marketing of Services**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To acquaint the students with principles and current practices of marketing of services.*

Unit – I : **Introduction to Services:** Meaning, Nature & Classification of Services; Evolution of Service Marketing; Scope and Importance; Continuum of goods and Services; Environment for Services Marketing; 7Ps Concepts.

Unit – II : **Understanding Service Client:** Customer Behavior in Service, Client Expectation and Perception; Customer Loyalty and Retention.

Unit – III : **Quality Issues and Quality Models-** Technical and Functional Quality, GAPS and SERVQUAL Models; Service Quality and Satisfaction

Unit – IV : **Service Design:** Planning of Service Offer, Pricing, Promotion, and Distribution of services – Management of the extended Ps- People, Process and Physical Evidence.

Unit – V : **Service Marketing Applications** - Marketing of Financial Services, Hospitality and Tourism, Health Services, and Educational Services; Information Technology in Services.

Recommended Books:

1. Payne, Adrian, The Essence of Service Marketing: Prentice Hall India
2. Nargundhar; Services Marketing:, Tata McGraw Hill
3. Zeithaml., Services Marketing: Tata McGraw Hill
4. Gordon and Natrajan; Service Marketing: HPH.

GROUP - B: MAJOR IN HUMAN RESOURCE MANAGEMENTCode: **BCM-602** Paper: **Human Resource Development**

Full marks: 100
 End Semester: 80
 Internal Assessment: 20

Objective: *To acquaint the students with principles and practices of human resource development.*

Unit – I : **Manpower Planning:** Definition, Objective, Process, Factors affecting Manpower Planning. Job Analysis: Meaning, Objective, Uses, Process; Techniques and Problems; Job Description and Specification.

Unit – II : **Recruitment:** Meaning, Process and Sources of recruitment; Methods of Selection, Placement and induction. Job changes - transfers and promotions; Job Rotation, Job Enrichment.

Unit – III : **Training and Development:** Concept and Importance; Identifying Training and Development needs; Methods of Training; Designing training programmes, Evaluating training effectiveness.

Unit – IV : **Performance Appraisal System:** Nature and Objective; Techniques of Performance Appraisal; Potential Appraisal and Employee Counselling.

Unit – V : **Employee Discipline:** Cause & Types of Indiscipline, Essentials of a Good Disciplinary System, Procedure for taking Disciplinary Actions.

Recommended Books:

1. Edwin. B. Flippo: Human Resource Development
2. C. B. Mamoria: Human Resource Development
3. P.C. Tripathi: Human Resource Development
4. Dale S. Beach: Human Resource Development

Code: **BCM- 603** Paper: **Labour Welfare & Social Security**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To enable students to understand labor welfare and social securities and essence of labor welfare in and around the working place.*

Unit – I : **Introduction-** Concepts of Labour Welfare & Social Security, The Labour Movement in India, Types of Welfare Activities - Statutory and non-statutory.

Unit – II : **Occupational Hazards, Industrial Health & Safety-** Types of accidents, Causes of accidents, Prevention of accidents, Need for safety, measures to ensure safety. Physical Health and Mental Health: Causes and remedies.

Unit – III : **Living Conditions-** Living conditions of employees, Continual education, Housing for employees, Recreation for employees- types and its essence.

Unit – IV : **Counseling-** Meaning and Importance of counseling, Manager as a counselor, Conditions for counseling, Counselor's relation with the Counselee, Methods, and Techniques for counseling.

Unit – V : **Post-retirement Benefits-** Provident Fund- Purpose of Provident Fund, Employer obligation towards Provident Fund, Public Provident fund, Gratuity, Statutory provisions regarding Gratuity, New Pension Scheme.

