



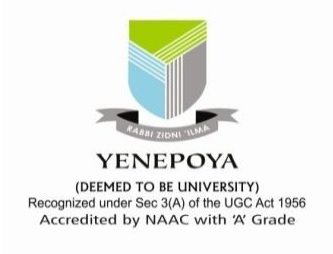
YENEPOYA

(DEEMED TO BE UNIVERSITY)
Recognized under Sec 3(A) of the UGC Act 1956
Accredited by NAAC with 'A' Grade

YENEPOYA INSTITUTE OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT

Deralakatte, Mangaluru, Karnataka - 575018

**REGULATIONS AND CURRICULUM GOVERNING
BACHELOR OF COMMERCE (B.Com)**



**Office of the Registrar
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Ref: No. Y/REG/ACA/Notification/2021

08.03.2021

NOTIFICATION

Sub: Addendum to the Bachelor of Commerce (B.Com.) Program regulations
2017-18 based on the revisions approved by the Academic Council and Board of
Management meetings: Regarding

With reference to the subject cited above the University is pleased to consolidate the various revisions approved by the Academic Council and Board of Management for implementation effective from the academic year indicated in the respective revisions.


REGISTRAR



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Ref: No.YU/REG/ACA/A Council -26/2016

14.11.2016

NOTIFICATION

Sub: Starting of Faculty of Arts, Science, Commerce and Management to offer B.Com (Regular), B.Com (ACCA), BA (English/Journalism, Social Work) and B.Sc. Hospitality Sciences

Ref: 26th meeting of the Academic Council held on 21.10.2016
(Agenda-6(7))

The Academic Council at its meeting held on 21.10.2016, vide Agenda – 6 (7) and subsequently the Board of Management has approved the proposal to start Faculty of Arts, Science, Commerce and Management to offer B.Com (Regular), B.Com (ACCA), BA (English/Journalism, Social Work) and B.Sc. Hospital Science.

The courses shall start after obtaining necessary permission from UGC/MHRD.


(Dr. G. Shreekumar Menon)

REGISTRAR

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YENEPOYA DEEMED TO-BE- UNIVERSITY
B.COM (BACHELOR OF COMMERCE)

The Bachelor of Commerce degree is designed to provide a student with a wide range of managerial skills while at the same time builds competence in a particular area of business studies. Commerce education plays a very important role in changing the business world. It is the most important key, which leads to success in all sectors of economy.

The education imparted among Commerce students includes lecturing, learning, group discussion, brain-storming, simulation exercises, case study, role-play, seminars etc... Through all these, the Commerce students have derived some benefits. Lecturing seeks to offer a large amount of knowledge in a capsule form. Interaction and group discussion will make them involve in the topic and develop debating qualities. Brain-storming sessions help the students develop their creative thinking in groups. Simulation exercises make them change their attitude in different cases. Case study makes them understand the subject; improve communication skill, problem-solving rationale and many more. However, a Commerce student would understand the value of concentration, patience and creativity thereby trying to develop within him, the fruit of real education.

Commerce education has gained such an importance because if a simple mistake is committed or an entrepreneur in his business affairs takes a slightly wrong decision, then it would lead to the doom of his enterprise, which has been developed so far. Therefore, Commerce education is very important. The activities relating to Commerce is also affected when the business cycle is not going well.

Through Commerce education, a student is exposed to the environment of the business world. It is helpful for preparing them for self-employment and developing in them, the entrepreneurial abilities. It also inculcates practice orientation among the students. It makes them know about the importance of applying economic principles while making business decisions. It makes them aware of social, economic and political problems relating to business concerns. It teaches them to face the market situation, to adapt themselves to the present circumstances. Moreover, it helps them to meet the global competition.

The process of Commerce education can be understood through its nature. It is a socio-behavioral science i.e. it is the science, which studies the social behavior or human behavior with conduct of business activities.

The role played by an effective system of Commerce education is self-evident as it provides necessary inputs among the young graduates of today, towards turning them to dynamic and successful businessmen of tomorrow. It must train the students not only in the technical aspects of the business, but also teach morals and ethics. The Commerce education must be theoretical and practical. This must never be forgotten that the real education is one, which provides freedom of thought and judgment and liberation from dogmas. In this way, the role played by Commerce education is very important or sufficient as well as effective in the changing business world. The Yenepoya University proposes to conduct the B.com course in order to offer a more modern and complete training to eligible students interested in the field of commerce.

GOAL:

The Programme aims to make the students employable and self-employment oriented (Self employable).

It aims to make the students learn the writing and interpretation of books of accounts, be conversant with the financial and economic environment and acquire the management **skills** required to manage the business.

The programme aims to develop and inculcate *entrepreneurial skills* among the students. Overall the course aims to work on the enrolled students to make them more productive, self-reliant and constructive for *self and society's benefit*.

OBJECTIVES:

YENEPOYA University proposes to conduct B. Com course with the following objectives;

- To provide a strong foundation and understanding of the functioning of business organizations, commercial transactions and of various specialized operations such as accounting, finance and marketing by offering a comprehensive curriculum.
- To develop professional knowledge and skills in Accounting, Finance, Marketing, Human Resources, Taxation, etc. by adopting learner centered pedagogical practices.
- To develop competency in students to pursue higher level programmes such as CA, ICWA, ACCA, M.COM., MBA or other Master Programmes in Commerce/Management.
- To enhance employability and to be able to take up challenging job assignments.
- To develop the conceptual and practical skills of the students aimed at the intellectual pursuit of knowledge of commercial sciences.
- To help understand methods and processes of commerce in every area of activity
- To expose them to the areas of application of knowledge in business firms and industrial organizations, and
- To enable them to acquire complete basic and intermediary practical knowledge of various commerce subjects with the sole purpose of making them self-dependent and easily employable

ACCEDEMIC YEAR OF ADOPTING THE SYLLABUS:

This programme will be implemented with effect from the academic year 2019-2020 onwards

DURATION OF THE COURSE

The duration of the course shall be three years. Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year, the third and fourth semesters, and the third academic year as the fifth and sixth semesters.

ELIGIBILITY FOR ADMISSION:

A candidate who has passed the two years Pre-University Examination conducted by the Pre-University Education Board in the State of Karnataka or any other examination considered as equivalent thereto by University is eligible for admission to these programmes.

SELECTION PROCESS:

Application forms will be available in the official website of Yenepoya University (www.yenepoya.edu.in) and the college office for the applicants. A merit list will be prepared of selected candidates based on the 12th class marks /PUC marks. Reservation of seats will be followed as per the university Bye Laws.

TOTAL INTAKE OF STUDENTS:

75 students will be registered per year for the course.

MEDIUM OF INSTRUCTION:

The medium of instruction and examination shall be English.

CHOICE BASED CREDIT SYSTEM (CBCS):

The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill based courses. The courses can be evaluated following the grading system, which is considered to be better than the conventional marks system. Therefore, it is necessary to introduce uniform grading system in the entire higher education in India. This will benefit

the students to move across institutions within India to begin with and across countries. The uniform grading system will also enable potential employers in assessing the performance of the candidates. In order to bring uniformity in evaluation system and computation of the Cumulative Grade Point Average (CGPA) based on student's performance in examinations, the UGC has formulated the guidelines to be followed.

Outline of Choice Based Credit System:

1. Core Course: A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

2. Elective Course: Generally, a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/ subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.

2.1 Discipline Specific Elective (DSE) Course: Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective. The University/Institute may also offer discipline related Elective courses of interdisciplinary nature (to be offered by main discipline/subject of study).

2.2 Dissertation/Project: An elective course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a candidate studies such a course on his own with an advisory support by a teacher/faculty member is called dissertation/project.

2.3 Generic Elective (GE) Course: An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is called a Generic Elective. P.S.: A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Generic Elective.

3. Ability Enhancement Courses (AEC)/Competency Improvement Courses/Skill Development Courses/Foundation Course: The Ability Enhancement (AE) Courses may be of two kinds: AE Compulsory Course (AECC) and AE Elective Course (AEEC). "AECC" courses are the courses based upon the content that leads to Knowledge enhancement. They ((i) Environmental Science, (ii) English/MIL Communication) are mandatory for all disciplines. AEEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.

3.1 AE Compulsory Course (AECC): Environmental Science, English Communication/MIL Communication.

3.2 AE Elective Course (AEEC): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based instruction. Project work/Dissertation is considered as a special course involving application of knowledge in solving / analyzing /exploring a real life situation / difficult problem.

A Project/Dissertation work would be of 6 credits. A Project/Dissertation work may be given in lieu of a discipline specific elective paper.

4. Details of courses under B.Com

Course		*Credits
Theory+ Practical	Theory + Tutorial	
<u>Core Course (6 Credits)</u>		
(12 Papers)	12X4= 48	12X5=60
Two papers – English		
Two papers – Hindi/MIL		
Four papers – Discipline 1		
Four papers - Discipline 2		
Core Course Practical / Tutorial* Papers)	12X2=24	12X1=12
<u>Elective Course (6 Credits)</u>		
(6 Papers)	6X4=24	6X5=30
Two papers - Discipline 1 Specific		
Two papers - Discipline 2 Specific		
Two papers – Inter disciplinary		
Two papers from each discipline of choice and two papers of inter disciplinary nature		
Elective Core Course Practical / Tutorial (6 Practical/ Tutorials*)	*6X2=12	6X1=6

*Optional Dissertation or project work in place of one elective paper (6 credits) in 6th Semester

Ability Enhancement Courses

Ability Enhancement Compulsory Courses (AECC)		
(2 Papers of 2 credits each)	2 X 2=4	2 X 2=4
Environmental Science		
English Communication/MIL		
Skill Enhancement Courses (SEC)		
(4 Papers of 4 credits each)	4 X 2=8	4 X 2=8

Total credit= 120 Total credit= 120

. Institute should evolve a system/policy about

ECAGeneralInterest/Hobby/Sports/NCC/NSS/related courses on its own.

*wherever there is a practical there will be no tutorial and vice-versa.

5. Co-Curricular and Extra Curricular Activities

A student shall opt for any one of the following activities in the first four semesters offered in the college

A) N.S.S.

B) Sports and Games

C) Other Co-Curricular and Extra-Curricular Activities as prescribed by the university Evaluation of Co-and Extra Curricular Activities is as per the procedure evolved by the university from time to time.

6. Attendance and Change of Subjects

A candidate shall be considered to have satisfied the requirement of attendance for a semester if he/she attends not less than 75% of the number of classes held including EC & CC.

A candidate who does not satisfy the requirement of attendance even in one subject shall not be permitted to take the whole University examination of that semester and he/she shall seek re-admission to that Semester in a subsequent year. Whenever a change in a subject is permitted the attendance in the changed subject shall be calculated by taking into consideration the attendance in the previous subject studied by the candidate.

If a candidate represents his/her Institution/University/ Karnataka State/ Nation in Sports/ NSS/ Cultural or any officially sponsored activities he/she may be permitted to claim attendance for actual number of days participated, based on the recommendation of the Head of the Institution concerned. If a candidate is selected to participate in national level events such as Republic Day Parade etc., he/she may be permitted to claim attendance for actual number of days participation based on the recommendation of the head of the Institution concerned.

7. Teaching Learning Methodology

The instructors will choose the pedagogy according to the course content and its applications from the methods provided below.

Lectures, class discussions, reading assignments, discussion groups. Lecture-demonstration, Student Presentation, Panel discussion by student panels from the class. Student reports by individuals, Student-group reports. Debate (informal) on current issues by students Forums Bulletin boards, Small groups such as task oriented, discussion, Textbook assignment. Reading assignments in journals, monographs, Assignment to outline portions of the textbook, Assignment to outline certain supplementary readings, Debates (formal) . Crossword puzzles Maintaining Portfolios / Diaries. Reports on published research studies, Library research on topics or problems .Written book reports by students , Interviews, Audio-tutorial lessons , Open textbook study, committee projects--small groups ,Individual projects , Quiz, Use of dramatization, skits, plays(street plays) ,Student construction of diagrams, charts, or graphs, Making of posters by students , Problem solving or case studies. Use of flip chart board by instructor as aid in teaching, Use of diagrams, tables, graphs, and charts by instructor in teaching. Use of displays by instructor, Use of slides, Use of motion pictures, educational films, videotapes, use of recordings (Ted Talks), role playing, peer teaching. Coaching: special assistance provided for students having difficulty in the course .VIVA, filling out forms (income tax, checks). Visit an "ethnic" locations or commercial establishments or community. On the job training, specialize in other countries and in India, visit to an employment agency, campaigning, volunteering, preparin mock newspaper on specific topic or area, an entrepreneurial activity, and writing reports or project proposals.

8. Examination Structure for written exam

	Marks
Internal Assessment	25
Final Examination	75
	100

9. Continuous Internal Assessment (CIA)

Internal Assessment for each course is continuous, and details for each test are notified well in advance. CIA consists of the following

SN	Internal Assessment for 25 marks	Marks
1	One Internal Written examination	15
2	Assignment/Seminars/Viva-voce/ Research Papers Presentation/ Class Interaction /Attitude	10

10. The marks of the internal assessment shall be published on the notice board of the college for information of the students.

11. Registration for Examinations

A candidate shall register for all the papers of a semester when he/she appears for the examination of that semester for the first time.

12. Conduct of Examinations

There shall be examinations at the end of each semester, ordinarily during November/December for odd semesters and during April/May for even semesters, as prescribed in the Scheme of Examinations.

13. Examination Scheme/Assessment Question Pattern for the internal exam will be as below

Section A	MCQ & Objective Questions	15 Questions x 1 mark each	15 Marks
Section B	Analytical Questions/Illustrations/ case studies/essay type questions	2 Questions x 10 marks each	20 Marks
Section C	Analytical Questions/Illustrations/ case studies/essay type questions	1 Question x 15 marks each	15 Marks
	Total		50 Marks

14. Examination Scheme/Assessment Question Pattern for the end semester exam will be as below

Section A	MCQ & Objective Questions	15 questions x 1 mark each	15 Marks
Section B	Analytical Questions/Illustrations/ case studies/essay type questions	3 Questions x 10 marks each	30 Marks
Section C	Analytical Questions/Illustrations/ case studies/essay type questions	2 Questions x 15 marks each	30 Marks
	Total		75 Marks

Question paper pattern

Duration: 3 Hours

Maxi. Marks:75

Section A

Answer the following Questions

(1X15=15)

Section B

Answer any THREE of the Questions

(10 X3=30)

Section C

Answer any TWO Questions

(15 X2=30)

15. Minimum for a Pass

No candidate shall be declared to have passed the Semester Examination (except in Co curricular and extracurricular activities) unless he/she obtains not less than 40% marks in the aggregate of written examination and internal assessment put together in each of the subjects. There is no minimum mark in Internal Assessment, but Candidate should get minimum 40% in external examination.

If a candidate fails in any subjects, he/she shall appear for that subject only at any subsequent regular examination, within the maximum 6 years from date of registration prescribed for completing the programme.

16. Re-totalling

All theory examination papers will be evaluated by two examiners (one internal and one external). There will not be any revaluation of the papers. However the students can apply for re-totalling after submitting the application and necessary fees.

17. With Holding of Results

Results will be withheld when a student has not paid his/her dues or there is a case of disciplinary action pending against him/her.

18. Carry Over

A candidate who fails in a lower semester examination may go to the higher semester and take the examination.

19. Classification of Successful Candidates

Grading System For Choice Based Credit System (CBCS) - The College adopts a ten point grading system.

Conversion of credit(s) into grade(s) The following illustrations could be taken as an example for computing SGPA and CGPA from credits for Honours courses in all disciplines, degree Program courses in Science subjects and degree Program courses in Humanities, Social Sciences and Commerce subjects

20. Grades and Grade Points

Letter Grade	Grade Point
O (Outstanding)	10
A+ (Excellent)	9
A (Very Good)	8
B+ (Good)	7
B (above average)	6
C (Average)	5

P (Pass)	4
F (Fail)	0
Ab (Absent)	0

A student obtaining Grade F shall be considered failed and will be required to reappear in the examination.

For non credit courses 'Satisfactory' or "Unsatisfactory" shall be indicated instead of the letter grade and this will not be counted for the computation of SGPA/CGPA.

