

Study & Evaluation Scheme

of

Bachelor of Commerce (Pass)

[Applicable w.e.f. Academic Session 2011-12 till revised]



TEERTHANKER MAHAVEER UNIVERSITY

N.H.-24, Delhi Road, Moradabad, Uttar Pradesh-244001

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TEERTHANKER MAHAVEER UNIVERSITY
 (Established under Govt. of U. P. Act No. 30, 2008)
 Delhi Road, Bagarpur, Moradabad (U.P)

**Study & Evaluation Scheme
 of
 Bachelor of Commerce (Pass)
SUMMARY**

Programme	: B.Com. (Pass)
Duration	: Three year full time (Six Semesters)
Medium	: English
Minimum Required Attendance	: 75 %
Credits	:
Maximum Credits	: 137
Minimum credits required for the degree	: 133

Assessment	:	Internal	External	Total
		30	70	100

Internal Evaluation (Theory Papers)	Class Test I	Class Test II	Class Test III	Assignment(s)	Other Activity (including attendance)	Total
	Best two out of the three					
	10	10	10	5	5	30

Evaluation of Practical/Dissertations & Project Reports	:	Internal	External	Total
		50	50	100
	Duration of Examination	:	External	Internal
		3 hrs.	1 ½ hrs	

To qualify the course a student is required to secure a minimum of 40% marks in aggregate including the semester end examination and teachers continuous evaluation.(i.e. both internal and external).
 A candidate who secures less than 40% of marks in a course shall be deemed to have failed in that course. The student should have at least 50% marks in aggregate to clear the semester. In case a student has secured more than 40% in each course, but less than 50% in a semester, he/she shall re-appear in courses where the marks are less than 50% to achieve the required aggregate percentage (of 50%) in the semester.

Question Paper Structure

- The question paper shall consist of eight questions. Out of which first question shall be of short answer type (not exceeding 50 words) and will be compulsory. Question No. 1 shall contain 8 parts representing all units of the syllabus and students shall have to answer any five (weightage 4 marks each).
- Out of the remaining seven questions, a student shall be required to attempt any five questions. There will be minimum one and maximum two questions from each unit of the syllabus. The weightage of Question No. 2 to 8 shall be 10 marks each.

Study & Evaluation Scheme
Course : B.Com(Pass) Session 2011-2012
Semester I

External Exam Duration: 3 Hours

S.N.	Subject Code	Subject	Periods			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCP101	Business & Management	4	0	0	4	30	70	100
2	BCP102	Basic Accounting	3	2	0	4	30	70	100
3	BCP103	Quantitative Techniques-I	3	2	0	4	30	70	100
4	BCP104	Computers Fundamentals	3	0	2	4	30	70	100
5	BCP105	Foundation English-I	2	0	2	3	30	70	100
6	BCP151	Comprehensive Viva-Voce	0	2	0	4	50	50	100
		Total	15	6	4	23	200	400	600

Semester II

External Exam Duration: 3 Hours

S.N.	Subject Code	Subject	Periods			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCP201	Business Law	4	0	0	4	30	70	100
2	BCP202	Quantitative Techniques-II	3	2	0	4	30	70	100
3	BCP203	E-Business	4	0	0	4	30	70	100
4	BCP204	Environmental Studies	3	0	0	3	30	70	100
5	BCP205	Foundation English-II	2	0	2	3	30	70	100
6	BCP252	Comprehensive Viva-Voce	0	2	0	4	50	50	100
		Total	16	4	2	22	200	400	600

Semester III

External Exam Duration: 3 Hours

S.N.	Subject Code	Subject	Periods			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCP301	Principles of Economics	4	0	0	4	30	70	100
2	BCP302	Income Tax Law & Practice	3	2	0	4	30	70	100
3	BCP303	Auditing	4	0	0	4	30	70	100
4	BCP304	Corporate Law	4	0	0	4	30	70	100
5	BCP305	Professional Writing	2	0	2	3	30	70	100
6	BCP351	Comprehensive Viva-Voce	0	2	0	4	50	50	100
		Total	17	4	2	23	200	400	600

Semester IV

External Exam Duration: 3 Hours

S.N.	Subject Code	Subject	Periods			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCP401	Financial Management	4	0	0	4	30	70	100
2	BCP402	Cost Accounting	3	2	0	4	30	70	100
3	BCP403	Operations Research	3	2	0	4	30	70	100
4	BCP404	Corporate Tax	4	0	0	4	30	70	100
5	BCP405	Technical Communication	2	0	2	3	30	70	100
6	BCP452	Term Paper	0	2	0	4	50	50	100
Total			16	6	2	23	200	400	600

Semester V

External Exam Duration: 3 Hours

S.N.	Subject Code	Subject	Periods			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCP501	Indian Financial System	4	0	0	4	30	70	100
2	BCP502	Management Accounting	3	2	0	4	30	70	100
3	BCP503	Materials & Production Management	3	2	0	4	30	70	100
4	BCP504	Money & Banking	4	0	0	4	30	70	100
5	BCP505	Business Communication	2	0	2	3	30	70	100
6	BCP551	Report (Financial Statement Analysis)	0	2	0	4	50	50	100
Total			16	6	2	23	200	400	600

Semester VI

External Exam Duration: 3 Hours

S.N.	Subject Code	Subject	Periods			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCP601	Entrepreneurship	4	0	0	4	30	70	100
2	BCP602	Company Accounts	3	2	0	4	30	70	100
3	BCP603	Security Analysis & Investment Management	3	2	0	4	30	70	100
4	BCP604	Working Capital Management	4	0	0	4	30	70	100
5	BCP605	Communication technique	2	0	2	3	30	70	100
6	BCP651	Comprehensive Viva-Voce	0	2	0	4	50	50	100
Total			16	6	2	23	200	400	600

Note:

L Lecture
1L = 1Hr

T- Tutorial
1T= 1 Hr

P- Practical
1P= 1 Hr

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

**B.Com. (Pass) – I Semester
BUSINESS & MANAGEMENT**

Course Code: BCP101

L-4, C-4

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

Unit I

(8 Lectures)

Definition, Characteristics and Objectives of Business Organization, Evolution of Business Organization Modern Business & Profession, Formats of Business Organization(Sole proprietorship, Partnership, Joint Stock Companies & Co- operatives)

Unit II

(8 Lectures)

Introduction, Concept, Nature, Scope and Significance of Management, Evolution of Management thought, Contribution of Taylor, Weber and Fayol to Management.
Management : As an Art and Science, Management Skills.