- Recommended Books:**
1. C. S. Venkata, Ratnam, Personnel management & HRM:, Tata McGraw-Hill.
 2. K. L. Malik, Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.
 3. J. P. Sharma, Simplified Approach to Labour Laws, Bharat Law House (P) Ltd., New Delhi.
 4. K.M. Subramani; Labor Management Relations in India –
 5. Puri, S.K. (1996). Labour & Industrial Law Allahabad control Law Agency.
 6. Goswami B.U.C (1996) Labour and Industrial Laws. Allahabad Control Law Agency.
 7. Venkataratnam: Personnel Management & Human Resource, Tata McGraw Hill, 2004.
 8. Michael Salamon: Industrial Relations Theory & Practice, PHI, 2005.
 9. Mamoria & Mamoria: Dynamics of Industrial Relations, Himalaya, 2004.

Code: **BCM-604** Paper: **International Human Resource Management**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To make students aware of the people-related challenges arising from the internationalization of business, and teach them HRM strategies, policies and practices, which multinational companies (MNCs) pursue to effectively address these issues.*

Unit – I : **International Human Resource Management (IHRM):** Basic IHRM concepts, Differences between IHRM and HRM, The organizational context of IHRM, Staffing international operations.

Unit – II : **International Human Resources:** International Talent Management Cycle, Recruiting and selecting for international assignments, International training and development, Expatriate & Repatriation process issues.

Unit – III : **International Compensation and Performance Management:** Components of an International Compensation, Approaches to International Compensation, International assignee role Conception & Identification, Performance Management.

Unit – IV : **Strategic IHRM and Trends:** Strategic view of IHRM, Global Standardization vs. Localization.

Unit – V : **Recent Trends:** Social capital and Expatriate Networks in MNCs, IHRM in cross-border alliances and SMEs, Ethical issues in IHRM, IHRM trends.

Recommended Books:

1. K Aswathappa :International HRM - Tata McGraw-Hill Education
2. S.K. Bhatia: International Human Resource Management - Deep and Deep Publications
3. Sudarshan Kumar Bhatia: HRM in Global Scenario : Practices and Strategies for Competitive Success - Deep and Deep Publications
4. P. L. Rao: International Human Resource Management: Text and Cases - Excel Books
5. Nilanjan Sengupta: International Human Resource Management - Excel Books India

GROUP - C: MAJOR IN ACCOUNTING & FINANCECode: **BCM- 602** Paper: **Management Accounting**

Full marks: 100
 End Semester: 80
 Internal Assessment: 20

Objective: *To provide the students the basics of the accounting practices for managerial decisions.*

Unit – I : **Introduction:** Management Accounting: Meaning, Objective, Nature and Scope of management accounting, Management accounting and its relationship with Financial and Cost Accounting.

Unit – II : **Ratio Analysis:** Ratio – Definition, Types, Uses, Abuses, Calculation and Interpretation of Various Ratios – Liquidity Ratios, Profitability Ratios, Solvency Ratios, Efficiency Ratios; Du-Pont Chart (Theory and numerical).

Unit – III : **Standard Costing & Variance Analysis:** Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing, Advantages, Limitations; Variance Analysis – Material, Labour, Overheads and Sales Variances (Theory and numerical).

Unit – IV : **Marginal Costing:** Cost Volume-Profit Analysis, BEP Analysis, Profit/Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, Margin of safety (Theory and numerical).

Unit – V : **Budgetary Control:** Budgeting and Budgetary Control: Concept of Budget, Budgeting and Budgetary Control, Objectives, Merits, and Limitations. Budget Administration. Functional Budgets. Fixed and Flexible Budgets. Zero Base Budgeting (Theory and numerical).

Recommended Books:

1. Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.
2. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education
3. Jain and Narang, Management Accounting, Kalyani Publication
4. Sharma and Gupta, Management Accounting, Kalyani Publication

Code: **BCM- 603** Paper: **Security Analysis and Portfolio Management**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To provide the students with the basics of investment analysis and portfolio management*

Unit – I : **Investments:** Meaning, Scope and Process of Investment; Investment Alternatives; Risk in Investment – Systematic and Unsystematic Risk; Fundamentals of Risk and Return.