The Universities can decide on the grade or percentage of marks required to pass in a course and also the CGPA required to qualify for a degree taking into consideration the recommendations of the statutory professional councils such as AICTE, MCI, BCI, NCTE etc.

21. Illustration of Computation of SGPA and CGPA and Format for Transcripts Honors Course

Course	Credit	Grade Letter	Grade Point	Credit Point (Credit X Grade)	SGPA(Credit Point/Credit)
Semester I					
English-1	06	A	8	48	
DSC-1A	06	B	6	36	
DSC-2A	06	A	8	48	
AECC-1	02	B+	7	14	
Total	20			146	7.3
Semester II					
MIL-1	06	A+	9	54	
DSC-1B	06	B+	7	42	
DSC-2B	06	B+	7	42	
AECC-2	02	B	6	12	
Total	20			150	7.5
Semester III					
English -2	06	B	6	36	
DSC-1C	06	A	8	48	

DSC-2C	06	B	6	36	
SEC-1	04	A	8	32	
Total	22			152	6.91
Semester IV					
MIL – 2	06	B+	7	42	
DSC-1D	06	A+	9	54	
DSC-2D	06	A	8	48	
SEC-2	04	B	6	24	
Total	22			168	7.63
Semester V					
SEC-3	04	A+	9	36	
DSE-1A	06	A	8	48	
DSE-2A	06	A+	9	54	
GE-1	06	A+	9	54	
Total	22			192	8.73
Semester VI					
SEC-4	04	A+	9	36	
DSE-2A	06	B	6	36	
DSE-2B	06	A	8	48	
GE-2	06	A	8	48	
Total	22			168	7.63
CGPA					
Grand Total	128			976	7.625 (976/128)

Semester 1	Semester 2	Semester 3	Semester 4
Credit: 20; SGPA: 7.3	Credit: 20; SGPA:7.5	Credit: 22; SGPA:6.91	Credit: 22; SGPA: 7.63

Semester 5	Semester 6
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Credit: 22; SGPA: 8.73	Credit: 22; SGPA:7.63
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Thus, CGPA= $(20 \times 7.3 + 20 \times 7.5 + 22 \times 6.91 + 22 \times 7.63 + 22 \times 8.73 + 22 \times 7.63) / 128 = 7.625$

22. Rejection of Results

A candidate may be permitted to reject the result of the whole examination of any semester. Rejection of result paper-wise/subject-wise shall not be permitted. A candidate who has rejected the result shall appear for the immediately following regular examination.

The rejection shall be exercised only once in each semester and the rejection once exercised cannot be revoked.

Application for rejection along with the payment of the prescribed fee shall be submitted together to the controller of examination of university through the College with the original statement of marks within 30 days from the date of publication of the result.

A candidate who rejects the result is eligible for only class and not for ranking.

23. Transfer of Admission

Transfer of admissions to other university is permissible only on mutual agreement with the other university. A candidate migrating from any other university may be permitted to join III/V Semester of the degree programme provided he/she has passed all the subjects of previous semesters/years as the case may be. Such candidates must satisfy all other conditions of eligibility stipulated in the regulations of Yenepoya University. Conditions for transfer of admission of students of other universities

He/she shall fulfil the attendance requirements as per the Yenepoya University Regulations.

His / Her transfer of admission shall be within the intake permitted to the college.

The candidate who is migrating from other universities is eligible for overall class and not for ranking. He /She shall complete the programme as per the regulation governing the maximum duration of completing the programme.

B.COM

	CORE COURSE (12) 6 credits Theory + Tutorial	Ability Enhancement Compulsory Course (AECC) (2) 2 credits	Skill Enhancement Course (SEC) (4) 2 credits	Elective: Discipline Specific DSE (4) 6 credits Theory + Tutorial	Elective: Generic (GE) (2) 6 credits Theory + Tutorial
I	English - 1	English Communication Hindi Kannada (AECC-1)			
	Financial Accounting-I (DSC-1)				
	Business Statistics (DSC-2)				
II	English/ Hindi/ kannada	Environmental Science (AECC- 2)			
	Financial Accounting-II (DSC-3)				
	Business Law (DSC-4)				
III	English – 2 Hindi Kannada		SEC -1: Computer Application in Business		
	Cost Accounting - I (DSC-5)				
	Corporate Accounting (DSC-6)				
IV	English/ Hindi/ Kannada		SEC -2: E-Commerce		
	Cost Accounting - II (DSC-7)				
	Financial Management (DSC-8)				
V			SEC -3: Entrepreneurship	Any ONE of the following (DSE-1): (a) Income Tax (b) Human Resource management (c) Organizational Behaviour (d) Management Theory and Practice	GE-1: Managerial Economics
				Any ONE of the following (DSE-2):	

				(a) Management Accounting (b) Marketing Management (c) Business Environment (d) International Business Management	
VI			SEC - 4:Capital Market	Any ONE of the following (DSE-3): (a) Goods & Services Tax & Customs Duty (b) Business Organization & Management C)Auditing and Corporate Governance d)Indian Financial System Any ONE of the following (DSE-4): a) Business Mathematics b)Principles and Practice of Banking c)Corporate Law d) Project Work	GE-2: Indian Economy

Semester	Course CODE	Course Name	Hours per week			Credit
			Theory	Tutorial	Practical	
I	BCM 101	English	5	1	0	6
	BCM 102	Financial Accounting-I	5	1	0	6
	BCM 103	Business Statistics	5	1	0	6
	BCM 104 A BCM 104 B BCM 104 C	English Communication Hindi Kannada	2	0	0	2
	Total		17	3	0	20
II	BCM 201 A BCM 201 B BCM 201 C	English Hindi Kannada	5	1	0	6
	BCM 202	Financial Accounting-II	5	1	0	6
	BCM 203	Business Law	5	1	0	6

III	BCM 204	Environmental Science	2	0	0	2
	Total		17	3	0	20
	BCM 301 A	English	5	1	0	6
	BCM 301 B	Hindi				
	BCM 301 C	Kannada				
	BCM 302	Cost Accounting - I	5	1	0	6
	BCM 303	Corporate Accounting	5	1	0	6
	BCM 304	Computer Application in Business	2	0	0	2
Total		17	3	0	20	
IV	BCM 401 A	English	5	1	0	6
	BCM 401 B	Hindi				
	BCM 401 C	Kannada				
	BCM 402	Cost Accounting - II	5	1	0	6
	BCM 403	Financial Management	5	1	0	6
	BCM 404	E-Commerce	2	0	0	2
Total		17	3	0	20	
V	BCM 501	Entrepreneurship	2	0	0	2
	BCM 502 A	(a) Income Tax	5	1	0	6
	BCM 502 B	(b) Human Resource management				
	BCM 502 C	(c) Organizational Behaviour				
	BCM 502 D	d) Management Theory and Practice				
	BCM 503 A	(a) Management Accounting	5	1	0	6
	BCM 503 B	(b) Marketing Management				
	BCM 503 C	(c) Business Environment				
BCM 503 D	d) International Business Management					
BCM 504	Managerial Economics	5	1	0	6	
Total		17	3	0	20	
VI	BCM 601	Capital Market	2	0	0	2
	BCM 602 A	(a) Goods & Services Tax & Customs Duty	5	1	0	6
	BCM 602 B	(b) Business Organization & Management				
	BCM 602 C	C) Auditing and Corporate Governance				
	BCM 602 D	d) Indian Financial System				
	BCM 603 A	a) Business Mathematics	5	1	0	6
	BCM 603 B	b) Principles and Practice of Banking				
BCM 603 C	c) Corporate Law					

	BCM 603 D	d) Project Work				
	BCM 604	Indian Economy	5	1	0	6
	Total		17	3	0	20
Grand total credits of (I,II,III,IV,V and VI Semester)			102	18	0	120

BCM 101 English

Goals:

This course is to sharpen the comprehension skills and analytical capacities of students by developing communicative competence and skills of expression in the English language.

To develop the skills of students in public speaking, leadership and journalism. To develop the reading habits of the students and turn them into well informed individuals.

To train the students for careers in academics, the media, and the corporate world and administrative services, at the local, national and global level.

Paper objectives:

To sharpen the comprehension skills and analytical capacities of students by developing communicative competence and skills of expression in the English language.

To develop the skills of students in public speaking, leadership and journalism.

To shape the reading habits of the students and turn them into well informed individuals.

To train the students for careers in academics, the media, the corporate world and administrative services, at the local, national and global level.

Learning outcome:

On completion of these courses, a student should be able to:

Master communication skills in English and speak the language with fluency and accuracy.

Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.

Make academic presentations precisely, logically and effectively and master the skills of academic writing.

Acquire the ability to understand social issues and concerns.

Undertake journalistic activities like writing, editing and designing newspapers, video-graphing and anchoring news bulletins and television programmes, producing corporate films and documentaries.

Pedagogy:

Combination of lectures, assignments and group discussion.

Part A

Prose and Poetry

Prose:

The open window- Saki

My Financial Career – Stephen Leacock

On Saying Please- A G Gardiner

Poetry:

Ozymandias – P B Shelley

Golden boat- Rabindranath Tagore

Sonnet 29- William Shakespeare

Part B

Articles, Prepositions, question tags, Pronoun, Direct and indirect sentences, Active and passive voice, conjunctions, verb

Precis writing

Phonetics

Correction of errors

Comprehension

Antonyms

Synonyms

Homonyms

One word substitutes

Correction of spelling

Email correspondence

Memorandum, Agendas, Minutes of the meeting

Reference Books:

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BCM 102 FINANCIAL ACCOUNTING – I

Goals:

The role of accounting is to provide information to investors, policy-makers, regulators, and other decision-makers to facilitate the allocation of resources in society.

The purpose of this course is to understand the accounting process and to develop skills necessary to evaluate an enterprise's financial position and its operating, investing and financing activities

Objectives:

The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions

Unit 1 Theoretical Framework:

Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.

The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

Accounting Process: From recording of a business transaction to preparation of trial balance.

Unit 2 Depreciation accounts

The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.

Unit 3 Financial Statement of Non-Corporate Entities

Final Accounts Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities.

Unit 4 Accounting for Hire Purchase and Installment Systems

Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.

Unit 5 Consignment Accounts and Joint Venture

Consignment: Meaning . Valuation of Consignment Stock and Abnormal Loss (including higher invoicing)

Journal entries and Ledger accounts in the books of Consignor and Consignee.

Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Unit 6 Rectification of Errors: Classification of Errors, Rectification of Errors: Before Preparing the Trial Balance, After preparing the Trial Balance and before preparing Final Accounts, After preparing the Final Accounts . Rectification in the next Trading period, Profit & Loss Adjustment Account.

Suggested Readings

Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw- Hill Education, 13th Ed. 2013.

Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.

J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.

M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.

- S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
- Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
- Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
- Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
- Tulsian, P.C. *Financial Accounting*, Pearson Education.
- Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
- B. S Raman, *Financial Accounting*, Mangalore, Vol : II/ 1st edn/United Publishers ; 2009
- R L Gupta, M Radhaswamy : *Financial Accounting*, First Edition : New Delhi; Sulthan Chand and Sons ; 2011
- S P Jain, K L Narang ; *Advanced Accountancy* ;Volume I, New Delhi, Kalyani Publishers, ; 2012

BCM 103 Business Statistics

Goals : This course is designed to provide students with an understanding of the data and its relevance in business and develop an understanding of the quantitative techniques from statistics.

A particular emphasis is placed on developing the ability to interpret the numerical information that forms the basis of decision-making in business.

Paper objectives:

To facilitate the students to understand the fundamentals of Statistics

To enable students to learn to apply commodity used statistical methods in business contexts and how to interpret analyses performed by others.

Learning Outcome:

Students will be able to apply commodity used statistical methods in business contexts.

Pedagogy:

Combination of lectures, assignments and group discussion

Unit 1 Introduction:

Meaning and definition-functions-scope-construct of statistics classification of data, tabulation of data.

Unit 2 Measures of Central Tendency and Dispersion:

Mean, Median , Mode, Harmonic mean, Geometric mean Standard Deviation and Coefficient of variation.

Unit 2 Correlation & Regression:

Karl Person's co-efficient of correlation & Spearman's correlation of coefficient. Regression, Lines and equation, properties of regression co-efficient.

Unit 3 Index Numbers:

Meaning & definition, classification of index numbers.Simple index number using Arithmetic mean.

Weighted indices : Laspayre's method, Paasche's method and Fisher's method.

consumer price index.

Unit 4 Time Series-Components of Time Series:

Trend analysis by moving Averages and fitting a straight line Trend using least square method.

Suggested Reading

S.P Gupta (2014) Business Mathematics : 40th edn, Sulthan Chand & Sons ; New Delhi

B.V. Raghunandan-(2014) Business Statistics and Mathematics : Vol I, Vol II, B C Road, Vyshanvi Books.

Rajmohan (2014) Business Statistics and Mathematics, Udupi ; Benak Books.

P R Vittal ; 2001 Business Statistics; Margham Publications

M Ragavachary 2017 : Mathematics for Management; M C Graw Hill education. Sancheti

& Kapoor 2014 Business Mathematics : New Delhi ; Sulthan Chand & Sons. B.N.Gupta,

(2017) Business Statistics & Elementary Mathematics, 19th edn ; Agra ; SBPD

Publication.

BCM 104 A English Communications

Goals: The main goal of this course is to help you improve your spoken English skills to enable you to communicate more effectively in English. Native English speaker proficiency and expression are not expected of OEPP students.

The general expectation for certification is the ability to communicate in English without great effort or misunderstanding for all parties involved. Our goal is to assist the student in developing skills in the goal areas (intelligibility, vocabulary, grammar, presentation and interactive communication) so that any deficiencies in skill or practice do not interfere with communication.

OBJECTIVES:

Language of communication, various speaking skills such as personal communication, social interactions and communication in professional situations such as interviews, group discussions and office environments, important reading skills as well as writing skills such as report writing, notetaking etc. While, to an extent, the art of communication is natural to all living beings, in today's world of complexities, it has also acquired some elements of science. It is hoped that after studying this course, students will find a difference in their personal and professional interactions. The recommended readings given at the end are only suggestive; the students and teachers have the freedom to consult other materials on various units/topics given below. Similarly, the questions in the examination will be aimed towards assessing the skills learnt by the students rather than the textual content of the recommended books.