Unit III

(8 Lectures)

Planning, Decision Making. Organizing: Concept, Organization Theories, Forms of Organizational Structure, Combining Jobs-Departmentation- functional, Project Matrix & Network., Delegation & Decentralization of Authority, Dynamics of Group Behaviour

Unit IV

(8 Lectures)

Staffing: Concept, System Approach, Manpower Planning, Job Design, Recruitment & Selection.
Motivation: Concept, Motivation and Performance, Theories of Motivation (Maslow, Herzberg, Mc George)

Unit V

(8 Lectures)

Leadership: Concept, Core of Leadership-Influence, Functions of Leaders, Leadership Style, Managerial Grid, Situational Leadership. Control- Concept & Process

Text Books

- 1 Singh & Chhabra Business Organization
- 2 Jagdish Prakash Business Organisations and Management
- 3 Stoner, Freeman & Gilbert Jr - Management (Prentice Hall of India, 6th Edition)
- 4 Koontz - Principles of Management (Tata Mc Graw Hill, 1st Edition 2008)

Reference Books

1. Om Prakash Business Organisation
2. Sherlekar S.A. Business Organisation and Management
- 3 Robbins S.P. and Decenzo David A. - Fundamentals of Management: Essential Concepts and Applications (Pearson Education,5th , Edition)
- 4 Hillier Frederick S. and Hillier Mark S. - Introduction to Management Science: A Modeling and Case Studies Approach with Spreadsheets (Tata Mc Graw Hill, 2nd Edition 2008)

**I Semester
BASIC ACCOUNTING**

Course Code: BCP 102

L- 3, T-2, C-4

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

Unit I

(8 Lectures)

Accounting- Meaning & Concepts, Basic terminology of accounting, Difference between accounting & book keeping, Importance & Limitations of Accounting, Accounting Standards, Various users of Accounting information, Accounting Principles, Conventions & Concepts.

Unit II

(8 Lectures)

Preparation of Journal, Ledger and Trail balance, Preparation of final a/cs with adjustments (including manufacturing a/c)

Unit III

(8 Lectures)

Subsidiary books of A/cs and preparation of cash book including banking transactions.

Unit IV

(8 Lectures))

Department & Branch Account, Valuation of stock, Accounting treatment of depreciation, Reserve and provision, Promissory Notes.

Unit V

(8 Lectures)

Rectification of Errors, Bank Reconciliation Statement.

Text Books

1. Agarwal B.D. -Advanced Accounting
2. Chawla & Jain-Financial Accounting
3. Chakarwati K.S-Advanced Accounts

Reference Books

1. Gupta R.L. & Radhaswamy-Fundamentals of Accounting
2. Jain & Narang-Advanced Accounts
3. Shukla & Grewal-Advanced Accounts

I Semester
QUANTITATIVE TECHNIQUES-I

Course Code : BCP103

L- 3, P-2, C-4

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

Unit I

(8 Lectures)

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

Unit II

(8 Lectures)

Inverse of Matrix, Rank of Matrix, Solution to a system of equation by the adjoint Matrix method & Guassian Elimination Method.

Unit III

(8 Lectures)

Percentage, Ratio and Proportion, Mathematical Series- Arithmetic, Geometric & Harmonic, Simple Interest & Compound Interest.

Unit IV

(8 Lectures)

Set- theory – Notation of Sets, Singleton Set, finite Set, Infinite Set, Equal Set, Null Set, Subset, Universal Set, Union of Sets, Inter-section of Sets, Use of set theory in business, Permutation & Combination.

Unit V

(8 Lectures)

Coordinates: Definition, Cartesian coordinate system, Distance between two points, area of triangles. The straight line : Equation of straight line Equation of line parallel to the axis , slope of line , intercepts form , line through given points, equation line through two given points, perpendicular form, linear equation comparison of coefficients , angle between two lines , lines parallel to the line $ax+by+c=0$, lines perpendicular to the line $ax+by+c=0$, intersection of two lines , lines through the intersection of two lines , condition for concurrence of the three lines , length of perpendicular , Bisectors of angles.

Text Books

1. Mehta & Madnani
2. Mongia

Mathematics for Economics
Mathematics for Economics

Reference Books

3. Zamiruddin
4. Raghavachari

Business Mathematics
Mathematics for Management

**I Semester
COMPUTERS FUNDAMENTALS**

Course Code: BCP 104

L- 3, P-2, C-4

Objective: The basic objective of this paper is to provide fundamental knowledge about basic computers ..

Unit I

(8 Lectures)

Computer Hardware and Number System: Computer Fundamentals, computer History Computer Classification , Anatomy of computer system, Input technologies, output technologies, Memory & storage devices , Number system, Application of information technology in business

Unit II

(8 Lectures)

Computer Software: Application and system software, Computer languages & their classification, Compilers & Interpreters. Operating system (basic concepts)

Unit III

(8 Lectures)

MS- Word (Preparation of document, editing, formatting , use of various tools & Tables)

Unit IV

(8 Lectures)

MS- Excel (Preparation of spread sheet, use of various tools, Handling operators and formulas)

Unit V

(8 Lectures)

MS- PowerPoint (Preparation and formatting of presentations, drawing objects in the presentation)

Text Books:

1. Cyganski - Information Technology: Inside and outside (Pearson, 1st Edition).
2. Basandra SK - Computers Today (Galgotia, 1st Edition).

Reference Books:

1. Leon A and Leon M - Introduction to Computers (Leon Vikas, 1st Edition).
2. Leon - Fundamentals of Information Technology, (Vikas)
3. Kakkar DN, Goyal R – Computer Applications in Management (New Age, 1st Edition).

FOUNDATION ENGLISH - I

Course code: BCH106

(Common with EHM101/BPH105/BED105/BAL101/AR107/BHM101/BFS106/BCA106/
BBA106/BFA103)

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

Course Contents:

Unit I

Functional Grammar: Patterns & Parts of speech Subject, Predicate, Noun, Pronoun, Adjective, Adverb, Verb, Verb phrases, Conjunction, Interjection. **(10 Hours)**

Unit II

Vocabulary: Word formation, Prefix, Suffix, Compound words, Conversion, Synonyms, Antonyms, Homophones and Homonyms, How to look up a dictionary. **(10 Hours)**

Unit III

Communication: Meaning & importance of communication, Barriers to effective communication, Channels of communication, Language as a tool of communication. **(10 Hours)**

Unit IV

Requisites of Sentence writing: Fragmented sentences, A good sentence, expletives, Garbled sentences, Rambling sentences, Loaded sentences, Parallel Comparison, Squinting construction, Loose & periodic sentences. **(10 Hours)**

Text Books:

1. Martin & Wren - *High School English Grammar & Composition*, S.Chand & Co. Delhi.
2. Lewis Norman - *Word Power made easy*, W.R.Goyal. Publication & Distributors Delhi.
3. Better Your English- A Workbook for 1st year Students- Macmillan India, New Delhi.