Unit – II : **Security Analysis:** Fundamental Analysis: Economic Analysis, Industry Analysis and Company Analysis; Technical Analysis: Introduction, Market Cycle Model and Basic Trend Identification, Different types of Charting, Support and Resistance, Price patterns, Moving averages, Bollinger Bands, Momentum Analysis.

Unit – III : **Asset Pricing:** Introduction, Capital Asset Pricing Model (CAPM); Arbitrage Pricing Theory (APT); Sharpe Index Model.

Unit – IV : **Portfolio Theory:** Introduction, Efficient Market Theory; Weak, Semi-Strong, and Strong Form, Random Walk Theory, Markowitz Model of Risk- Return Optimization (in brief).

Unit – V : **Portfolio Management:** Formulation, Monitoring and Evaluation; Equity Style Management-Principles and Management of Hedge Funds; Performance Index.

Recommended Books:

1. M. Ranganatham, R. Madhumatthi: Investment Analysis and Portfolio Management, Pearson Education.
2. S.N Bhatt: Security Analysis and Portfolio Management, Dreamtech Press.
3. S. Kevin: Security Analysis and Portfolio Management, S Chand.
4. P. Pandian: Security Analysis and Portfolio Management, Vikash Publishing House.

Code: **BCM-604** Paper: **Financial Analysis & Reporting**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To impart students the analytical skill and knowledge for managerial decision making process.*

Unit – I : **Financial Statements:** Nature & objectives of Financial Statements, Uses & Limitations of Financial Statements, Stakeholders of financial statements, Income Statement, Consolidated Financial Statements.

Unit – II : **Cash Flow and Funds Flow Statements:** Cash Flow Statement: Concept, Process and Preparation with numerical as per AS-03; Funds Flow Statement: Sources and Uses of Funds (Theory and numerical).

Unit – III : **Tools and Techniques of Financial Statement Analysis:** Comparative Statement, Common Size Statement, Trend Analysis (Theory and numerical).

Unit – IV : **Financial Report Preparation:** Need of financial reporting; Types and preparation of Financial reports as per Companies Act 2013, Window Dressing, Recent scams in Financial Reporting after 2000.

Unit – V : **Annual Reports:** Content of Annual Reports, Quality of Financial Reporting, Users of Reports; Reporting regulation in India, Reporting regulations for Partnership firms.

Recommended Books:

1. Subramanyam, K. R. and John, J.W., “Financial Statement Analysis”, 12th Edition, Tata McGraw Hill. 2014
2. Penman, S.H., “Financial Statement Analysis and Security Valuation”, 4th Edition, Tata McGraw Hill. 2014
3. Erich, A. H., “Techniques of Financial Analysis: A Guide to Value Creation”, 16th Edition, Tata McGraw Hill. 2014

GROUP - C: MAJOR IN ENTREPRENEURSHIPCode: **BCM-602** Paper: **Management of MSMEs**

Full marks: 100
 End Semester: 80
 Internal Assessment: 20

Objective: *To introduce the students with basic concepts of MSME and its management.***Unit – I** : **Introduction to MSME-** Ministry of Micro Small and Medium Enterprises, MSME Act-2006.**Unit – II** : **Organisation and Management of MSMEs:** Setting up MSME- Assessment of business opportunities; Developing effective business plan; Organisational constraints.**Unit – III** : **Financial Management of MSMEs:** Sources of Finance: Internal sources and External sources of Financing including Term Loans and Financial Accommodation from Financial Institutions, Venture Capital; Fixed Capital and Working Capital; Financial Constraint; Types of Risk, Risk Mitigation Strategies; Factors Affecting Profits; Profit Planning.**Unit – IV** : **HRM in MSME:** Role of HRM in MSME; Manpower Planning in MSMEs; Hiring Process – Recruitment and Selection; Training and Evaluation Of Performances; HRM constraints.**Unit – V** : **Marketing Management in MSMEs:** Assessment of Demand; Marketing Mix; Pricing Policy Methods, Sales Promotion, Market Research; Marketing Constraints.