Unit 1. Introduction: Theory of Communication, Types and modes of Communication

Unit 2. Language of Communication: Verbal and Non-verbal (Spoken and Written) Personal, Social and Business Barriers and Strategies Intra-personal, Inter-personal and Group communication

Unit 3: Speaking Skills: Monologue, Dialogue, Group Discussion, Effective Communication/ Mis-Communication, Interview, Public Speech

Unit 4: Reading and Understanding Close Reading, Comprehension Summary, Paraphrasing Analysis and Interpretation Translation(from Indian language to English and vice-versa) Literary/Knowledge Texts

Unit 5: Writing Skills, Documenting, Report Writing, Making notes Letter writing Recommended

Suggestion Reading

1. Fluency in English – Part II, Oxford University Press, 2006.
2. Business English, Pearson, 2008.
3. Language, Literature and Creativity, Orient Blackswan, 2013.
4. Language through Literature (forthcoming) ed. Dr. Gauri Mishra, Dr Ranjana Kaul, Dr Brati Biswas

BCM 104 B Hindi

xÉÉIWûirÉ xÉâ EpÉUIÉâ uÉÉSÉÉ ÍcÉÇiÉIÉ WûqÉâ E³ÉiÉ xiÉU mÉU sÉâ eÉÉiÉÉ Wæû
 eÉWûÉð qÉIÉÑwrÉ MüÉ MüsrÉÉhÉ LuÉÇ xÉqÉ×Ì- qÉÉŞÉ pÉÉæliÉMü IÉ UWûMüU ExÉxÉâ
 oÉÄQâû mÉÉUmÉâœrÉ MüÐ AÉâU AaÉëxÉU UWûiÉÉ Wæû | CxÉ E-âzrÉ xÉâ aÉ± AÉæU
 MüÉurÉ MüÉ UcÉIÉÉ ÌMürÉÉ aÉrÉÉ WæÇû | MüÉâD pÉI qÉÉæÍsÉMü MüÉurÉ MüluÉ –
 qÉÉIÉxÉ MüÉ mÉèliÉĂmÉ WûÉâiÉÉ Wæû, ExÉMüÐ UcÉIÉÉ cÉÉWâû IeÉiÉIÉI
 AMüÍxqÉMüiÉÉ Mâü xÉÉjÉ WÒûD WûÉâ, uÉWû AmÉIÉâ pÉIiÉU MüluÉ Mâü AliÉeÉiaÉiÉ
 MüÐ mÉÓUI fÉsÉMü xÉðeÉÉâréâ UWûiÉÉ Wæû, MüluÉ IÉâ zÉqoÉÔMü MüÉâ ‘WûËUeÉIÉ’
 MüÐ AmÉâœÉÉ ‘pÉÓÍqÉ – mÉÑŞÉ’ Mâü ĂmÉ qÉâÇ zÉqoÉÔMü WûI IÉWûI xÉÉUâ qÉIÉÑwrÉ
 pÉÓÍqÉ- mÉÑŞÉ MüWûsÉÉMüU IÉrÉI xÉÉjÉiMüiÉÉ mÉÉIÉâ Mâü AÉÍkÉMüÉUI WæÇû, CxÉ
 MüÉurÉ qÉâÇ rÉWû pÉÉuÉ MüD xjÉsÉÉâÇ mÉU urÉYiÉ WÒûAÉ Wæû| MÑüNü
 MüWûÉIÉrÉÉâÇ Mâü ²ÉUÉ ÌuÉkÉÉÍjÉrÉÉâÇ MüÐ MüsmÉIÉÉzÉÍsÉiÉÉ, ÌMürÉÉzÉÍsÉiÉÉ
 MüÉâ pÉI ÌuÉMüÍxÉiÉ MüUIÉâ mÉèrÉÉxÉ ÌMürÉÉ aÉrÉÉ Wæû,
 eÉÍuÉIÉ Mâü ÍsÉL pÉÉwÉÉ AÉæU pÉÉwÉÉ Mâü ÍsÉL urÉÉMüUhé qÉWûiuÉmÉÓhÉi
 Wæû, CxÉqÉâÇ urÉÉMüUhé pÉÉaÉ pÉI xÉÍqÉÍsÉiÉ ÌMürÉÉ aÉrÉÉ Wæû| IeÉxÉxÉâ
 ÌuÉ±ÉÍjÉrÉÉâÇ Mâü urÉÉMüUhé xÉÇoÉÇkÉI ¥ÉÉIÉ SálÉâ Mâü ÍsÉL mÉèrÉÉxÉ ÌMürÉÉ
 aÉrÉÉ Wæû|
 pÉÉâkÉIÉÉ ÌuÉkÉÉIÉ : MüÉurÉ pÉÉaÉ MüÉâ aÉÉMüU AÉæU MüWûÉIÉI pÉÉaÉ MüÉâ MÑükÉ
 UÉâcÉMü oÉIÉÉMüU ÌuÉ±ÉÍjÉrÉÉâÇ Mâü ¥ÉÉIÉ oÉRûIÉâ ÌMü mÉèrÉÉxÉ ÌMürÉÉ eÉÉIÉÉ
 Wæû|

UNIT I- sÉbÉÑ MüÉurÉ
 zÉqoÉÔMü - eÉaÉSÍzÉ aÉÑmiÉ

UNIT II - MüWûÉIÉI
 NúÉâOûÉ eÉÉSÔaÉU – eÉrÉzÉÇMüU mÉëxÉÉS
 DS MüÉ irÉÉâWûÉU - mÉëâqÉcÉIS
 pÉÉâsÉÉUÉqÉ MüÉ eÉÍuÉ - WûËUzÉÇMüU mÉUxÉÉD
 aÉæÇaÉÉIÉ - A¥Éâré

UNIT III - urÉÉMüUhé
 xÉÇ¥ÉÉ - pÉâS
 xÉuÉiÉÉqÉ - pÉâS
 zÉoS - ÌuÉMüÉUI – AÌuÉMüÉUI
 ÍsÉÇaÉ - (AlrÉ ÍsÉÇaÉ ĂmÉ ÍsÉZÉIÉÉ)
 uÉcÉIÉ - (uÉcÉIÉ oÉSsÉIÉÉ)

UNIT IV - urÉÉMüUhé
 ÌMürÉÉ - pÉâS
 ÌMürÉÉ ÌuÉzÉâwÉhÉ - pÉâS
 qÉÑWûÉuÉUâ
 mÉÉÉUpÉÉÍwÉMü zÉoSÉuÉSÉI - (Technical words)ÌWûlSÍ ĂmÉ ÍsÉZÉIÉÉ
 ÌWûlSÍ qÉâÇ AlÉÑuÉÉS

xÉÇSpÉi aÉëjÉ :
 Mü³ÉQû pÉÉwÉÉ Mâü AÉkÉÑIÉMü MüluÉ MÑüuÉâÇmÉÑ Mâü ‘zÉÔSi- iÉmÉxuÉI sÉâZÉMü
 eÉaÉSÍzÉ aÉÑmiÉ;
 zÉqoÉÔMü , sÉÉâMü pÉÉUÉIÉI mÉëMüÉzÉIÉ – CsÉÉWûÉoÉÉS 01

ÌWúlsĪ MüWûÉIÉĪ MüÉ CìÉWûÉxÉ – QûÉ. sÉÉsÉcÉISì aÉÑmiÉ qÉÇaÉsÉ, UÉkÉÉM×üwhÉ
mÉëMüÉzÉIÉ
zÉæœÉĪhÉMü urÉÉMüUhÉ – M×üwhÉÉMÑüqÉÉU aÉÉâxuÉÉqÉĪ, AÉsÉâZÉ mÉëMüÉzÉIÉ,
ÌSssÉĪ; 1981 and 2002
EmÉlrÉÉxÉMüÉU mÉëâqÉcÉÇS – qÉWâûzÉ pÉOûlÉaÉU, lÉâzÉlÉsÉ mÉÎosÉÍzÉÇaÉ WûÉExÉ,
ÌSssÉĪ; 2016

QæAiÀiÁvÀäPÀ PÀ£ÀßqÀ - ºÁâºÁjPÀ PÀ£ÀßqÀ – PÀ£ÀßqÀ ¥ÁvÀæ ºÁâºÁÁgÀ ; 2010.

¥ÀzÀä ºsÁUÀ:

§, ºÁÀtÚ, ºÀZÀ£ÀUÀ¼ÀÄ - §, ºÁÀtÚ£À ºÀZÀ£ÀUÀ¼ÀÁ : UÀuÉÄ±À ¥ÀæPÀ±À£À UÀzÀUÀ ; 2004.

¹. Dgì.PÀ ºÄÄ ºÄä, zs ºÄÄ ºÄÄzÀÞ, gÀvÀßPÀgÀ ºÄÄ¸, ºsÀgÀvÉÄ±À ºÉÉ ºsÀÁ, ºÄÄ¥À£À, CwÚ ºÄÄ ºÉÄ ¥ÀæPÀ±À£À : ºÉAUÀ¼ÀÄÆgÀÄ ; 1967.

! . ©APÉÄ±ì, CºÁé : ¥ÀæPÀluÉAiÀÄ ºÀµÀ¸; 2002.

d£À¥ÀZÀ VÄvÉ , vÀ ºÁgÀÆgÀ ºÄÄ ºÉÄqÀ §AzÉ : ºÉÄÄ« ¥ÀæPÀ±À£À ; 1988.

a. GzÀAiÀÄ±ÀAPÀgì, ºÁÀ£À ºÁÄÉ, ÉUÉ PÉÆÉÉ Jºè? 'VjPÀ£Éâ' ZÀ£ÀavÀæ ; 1977.

¹zÀßºAUÀAiÀÄä, ºAvÉ ±AvÀ ºÁÀ£ÀzÀ PÀÁ ºÄ : PÀ£ÀðIPÀ , º»vÀå CPÁqÉ«Ä, ºÉAUÀ¼ÀÄÆgÀÄ ; 2011.

BCM 201A English

Goals: This course is to sharpen the comprehension skills and analytical capacities of students by developing communicative competence and skills of expression in the English language.

To develop the skills of students in public speaking, leadership and journalism. To develop the reading habits of the students and turn them into well informed individuals.

To train the students for careers in academics, the media, and the corporate world and administrative services, at the local, national and global level.

Paper objective

To sharpen the comprehension skills and analytical capacities of the students by developing communicative competence and skills of expression in the English language.

To develop the skills of students in public speaking, leadership and journalism

To shape the reading habits of the students and turn them into well informed individuals.

To train the students for careers in academics, the media, the corporate world and administrative services, at the local, national and global level.

Learning outcome

On completion of these courses, a student should be able to:

Master communication skills in English and speak the language with fluency and accuracy.

Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.

Make academic presentations precisely, logically and effectively and master the skills of academic writing.

Acquire the ability to understand social issues and concerns.

Undertake journalistic activities like writing, editing and designing newspapers, video-graphing and anchoring news bulletins and television programmes, , producing corporate films and documentaries.

Pedagogy:

Combination of lectures, assignments and group discussion

Part A

Prose:

The Town Week- E V Lucas

Why I want a wife – Judy Brady

Childhood- Ismat Chughtai

Poetry:

Ballad of Father Gilligan –W B Yeats

Punishment in the Kindergarten – Kamala Das

No men are foreign- James Kirkup

Part B

Grammar

Transformation of sentences: Simple, compound, complex, assertive, interrogative

Essay

Creative Writing

Note Making

Interview

Flow chart

Antonyms

Synonyms

Homonyms

One word substitutes

Correction of spellings

Letter- Application with CV

Reference Books

David Green, *Contemporary English Grammar Structures and Composition*, Macmillan

N Krishnaswamy, *Modern English* (Published by Macmillan).

W H Hudson, *An Outline History of English Literature*

B. Prasad, *A Background to the Study of English Literature*, rev. ed. 3. Delhi: Macmillan, 2008.

Lawrence Venuti Translation Studies : *A Reader New York* : Routledge, 2000.

Abrahms, M. H, *A Glossary of Literary Terms*. Bangalore: Prism 2 Modernism Peter Childs
London: Rutledge ; 2008.

John Peck and Martin Coyle, *A Brief History of English*. Basingstoke: Literature. Palgrave, 2002

K.R.Sreenivasa Iyengar, *Indian Writing in English* Delhi, Sterling ; 1984.

M.K.Naik, *A History of Indian English*, New Delhi, Sahitya Literature Academi, 1982.

A.K.Mehrotra. *A Concise History of Indian Delhi*, Permanent Literature in English Black, 2008.

Satyanarain Singh, *Selected one act plays complied*: Laxmi Publications Pvt Ltd, New Delhi ; 2008

BCM 201 B Hindi

E-ázÉ :

ÌuÉ±ÉÍjÉrÉÉâÇ MüÉâ MüWûÉIÉİ ²ÉUÉ mÉPûrÉ MüÉâ MüÉæiÉÑWûsÉ, ÌuÉxqÉrÉ, ÌeÉ¥ÉÉxÉ, ÌMürÉÉzÉİsÉiÉÉ LuÉÇ xÉ×eÉIÉÉiqÉMü MüÉâ ÌuÉMüÉÍxÉiÉ MüUIÉâ Mâü ÍsÉL xÉÉjÉ qÉâÇ ÌWûLSİ pÉÉwÉÉ Mâü mÉèliÉ mÉëâqÉ EimÉ³É MüUIÉâ Mâü E-ázrÉ xÉâ CxÉâ xÉÇMüİsÉiÉ ÌMürÉÉ aÉrÉÉ Wæû|

pÉÉâkÉIÉÉ ÌuÉkÉÉIÉÉ :

MüWûÉIÉİ xÉÑIÉÉMüU ÌuÉ±ÉÍjÉrÉÉâÇ MüÉâ mÉÉPû mÉÄRûÉiÉâ Wæû, MÑüNü ESÉWûUhÉ Mâü ÌmÉ qÉâÇ ÌeÉuÉIÉ qÉâqÉ WûU ÌSIÉ bÉOûIÉâuÉÉsÉâ bÉOûIÉÉ oÉIÉÉMüU mÉÄRûÉiÉâ Wæû|

UNIT I- aÉ±

- mÉİWûsÉÉ xÉTâÜS oÉÉsÉ - WûËUzÉÇMüU mÉUxÉÉD
- AÉsqÉİ MüÉ oÉÉÉ - rÉzÉmÉÉsÉ
- zqÉzÉÉIÉ - qÉllÉÔ pÉhQûÉUİ (xÉÇsÉÉmÉ)
- bÉU sÉÉæOûiÉâ WÒûL - WûËUuÉÇzÉUÉrÉ oÉŞIÉ (AÉiqÉMüjÉÉ)

UNIT II - aÉ±

- mÉÔxÉ MüÐ UÉiÉ - mÉëâqÉcÉÇS
- ÉİIÉuÉÉxÉ UÉqÉÉIÉÑeÉIÉ - oÉÉsÉzÉÉæËU UâQèûQûİ (eÉİuÉIÉİ)
- cÉİTü MüÐ SÉuÉiÉ - QûÉ.pÉİwqÉ xÉÉWûIÉİ
- ÌaÉssÉÔ - qÉWûÉSâuÉİ uÉqÉÉİ

UNIT III - urÉÉMüUhÉ

- MüÉsÉ - pÉâS
- uÉÉcrÉ - pÉâS
- ÌuÉzÉâwÉhÉ - pÉâS
- uÉÉYrÉ zÉÑ-ÌMüUhÉ (mÉİPûiÉ urÉÉMüUhÉ ÌuÉpÉÉaÉ xÉâ, ÍxÉTÿü LMü aÉsÉiÉİ Sâ uÉÉYrÉ) mÉëzÉÉxÉİIÉMü zÉoSÉuÉsÉİ (Administrative words) ÌWûLSİ ÌmÉ ÍsÉZÉIÉÉ

UNIT IV - urÉÉMüUhÉ

- xÉqoÉlkÉoÉÉâkÉMü
- xÉqÉÑŞrÉ oÉÉâkÉMü
- 3. ÌuÉxqÉrÉÉÌSoÉÉâkÉMü
- 4. mÉS mÉËUcÉrÉ
- 5. ÌWûLSİ qÉâÇ AIÉÑuÉÉsÉ(A Passage from English/Kannada to Hindi)

xÉÇSpÉi aÉëjÉ :

MüWûÉIÉİ xÉÑIÉÉMüU ÌuÉ±ÉÍjÉrÉÉâÇ MüÉâ mÉÉPû mÉÄRûÉiÉâ Wæû, MÑüNü ESÉWûUhÉ MüÉâ ÌmÉ qÉâÇ eÉİuÉIÉ qÉâÇ WûU ÌSIÉ bÉOûIÉâuÉÉsÉâ bÉOûIÉÉ MüÉâ oÉIÉÉMüU mÉÄRûÉiÉâ Wæû|

xÉÇSpÉi aÉëjÉ :

MüjÉÉMüÉU mÉëâqÉcÉÇS – UÉqÉSUxÉ ÍqÉ É AÉæU ‘¥ÉÉIÉcÉçü aÉÑmiÉ, lÉâzÉIÉsÉ mÉİosÉÍzÉÇaÉ

zÉæÉÉİhÉMü urÉÉMüUhÉ – M×üwhÉÉMÑüqÉÉU aÉÉâxuÉÉqÉİ, AÉsÉâZÉ mÉëMüÉzÉIÉ, ÌSsÉİ.

ZÀAzÀæ°Á,ÀfÀ ¥Àæ,ÀAUÀ - ®QäÃ±À – eÉÊ«Ä» sÁgÀvÀ – 1999 – ZÉÃvÀfÀ §ÄPï °Ë,ï,
°ÉÄË,ÀÆgÄÄ.

ªZÀfÀUÀ¼ÄÄ - CPÀìªÄ°ÁzÉÃ« - CPÀìªÄ°ÁzÉÃ«AiÄÄªZÀfÀUÀ¼ÄÄ – LPÀâUÁfÀ -
2013 -ªÄÄAUÀ¼ÄÄÆgÄÄ «±Àé«zÁâ»AiÄÄ.

CqÄÄUÉªÄÄfÉAiÄÄ °ÄÄqÄÄV -ªÉÊzÉÃ» - ‘©AçUÉ’ PÀªÄfÀ ,ÀAPÀ®fÀ – 1990 –
CPÄëgÀ ¥ÀæPÀ±ÄfÀ.