Reference Books:

1. Raman Meenakshi & Sharma Sangeeta, *Technical Communication-Principles & Practice* – O.U.P. New Delhi. 2007.
2. Mohan Krishna & Banerji Meera, *Developing Communication Skills* – Macmillan India Ltd. Delhi.
3. Rosen Blum M., *How to Build Better Vocabulary* – Bloomsbury Publication. London.

NOTE:

This syllabus has been designed to improve the oral and written communication skills of students. The faculty members should put emphasis on practical (oral) activities for generating students' interest in language learning.

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

I Semester
COMPREHENSIVE VIVA VOCE

Course Code: BCP 151

L- 0, T-2, C-4

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

Guidelines:

- 1) The comprehensive viva voce is scheduled at the end of I Semester.
- 2) This is also to see the articulation of what is being learnt by them and see their relevance in the practical field.
- 3) The viva voce is to be conducted by the external examiner appointed by the University.
- 4) The Total marks of viva are 100. The internal marks will be awarded by taking the presentation of the students in the class on any topic of first year syllabus in the front of a panel of faculties.
- 5) The external marks will be awarded by the external examiner.

II Semester BUSINESS LAW

Course Code: BCP 201

L- 4, C-4

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

Unit I

(8 Lectures)

Indian Contract Act, Definition and Essentials, Contracts agreements, Offer & Acceptance, Consideration, Capacity of Parties, Free consent, Performance of Contracts. Terminal of contract, Consequences and Remedies of contract terminal.

Unit II

(8 Lectures)

Contingent contract, Implied, Quasi contract, Indemnity Contract, Guaranteed contract, Bailment, Lien, Pledge contract, Agency contract.

Unit III

(8 Lectures)

Sales of Goods Act: Sale contract- Definition, Feature, Formation of contract , Contents of sale contract- Goods, Price, Condition and Warranty, Ownership of goods and transfer, Performance of sale contract, Delivery, Rights of unpaid sellers, Auction sale.

Unit IV

(8 Lectures)

Indian Partnership Act: Definition and Nature of Partnership, Partnership deed registration of firms and consequences of non registration. Mutual and Third parties relation of partnership, Dissolution of partnership.

Unit V

(8 Lectures)

Definition, Features, Types, Recognition And Endorsement of Negotiable Instruments

Text Books

1. Gulshan J.J. - Business Law Including Company Law (New Age International Publisher, 13th Edition).
2. Kuchhal M.C. - Business Law (Vikas Publication, 4th Edition).

Reference Books

1. Avtar Singh - Principles of Mercantile Law (Eastern Book Company, 7th Edition).
2. Relevant Acts.

II Semester
QUANTITATIVE TECHNIQUES-II

Course Code: BCP 202

L- 3, T-2, C-4

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

Unit I

(8 Lectures)

Statistics : Concepts , Scope , Significance & Limitations, Type of Data , Primary & Secondary Classification & Tabulation, Frequency Distribution , Graphical & Diagrammatic representation.

Unit II

(8 Lectures)

Measures of Central Tendency: Meaning, Application & Limitation, (Mean, Median, Mode) , Geometric & Harmonic mean. Dispersion: Range, Mean deviation, Standard deviation, Skewness, Kurtosis.

Unit III

(8 Lectures)

Correlation: Significance of Correlation, Types of correlation, Scatter Diagram method, Karl Pearson coefficient of Correlation. Regression: Introduction, Regression lines and Regression coefficient – their properties and applications.

Unit IV

(8 Lectures)

Probability: Basic concepts, mathematical statistical and axiomatic approach. Addition Law, Conditional Probability, Multiplication Law. Probability Distribution, Binomial Distribution, Poisson Distribution, Normal distributions and their applications.

Unit V

(8 Lectures)

Sample and census, Methods of sampling , Sampling and Non- sampling errors. Procedure of testing the Hypothesis, Type II, Type- I Errors, T-test, Z –test, Chi-square test and their applications.

Text Books:

- 1) Beri- Statistics for Management (Tata McGraw-Hill)
- 2) Chandran J S- Statistics for Business and Economics (Vikas), 1998.
- 3) Render and Stair Jr- Quantitative Analysis for Management (Prentice-Hall, 7th edition)
- 4) Sharma J K - Business Statistics (Pearson Education)

Reference Books:

- 1) Gupta C B- An Introduction to Statistical Methods (Vikas), 1995, 9th ed.
- 2) Earshot L- Essential Quantitative Methods for Business Management and Finance (Palgrave, 2001)
- 3) Levin Rubin- Statistics for Management (Pearson) 2000, New Delhi.

II Semester E-BUSINESS

Course Code: BCP 203

L- 4, C-4

Objective: A student should become familiar with mechanics for conducting business transactions through electronic means.

Unit-I

(8 Lectures)

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

Unit-II

(8 Lectures)

Planning online business: Nature & dynamics of the internet, pure online Vs. Brick & click business; assessing requirements for an online business designing, Developing & deploying the system tools for promoting websites.

Unit-III

(8 Lectures)

Mechanics of making payment through internet; Online payment mechanics, Electronic payment system; Electronic payment system; Electronic Fund transfer, Payment gateways, plastic money, debit card, credit card, smart card, E-cash, e-cheque.

Unit-IV

(8 Lectures)

Laws relating to online transaction- salient features, security in e-commerce:- Digital signature, Network security, data encryption, firewall, e-commerce application in manufacturing, wholesale, retail & service sector.

Unit V

(8 Lectures)

Indian perspective: benefits of ecommerce, drawbacks and limitations of e commerce, Major requirements e-commerce, Emerging trends and technologies of ecommerce, from e-commerce to e-business. Web Security: Introduction, firewalls and transaction security.

Text Books

- 1) Bhaskar E commerce Tata Mc Graw Hill
- 2) Krishnamurthy :E commerce Management(Vikas)
- 3) Kalakota and Winston frontiers of Electronic commerce (Pearson education)

Reference Books

- 1) Kalakota R Electronic commerce a guide for manager (Pearson education)2000
- 2) Grienssen and Feinmen Internet Services

II Semester ENVIRONMENTAL STUDIES

Course Code : BCP 204

L- 3, C-3

Objective : The basic objective of this paper is to provide fundamental knowledge about environmental studies.

Unit I

(8 Lectures)

Introduction: Meaning, Definition and Scope of Ecology. Eco System Interaction between living and non living components, Structure and Function. Energy flow through ecosystem (Food Chain, Food Webs).

Unit II

(8 Lectures)

Harnessing Resources: Conventional and Non- Conventional sources of energy-Solar, Wind, Fossil fuel, Nuclear, Hydro Electric, Biomass and Biogas.
Utilization of resources for industry- processing and production of goods, needs for planning and management for adoption of efficient and environment friendly technologies, Industrial waste management practices.

Unit III

(8 Lectures)

Environmental Pollution and Global Issues: Air, water and soil pollution-Sources and Consequences. Noise and radiation pollution- sources and consequences. Solid, Liquid and Gaseous pollutants. Handling and Management of hazardous wastes, Solid waste management, Green house effect, Global Warming, Ozone layer depletion and its effect.