- Recommended Books:**
1. S. S. Khanka: Entrepreneurship Development, Sultan Chand & Sons Publication, New Delhi.
 2. Desai, Vasant Dr.(2004) Management of small scale enterprises New Delhi: Himalaya Publishing House,
 3. Shukla, MB, (2011), Entrepreneurship and Small Business Management, Kitab Mahal, Allahabad.
 4. Charantimath, Poornima M, (2009), Entrepreneurship Development Small Business Enterprise , Dorling Kindersley India Pvt Ltd.(Pearson), Delhi
 5. E. Gordon & K. Natarajan Entrepreneurship Development, Himalaya Publishing House (2008)
 6. Ministry of MSME web site

Code: **BCM- 603** Paper: **Export Procedure & Documentation**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To make the students acquaint with respect to the export procedures.*

Unit – I : **Export:** Definition, Meaning, Importance for economic growth, Categories of Export, Export in India, Legislations regulating Export.

Unit – II : **Preliminaries for Exports:** Registration – IEC, RCMC, EPC, GST; Shipping documents and terms used in shipping.

Unit – III : **Export Procedures:** Clearance for exports, Marine insurance of Export cargo, Shipment goods, Quality and Pre Shipment inspection, Export Credit Guarantee Corporation of India (ECGC) Services, Generalised System of Preferences (GSP) rules of origin; Benefits of Exports - Excise clearance Benefit / Rebate, Income Tax Benefit

Unit – IV : **Shipment & Transport** – Sea, Air, Rail, Road, Pipeline; Role of overseas agent & remittance of commission, Payments.

Unit – V : **Overview of various Export Promotion Schemes:** SEZ, Duty Drawback, Advance License, Remission Scheme, Export Promotion Capital Goods Scheme.

Recommended Books:

1. New Import Export Policy - Nabhi Publications
2. EXIM Policy & Handbook of EXIM Procedure – VOL I & II
3. Mahajan - A Guide on Export Policy Procedure & Documentation
4. How to Export– Nabhi Publications
5. D.C. Kapoor: Export Management

Code: **BCM-604** Paper: **Industrial Sickness & Rehabilitation**

Full marks: 100
End Semester: 80
Internal Assessment: 20

Objective: *To make the students acquaint with respect to the industrial sickness and its remedies.*

Unit – I : **Industrial Sickness:** Meaning of Industrial Sickness, Overview of Industrial Sickness in India.

Unit – II : **Causes of Sickness:** Factors Responsible for Industrial Sickness, Industry –wise classification of sick units in India.

Unit – III : **Predictions and Symptoms:** Nature of Industrial Sickness, Indication of Sickness, Limitations of Financial Indicators of Sickness, Predictability of Sickness Based on Early Warning, Use of Financial Ratios as Early Warning Signals.

Unit – IV : **Economic Impact of Industrial Sickness:** Impact on the individuals, society, economy; Sickness in small Business, Privatisation and its impact on industrial sickness.

Unit – V : **Rehabilitation:** Meaning, Elements, Procedure, Government Policy, Takeover of Management and Nationalisation, Recourse to Institutional Agencies, Sick Industrial Companies (Special Provisions) Act, 1985, Role of National Company Law Tribunal (NCLT) and National Company Law Appellate Tribunal (NCLAT).

Recommended Books:

1. Shukla, MB, (2011), Entrepreneurship and Small Business Management, Kitab Mahal, Allahabad
2. Sahay A., V. Sharma (2008), Entrepreneurship and New Venture Creation, Excel Books, New Delhi.
3. Lall, Sahai (2006), Entrepreneurship, Excel Books, New Delhi.
4. Desai, V. Dynamics of Entrepreneurial Development and Management. New Delhi: Himalaya Publishing House.
5. Internet- Ministry of MSME web site
6. P. Saravanel, “Entrepreneurial Development-Principles, Policies and Programmes”, Ess Pee Kay Publishing House, Mount Road, Madras.