DgÄÄ »vªÄgÄÄ »fÀUÉ - ¥ÄÄgÄAzÄgÄzÁ,Ä – QÃvÀðfÉPÁgÄgÄ PÄËwUÀ¼ÄÄ –
PÄfÁðIPÄ ,ÄgÄPÁgÄzÀ PÄfÀßqÄ ,ÄÄ,ÄìöËw E-ÁSE – 1999.

ªÄiÁ¹Û - PE.J.ï. »Ágï CªÄÄÄzï -ªÄÄAUÀ¼ÄÄÆgÄÄ «±Àé«zÁâ»AiÄÄ – V½«AqÄÄ – 2013.
PÄªÉÃj ,ÁBfÄ - PÉ.J.ï. fÄgÄ¹AªÄÄÄ -ªÄÄAUÀ¼ÄÄÆgÄÄ «±Àé«zÁâ»AiÄÄ – V½«AqÄÄ
– 2013.

BCM 202 Financial Accounting-II

Goals : the core of this course deals with the main concepts in financial accounting and how these concept are interconnected with managerial accounting.

It is centered around the study of accounting cycles of service and manufacturing industries. Students will learn how financial statements are prepared and how to analyse them, i.e. the underlying business transactions that are reported.

The course covers a broad range of topics in the valuation and reporting of assets, liabilities and equity. In the second part of the course students will understand managerial accounting concepts.

The emphasis is put on analysis of cost behaviour, budgeting concepts, standard cost systems and variance analysis, as well as the use of accounting information to make decisions.

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions

Unit 1 Branch Accounts and Departmental Accounts

Branch Accounts Dependent Branches (Including Higher Invoicing): Problems on Debtors Method and Stock and Debtors Method.

Independent Branches: Incorporating Entries- Preparation of Columnar Trading and Profit & Loss Account and Consolidated Balance Sheet in the books of Head Office (Excluding Foreign Branches)

Departmental Accounts

Introduction – Meaning – objectives of Departmental Accounts – Calculation of Departmental purchases- Inter Departmental transfer at cost price- selling price- Dual pricing – Preparation of Balance Sheet.

Unit 2 Partnership Accounts: Admission and Retirement of a Partner and Admission cum Retirement

Admission of a Partner Meaning, goodwill treatment, revaluation of assets and liabilities, new profit sharing ratio, Reserves etc created out of profits, capitals of partners to be proportionate to profit sharing ratio.

Retirement of a Partner Meaning, treatment of goodwill, revaluation of assets and liabilities, payment of retiring partners loan, purchase of retiring partners share by the remaining partners, a share of profits for the retiring partner.

Admission cum Retirement

Unit 3 Partnership Accounts : Death of a Partner and Dissolution of Partnership Firms

Death of a Partner Joint Life Policy and Individual Policies.

Dissolution of Partnership Firms: (Excluding Garner Vs Murray) Simple Dissolution. Insolvency (Capital loss to be borne in the agreed ratios).

Unit 4 Partnership Accounts: Sale of Partnership Firm to a Limited Company

Entries in the Firm, gradual realization of Assets and Piece Meal distribution of cash (Proportionate Capital Method only)

Unit 5 Final Accounts of Non- Trading Concerns: Meaning and Treatment of Revenue and Capital items, Preparation of Income and Expenditure Account and the Balance Sheet with the given Receipts and Payments Accounts and other information.

Suggested Readings

Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13th Ed. 2013.

Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.

J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.

M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.

S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.

Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.

Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House

Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.

Tulsian, P.C. Financial Accounting, Pearson Education.

Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

B. S Raman, *Financial Accounting*, Mangalore, Vol : II/ 1st edn/United Publishers ; 2009

R L Gupta, M Radhaswamy : *Financial Accounting*, First Edition : New Delhi; Sulthan Chand and Sons ; 2011

S P Jain, K L Narang ; *Advanced Accountancy* ;Volume I, New Delhi, Kalyani Publishers, ; 2012

BCM 203 Business Law

Goals : : The purpose of this course is to define fundamental legal terminology regarding contracts, torts, property, and wills; differentiate between business ethics and legal issues; identify and explain required elements of torts, requirements of contracts, sales contracts, corporations, partnerships, agency, creditors' rights, bankruptcy, and commercial paper; and examine various consumer laws as applied to business and individuals.

Paper objective

The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.

Learning outcome

To impart essential knowledge about relevant laws concerning and effecting business organizations in operation.

To familiarize the student with certain statutes that may apply in business context.

Pedagogy

Combination of lectures, assignments, exercise and group discussion.

Unit 1 The Indian Contract Act 1872 General principle of law of Contract

Contract- meaning, characteristics and kinds

Essentials of a valid contract-Offer and Acceptance

Offer :legal rules as to offer

Acceptance: legal rules as to

Unit 2 Consideration, contractual capacity, free consent

Lawful consideration-Meaning, legal rules, privity of contract(stranger to contract) with exceptions. Exceptions to the rule 'no consideration no contract', Capacity to contract- Persons Disqualified from contracting, Effects of Minor's agreement Free Consent-Meaning and essentials of coercion, Undue influence, Fraud and misrepresentation,: Mistake- Mistake of Law, Mistake of fact, Bilateral and Unilateral Mistake (meaning).

Unit 3 Lawful Object, Contingent Contract and Quasi Contract

Lawful Object- Meaning, Agreements Opposed to Public Policy, Wagering Agreements Contingent Contract- meaning and Rules, Distinction between Wager and Contingent Contract.

Quasi Contract- Meaning and Circumstances, Discharge of Contract- meaning and various modes of Discharge, Remedies for the Breach of Contract.

Unit V : The Indian Contract Act, 1872: Special Contract

Contract of Indemnity and Guarantee difference between a contract of indemnity and contract of guarantee,

Contract of Bailment and Pledge- duties and rights of Bailor and Bailee

Finder of goods

Contract of Agency meaning, mode, duties and rights of agent and principal, personal liability of agent, termination of agency.

Unit V : The Sale of Goods Act ,1930

Contract of sale, meaning and difference between sale and agreement to sell

Conditions and Warranties

Transfer of ownership in goods including sale by non- owners

Performance of contract of sale

Unpaid seller- meaning and rights of an unpaid seller against the goods and the buyer

Auction sale

Unit VI: The Information Technology Act 2000

Definitions under the Act

Digital signature

Electronic governance

Attribution , Acknowledgment and Dispatch of electronic records

Regulation of certifying authorities

Digital signatures certificates

Duties of subscribers

Appellate Tribunal

Offences

Suggested Readings

Kapoor N.D, (2015), Elements of Mercantile Law, Delhi, Sultan Chand & Sons.

Avatar singh. The principles of Mercantile Law: Eastern Book Co; Lucknow

M.C Shukla. Mercantile Law: S Chand & Co; 2010.

SN Maheshwari and SK Maheshwari. Business Law:National Publishing House, New Delhi

Information Technology Rules 3000 with information technology Act 3000, New Delhi, Taxmann Publications Pvt.

BCM 204 Environmental Science

Goals: This course will enable the students to understand and define terminology commonly used in environmental science; Briefly summarize and describe global, regional, and landscape scale environmental processes and systems; list common and adverse human impacts on biotic communities, soil, water, and air quality and suggest sustainable strategies to mitigate these impacts.

Objectives:

Unit 1 Introduction to environmental studies

Multidisciplinary nature of environmental studies;

Scope and importance; Concept of sustainability and sustainable development.

Unit 2 Ecosystems

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems :

Forest ecosystem

Grassland ecosystem

Desert ecosystem

Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 3 Natural Resources: Renewable and Non-renewable Resources

Land resources and landuse change; Land degradation, soil erosion and desertification.

Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).

Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit 4 Biodiversity and Conservation

Levels of biological diversity : genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots

India as a mega-biodiversity nation; Endangered and endemic species of India

Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biologicalinvasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Unit 5 Environmental Pollution

Environmental pollution : types, causes, effects and controls; Air, water, soil and noise pollution
Nuclear hazards and human health risks

Solid waste management: Control measures of urban and industrial waste.

Pollution case studies.

Unit 6 Environmental Policies & Practices

Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture

Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).

Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

Unit 7 Human Communities and the Environment

Human population growth: Impacts on environment, human health and welfare.

Resettlement and rehabilitation of project affected persons; case studies.

Disaster management: floods, earthquake, cyclones and landslides.

Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.

Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.

Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

Unit 8 Field work

Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.

Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.

Study of common plants, insects, birds and basic principles of identification.

Study of simple ecosystems -pond, river, Delhi Ridge, etc.Suggested Readings

Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.

Gadgil, M., & Guha, R. 1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press.

Gleeson, B. and Low, N. (eds.) 1999. *Global Ethics and Environment*, London, Routledge.

Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.

Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. *Principles of Conservation Biology*. Sunderland: Sinauer Associates, 2006.

- Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. *Science*, 339: 36---37.
- McCully, P. 1996. *Rivers no more: the environmental effects of dams*(pp. 29---64). Zed Books.
- McNeill, John R. 2000. *Something New Under the Sun: An Environmental History of the Twentieth Century*.
- Odum, E.P., Odum, H.T. & Andrews, J. 1971. *Fundamentals of Ecology*. Philadelphia: Saunders.
- Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. *Environmental and Pollution Science*. Academic Press.
- Rao, M.N. & Datta, A.K. 1987. *Waste Water Treatment*. Oxford and IBH Publishing Co. Pvt. Ltd.
- Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. *Environment*. 8th edition. John Wiley & Sons.
- Rosencranz, A., Divan, S., & Noble, M. L. 2001. *Environmental law and policy in India*. Tripathi 1992.
- Sengupta, R. 2003. *Ecology and economics: An approach to sustainable development*. OUP.
- Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
- Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
- Thapar, V. 1998. *Land of the Tiger: A Natural History of the Indian Subcontinent*.
- Warren, C. E. 1971. *Biology and Water Pollution Control*. WB Saunders.
- Wilson, E. O. 2006. *The Creation: An appeal to save life on earth*. New York: Norton.
- World Commission on Environment and Development. 1987. *Our Common Future*. Oxford University Press.

BCM 301 A English

Goals: The main goal of this course is to help you improve your spoken English skills to enable you to communicate more effectively in English. Native English speaker proficiency and expression are not expected of OEPP students. The general expectation for certification is the ability to communicate in English without great effort or misunderstanding for all parties involved.

Our goal is to assist the student in developing skills in the goal areas (intelligibility, vocabulary, grammar, presentation and interactive communication) so that any deficiencies in skill or practice do not interfere with communication.

Paper objectives

To sharpen the comprehension skills and analytical capacities of students by developing communicative competence and skills of expression in the English language.

To develop the skills of students in public speaking, leadership and journalism.

To shape the reading habits of the students and turn them into well informed individuals.

To train the students for careers in academics, the media, the corporate world and administrative services, at the local, national and global level.

Learning outcome

On completion of these courses, a student should be able to:

Master communication skills in English and speak the language with fluency and accuracy.

Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.

Make academic presentations precisely, logically and effectively and master the skills of academic writing.

Acquire the ability to understand social issues and concerns.

Undertake journalistic activities like writing, editing and designing newspapers, video-graphing and anchoring news bulletins and television programmes, producing corporate films and documentaries.

Pedagogy

Combination of lectures, assignments and group discussion.

Part A

Novel

Mill on the Floss: George Eliot

Part B Grammar
Punctuation
Dialogue Writing
Bibliography
Interpretation of Notices

Suggested Readings

David Green, *Contemporary English Grammar Structures and Composition*, Macmillan 2000.
N Krishnaswamy . *Modern English : A Book of Grammar, Usage and composition* ; Laxmi Publicatins : New Delhi ; 2016
W H Hudson, *An Outline History of English Literature* : G Bell & Sons Ltd ; 2012
B. Prasad, *A Background to the Study of English Literature*, Rev edn, New Delhi: Macmillan, 2008.
Lawrence Venuti *Translation Studies : A Reader* New York : Routledge, 2000.
John Peck and Martin Coyle, *A Brief History of English*, Basingstoke: Literature. Palgrave ; 2002.
Abrahms, M. H, *A Glossary of Literary Terms*. Prism books : Bangalore: 2 Modernism Peter Childs London: Rutledge, 2008.
A Brief History of English John Peck and Martin Coyle. Basingstoke: Literature. Palgrave, 2002.

K.R.Sreenivasa Iyengar, *Indian Writing in English* : New Delhi, Sterling ; 1984. M.K.Naik , *A History of Indian English* : New Delhi, Sahitya Literature Academi ; 1982. A.K.Mehrotra, *A Concise History of Indian* : New Delhi, Permanent Literature in English Black ; 2008.
Satyanarain, *Selected one act plays: Laxmi publications pvt ltd ; Bangalore ; 2017*

BCM 301 B Hindi

E-āzrÉ : mÉ± pÉÉaÉ qÉâÇ qÉkrÉÑaÉİİÉ MüÉurÉ – MüoÉİU SÉxÉ, xÉÔUSÉxÉ, UWûİqÉ AÉæU qÉİUÉoÉÉD eİİ MüĐ UcÉİÉÉAÉâÇ Mâu xÉÉjÉ AÉkÉÑİİÉMü MüluÉiÉÉ MüÉ pÉİ mÉÉPèûrÉmÉÑxiÉMü qÉâÇ xÉİqqÉİsÉiÉ İMürÉÉ aÉrÉÉ Wæû, “pÉZÉmÉëxÉÉS eİİ xÉâ UÍcÉiÉ EmÉlrÉÉxÉ pÉİ xÉİqqÉİsÉiÉ İMürÉÉ aÉrÉÉ| MüluÉiÉÉAÉâÇ Mâu rÉrÉİÉ qÉâ İuÉzÉâwÉ ĀmÉ xÉâ krÉÉİÉ UZÉÉ aÉrÉÉ Wæû | MüluÉiÉÉLÆ xÉUsÉ, AÉæU ¥ÉÉİÉuÉkÉİMü Wæû | pÉÉâkÉİÉÉ İuÉkÉÉİÉ : MüÉurÉ pÉÉaÉ MüÉâ aÉÉ MüU AÉæU EmÉlrÉÉxÉ MüÉâ MüWúÉİÉâ Mâu ĀmÉ qÉâÇ mÉëxiÉÑiÉ MüUiÉâ Wæû |

UNIT I- qÉkrÉMüÉsÉİİÉ MüÉurÉ

MüoÉİU SÉxÉ-SÉâWúÉ

xÉÔUSÉxÉ Mâu mÉS

MüluÉuÉU UWûİqÉ

qÉİUÉoÉÉD MüĐ mÉSÉuÉsÉİ

UNIT II - AÉkÉÑİİÉMü MüluÉiÉÉ

mÉuÉİÉ ‘SÖiÉ

- mÉÇ.ArÉÉâkrÉÉİxÉÇWû EmÉÉkrÉÉrÉ

“WûËUAÉækÉ”

qÉÑkÉÑzÉÉsÉÉ

- WûËUuÉÇzÉUÉrÉ ‘oÉŞİÉ’

LMü uÉ×óÉ MüĐ WûirÉÉ

- MÑðüuÉU İÉÉUÉrÉhÉ)

AMüÉsÉ AÉæU ExÉMâu oÉÉS : qÉÉxOûU

- İÉÉaÉÉeÉÑiÉ

UNIT III - EmÉlrÉÉxÉ

aÉÇaÉÉqÉærÉÉ - pÉæUuÉmÉëxÉÉS aÉÑmiÉ (mÉ× : 1 xÉâ 56)

UNIT IV - 1. aÉÇaÉÉqÉærÉÉ - pÉæUuÉmÉëxÉÉS aÉÑmiÉ (mÉ× : 56 xÉâ AÇİÉ iÉMü)

xÉÇSpÉi aÉçÇjÉ |

QûÉ. qÉİÉqÉÉâWûİÉ aÉÉæiÉqÉ, xÉÑU MüĐ MüÉurÉ MüsÉÉ : cÉÉÇS LhQû MÇümÉİÉİ,

UÉqÉİÉaÉU, İÉDİSssÉİ; 2013

QûÉ. İuÉÉrÉâİsì xİÉÉiÉMü, qÉkrÉMüÉsÉİİÉ MüÉurÉ : UÉkÉÉM×üwhÉ mÉëMüÉzÉİÉ, İSssÉİ; 2012

vÄÄÿÉàÃ¾ÉzÄ zÄÿÄðtzÉÆ¼i ÿÄdÓ½,Ä¯ÄÿÄÄðzÉÃ ÿÄæw©A§A - d£Äß –
AiÄÄ±ÉÆÄzsÄgÄ ZÄjvÉ – CPAëgÄ ÿÄæPA±Ä£Ä – 2009.
ªÄ¹µÄ× «±Äé«ÄvÄægÄ,ÄÄªÄzÄ - gÄWÄªÄPA – °Äj±ÄÑAzÄæ PÄªÄå – 1986 – qÄ| «.PÉ.
ªÄÄÆwð,ªÄÄÊ,ÄÆgÄÄ.