Unit IV

(8 Lectures)

Habitat and Population: Uncontrolled population growth and its impact, Urbanization, Problems of housing and essential services, Control measures.

Unit V

(8 Lectures)

Environment Education and Protection: Meaning, Need and Objectives; Women education, Role of Government, Initiatives by NGOs and educational institutions.

Text Books

1. Environmental Studies- Benny Joseph- Tata McgrawHill- 2005
2. Agarwal, K.C. 2001 Environment Biology, Nidi Publ. Ltd. Bikaner.
3. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad

Reference Books

1. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
2. Clark R.S., Marine Pollution, Clarendon Press Oxford (TB)
3. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001

Semester-II FOUNDATION ENGLISH - II

Course code: BCH206

(Common with EHM201/BPH206/BBA206/BCA206/BHM201/AR207/BFA203)

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

Unit I

Functional Grammar: Articles, Preposition, Tenses: Functions, Synthesis, Transformation, Spotting errors and correction of sentences. **(10 Hours)**

Unit II

Pre- Requisites of Technical written Communication: One word substitution, Spelling rules, Words often confused & misused, Phrases. **(10 Hours)**

Unit III

The Structure of sentences/ clauses: Adverb clause, Adjective clause, Noun clause. Sentences: Simple, Double, Multiple and complex, Transformation of sentences: simple to complex & vice versa, simple to compound & vice-versa, Interrogative to assertive & to negative & vice-versa. **(10 Hours)**

Unit IV

Technical Communication: Nature, Origin and Development, Salient features, Scope & Significance, Forms of Technical Communication, Difference between Technical Communication & General writing, Objective Style vs. Literary Composition. **(10 Hours)**

Text-Books:

1. Wren & Martin, *High School English Grammar & Composition* – S. Chand & Co. Delhi.
2. Raman Meenakshi & Sharma Sangeeta, *Technical Communication-Principles & Practice* – O.U.P. New Delhi. 2007.
3. Mitra Barum K., *Effective Technical Communication* – O.U.P. New Delhi. 2006.
4. Better Your English- A Workbook for 1st year Students- Macmillan India, New Delhi.

Reference Books:

1. Horn A.S., *Guide to Patterns & Usage in English* – O.U.P. New Delhi.

NOTE:

This syllabus has been designed to improve the oral and written communication skills of students. The faculty members should put emphasis on practical (oral) activities for generating students' interest in language learning.

* Latest editions of all the suggested books are recommended.

II Semester
COMPREHENSIVE VIVA VOCE

Course Code: BCP 251

L- 0, T-2, C-4

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

Guidelines:

- 1) The comprehensive viva voce is scheduled at the end of II Semester.
- 2) This is also to see the articulation of what is being learnt by them and see their relevance in the practical field.
- 3) The viva voce is to be conducted by the external examiner appointed by the University.
- 4) The Total marks of viva are 100. The internal marks will be awarded by taking the presentation of the students in the class on any topic of first year syllabus in the front of a panel of faculties.
- 5) The external marks will be awarded by the external examiner.

III Semester
PRINCIPLES OF ECONOMICS

Course Code: BCP 301

L- 4, C-4

Objective: The basic objective of this paper is to provide fundamental knowledge about managerial economics

Unit I

(8 Lectures)

Definition, Nature, Scope & limitation of Economics as an Art or Science. Relevance of Economics in Business Management, Utility analysis, Cardinal Utility Theory- Concept of Utility, Marginal and Total Utility, Consumer Equilibrium; Equi- marginal theory of utilities.

Unit II

(8 Lectures)

Meaning of demand, Demand theory and Objectives, Demand analysis, Demand schedule, Demand curve, Laws of demand, Elasticity of Demands, Types & Measurement, Application Determinants of Demand Movement, Determinants of Supply

Unit III

(8 Lectures)

Indifference curves analysis, Consumer Equilibrium & Consumer Surplus, Price , Income and Substitution effects, Ordinal Utility Approach, Budget Line

Unit IV

(8 Lectures)

Production - Meaning and Analysis, Production function, Laws of Variable Proportion, Isoquants, Return to Scale, Economies & Diseconomies. Cost in short & long run, Profit Maximization & Cost Minimization. Equilibrium and Producer equilibrium.

Unit V

(8 Lectures)

Market analysis- Nature of market, Types of markets and their characteristics. Pricing under different market structures- Perfect, Monopoly, oligopoly and Monopolistic competition, Price discrimination under monopoly competition.

Text Books

- | | |
|----------------|----------------------|
| 1. Adhikari, M | Management Economics |
| 2. Gupta, G.S. | Managerial Economics |

Reference Books

- | | |
|--------------------|----------------------|
| 1. Lal, S.M. | Principles Economics |
| 2. Vaish & Sunderm | Principles Economics |

III Semester
INCOME TAX – LAW & PRACTICE

Course Code: BCP 302

L- 3, T-2, C-4

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

Unit I

(8 Lectures)

Basic concept: income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.

Unit II

(8 Lectures)

Residential status, Scope of total income on the basis of residential status Exempted income under section 10

Unit III

(8 Lectures)

Computation of income under different heads - Salaries, Income from house property, Profits and gains of business or profession, Capital gains, Income from other sources

Unit IV

(8 Lectures)

Total income and tax computation, Income of other persons included in assessee's total income, Aggregation of income and set-off and carry forward of losses, Deductions from gross total income Rebates and reliefs, Computation of total income of individuals and firms, Tax liability of an individual and firm - Five leading cases of Supreme Court

Unit V

(8 Lectures)

Preparation of return of income manually, through software

Text Books

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

Reference Books

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

III Semester AUDITING

Course Code: BCP 303

L- 4, C-4

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

Unit I

Introduction: meaning, objects, basic principles and techniques. Classification of Audit.
Audit Planning. Internal Control – internal check and internal audit

Unit II

Audit Procedure – vouching and verification of assets & liabilities.

Unit III

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

Unit IV

Special areas of audit: special features of cost audit. Tax audit and management audit. Recent trends in auditing: Basic considerations of audit in EDP Environment.

Unit V

Relevant Auditing and Assurance Standards (AASs).Relevant Case Studies/Problems.

Text Books

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

Reference Books

1. Institute of Chartered Accountants of India, "Auditing and Assurance Standards", ICAI, New Delhi.
2. Gupta, Kamal., and Ashok Arora, "Fundamentals of Auditing," Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
3. Ghatalia, S.V., "Practical Auditing," Allied Publishers Private Ltd., New Delhi.
4. Sharma,T.R., "(Principles and Problems)", Sahitya Bhawan Publication, Agra.