BCM 302 Cost Accounting- I

Goals: The syllabus aims to test the student’s ability to: Understand and explain the conceptual framework of Cost & Management Accounting Explain the basic concepts and processes in determination of products and services cost Identify and apply the concepts of Financial Management

Paper objectives

To provide adequate knowledge about the various aspects of cost accounting.
To facilitate students to learn different methods and techniques used in the ascertainment of cost of various products and services.

Learning Outcome

To develop in students towards cost consciousness and prepare them for careers in the areas of costing.
To enable the students acquire an understanding of the concept and meaning of cost, the classification of cost and various statements of cost and profit.
To enable the students to assess and understand cost incurred in manufacture of product or service.
Pedagogy
Combination of lectures, assignments and group discussion.

Unit 1 Basic Concepts

Meaning and definition: Cost, costing, cost accounting, cost accountancy, Objectives of cost accounting, Limitations of Financial accounting. Relationship between Cost accounting and financial accounting, Advantages of cost accounting, Systems, Methods and Techniques of cost accounting, Cost unit and cost centre. Classification of costs on the basis of elements, functions and behaviour.

Unit 2 Cost Sheet

Cost sheet- Tenders & Quotations.

Unit 3 Material Control

Material control: Meaning and objectives
Purchase procedure, Pricing of material purchases-simple problems.
Stores control-Meaning-Types of stores.
Inventory control-Meaning and techniques. Fixation of stock levels- Economic Order Quantity-ABC Analysis.
Physical stock verification: Periodical and continuous stock verification-merits.
Problems on stock levels, EOQ and Bin card.
Methods of pricing the material issues only Problems on FIFO and Weighted Average Methods.

Unit 4 Labour

Labour: Meaning-Direct and Indirect labour.
Time keeping and Time booking-Meaning and objectives.
Idle time and Overtime: Causes and control.
Labour Turnover: Meaning, causes and measurement of labour turnover.
Systems of wage payment- Theory and problems:
Time wage: Merits and demerits.
Piece rate system: Merits and demerits.
Taylor.s differential piece rate system.
Halsey.s Incentive plan.
Rowan.s Incentive plan.

Unit 5 Overheads

Collections and classification of overheads- Allocation and Apportionment – Primary distribution- Secondary distribution – Re apportionment of service department cost to production department, Absorption of overheads- methods- percentage of Direct Material cost- Direct labour cost-Prime cost- Direct labor Hour Rate and machine hour rate.

Unit 6 Reconciliation of Cost and Financial Accounting

Need for Reconciliation- Reasons for differences in Profits- Problems on Preparation of Reconciliation statement and memoranda.

Suggested Readings

Maheshwari S.N, *Advanced Problems & solutions in Cost Accounting*, New Delhi, Sultan Chand & Sons ; 2009
Khan M Y, Jain P K, *Management Accounting, Text Problems & Cases*, New Delhi, Mcgrow Hill (India) Pvt Ltd ; 2014
Raman B S, *Cost Accounting*, Mangalore, United Publishers ; 2012
Jain S P, Narang K L, *Cost Accounting, Principles & Practice*, New Delhi, Kalyani Publishers ; 2012
Banerjee Bhabatosh, *Cost Accounting Theory & Practice*, New Delhi, PHI Learning Pvt Ltd, 2014.
Adiga K.S, *Cost and Management Accounting*, Udupi, Shubha Prakashan ; 2016
Arora M.N., *Cost and Management Accounting (Theory, Problems and Solution)*, Mumbai, Himalaya Publishing House ; 2015
Ravi M Kishore, *Cost and Management Accounting: Text and Cases (5th edition)*, New Delhi, Taxman Publishing ; 2011
Tukaram Rao, *Cost and Management Accounting*, New Delhi, New age intellectual ; 2014

BCM 303 Corporate Accounting

Goals : The primary goal of an accounting system is to ensure that management, the board of directors and other users of financial statements get sufficient information necessary to enable them to make informed decisions for the business.

Objectives To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements. Contents

Unit 1 Accounting for Share Capital & Debentures

Issue, 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 2 Final Accounts

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits

Unit 3 Valuation of Goodwill and Valuation of Shares Concepts and calculation: simple problem on

Unit 4 Amalgamation of Companies

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit 5 Accounts of Holding Companies/Parent Companies

Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard: 21 (ICAI).

Unit 6 Accounts of Banking Companies

Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA)

Unit 7 Cash Flow Statement

Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.

Note: 1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.

2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings

J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.

M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.

S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.

Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.

V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.

Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.

Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House

P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand

Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education

Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

BCM 304 Computer Applications in Business

Goals: this course will provide students an overview of e commerce; main activities of electronic commerce; benefits of e-commerce; broad goals of electronic commerce; main components of e-commerce; functions of electronic commerce – communication, process of e-commerce; types of e-commerce; role of internet and web in e-commerce; technologies used; e-commerce systems; pre-requisites of e-commerce; scope of e-commerce; e-business models

paper objectives

The objective of this paper is to provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Unit 1 Word Processing

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities.

Unit 2 Preparing Presentations:

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities.

Unit 3 Spreadsheet and its Business Applications:

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.

Unit 4 Creating Business Spreadsheet:

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression.

Suggested Readings The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

BCM 401 A English

Goals : This course is to sharpen the comprehension skills and analytical capacities of students by developing communicative competence and skills of expression in the English language.

To develop the skills of students in public speaking, leadership and journalism. To develop the reading habits of the students and turn them into well informed individuals.

To train the students for careers in academics, the media, and the corporate world and administrative services, at the local, national and global level.

Paper objectives

To sharpen the comprehension skills and analytical capacities of students by developing communicative competence and skills of expression in the English language.

To develop the skills of students in public speaking, leadership and journalism.

To shape the reading habits of the students and turn them into well informed individuals.

To train the students for careers in academics, the media, the corporate world and administrative services, at the local, national and global level.

Learning outcome

On completion of these courses, a student should be able to:

Master communication skills in English and speak the language with fluency and accuracy.

Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.

Make academic presentations precisely, logically and effectively and master the skills of academic writing.

Acquire the ability to understand social issues and concerns.

Undertake journalistic activities like writing, editing and designing newspapers, video-graphing and anchoring news bulletins and television programmes, producing corporate films and documentaries.

Pedagogy

Combination of lectures, assignments and group discussion.

Part A

Play – Importance of Being Earnest by Oscar Wilde

Part B
Grammar

Advertisement

Paragraph writing

Proverbs

Suggested Readings

David Green, *Contemporary English Grammar Structures and Composition*, Macmillan 2000.

N Krishnaswamy . *Modern English : A Book of Grammar, Usage and composition* ; Laxmi Publicatins : New Delhi ; 2016

W H Hudson, *An Outline History of English Literature* : G Bell & Sons Ltd ; 2012

B. Prasad, *A Background to the Study of English Literature*, Rev edn, New Delhi: Macmillan, 2008.

Lawrence Venuti *Translation Studies : A Reader* New York : Routledge, 2000.

John Peck and Martin Coyle, *A Brief History of English*, Basingstoke: Literature. Palgrave ; 2002.

Abrahms, M. H, *A Glossary of Literary Terms*. Prism books : Bangalore: 2 Modernism Peter Childs London: Rutledge, 2008.

A Brief History of English John Peck and Martin Coyle. Basingstoke: Literature. Palgrave, 2002.

K.R.Sreenivasa Iyengar, *Indian Writing in English* : New Delhi, Sterling ; 1984. M.K.Naik , *A History of Indian English* : New Delhi, Sahitya Literature Academi ; 1982. A.K.Mehrotra, *A Concise History of Indian* : New Delhi, Permanent Literature in English Black ; 2008.

Satyanarain, *Selected one act plays: Laxmi publications pvt ltd ; Bangalore ; 2017*

BCM401 B Hindi

E-āzrÉ : LMüÉMüĐ MüÉ AjÉi Wæû , UÉMü AÇMüuÉÉsÉÉ IÉEOûMü| 'Éâ , LMüÉÇÌMürÉÉâÇ MüÉâ CxÉ mÉPèûrÉmÉÑxiÉMü qÉâÇ xÉÍqqÉÍsÉiÉ ÌMürÉÉ aÉrÉÉ Wæû, MüÉrÉÉisÉrÉ mÉŞÉ sÉâZÉIÉ, mÉËUmÉŞÉ, ¥ÉÉmÉIÉ , ÍzÉMüÉrÉiÉi mÉŞÉ AÉSI CIÉ mÉŞÉÉâÇ MüÉ mÉërÉÉâaÉ MÑüNû İuÉÍzÉ' MüÉrÉÉâi Mâü ÍsÉL Wûİ ÌMürÉÉ eÉÉiÉÉ Wæû | xÉUMüÉUİ mÉŞÉÉâÇ Mâü ÍsÉZÉIÉâ MüĐ İuÉÍkÉ MæüxÉİ WúÉâiÉİ Wæû AÉæU CIÉMüÉ mÉërÉÉâaÉ MüWûÉ- MüWûÉ AÉæU MüoÉ – MüoÉ WúÉâiÉÉ Wæû | CxÉMüÉ ¥ÉÉIÉ mÉëÉmiÉ MüU xÉMüiÉâ Wæû| pÉÉâkÉIÉÉ İuÉkÉÉIÉ : AIÉâMü IÉqÉÔIÉâ Mâü ²ÉUÉ İuÉ±ÉÍjÉrÉÉâÇ MüÉâ xÉqÉaÉë eÉÉIÉMüÉUİ SâMüU ¥ÉÉIÉ oÉÄRûÉIÉâ İMü mÉërÉÉxÉ ÌMürÉÉ eÉÉiÉÉ Wæû|

UNIT I- 'Éâ , LMüÉÇMüĐ

UÉeEUÉIÉİ xÉİiÉÉ - UÉqÉMÑüqÉÉU uÉqÉÉi
 UİÄRû MüĐ WûQèûQûİ - eÉaÉSİzÉcÉIsi qÉÉjÉNU
 qÉÉð - İuÉwhÉÑ mÉëpÉÉMüU
 SÉâ MüsÉÉMüÉU - pÉaÉuÉiÉİcÉUUhÉ uÉqÉÉi

UNIT II MüÉrÉÉisÉrÉ mÉŞÉ sÉâZÉIÉ

mÉËUmÉŞÉ, MüÉrÉÉisÉrÉ ¥ÉÉmÉIÉ, ÍzÉMüÉrÉiÉi mÉŞÉ, AIÉÑxqÉÉUMü mÉŞÉ aÉ±ÉÇzÉ sÉâZÉ (aÉ±ÉÇzÉ SâMüU mÉÉðcÉ mÉëzIÉ mÉÔNûIÉÉ)

UNIT III

xuÉuÉ×iÉ sÉâZÉIÉ - IÉÉæMüUİ AÉæU İuÉuÉÉWû xÉqoÉIkÉ qÉâÇ
 xÉÇÍœÉmiÉİMüUhÉ

UNIT IV

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BCM 402 Cost Accounting – II

Goals : To provide an in depth study of the Cost Accounting Principles and Techniques for identification, analysis and classification of cost components to facilitate managerial decision making.

Course Objective

It develops and creates cost consciousness among the students and prepares them for careers in the areas of costing.

Learning Outcome

To develop the students towards cost consciousness and prepare them for careers in the areas of costing.

To enable the students acquire and understanding of the preparation of cost sheet for each job, batch, process and service.

To enable the students to assess and understand cost incurred in manufacture of a product or service.

To develop skills regarding various methods of costing and cost control techniques.

Pedagogy

Combination of lectures, assignments and group discussion.

Unit 1 JOB AND BATCH COSTING

Nature, Purpose and Procedure of Job Costing

Advantages and Limitations

Unit 2 CONTRACT COSTING

Features of Contract Costing

Types of Contracts

Cost plus Contract, Escalation & De-escalation clause

Recording of Value & Profit on Contract

Unit 3 PROCESS COSTING

Meaning, Difference between Job costing and Process costing, Problems on process costing with process losses and without process losses. Normal loss, Abnormal loss and Abnormal gain

Inter Process transfer at profit-only Theory

Unit 4 JOINT PRODUCTS AND BY PRODUCTS

Meaning of Joint Products and By Products

Accounting of Join Products

Apportionment by Physical measurement

Apportionment on Market value at Separation point

Apportionment on market value after further processing

Unit 5 ACCOUNTING FOR BY PRODUCTS:

Non cost and Sales value methods: other income method, Total sales method and Net cost method- Theory and Problems

Cost Methods: Opportunity cost method, standard cost method and Joint cost method only

Unit 6 OPERATING COSTING

Meaning, features, cost unit, operating cost statement

Problems on Transport costing only

Suggested Readings

Maheshwari S.N, *Advanced Problems & solutions in Cost Accounting*, New Delhi, Sultan Chand & Sons ; 2009

Khan M Y, Jain P K, *Management Accounting, Text Problems & cases*, New Delhi, Mcgrow Hill (India) Pvt Ltd; 2014

Raman B S, *Cost Accounting*, Mangalore, United Publishers ; 2012

Jain S P, Narang K L, *Cost Accounting, Principles & Practice*, New Delhi, Kalyani Publishers ; 2012

Banerjee Bhabatosh, *Cost Accounting Theory & Practice*, New Delhi, PHI Learning Pvt Ltd ; 2014

Adiga K.S, *Cost and Management Accounting*, Udupi, Shubha Prakashan ; 2016

Arora M.N., *Cost and Management Accounting (Theory, Problems and Solution)*, Mumbai, Himalaya Publishing House ; 2015

Ravi M Kishore, *Cost and Management Accounting: Text and Cases (5th edition)*, New Delhi, Taxman Publishing ; 2011

Tukaram Rao, *Cost and Management Accounting*, New Delhi, New age intellectual ; 2014

BCM 403 Financial Management

Goals: The main goal of this course is to develop a foundation of financial management concepts. This will enable the student to understand how corporations make important investment and financing decisions, and how they establish working capital policies.

The course also lays a foundation for more complex financial topics that arise in additional elective courses in finance. This course in financial management describes the corporation and its operating environment; it will help any future manager to understand how the finances of a company work, and how they will be interfacing with finance

Objective: To familiarize the students with the principles and practices of financial management.

Unit 1 Introduction

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.

Unit 2 Investment Decision

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

Unit 3 Financing Decision

Cost of Capital and Financing Decision: 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) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage. Determinants of capital structure.

Unit 4 Dividend Decisions

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice.

Unit 5 Working Capital Decisions

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Suggested Readings

James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education.
Levy H. and M. Sarnat . Principles of Financial Management. Pearson Education.
Joy, O.M. Introduction to Financial Management. Mc Graw Hill Education.
Brigham and Houston, Fundamentals of Financial Management, Cengage Learning.
Khan and Jain. Basic Financial Management, McGraw Hill Education.
Chandra, P. Fundamentals of Financial Management. McGraw Hill Education.
Singh, J.K. Financial Management- text and Problems. 2nd Ed. Dhanpat Rai and Company, Delhi.
Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
Singh, Surender and Kaur, Rajeev. Fundamentals of Financial Management. Mayur Paperback, New Delhi.
Pandey, I.M. Financial Management. Vikas Publications.
Bhabatosh Banerjee, Fundamentals of Financial Management, PHI Learning Note: Latest edition of text books may be used.

BCM 404 E Commerce

Goals: This course provides an introduction to information systems for business and management. It is designed to familiarize students with organizational and managerial foundations of systems, the technical foundation for understanding information systems

Objectives: To enable the students to become competent to understand the mechanism for excelling in e-commerce based employments and self-employment opportunities.

Course Learning OUTCOMES

(CLO) At the end of this course, students should be able to:

- Identify and apply relevant problem solving methodologies
- Design components, systems and/or processes to meet required specifications for a web presence
 - Demonstrate research skills
- Communicate effectively in ways appropriate to the discipline, audience and purpose.
- Work as an effective member or leader of diverse teams within a multi-level, multi-disciplinary and multi-cultural setting for the Group Website Research Project
- Appreciate ethical implications of professional practice
- Be aware of global perspectives (needs, rules/regulations, and specifications)

Unit 1 Introduction (8 Lectures)

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. Technology used in E-commerce The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit 2 Security and Encryption

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

Unit 3 IT Act 2000 and Cyber Crimes (8 Lectures)

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit 4: E-payment System (8 Lectures, 3 Practical Lab)

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit 5: 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 and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Unit 6: Website designing (14 Practical Lab)

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Note:

There shall be 3 Credit Hrs. for lectures + One Credit hr. (2 Practical periods per week per batch) for Practical Lab

Latest edition of text books may be used.

Suggested Readings

Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.

David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education

Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education

PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning

KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education

TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.

Sushila Madan, *E-Commerce*, Taxmann

TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

BCM 501 Entrepreneurship

Goals: The goals of entrepreneurs are varied and individualized but can include the achievement of independence, financial success, or social change.

objectives: Developing personal creativity and entrepreneurial initiative, adopting of the key steps in the elaboration of business idea, understanding the stages of the entrepreneurial process and the resources needed for the successful development of entrepreneurial ventures.

Learning outcomes: understanding basic concepts in the area of entrepreneurship, understanding the role and importance of entrepreneurship for economic development, developing personal creativity and entrepreneurial initiative, adopting of the key steps in the elaboration of business idea, understanding the stages of the entrepreneurial process and the resources needed for the successful development of entrepreneurial ventures

Unit 1: Introduction

Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship and social entrepreneurship

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

Unit 3: Public and private system of stimulation, support and sustainability of entrepreneurship.

Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit 4: Sources of business ideas and tests of feasibility

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Unit 5: Mobilising Resources

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Suggested Readings

Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.

Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education

Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.

Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.

Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.

Plsek, Paul E. Creativity, Innovation and Quality. (Eastern Economic Edition), New Delhi:

Prentice-Hall of India. ISBN-81-203-1690-8.

Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
S.S Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
K Ramachandran, Entrepreneurship Development, McGraw-Hill Education
SIDBI Reports on Small Scale Industries Sector.
Dr. G.K. Varshney, Fundamentals of Entrepreneurship, Sahitya Bhawan Publications.

BCM 502 A Income Tax

Goals : This course include basic instruction in the tax laws as currently implemented by the Internal Revenue Service, providing a working knowledge of preparing taxes for individuals. Emphasis on federal income tax law; individual income, exclusions, deductions, credits, gains, etc.; and incorporating these concepts into individual tax filing requirements.

Objective

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

UNIT 1 Introduction

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)

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

UNIT 2 Computation of Income under different heads-1

Income from Salaries - Income from house property

UNIT 3 Computation of Income under different heads-2

Profits and gains of business or profession - Capital gains - Income from other sources

UNIT 4 Computation of Total Income and Tax Liability

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 a firm; Five leading cases decided by the Supreme Court

Suggested Readings

Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.

Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

Mehrotra H.C. and Goyal S.P, Income Tax Law and Accounts, SahityaBhawan Publications. 4.

Bangar's Comprehensive Guide to Direct Tax Laws.

Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai

Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.

Current Tax Reporter. Current Tax Reporter, Jodhpur.

BCM 502 B Human Resource Management

Goals: The main Goal of Human Resource Management is to help the students to acquire and develop skill to design rationale decisions in the discipline of human resource management. An efficient HR manager must guide the work force, influence their behavior and motivate them to conduct maximum towards the achievement of organizational goals.

This course focuses on issues and strategies required to select and develop manpower resources. It will stand the students in good stead if all students report to, and actively participate in all deliberations.

Paper objective

The objective of Human Resource Management Elective is to give complete knowledge about HR related concepts and practices like Employee Empowerment, potential Appraisal, strategic Human Resource Management, HRM in changing Environment. This information provides refreshing insight into all the students to know about Human resource Development.

Learning outcome

The aim of this paper is to give students the knowledge, understanding and key skills that are required by today's HR Professionals and to enable students to effectively contribute dynamic organization.

Examine current issues, trends, practices and process in HRM

Pedagogy

Combination of lectures, assignments and group discussion.

Unit I: INTRODUCTION:

Meaning, Definition, Objectives Scope, functions, Difference between Personnel Management and Human Resource Management, role of the H R Managers.

Human Resource policies

Unit II: Job analysis and Design:

Concepts, Definition, objectives, Components, process of Job analysis, methods of data collection.

Job Design: Concepts, Factors affecting Job Design, methods of Job design, how to enrich job

Unit III: Recruitment and selection

Meaning and definition, factors affecting recruitment, sources of recruitment, recruitment process, Methods of recruitment, Recruitment practice in India

Selection: Meaning, need. steps in selection process.

Unit IV: Managing Performance and Compensation:

Performance Appraisal: Concept, objectives, importance, process, problems, essentials of an effective Performance Appraisal system, methods of Performance Appraisal.

Compensation: Components, objectives of Wage and Salary administration, Essentials of Sound wage and salary Structure, factors effecting compensation, methods.

Unit V Industrial Relation

Definition - Nature – Industrial disputes-causes for disputes ways of settling disputes-Labour legislations-laws relating to social security and working conditions.

Unit VI: Human Resource Control:

Human resource record, Scope of Human resource Audit, Objectives Human resource Audit, Approaches to Human resource audit.
HRIS (Human Resource Information System)- Concept, need, Computerized HRIS, Designing Human Resource Information System.

Books for Reference:

P SubbaRao, *Essentials of Human Resource Management & Industrial Relations*, Himalaya Publishing house; Mumbai , 2015

Dr.S S Kanka, *Human Resource Management : text and cases* : S Chand & Sons, NewDelhi ; 2014

Ashwathappa, *Human Resource Management : text and cases* : M C Grow Hill Education, New Delhi ; 2015

Dr.C B Gupta, *Human Resource Management : text and cases* : Sulthan Chand & Sons, NewDelhi ; 2015

Michael Armstrong - Hand book of *Human Resource Management Practice*, Kogan Pate ; 2012

T N Chhabra, *Human Resource Management: concepts and issues*:DhanpatRai&Co ; New Delhi.

BCM 502 C Organizational Behaviour

Goals: Demonstrate competency in and across business disciplines. Objective: Demonstrate knowledge and understanding of organizational behavior. Objective: Demonstrate proficiency in linking theories of organizational behavior with a full range of managerial implications.

Be challenged to make managerial decisions and develop appreciation for potential outcomes of those decisions. Objective: Create a fictional business and then guide the development of that business through a series of managerial decision points.

Paper objective

Organizational Behavior provides the knowledge base for understanding behavior within organizations. Students will be exposed to broad areas in OB theory, concepts, and research through this course. The Subject equips students with tools to effectively manage individuals and groups within organization and offers a better understanding of organizational Culture. As a prerequisite, students should be having a basic knowledge about organizations, business and business management.

Learning Outcome

Understand various concepts and theories of organizational behavior to apply them in predicting and influencing individual and group behavior in organizations.

Better sensitivity about one's own and others personality and create a personal development action plan.

Awareness about the values, attitude and factors affecting job satisfaction.

Become sensitive about the importance of factors affecting job satisfaction.

Explore deeply one's perceptions and understands its influence on forming prejudices and biases

Discover one's learning style and become an on- going learner.

Develop group dynamic and team skills

Enhance conflict management and resolution skills.

Able to negotiate with different stakeholders like your boss, union leaders and subordinates

Cope with change and stress.

Pedagogy

Combination of lectures, assignments and group discussions.

Unit 1 Introduction to organization Behaviour and Diversity in Organizations

Meaning of organizational Behaviour – Nature of OB research- disciplines that contribute to -OB challenges and opportunities for OB – developing an OB Model. Diversity in organizations:

Diversity – Biographical characteristics; Age, Gender, Tenure, Religion etc.- Ability; Intellectual and physical abilities – Diversity Management.

Unit 2 Personality and values:

Meaning of personality MBTI – Big Five Personality Model-Locus of control- Core Self Evaluation – Self Concept- Machiavellianism- Narcissism- Type A and B personalities – Importance of values- Terminal and Instrumental values- Values across cultures; Hofstede and Globe frameworks

Unit 3 Attitudes, Job Satisfaction, Emotions and Moods:

Components of Attitudes- Major Job attitudes- measuring Job satisfaction- causes and impacts of job satisfaction – Emotions and moods – Emotional Labour- Emotional Intelligence- OB applications of emotions and moods.

Unit 4 Perception, Individual decision making and Learning

Factors that influence perception- Attribution theory – common shortcuts in judging people- link between perception and individual decision making-Decision – making in organizations.

Learning: Definition, importance, theories of learning, principles of learning shaping as managerial tool.

Unit 5 Foundations in Group Behaviour and teams

Defining and classifying groups-stages of group development – group properties. Roles, norms, status, size, and cohesiveness- Group decision – making ; groupthink, group shift, techniques in group decision making – creative effective terms

Conflict and negotiation: Understanding conflicts- process-negotiation-strategies- global implications.

Unit 6 Organizational Culture, Organizational change and stress Management

Defining Organizational Culture – Culture’s functions-climate-creating and sustaining culture-spirituality and organizational culture.

Organizational change and stress Management: Forces for change – resistance to change – approaches to manage change- creating a culture for change – work stress and its management.

Books for Reference:

Robbins, S., Judge, T., & Vohra, N. (2011) *Organizational Behaviour* (14ed.) Delhi: Pearson Prentice Hall.

Robbins, S.P., Judge, T (2007). *Organizational Behaviour*. Upper Saddle River, N.J:

Fred Luthans (2008) *Organizational Behaviour* (11ed.) Mass, Boston: McGraw-Hill / Irwin.

BCM 502 D Management Theory and Practice

Goals: This course intends to develop conceptual knowledge of Business Management.

The study approach also enables students to understand and analyse practical aspects of management to become skilled manager in a corporate business set up.

Paper objective

To introduce knowledge and understanding of the business and its environment and the influence this has on how organizations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organization and its people and systems.

Learning outcome

On successful completion of this paper, candidates should be able to:

Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment.

Understand business organisation structure, functions and the role of corporate governance

Recognize the function of accountancy and audit in communicating, reporting and assuring financial information and in effective financial control and compliance

Recognise the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.

Understand the importance of personal effectiveness as the basis for effective team and organisational behaviour.

Recognise that all aspects of business and finance should be conducted in a manner which complies with and is in the spirit of accepted professional ethics and professional values.

Pedagogy

Combination of lectures, assignments and group discussions.

Unit 1 The Business Organization, Its Stakeholders and The External Environment: 7Hrs

The purpose and types of business organisation - Stakeholders in business organisations -Political and legal factors affecting business - Macroeconomic factors - Social and demographic factors - Technological factors -Environmental factors - Competitive factors.

Unit 2 Business Organization Structure, Functions And Governance:

The formal and informal business organization- Business organisational structure and design - Organisational culture in business - Committees in business organisations - Governance and social responsibility in business.

Unit 3 Accounting And Reporting Systems, Controls and Compliance:

13Hrs The relationship between accounting and other business functions - Accounting and finance functions within business organisations - Principles of law and regulation governing accounting and auditing -The sources and purpose of internal and external financial information, provided by business - Financial systems, procedures and related IT applications - Internal controls,

authorisation, security of data and compliance within business - Fraud and fraudulent behaviour and their prevention in business, including money laundering.

Unit 4 Leading And Managing Individuals and Team:.

Leadership, management and supervision - Recruitment and selection of employees - Individual and group behaviour in business organisations -Team formation, development and management - Motivating individuals and groups - Learning and training at work -Review and appraisal of individual performance.

Unit 5 Personal Effectiveness and Communication:

Personal effectiveness techniques - Consequences of ineffectiveness at work - Competence frameworks and personal development -Sources of conflicts and techniques for conflict resolution and referral- Communicating in business.

Unit 6 Professional Ethics in Accounting and Business:

Fundamental principles of ethical behaviour - The role of regulatory and professional bodies in promoting ethical and professional standards in the accountancy profession - Corporate codes of ethics - Ethical conflicts and dilemmas

Books for Reference:

L M Prasad , *Principles of Management*, New Delhi: Sulthan Chand & Sons; 2015

ACCA Study Material, Latest Edition, United Kingdom: Becker Professional Education ; 2018

ACCA Study Material, Latest Edition, London: Kaplan Publishers Ltd; 2018

ACCA Study Material, Latest Edition, London: BPP ; 2018

BCM 503 A Management Accounting

Goals: The primary objective of Management Accounting is to enable the management to maximize profits or minimize losses. The fundamental objective of management accounting provides information to the managers for use in planning, controlling operations, and decision making

Objective: To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

Unit 1 Introduction

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

Unit 2 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. Programme and performance budgeting.

Unit 3 Standard Costing

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

Unit 4 Marginal Costing

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

Unit 5 Decision Making

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

Unit 6 Contemporary Issues

Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing.

Suggested Reading

Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. Introduction to Management Accounting , Pearson Education.
Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. Management Accounting. Dorling Kindersley(India) Pvt. Ltd.
Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
Garrison H., Ray and Eric W. Noreen. Managerial Accounting. McGraw Hill.
Goel, Rajiv, Management Accounting. International Book House.
Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.
Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.
Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.
Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education
H.V. Jhamb, Fundamentals of Management Accounting, Ane Books Pvt. Ltd. Note: Latest edition of text books may be used.

BCM 503 B Marketing Management

Goals : The course aims to educate the student with the different environmental factors which effect business . This course aims to develop ability to understand and scan business environment in order to analyse the opportunities and take decisions under the uncertainty.

Paper objective

Marketing management exposes students to the fundamental concepts of marketing, thereby, enabling them to learn the language of marketing. It gives an understanding of the principles and concepts of marketing and explains how it is connected to the integrated management system. The areas covered are core concepts and philosophies of marketing, role of customer in business, marketing research, consumer behaviour, and major strategic and tactical marketing issues. Students will improve their ability to develop effective marketing strategies and assess market opportunities, as well as design strategy implementation programs.

Learning Outcome

Understand various concepts and theories of Marketing management to apply them in marketing context

Demonstrate a sound knowledge of conventional and latest marketing ideas, and of the theories on which these ideas are based

Able to understand and find the market segments

Estimate the effectiveness of marketing-mix activities

Predict the likely market share of a new product design

Allocate resources optimally to multiple marketing activities

Determine the value of attributes comprising a new product

Assess the price of an attribute in existing products

Pedagogy

Combination of lectures, assignments and group discussion.

Unit 1 Introduction to Marketing

Marketing concepts .meaning - importance, limitations.An effective marketing mix – meaning and essential.Meaning and definition of marketing management.Features and objectives of marketing management.Marketingphilosophy.Development of a marketing strategy.Competitive marketing strategy.

Unit 2 Market Segmentation and Consumer Behaviour

(a) Market segmentation: Meaning and importance - basis for segmentation – target marketing strategies.

(b) Consumer behavior: Meaning and definition - Importance of consumer behavior analysis.

Buying motives .meaning and definition. Classification of buying motives - Rational, Inherent, Learned, Emotional and patronage. Factors influencing consumer behavior -
Buying decision process.

Unit 3 Product Strategy

Product concept - meaning and definition. Essential features of a product. Product mix – meaning and structure - Product mix decision strategies. Product Life Cycle (PLC) - meaning and definition. Stages of PLC. Factors affecting PLC. New product development: Meaning, stages in new product development. Reasons for the failure of new products. Branding - meaning. Branding and Trademarks. Functions of Branding, Branding strategies. National and International Quality standards: AGMARK and ISO-Features of ISO 9000 and ISO 14000 series. Bureau of Standards (BIS) Act 1986.

Unit 4 Advertising and Sales Management

Meaning of Advertising, advertising budget, factors influencing budget decisions. Media selection: Consideration in media selection, advertisement copy .meaning and essentials of a good advertisement copy .different types of copy. AIDA and DAGMAR .advertisement layout. Sales management: selection and recruitment of salesmen. Training of salesmen. Methods of training salesman. Remuneration and compensation to salesmen. Motivation of salesmen. Control of salesmen.