**III Semester
CORPORATE LAW**

Course Code: BCP 304

L- 4, C-4

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

Unit I

(8 Hours)

Introduction: Concept of lifting of corporate veil , Types of companies , association not for profit, illegal association , formation of company , promoters , their legal position , pre-incorporation contract and provisional contracts. advantages and disadvantages of incorporation; ‘public’/’private’ companies;

Unit II

(8 Hours)

Documents – Memorandum of Association, Articles of Association, Share capital – issue, allotment and forfeiture of share , transmission of shares. Members and shareholders – their rights and duties, Convening and conduct of shareholders meetings. The company’s constitution. Section 33 contract; amendment of articles; Share Capital types, Membership etc.

Unit III

(8 Hours)

Management The company’s officers and organs; division of power between board and general meeting; residual powers of general meeting; general meetings and resolutions; board meetings; legal rules governing the enforceability of transactions with companies.

Unit IV

(8 Hours)

Directors. Appointment and tenure; executive and non-executive directors; remuneration; duties. Principle of majority rule and protection of minorities at common law and under statute.

Unit V

(8 Hours)

Capital Management-Borrowing Powers, Debentures, Winding up.

Text Books

- 1).Corporate law By N.D.Kapoor.
- 2) Corporate law By P.C.Tulsian.
- 3)Gulshan J.J. - Business Law Including Company Law (New Age International Publisher, 13th Edition)

Reference Books

- 1)Avtar Singh - Principles of Mercantile Law (Eastern Book Company, 7th Edition).
- 2) Relevant Acts

Semester-III PROFESSIONAL WRITING

Course code: BCH306

(Common with EHM301/BBA306/BCA305/BHM301/AR307/BFA303)

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

Course Contents:

Unit I

Functional Grammar: Active and passive voice, Conditional sentences, Syntax, Concord, Common errors. **(10 Hours)**

Unit II

Requisites of Paragraph writing: Structure of Paragraph, Coherence & Unity, Development of paragraph, Inductive order, Deductive order, Spatial order, Linear, Chronological orders, Expository writing, and Argumentative writing, Factual description of objects, process, experiments. **(10 Hours)**

Unit III

Précis Writing: Techniques of Précis writing, Writing a précis. **(10 Hours)**

Unit IV

Comprehension skills: Role of listening, Reading comprehension; Reasons for poor comprehension, Improving comprehension skills. **(10 Hours)**

Text Books:

1. Ruther Ford A., *Basic Communication Skills* – Pearson Education, New Delhi.

References Books:

1. Raman Meenakshi & Sharma Sangeeta, *Technical Communication-Principles & Practice* – O.U.P. New Delhi. 2007.
2. Mohan Krishna & Banerji Meera, *Developing Communication Skills* – Macmillan India Ltd. Delhi.

NOTE:

This syllabus has been designed to improve the oral and written communication skills of students. The faculty members should put emphasis on practical (oral) activities for generating students' interest in language learning.

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

III Semester
COMPREHENSIVE VIVA VOCE

Course Code: BCP351

L- 0, T-2, C-4

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

Guidelines:

- 1) The comprehensive viva voce is scheduled at the end of III Semester.
- 2) This is also to see the articulation of what is being learnt by them and see their relevance in the practical field.
- 3) The viva voce is to be conducted by the external examiner appointed by the University.
- 4) The Total marks of viva are 100. The internal marks will be awarded by taking the presentation of the students in the class on any topic of first year syllabus in the front of a panel of faculties.
- 5) The external marks will be awarded by the external examiner.

IV Semester
FINANCIAL MANAGEMENT

Course Code: BCP 401

L- 4, C-4

Objective: The basic objective of this paper is to provide fundamental knowledge about financial management.

Unit I

(8 Lectures)

Financial Management: Meaning & Scope, Profit maximization Vs Wealth maximisation, Objectives of Financial Management, Time value of Money.

Unit II

(8 Lectures)

Investment Decision Importance, Method of Capital Budgeting & its applications.

Unit III

(8 Lectures)

Cost of different sources of raising capital, weighted average cost of capital.

Unit IV

(8 Lectures)

Capital Structure Theories- NI, NOI, Traditional and M-M theories, Determination of Dividend policy and dividend models- Walter, Gordon and M-M models.

Unit V

(8 Lectures)

Working capital- Meaning, Need, Determinants, Estimation of working capital need, Management of Cash, Inventory & Receivable Management.

Text Books:

- 1) Pandey I M- Financial Management (Vikas, 2004)
- 2) Khan and Jain- Financial Management (Tata McGraw-Hill, 3rd edition)
- 3) Prasanna Chandra- Fundamentals of Financial Management (TMH), 2004.

Reference Books:

- 1) Smith K V Management of Working Capital
- 2) Agarwal J D Working Capital Management

IV Semester COST ACCOUNTING

Course Code: BCP 402

L- 3, T-2, C-4

Objective: The basic objective of this paper is to provide knowledge about the cost accounting

Unit I

(8 Lectures)

Introduction - Meaning and Scope of cost accounting, Cost, Concept and Classifications, Distinction between Financial and Cost Accounting, Elements of Cost

Unit II

(8 Lectures)

Accounting for Material, LIFO & FIFO, Labour and Over heads.

Unit III

(8 Lectures)

Costing Methods- Unit Costing, Operating costing Job & Contracting Costing etc.; Assessment of cost- Preparation of Cost Sheet and Statement of cost.

Unit IV

(8 Lectures)

CVP Analysis- Meaning & Limitations, Break Even Analysis, Profit Volume Ratio.

Unit V

(8 Lectures)

Budgeting- Meaning, Significance, Limitation, Various types of Budgets

Text Books:

- 1) Horngren et al - Introduction to Management Accounting (Pearson, 2002, 12th edition)
- 2) Khan and Jain - Management Accounting (Tata McGraw-Hill, 2000, 3rd Ed.)
- 3) Pandey I M - Management Accounting (Vikas, 2004, 3rd Ed.)

Reference Books:

- 1) Bhattacharyya S K and Dearden J - Accounting for Management (Vikas, 1987, 8th Ed.)
- 2) Ravi M. Kishor – Advanced Management Accounting (Taxmann, 1st Ed.)

IV Semester OPERATIONS RESEARCH

Course Code: BCP403

L- 3, T-2, C-4

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

Unit I

(8 Lectures)

Nature, Definition, Scope, Nature & Characteristics, Methodology, Models in OR; OR & managerial Decision making, OR techniques.

Unit II

(8 Lectures)

Linear Programming: Introduction, Advantages of linear programming, Application areas of Linear programming.

LPP- Slack , Surplus and Artificial variables , Problem formulation, Graphic Method, Simplex Method and Big – M method.

Unit III

(8 Lectures)

Transportation- initial solution methods , North West Corner Rule, Row minima , column minima , matrix Minima & VAM Methods, optimum methods – stepping stone , MODI method ,Degeneracy and maximization case. Assignment Problems – Hungarian method with maximization case.