Unit 5 Emerging Trends in Marketing

(a) Rural Marketing: Features of Rural Markets; causes for the changes in the volume and pattern of rural consumption. Problems of rural marketing. Marketing mix for rural markets - Strategy for rural marketing.

(b) E- Marketing or web-marketing or online marketing: Introduction to E-marketing -meaning and definition. Benefits of E-Marketing to sellers and consumers. Limitations of E-Marketing. Problems of E-Marketing in India (Legal, Infrastructural, Commercial and others).

(c) Green marketing: Meaning .importance - fundamental requirement - problems of Green Marketing.

Suggested Reading:

R. S. N. Pillai and Bhagavathi ; 4th Rev edn, Reprint ; *Modern Marketing* (Principles and Practices), New Delhi, S Chand & Company Pvt Ltd ; 2015

T. N. Chabra and S.K. Grover : *Marketing Management* ; New Delhi, Dhanpat Rai & Co ; 2004

Michael J Etzel, Bruce J Walker, William J Stanton, Ajay Pandit, *Marketing Management* ; 14th edn, ; New Delhi, Mc Grow Hill Education India Pvt Ltd ; 2014

Philip Kotler, Kevin Keller 15th edn, *Marketing Management* ; Pearson Education Ltd.

B. S. Raman. 1st edn : *Modern Marketing* ; New United Publishers, Mangaluru.

BCM 503 C Business Environment

Goals : To provide knowledge of the environment in which businesses operate, the economic operational and financial framework with particular application to the transaction of insurance business.

Paper objective

The course aims to give insights on how a business operates in a dynamic social, cultural and economical environment.

Learning Outcome

Understand the nature and scope of business

To make the students gain conceptual knowledge of the process of environmental scanning and analysis

Analyze the impact of technology on society, economy, and on individual plant

To familiarize the students with the industrial policies

Understand the importance of small scale industries in economic growth

Describe the interface between culture and business

Explain how organizations implement social responsibility actions

Pedagogy

Combination of lectures, assignments and group discussion.

Unit 1 Introduction

Level of Knowledge: Basic and Conceptual

Meaning and features of business and business environment- Objectives of Business environment- Basic indicators of economic development; Performance of Indian Economy, Demographic dividend-Birth rate- Happiness index; Factors affecting business environment, business analysis tool PESTEL.

Unit 2 Natural Environment :

Natural Environment: Level of Knowledge: Basic and Conceptual: Meaning, Nature and impact of natural environment on business- Natural pollution- deforestation-ecology.

Unit 3 Economic Environment

Economic Environment: Nature- Economic factors- Economic system, Industrial policy (Latest development), Competition Act- FERA- comparison between FERA and FEMA- Monetary and fiscal policy, Exim policy- SSIs, Privatization-Forms- advantages & disadvantages

Unit 4 Technological Environment:

Meaning and features of technological environment- Impact of technology on- mankind society- economy- environment- education and plant level implications, Management of technology institutional and other facilities to promote science and technology- Managing organizations in the virtual world.

Unit 5 Political and Socio-Cultural Environment

Political Environment: Basic and Conceptual

Political Institutions- Legislature-Executive-Judiciary- Indian constitution; Economic Roles of Government, Government's responsibility to business, Business's responsibility to Government.

Unit 6 Socio-Cultural Environment

Basic and Conceptual

Corporate Social responsibility of business- Business Ethics and Corporate Governance- Social audit, impact of culture on business- business participation in cultural affairs.

Suggested Reading

Ashwathappa. (2011). *Essentials of business environment*. (11thed.). Bangalore: Himalaya publications.

Francis Cherunilam. (2011). *Business Environment*. (12thed.). Mumbai: Himalaya publishing house.

S.K.Mishra, P. (2011). *Economic Environment*. (5thed.). Delhi: Himalaya publishing house.

BCM 503 D International Business Management

Goals: It will examine the strategies and structures of international business and assess the special roles of an international business's various functions. It will also prepare students to formulate and execute strategies, plans, and tactics to succeed in international business ventures.

Objectives

- To provide students with a solid foundation of the political, economic, and cultural differences that exist among countries in the global marketplace.
- To enhance students' understanding of cross-border trade and investment by providing an overview of international trade theory, foreign direct investment
- To develop students' analytical skills to assess the way in which international firms can expand into new markets,
- To enable students to develop an understanding of the strategic issues and dilemmas that managers face in their efforts to expand and operate in the global market place.

Learning outcome

- Understand the complexities related to international business operations
- Assess the main theories and concepts that apply to international business
- Analyze and evaluate the way in which firms expand into international markets
- Understand the business strategies necessary to compete in a global marketplace.

Pedagogy

Combination of lectures, assignments and group discussion.

Unit 1 Introduction to International Business

Globalization and its growing importance in world economy: Impact of globalization: International business contrasted with domestic business –complexities of international business: Internationalization stages and orientation, modes of entry into international business.

Unit 2 International Business Environment

National and foreign environments and their components – physical, economic, demographic, cultural and political- legal environments, global trading environments – recent trends in world trade in goods and services: trends in India's foreign trade.

Unit 3 Theories of International Trade

Commercial policy instruments tariff and non-tariff measures: Balance of payment account and its components. WTO – Its objectives, principles, organizational structures and functioning. An overview of other organization - UNCTAD World Bank and IMF.

Unit 4 International Financial Environment

International financial system and institutions: foreign exchange markets , spot markets , spot rate quotations, bid ask spreads, trading in spot markets , cross exchange rates, forward market-rate ,long and short forward position, forward premium, arbitrage, Hedging and Speculation.Foreign investments: Types and flows, foreign investment in Indian perspective.

Unit 5 Developments and issues in International Business:

Outsourcing and its potentials for India: Strategic alliances, mergers and acquisition: Role of IT in International business: International business and ecological considerations.

Suggested Reading

Cherunilam Francis, *International business*–5th edn, Prentice Hall India Learning Pvt Ltd

Justin Paul , *International business* / 5th edn/Prentice Hall India Learning Pvt Ltd

Sharan .V, *International business*; Pearson Education ; 2010

RBI report on currency and Finance, various issues.

WTO – *Annual report*, various issues.

BCM 504 Managerial Economics

Goals : The Goal of an for this course is decision making in the context of managing a business. Profits are simply revenues minus costs, so maximizing profits relies on minimizing costs while maximizing revenues.

Paper objectives

To enable the students to use micro economic principles and quantitative tools to making sound managerial decisions

To present business topics using graphs, equations and numerical insight

Learning Outcome

Develop the conceptual foundations and analytical methods used in micro economics

Familiarize the students with the basic consumer behaviour, behaviour of firms, and market equilibrium.

Pedagogy

Combination of lectures, assignments and group discussion

Unit 1 Introduction to Managerial Economics:

Meaning, nature and scope of managerial economics- Basic Economics tools in Managerial Economics -Role and Responsibility of managerial Economist- Importance of Managerial Economics.

Unit 2 Theory of Consumption:

Utility-Meaning & feature, Cardinal approach- law of diminishing Marginal utility-Law of demand-Determinants of demand- movement vs shift in demand curve, Elasticity of demand. Ordinal utility- Indifference curve- Properties of Indifference curve – Budget line, consumers equilibrium ,Income and substitution effect.

Unit 3 Theory of Production and Cost:

Meaning of production-Production function;supply -meaning and law of supply – Law of variable proportions; Law of returns, Gross profit and net profit- Profit maximisation vs sales maximisation,Baumols sales maximisation model, capital Budgeting- Importance.

Unit 4 Market structures :

Price and output determination under different forms of market- Perfect competition, Monopoly-Monopolistic Competition – Price discrimination – Monopsony, Oligopoly,Oligopsony

Unit 5 Demand Forecasting:

Factors involved – Objectives of short run and Long run Demand Forecasting-Determinants of demand – forecasting of demand for new products- Overseas demandanalysis -criteria of good forecasting method- techniques of demand forecasting

Suggested Reading

Peterson, Lewis and Jain, *Managerial Economics* : Pearson Publication, NewDelhi ; 2001

D M Mithan, *Managerial Economics: Theory and Practice*, Himalaya Publication, New Delhi ; 2005

K K Dewett, *Modern Economic Theory*, Chand Publication, New Delhi ; 1999

ACCA Study Material, Latest Edition, London: Kaplan Publishers Ltd; 2016*ACCA Study Material*, Latest Edition, London: BPP; 2016.

BCM 601 Capital Market

Goals: The Course aims at providing the students, basic knowledge about the capita market, markets and various services provided in those markets. The syllabus is structured in a way which provides adequate information about the roles of intermediaries and its regulating bodies. The course also provides information about the prevailing financial system in India.

Paper Objective

This paper intends to provide basic skills to operate in stock market and the ways of investing in it. It will enable the student to take up investment in stock market independently.

Unit 1 Investing Fundamentals

Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information. Role of Stock Exchange, Stock exchanges in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysts’ recommendations. Use of limit order and market order.

Unit 2 Stock Analysis and Valuation

Online trading of stocks. Understanding stock quotations, types and placing of order. Risk: its valuation and mitigation, Analysis of the company: financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure).

Comparative analysis of companies, Stock valuations: using ratios like PE ratio, PEG ratio, Price Revenue ratio. Use of Historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company. Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging.

Unit 3 Investing in Mutual Funds

Background on Mutual Funds: Advantages of investing in Mutual funds. Motives of mutual fund investments, Net Asset Value, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund Ranking and its Usage.

Unit 4 Understanding Derivatives

Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: How Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading.

Suggested Readings

Gitman and Joehnk, Fundamentals of Investing, Pearson.

Madura, Jeff, Personal Finance, Pearson.

Chandra, Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill.

Damodaran, Aswath, Investment Valuation: Tool and Techniques for Determining the Value of Any Asset, Wiley Finance.

Bodie, Alex, Marcus and Mohanty, Investments, McGraw Hill Publishing Co.

Hirt and Block, Fundamentals of Investment Management, McGraw Hill Publishing Co.

Pandiyan, Punithavathy, Security Analysis and Portfolio Management, Vikas Publications

www.yahoofinance.com

www.moneycontrol.com

www.bloomberg.com

Note: Latest edition of text book may be used.

BCM 602 A Goods & Services Tax and Customs Duty

Goals: The aims at providing the students, basic knowledge about the goods and service , markets and various services provided in those markets.

The syllabus is structured in a way which provides adequate information about the roles of intermediaries and its regulating bodies. The course also provides information about the prevailing financial system in India.

Paper objective

The objective of this paper is to familiarize the students with the Legal Provisions and Practical aspects of Indirect Taxes. Hence, this subject is to be taught with reference to the relevant amendments made to relevant Tax Laws and as notified by authorities like CBEC and others.

Learning outcome

Exhibit sophisticated knowledge related to Indirect tax: Laws and Practices.

Identify, define and resolve tax issues through their understanding, knowledge.

Pedagogy

Combination of lectures, assignments and group discussion.

Unit 1 Introduction

Evolution, Meaning and salient Features of GST. Objectives, basic schemes and Benefits of GST. Constitutional Amendments: GST Council- Powers, Functions and Provisions. Structure of GST (Dual Mode). Types of GST- CGST, SGST/UTGST and IGST and its meaning.

Unit 2 GST Act 2017

Definition and Salient features : CGST, SGST/UTGST and IGST. Definition of Goods, Place of Supply, Principal place of business, Agent, Principal , Associated Enterprises, Related Persons, aggregate turnover, Services, Taxable turnover under CGST, SGST and IGST, Capital Goods, Casual taxable person, Job work, Works contract, Location of the Supplier and Recipient, Reverse charge, Nature of supply – Composite, Mixed, Exempt, Outward, Inward. Recipient of goods and Services, Supplier of Goods and Services – Rates of GST.

Unit 3 GST- Procedure and Incidence of Tax

Procedure relating to levy- (CGST and SGST), Scope of supply, tax liability on mixed and composite supply, Tax invoice, HSN/SAC codes – meaning, source and identification, time and place of supply of goods and services, Valuation and valuation rules, value of taxable supply. Computation of taxable value and tax liability including reverse charge. Procedure relating to levy- (IGST- Inter State supply, Intra State supply, Zero Rate supply, value of taxable supply- computation of taxable value and tax liability including reverse charge.

Unit 4 GST Registration

Procedure, persons liable, persons not liable, compulsory registration, Deemed registration, Special provisions for casual taxable persons and non-resident taxable persons. Exempted goods and services. Composition levy – problems on computation of turnover for the purpose of registration and applicability of Composition Levy. Role of Information Technology in GST.

Unit 5 Input Tax Credit

Meaning, Eligibility and conditions for claiming Input tax credit, apportionment of credit and blocked credits, availability of credits under special circumstances under section 18, inputs on capital goods, distribution of credit by Input Service Distributor (ISD) , transfer of Input Tax Credit. Problems on utilization of Input Tax Credit (including Blocked credits).

Unit 6 Customs Duty (Customs Act, Customs Tariff Act)

Definitions, types of customs duties- prohibition of importation and exportation of goods, Treatment of imports and exports under GST, methods of valuation for customs- problems on computation of assessable value and customs duty.

Suggested Reading

V.S Datey, , *Goods & Service Tax* ; Taxman

GhousiaKhatoon, Naveen Kumar C.M, Venkatesh S N, *Goods and Services Tax* : Himalaya Publishing House.

Glimpse of Goods and Service Tax .:

Pullani and Maniyar, *Goods and Service Tax* .:

Gaurav Gupta , *Hand book of GST – Law and Practice*

Rajat Mohan, *Goods and Services Tax*

India GST for beginners : JayaramHiregange and Deepak Rao

Hand book of GST in India :RakeshGarg and SandeepGarg.

Awadhesh Singh *GST Made Simple*

S S Gupta, *GST Law and Practice* :

www.gst.gov.in, ctax.kar.nic.in

BCM 602 B Business Organization & Management

Goals: The course goal is to provide basic knowledge to the students about the organisation and management of a business enterprise.

Objective: . To be an informed and engaged participant in discussions related to organizational transformation Contemplate a personal philosophy of management.

Learning Outcomes

1. Access the existing literature related to management and organizations.
2. Distinguish among management, leadership, and organization.
3. Discuss what managers do and what it takes to be a manager.
4. Apply many of the theories and concepts related to management and leadership and distinguish between the two.
5. Examine your own behavior and beliefs about management and organizations and contrast them with the theories and observations of others.

Unit 1 Foundation of Indian Business

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

Unit 2 Business Enterprises

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

Unit 3 Management and Organisation

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.

Unit 4 Leadership, Motivation and Control

Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.

Unit 5 Functional Areas of Management

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations.

Suggested Readings:

Kaul, V.K., Business Organisation and Management, Pearson Education, New Delhi.

Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi,

Gupta CB, Modern Business Organisation, Mayur Paperbacks, New Delhi.

Koontz and Wehrich, Essentials of Management, McGraw Hill Education.

Basu, C. R., Business Organization and Management, McGraw Hill Education.

Jim, Barry, John Chandler, Heather Clark; Organisation and Management, Cengage Learning.

B.P. Singh and A.K.Singh, Essentials of Management, Excel Books.

Buskirk, R.H., et al; Concepts of Business: An Introduction to Business System, Dryden Press, New York.

Burton Gene and Manab Thakur; Management Today: Principles and Practice; Tata McGraw Hill, New Delhi.

BCM 602 C Auditing and Corporate Governance

Goals: To Understand the principles of corporate governance, including the influence of corporate law and securities legislation on corporate finance, behavior of financial markets and accounting practices.

Understand the importance of the conflicts that arise from the relationships between institutional investors and other interested parties ("stakeholders") of a corporation.

Paper objective

Provides working knowledge of Auditing, Vouching, internal Check and inspection of books of companies, Corporate Governance and Major Corporate Governance failures etc. It also includes legal provisions in this connection as per Companies Act in India. As a prerequisite, students should have basic knowledge about company, accounts and audit.

Learning Outcome

To provide working knowledge of the framework of auditing system in India.

To develop an understanding of the duties, responsibilities, and liabilities of a company auditor.

To familiarize the students with the understanding of issues and practices of Corporate Governance in the global and Indian context including case studies.

Pedagogy

Combination of lectures, assignments and group discussion.