Unit IV

(8 Lectures)

Job Sequence – Introduction, n jobs through two machines, n jobs through three machines, 2 jobs with K machines

Game theory : Basic concepts , assumptions and rules of game ,pure , mixed and optimal strategy, saddle point problems (2 x 2) game by algebraic and odds methods , 2*n and m*2 games.

Unit V

(8 Lectures)

Network, activity, events, rules to construct the network , CPM-EST,EFT, LST, LFT, Total float, free float , independent float , PERT – optimistic , most likely and pessimistic time estimates , Cost considerations in CPM and PERT.

Text Books:

- 1) Vohra- Quantitative Techniques in Management (Tata McGraw-Hill, 2nd edition), 2003.
- 2) Peter C Bell- Management Science/ Operations Research (Vikas)
- 3) Kothari- Quantitative Techniques (Vikas), 1996, 3rded.

Reference Books:

- 1) Akhilesh K B and Balasubramanyam S- Quantitative Techniques (Vikas)
- 2) Taha Hamdy- Operations Research- An Introduction (Prentice-Hall, 7th edition), 1996, 5th ed.
- 3) J K Sharma- Operations Research (Pearson)

IV Semester CORPORATE TAX

Course Code: BCP404

L- 4, C-4

Objective: The basic objective of this paper is to provide fundamental knowledge about corporate tax.

Unit I (8 Lectures)

Trade Tax: Characteristics, Important terms and terminology of trade tax, Exempted goods, sales that are not included in sales for trade tax purpose, Use of form 31, 32, 33.

Unit II (8 Lectures)

Central Sales Tax: Characteristics of central sales tax, important terms and terminology, Registration of terms and procedures and consequences, Transaction not constituting sales, Single point and multiple points.

Unit III (8 Lectures)

Corporate Income Tax: Tax concession and incentive for corporate decision, Tax planning for depreciation, Treatment of losses and unabsorbed items, carry forward and set off of losses, Tax and Business Reorganization: Merger and Amalgamation.

Unit IV (8 Lectures)

Wealth Tax: Wealth tax on closely held companies- Valuation of assets, Filing of returns, assessment, Appeals, Review, Revision and Rectification.

Unit V (8 Lectures)

Value added tax (VAT), service tax.

Text Books:

- 1) Income tax Law & Accounting- Dr. H.C. Mehrotra- Sahitya Bhawan Publications
- 2) Income tax Law & Accounting- Dr. Rajeev Agarwal- Navneet PrakashanGrih

Reference Books:

- 1) Income Tax Law & Practice - - Taxman's

Semester-IV TECHNICAL COMMUNICATION

Course code: BCH406

(Common with EHM401/BPH406/BBA406/BCA406/BHM401/BFA403)

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

Course Contents:

Unit I

Communication: Objectives of Communication, Need for Communication, Types of communication, written & Verbal communication, Formal and informal communication (The grapevine), upward and downward communication. **(10 Hours)**

Unit II

Business communication: Importance of written business correspondence, General principles and essentials of good commercial correspondence, Different types of commercial correspondence & their drafting, Types of Business letters, Official letters, electronic communication process. **(10 Hours)**

Unit III

Project, Thesis and Dissertation writing: Project Report, Thesis & Dissertation writing Structure of Thesis writing. **(10 Hours)**

Unit IV

Modern Technology and Communication: Globalization of Business, Role of Information Technology, Tele- communication, Internet, Tele-conferencing and Video-conferencing. **(10 Hours)**

Text Books:

1. Mishra Sunita & Muraliksishra C., *Communication Skills for Engineers* – Pearson Education, New Delhi.
2. Raman Meenakshi & Sharma Sangeeta, *Technical Communication-Principles & Practice* – O.U.P. New Delhi. 2007.
3. Chabbra T N, *Business Communication*, Sun India Pub. New Delhi.

Reference Books:

1. Mohan Krishna & Banerji Meera, *Developing Communication Skills* – Macmillan India Ltd. Delhi.
2. Mitra Barum K., *Effective Technical Communication* – O.U.P. New Delhi. 2006.

NOTE:

This syllabus has been designed to improve the oral and written communication skills of students. The faculty members should put emphasis on practical (oral) activities for generating students' interest in language learning.

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

**IV Semester
TERM PAPER**

Course Code: BCP 451

L- 0, T-2, C-4

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

Guidelines:

- 1) The term paper will be related to the contemporary business issue and the topic will be given by the college.
- 2) The presentation of the term paper is scheduled at the end of IV Semester.
- 3) The Total marks of presentation will be 100. The marks will be awarded by taking the presentation of the students in the class on any topic of first year syllabus in the front of a panel of faculties.

V Semester
INDIAN FINANCIAL SYSTEM

Course Code: BCP 501

L- 4, C-4

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

Unit I **(8 Lectures)**

Introduction: Financial System and Markets: Constituents and functioning; RBI – Role and functions. Regulation of money and credit.

Unit II **(8 Lectures)**

Management of Commercial Banks: Banking Industry in India, Constituents, Banking sector reforms, Determination of commercial interest rates: fixed and floating.

Unit III **(8 Lectures)**

Management of Non-Banking Financial Institutions, Securitization: Concept, Nature, Scope and their implications. Securitization of Auto loans and housing loans, Securitization in India.

Unit IV **(8 Lectures)**

NBFCs - Their status, types, working and strategies for commercial viability.

Unit V **(8 Lectures)**

Management of Financial Services :Leasing and Hire Purchase: Industry, Size and scope, Parties involved, Evaluation of Lease transaction, Types of lease and their implications, Forfeiting and factoring- concept.

Text Books

- 1) Fabozzi - Foundations of Financial Markets and Institutions (Pearson Education, 3rd Ed.)
- 2) Khan M Y - Financial Services (Tata Mc Graw Hill, 1998)
- 3) Machiraju H R - Indian Financial System (Vikas, 2004)

Reference Books

- 1) Bhole L M - Financial Institutions and Markets (Tata McGraw-Hill, 3rd edition, 2003)
- 2) Srivastava ,R.M & Nigam Divya - Management of Financial Institutions (Himalaya, 2003)
- 3)Gurusamy R - Financial Services & Markets (Thomson, 1st Ed.)

V Semester
MANAGEMENT ACCOUNTING

Course Code: BCP502

L- 3, T-2, C-4

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

Unit I **(8 Lectures)**
Management Accounting- meaning & Scope, Conventions & Limitations, Relationship of Management Accounting, Management Accounting- as an Internal Control tool, Financial Accounting and Cost Accounting

Unit-II **(8 Lectures)**
Marginal Costing and Absorption Costing.

Unit III **(8 Lectures)**
Financial Analysis- Meaning, Limitation, Techniques of Analysis (Comparative analysis, Common size statement, Trend analysis)

Unit IV **(8 Lectures)**
Concept of Standard costing- Calculation of Material variance, Labour variance, Overhead variance

Unit V **(8 Lectures)**
Responsibility accounting: Concept and Implication, Concept of investment centre, cost centre, profit centre, etc.

Text Books

- 1) Horngren et al - Introduction to Management Accounting (Pearson, 2002, 12th edition)
- 2) Khan and Jain - Management Accounting (Tata McGraw-Hill, 2000, 3rd Ed.)
- 3) Pandey I M - Management Accounting (Vikas, 2004, 3rd Ed.)

Reference Books

- 4) Bhattacharyya S K and Dearden J - Accounting for Management (Vikas, 1987, 8th Ed.)
- 5) Ravi M. Kishor – Advanced Management Accounting (Taxmann, 1st Ed.)

V Semester
MATERIALS & PRODUCTION MANAGEMENT

Course Code: BCP 503

L- 3, P-2, C-4

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

Unit I

(8 Lectures)

Meaning, Nature, Scope and Major decision areas of production management, production system, Facilities location, Facility layout, Line balancing.

Unit II

(8 Lectures)

Production Planning and Control, Capacity Planning, Aggregate planning.

Unit III

(8 Lectures)

Master production scheduling, Planning and control in Mass Production, Shop Floor and Batch Production, Work Study, Time Study, Method Study- Objectives, Pre-requisites and procedures.

Unit IV

(8 Lectures)

Method Study & Work Measurement, Materials Management: Materials Handling, Material Requirement Planning Meaning, Importance, purchasing management, Store management and Inventory Management.

Unit V

(8 Lectures)

Quality Assurance-Acceptance Sampling, Statistical Quality Control, Maintenance Management, Total Quality Management, Concept of JIT, Six Sigma.

Text Books:

- 1) Adam Jr Everetl E. R J – Production and Operations Management (Prentice-Hall, 2000, 5th Edition)
- 2) Chary - Production and Operations Management (Tata McGraw-Hill, 1997, 9th Edition)
- 3) Johnston R et al – Cases in Operations Management (Pitman, 1993)

Reference Books:

- 1) McGregor D – Operations Management (McGraw-Hill, 1960)
- 2) Morton - Production and Operations Management (Vikas)
- 3) Haleem A- Production and Operations Management (Galgotia books, 2004)

V Semester
MONEY & BANKING

Course Code: BCP 504

L- 3, P-2, C-4

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

Unit I (8 Lectures)

Meaning & Function of Money, Classification of Money, Principles & methods of Note Issue. Theories of Value of Money, Fisher, Cambridge Friedman & Keynesian Equations.

Unit II (8 Lectures)

Demand & supply of Money, Liquidity Preference Theory, Money Multiplier.

Unit III (8 Lectures)

Inflation, Deflation, Stagflation & Devaluation, their types & importance of Economic growth, Elementary Study of monetary Standards.

Unit IV (8 Lectures)

Bank- Definition & Function, Methods of Credit creation, types of Banks, Central Banking rate & functions in a developing economy. RBI & Indian money market, Recent trends in Indian Banking.

Unit V (8 Lectures)

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

Text Books:

1. Money banking & Financial Markets : Stephen G. Cecchetti, Thomson publications

Reference Books:

- 1 Money Banking: M.C.Vaish,Vikas publication.

Semester-V
BUSINESS COMMUNICATION

Course code: BCH506

(Common with BBA504/BCA508/BCH506)

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

Course Contents:

Unit I

Business Communication: Importance of written business correspondence, Essentials of good commercial correspondence, Components of commercial correspondence, Different types of commercial correspondence & their drafting, Official letters, electronic communication process.

(10 Hours)

Unit II

Employment communication: Interview, Types of interview, candidate's preparation, Impact of Technological advancement on Business communication.

(10 Hours)

Unit III

Other Forms of Technical Communication: Bio-Data Making, Resumes, Writing Job application.

(10 Hours)

Unit IV

Negotiating: The Art of Negotiation, Some truths about negotiation, Common hurdles in negotiation, Negotiating cultural diversities.

(10 Hours)

Text Books:

1. Mishra Sunita & Muraliksishra C., *Communication Skills for Engineers* – Pearson Education, New Delhi.
2. Raman Meenakshi & Sharma Sangeeta, *Technical Communication-Principles & Practice* – O.U.P. New Delhi. 2007.

Reference Books:

1. Manippally Matthukutty M., *Business Communication Strategies* – Tata- Mc Graw Hill Publications Company, New Delhi.
2. Mohan K. & Sharma R.C., *Business Correspondence of Report Writing* –TMH, New Delhi.

NOTE:

This syllabus has been designed to improve the oral and written communication skills of students. The faculty members should put emphasis on practical (oral) activities for generating students' interest in language learning.

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

V Semester
REPORT (Financial Statement Analysis)

Course Code: BCP 551

T-2, C-4

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

Guidelines:

- 1) At the end of second year examination, every student will prepare the report based on financial statement survey. The guidelines of report will be provided before the end of the fourth semester classes
- 2) During the course of training, the college will assign a problem/project to the student. The student, after the completion of survey will submit a report to the College/Institute, which will form part of fifth semester examination.
- 3) The report will be evaluated by external examiner. It will carry total of 100 marks divided into written report of 75 marks and presentation of 25 marks. It is mandatory that the student will make presentation in the presence of teachers and students. The student is expected to answer to the queries and questions raised in such a meeting.
- 4) The format of the report is given below :
 - Objective of the Research Undertaken
 - Results and Analysis
 - Conclusions
 - References
 - Annexure

VI Semester
ENTREPRENEURSHIP

Course Code: BCP 601

L- 4, C-4

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

Unit I

(8 Lectures)

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

Unit II

(8 Lectures)

Entrepreneurial Development: Role and Significance of entrepreneurial development, Significance and role of environment, Infrastructural network, Environmental analysis, Entrepreneurial Development programme, Problems of Entrepreneurial Development programme.

Unit III

(8 Lectures)

Creativity & entrepreneurial Plan: Idea generation, Screening, Project identification, Creative performance. Feasibility Analysis: Economic, Marketing, Financial & Technical.

Unit IV

(8 Lectures)

Project Planning: Projects and Classification, Identification of project, Search of business idea, Transformation of idea into reality, Project design, Plant layout, Network analysis, Project appraisal

Unit V

(8 Lectures)

Family & Non-family entrepreneurs, Role of professionals. Professionalism Vs Family entrepreneurs, Role of Woman entrepreneurs, Sick Industries: Reasons; Role of BIFR and its rival.

Text books:

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

Reference Books:

- 1) Jonne & Ceserani- Innovation & Creativity (Crest) 2001.
- 2) Bridge S et al- Understanding Enterprise: Entrepreneurship and Small Business (Palgrave, 2003)
- 3) Holt- Entrepreneurship: New Venture Creation (Prentice-Hall) 1998.
- 4) Dollinger M J- Entrepreneurship (Prentice-Hall, 1999)

VI Semester COMPANY ACCOUNTS

Course Code: BCP 602

L- 3, T-2, C-4

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

Unit I

(8 Lectures)

Meaning & scope of a joint stock company, Accounting for share capital: Issue, forfeiture and Reissue of forfeited shares, Redemption of preference shares including buy-back of equity shares.

Unit II

(8 Lectures)

Issue and Redemption of Debentures, Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

Unit III

(8 Lectures)

Accounting for Amalgamation of Companies with reference to Accounting Standard-14 issued by the Institute of Chartered Accountant of India (excluding inter-company transactions and holdings), accounting for Internal Reconstruction (excluding scheme of reconstruction).

Unit IV

(8 Lectures)

Cash Flow Statements & Fund Flow statements: Meaning, Usefulness, Preparation & Limitations of Cash Flow Statements & Fund Flow statements

Unit V

(8 Lectures)

Accounting of Holding Companies: Preparation of consolidated balance sheet with one subsidiary company.

Text Books

1. J.R. Monga, , Fundamentals of Corporate Accounting, Mayoor Paperbacks c/o K.L. Malik and Sons Pvt. Ltd, 23 – Darya Ganj, New Delhi.
2. R.L Gupta, and M Radhaswamy, Corporate Accounting, Sultan Chand and Sons, New Delhi.
3. M.C., Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S. Chand and Co., New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxmann, New Delhi.

Reference Books

1. S.N. Maheshwari, and S.K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi.
2. Nirmal Kumar Gupta, Corporate Accounting, Sahitya Bhawan, Publishers and Distributors, 2005.
3. S.P. Jain and K.L. Narang, Advanced Accounting, Kalyani Publishers, New Delhi.
4. R. L. Gupta, and M. Radhaswamy , Advanced Accountancy, Vol.-II, Sultan Chand & Sons, New Delhi.

VI Semester
SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Course Code: BCP603

L- 3, T-2, C-4

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

Unit I

(8 Lectures)

Overview of Capital Market: Investment Alternatives, Market of Securities, Stock Exchange and New Issue Markets - their nature, structure, functioning and limitations

Unit II

(8 Lectures)

Risk & Return: Concept of Risk and types, Measures of risk and return, tradeoff between the two. Economy, Company & Industry Analysis.

Unit III

(8 Lectures)

Portfolio Analysis and Selection: Portfolio concept, Portfolio risk and return; Beta as a measure of risk; CAPM & Arbitrage pricing theory.

Unit IV

(8 Lectures)

Portfolio Management Performance evaluation of existing portfolio, Sharpe and Treynor measures; Finding alternatives and revision of portfolio.

Unit V

(8 Lectures)

Portfolio Management and Mutual Fund Industry

Text Books:

- 1) Chandra P- *Investment Analysis and Portfolio Management* Tata McGraw-Hill, 2004.
- 2) Fischer and Jordan- *Security Analysis and Portfolio Management* (Prentice-Hall, 6th edition) 1996.

Reference Books:

- 1) Ranganatham- *Investment Analysis and Portfolio Management* (Pearson Education)
- 2) Pandian P- *Security Analysis and Portfolio Management* (Vikas)

VI Semester
WORKING CAPITAL MANAGEMENT

Course Code: BCP604

L- 4, C-4

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

Unit I (8 Hours)

Working capital management – Determination of level of current assets. Sources for financing working capital. Bank finance for working capital. Working capital financing: Short term financing of working capital, long term financing of working capital.

Unit II (8 Hours)

Cash Management – Forecasting cash flows – Cash budgets, long-term cash forecasting, monitoring collections and receivables, optimal cash balances – Baumol model, Miller-orr model, stone model. Strategies for managing surplus fund. Receivables Management

Unit III (8 Hours)

Inventory Management: Determinations of inventory control levels : ordering, reordering, danger level. EOQ model. Pricing of raw material. Monitoring and control of inventories, ABC Analysis

Unit IV (8 Hours)

Capital structure decisions – capital structure & market value of a firm. Theories and approaches of capital structure (with numerical), Capital structure policy.

Unit V (8 Hours)

Dividend policy – Theories of dividend policy: relevance and irrelevance dividend decision. Walter's & Gordon's model, Modigliani & Miller approach. Economic Value Added (EVA) – concept, components of EVA. Market Value Added (MVA)

Text Books

1. Prasanna Chandra: Financial Management, (TMH), 6/e, 2004
2. M.Y. Khan & P.K. Jain – Financial Management, (TMH), 4/e, 2004

Reference Books

1. I.M. Pandey – Financial Management (Vikas), 9/e, 2005

Semester VI
WORKING CAPITAL MANAGEMENT

Course Code: BCH604

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

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

Course Contents:

- 1. Financing for Working Capital:** Working capital management – Determination of level of current assets. Sources for financing working capital. Bank finance for working capital. Working capital financing: Short term financing of working capital, long term financing of working capital.

(8 Hours)
- 2. Cash and Receivables Management:** Cash Management – Forecasting cash flows – Cash budgets, long-term cash forecasting, monitoring collections and receivables, optimal cash balances – Baumol model, Miller-orr model, stone model. Strategies for managing surplus fund. Receivables Management.

(8 Hours)
- 3. Inventory Management:** Inventory Management: Determinations of inventory control levels, ordering, reordering, danger level. EOQ model. Pricing of raw material. Monitoring and control of inventories, ABC Analysis.

(8 Hours)
- 4. Capital Structure of Firm:** Capital structure decisions – capital structure & market value of a firm. Theories and approaches of capital structure (with numerical), Capital structure policy.

(8 Hours)
- 5. Dividend Policy:** Dividend policy – Theories of dividend policy: relevance and irrelevance dividend decision. Walter's & Gordon's model, Modigliani & Miller approach. Economic Value Added (EVA) – concept, components of EVA. Market Value Added (MVA)- concepts and components.

(8 Hours)

Text Books:

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

Reference Books:

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

* Latest editions of all the suggested books are recommended.

**VI Semester
COMPREHENSIVE VIVA VOCE**

Course Code: BCP 651

T-2, C-4

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

Guidelines:

- 1) The comprehensive viva voce is scheduled at the end of VI Semester in third year
- 2) This is also to see the articulation of what is being learnt by them and see their relevance in the practical field.
- 3) The viva voce is to be conducted by the external examiner appointed by the University.
- 4) The Total marks of viva are 100. The internal marks will be awarded by taking the presentation of the students in the front of a panel of faculties.
- 5) The external marks will be awarded by the external examiner.