Unit 1 Introduction to Auditing

Meaning and definition of auditing, objects of Auditing, Advantages and limitations of Auditing, Classification of audit: Statutory audit, Govt. Audit, Internal audit, Continuous audit and Annual Audit.

Unit 2 Internal check:

meaning, definition, objects and merits of Internal Check. Internal Check regarding cash sales, cash purchases, payment of wages and stores.

Unit 3 Vouching:

Meaning, definition and objects, vouching of cash transactions. cash receipts and cash payments, credit purchases and credit sales. Verification: meaning and definition. Verification of Land and Buildings, Plant and Machinery, Stock in trade, Debtors, Goodwill and Creditors.

Unit 4 Company Audit and Audit of Limited Companies:

Company Auditor: Qualifications and Disqualifications, Appointment and removal of auditor.

Rights, Duties and liabilities of Company Auditor. Audit of Limited Companies:-Audit of Financial Statement –Balance Sheet & Profit & Loss a/c, Contents of Audit Report-Types of Audit reports.

Recent trends in Auditing: Basic considerations of Audit in EDP environment, General EDP Environment, Relevance Auditing and Assurance Standards(AASs).

Unit 5 Conceptual framework of Corporate Governance: Meaning, theories, Models and benefits of corporate Governance: Board committees and their functions: Insider trading: Rating

agencies: Green governance/E- governance: clause 49 of listing agreement: Class action : Whistle Blowing: Shareholders Activism.

Chapter 6 Major Corporate Governance failures:

BCCI (UK), Maxwell Communication (UK), Enron (USA), World .com(USA), Andersen Worldwide(USA), Vivendi(France), Harshad Mehta Scam, Satyam computer services limited and King Fisher Airlines: Common Governance problems noticed in various corporate failures: Codes and standards on Corporate governance: initiatives in India.

Suggested Reading

T R Sharma, *Auditing : Principles and Problems* Agra : Sahitya Bhavan Publications ; 2013
B N Tandon, *A Handbook of Practical Auditing/* 14th edn, New Delhi : S Chand & Company Pvt Ltd ; 2016
Kamal Guptha, *Contemporary Auditing/6th edn* : Tata Mc Grow Publishing ; New Delhi.
Shekhar K.C, *Auditing* : Vikas Publishing ; Bangalore.
Dinakar Pagare, *Auditing* : Sulthan Chand & Sons, New Delhi ; 2016
B S Raman, *Auditing* 1st edn :New United Publishers : Mangaluru ;2016
Maxim Carl, *Auditing* : 1st edn/Universal King Publishers ;Mangaluru ; 2016
Corporate Governance, *Business ethics and CSR*: Sharma J.P
Auditing and Assurance Standards: *Institutes of Chartered Accountants of India* ICAI,

BCM 602 D Indian Financial System

Goals : This course aims at providing the students the intricacies of Indian financial system for better financial decision making.

Objective:

Indian Financial System primarily deals with the Financial System of India. It equips students with a sound understanding with regards to the Financial Markets, and Financial Institutions and also provides inputs to the students about the apex bodies (Securities and Exchange Board of India, Reserve Bank of India) its workings and regulations. The course enables the students to acquire basic understanding of the structure, organization and functioning of the Financial System in India and aims to provide exposure to the students about the different financial instruments and their implication in the existing regulatory framework.

Learning outcome

Student's familiarization with regards to organization and working of financial system in India.
Develop knowledge and understanding of the stock market and its functioning in India.
Understand the evolution of the structure and constituents of the Indian Financial system.
Understand the role of financial system in the country.
Familiarization with the constituents of the financial system.
Understand the roles played by financial markets and instruments.

Pedagogy

Combination of lectures, assignments and group discussion.

Unit 1 Financial System

Financial System, Institution, Financial System design, markets, primary, secondary, money, capital markets, Instruments of Money markets, functions and their economic significance.

Money Markets- meaning, objectives, importance, money market instruments, characteristics. Role of RBI and Commercial Banks in the Indian Money Market.

Unit 2 Capital Market

Capital Markets- meaning; classification of capital market; growth of stock exchange, stock brokers, functions of stock exchange, Margin trading, forward trading, sensex, Nifty, OTCEI (over the counter exchange of India), Depositories.

Unit 3 Securities and Exchange Board of India

Securities and exchange board SEBI, Objectives, Functions, Powers, Organization, SEBI and Government, SEBI Guidelines on primary markets, secondary markets, book building, buy back of shares.

Unit 4 Financial Institutions and services

Financial Institutions – Industrial development banks, Industrial Finance, corporation of India (IDBI), State financial Corporation's (SFC's) Unit trusts of India (UTI), ICICI, state Industries Development Corporation (SIDCS), Export import Bank of India (EXIM), IFCI, HFC's, IDFC, NABARD, objective, Organizational structure. Merchant Banker- Evolution-objectives and Functions- Mutual Funds- Merits and Demerits- types of mutual Fund –SEBI guidelines for mutual Funds. Financial services – fee based and fund based services.

Unit 5 Introduction to Derivatives Market

Economic Benefits of Derivatives- History of Derivatives Trading – Features of Derivative market
Traders in Derivatives markets- forward and futures Need for Futures markets options – types of
options- Derivative market in India.

Suggested Reading

Pathak, B.V, *Indian Financial System*/3rd ed.) New Delhi; Pearson Education ; 2011.

Gupta, S.K. Aggarwal, N., & Gupta, N, *Indian financial system*/4th ed. New Delhi:
Kalyani Publishers ; 2011.

Gordon, E., Natarajan, *Financial Markets and Service*.Rev ed, New Delhi; Himalaya Publication
House ; 2009.

BCM 603 A Business Mathematics

Goals : understanding basic terms in the areas of business calculus and financial mathematics, independently solving of business problems

Objective

To enable the students to have grasp of simple arithmetical calculations relating to topics on commerce and economics.

To develop students analytical ability.

Learning Outcome

Students should be able to define basic terms in the areas of business calculus and financial mathematics.

To learn the basic concepts of limits and differentiation and to use them to pose, solve and interpret application problems in business.

To get acquired knowledge and skills with practical problems in economic practice.

Pedagogy

Combination of lectures, assignments and group discussion.

Unit 1 Evaluation of Business Choices:

Definition of a matrix, types of matrices, Algebra of matrices. Transpose, minors and co-factors, Inverse of a matrix, solving simultaneous equation by matrix method.

Unit 2 Evolution of Business choice through determinants:

Meaning of determinants and its properties, evolution of determinants

Solving simultaneous equations by cramer's Rule.

Unit 3 PortitaneLoss :

Terms and Formula- Trade discount- cash discount- production involving cost price, selling price, trade discount and cash discount. Introduction to commission and brokerage – Problems on commission and brokerage.

Unit 4 Interest Application:

Simple interest – compound interest- equated due date – equated monthly instalments (EMI)

Unit 5 Introduction to Differentiation:

Functions(Concepts only) ,Application in commerce- cost functions, revenue functions, profit function, Break- Even Point(Simple problems).

Suggested Reading

S.P Gupta (2014) Business Mathematics : 40thedn, Sulthan Chand & Sons ; New Delhi

B.V. Raghunandan-(2014) Business Statistics and Mathematics :Vol I, Vol II, B C Road, Vyshanvi Books.

Rajmohan (2014) Business Statistics and Mathematics, Udupi ;Benak Books.

P R Vittal ; 2001 Business Statistics; Margham Publications

M Ragavachary2017 : Mathematics for Management; M C Graw Hill education.
Sancheti&Kapoor 2014 Business Mathematics : New Delhi ; Sulthan Chand & Sons.

BCM 603 B Principles And Practice Of Banking

Goals: aims at providing required level of basic knowledge in banking and financial services, banking technology, customer relations, basic

Paper objective

Theory and Practice of Banking is offered as a core paper in the second semester. It primarily deals with Commercial Banking, Investment policies of Banks, Role of RBI in industrial development, Negotiable Instruments Act, Banker and Customer, Service to Customers, Bank Lending, and Modern Trends. As a prerequisite, the students should have basic knowledge about banking and the core services provided by banks.

Learning outcome

It includes areas such as Banking in India, Banker and customer relationship, various services provided to customer from banks etc.

Learning various accounts in the bank, how to open the bank account, maintaining the account and rights of the customer.

To understand various types of Negotiable Instruments.

To learn Functions of Reserve Bank of India

Pedagogy

Combination of lectures, assignments and group discussion

Unit 1 Bank and Banking

Meaning and definition of bank and banking-significance-evolution of banks in India with special reference to Coastal Karnataka Banks- Indian Banking system .RBI, Commercial Banks, Development Banks, Regional Rural Banks, Co-operative Banks, NABARD,LDBs, EXIM Bank. Segment banking: need and features of BharathiyaMahila Bank (BMB).

Unit 2 Commercial Banks:

Types, Functions and Services of Commercial Banks-Primary and Secondary functions, Changing role of commercial banks-Housing finance-sale of mutual funds.

Unit 3 Internet Banking

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit 4 RBI:

Functions- traditional and promotional- role of RBI in agricultural financing-Role in industrial development.

Unit 5 Negotiable Instrument:

Meaning features and types (briefly). Cheque- meaning, definition, crossing of cheque, endorsement of cheque, clearing of cheques, Dishonour of cheques for insufficient funds (section 138), Cheque Truncation System- at Par cheque- RTGS.

Unit 6 Paying Banker:

Meaning, precaution to be taken by a paying banker, statutory protection to the paying banker- Payment in due course.

Collecting Banker: legal status of the collecting banker, duties of collecting banker, statutory protection to collecting banker.

Suggested Reading

M N Gopinath (2008), Banking, Mumbai: Snow white publications.

Dr.NarayanKayarkatte (2013) Modern Banking, Mangalore: Mangala Publications.

A K Basava (2013)Banking Law & Practice, Gadag: VidyavahiniPrakashan.

K C Shekhar. (2013) Banking Theory & Practice, Noida(UP): Vikas Publishing House.

Thingalaya, N.K., The Banking saga : History of South (Corporation Bank, Mangalore)

Raman, B.S. (2017) Modern Banking, Mangaluru: United Publishers.

Raghunanadan, B.V. (2014) Modern Banking, B.C.Road: Vyshnavi Books.

BCM 603 C Corporate Law

Goals : The students should understand the process of globalization in all its dimensions and perspectives, they should particularly appreciate the globalization in the context of law and justice and the vice versa i.e. the law and justice in the context of globalization.

Paper objective

The course covers laws and practices relating to formation of companies , documentation of companies types of capital, share issue , membership of company , borrowing powers and methods, management of company , statutory meetings and winding up of a company according to the latest amendments in the corporate bill 2012 .

Learning outcome

To understand the concept of a Joint Stock company and its inherent characteristics that makes it different from other forms of organization structures.

Providing knowledge about the origin and history about the concept of a Joint Stock company.

To provide a knowledge about the companies act and its significance roles and governments for a Joint Stock company in India .

To help the students understand the laws rules and regulations about the company .

Enabling the students to analyze the different.

Pedagogy

Combination of lectures, assignments and group discussion.

Unit 1 Introduction

Company: Meaning and Definition- features of- types of- Private and Public, Government

Companies, statutory company, foreign company, section 25 company and Producer company .

Promotion and Incorporation of Companies : Meaning of Promotion – Promoter – Promoters Legal

Position –Incorporation – Meaning Of certificate Of Incorporation – Effect Of Incorporation –

Exceptions –Lifting Of Corporate Veil- Pre – Incorporation Contacts .

Unit 2 Documents Of Company

Memorandum Of Association – Meaning And Contents- Alteration –Doctrine Of Ultra Virus

Article Of Association- Meaning And Contents –Alteration- Doctrine Of Indore Management.

Unit 3 Share capital And Membership.

Share Capital- Meaning- kinds Of Shares – Issue Of shares –Prospectus – Contents of – Share Certificate –transfer and Transmission of Shares –Dematerialization –Share Holder –Member – Who can be –Rights And Duties of Members .

Unit 4 Management of Company

Directors- Appointment ,Qualification ,Rights , Duties And Liabilities, - Disqualifications Removal Of Directors –Managing Directors and Whole time Director ,Independent Director- Corporate Governors ; Company Secretary -Role , Qualification, Appointment and Responsibilities.

Unit 5 Company Meetings

Meetings – Essentials of a valid meeting – valid quorum – sense of the meeting –methods of Voting – Minutes – relevant provisions for types of company meetings - of Directors ,statutory , AGM and EGM – Adjournment of Meeting ,Resolution types of Resolution .

Unit 6 Winding up

Concept and Modes of Winding up , Liquidator , National Company Law Tribunal (NCLT) ,National Company Law Appellate Tribunal (NCLAT), Special Courts.

Suggested Reading

Kapoor N.D, 2016, Elements of Company Law, Newdelhi, Sultan Chand & Sons.
Avatar singh. The principles of Mercantile Law: Eastern Book Co; Lucknow
P.P.S. Gogna. Company Law: 11thedn : S Chand and Publishing, 2016
S.P. Iyengar. Business Law: R Chand & Co, 2002
A.K. Majumdar . Company Law and Practice: Taxman Publications Pvt Ltd,2013
Dr. G.K. Kapoor. Company Law and Practice : Taxman Publications Pvt Ltd,2015
Sharma J.P. An Easy Approach to Corporate Laws/1stedn :Ane Books, New Delhi.

BCM 603 D Project Work

Goals : The aims of the personal project are to allow students to: demonstrate the personal abilities and skills required to produce and present an extended piece of work.

Objectives: This course will teach students to develop a five-step system for understanding visual art in all forms based on description, analysis, meaning, context and judgment.

Learning outcomes: This is an exploration of visual art forms and their cultural connections for the student with little experience in the visual arts. The course includes a brief study of art history and in depth studies of the elements, media, and methods used in creative process and thought. Visual and performing arts are part of the *Humanities*: academic disciplines that study the human condition and, in addition to the arts, include languages, literature, law, history and religion.

Project Work for B.Com Degree Course in Banking / Insurance / Retailing / Taxation
Project work / Report may be prepared in the following modes

Internship- Students may be sent to organizations; they will be assigned some role in the organisation. They have to complete their task with the help of organization employees and prepare the project report based on their work experience.

Assistance in organization – Students may assist LIC agents / Super market etc. based on the organization selected for study. They may submit the project report based on the industrial / Any Part time Job experience

Based on primary data .

Based on secondary sources

Project evaluation may be done in accordance with scheme of evaluation. However valuator may adjudge some innovative projects judiciously.

One student / up to five students has/have to undertake a project work individually or as group under the supervision of a teacher.

Language of the Project Report and Viva-Voce examination in English

The Project Report may be typed /hand written

Each student /group of students have to submit three copies of project report 1) External examiner
2) Internal examiner 3) Student copy

No marks will be allotted to the Project Report unless a candidate appears at the Viva-Voce examination. Similarly no marks will be allotted on Viva-Voce examination unless a candidate submits his/her Project Report

It is mandatory to submit Project Report and attend Viva-Voce examination

Each student has to give oral presentation on the project at time of Viva-Voce examination. The external examiners may pose questions on the project.

Project guide / any other commerce staff member in the concerned college may be appointed as internal examiner.

Project work topic may be selected from selected cluster or any commerce related topics.

A few classes (about 10 hours) may be allotted to enlighten the students on the Project work by Project guide at the beginning of the Vth Semesters and VIth Semester

So evaluators may consider even a micro /small /Case Studies like the fixed deposits, Savings of a group of people may be taken for study and analysis. The impact and profitability of the schemes may be considered on par with other descriptive projects

BCM 604 Indian Economy

Goals : The Goal of this course is to provide students an in-depth knowledge of theoretical concepts and tools dealing with the economic behavior of individual economic agents and market structure. It familiarizes them with various theories dealing with demand, production, price and output determination and also alternative theories of the firm.

Paper objective

This course seeks to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro -economic analysis and policy framework.

Learning Outcome

Students acquire knowledge regarding various issues in Indian Planning, sector- wise Indian trends and issues.

Pedagogy

Combination of lectures, assignments and group discussion.

Unit 1 Nature of Indian economy:

Introduction, characteristics of Indian economy, India as a developing economy. sectoral changes in Indian economy, GDP of India

Unit 2: Issues in Indian Planning:

Objective and critical evaluation (Growth, self reliance, Employment generation, inequality reduction, poverty removal modernization and competitiveness, economic reforms) . Saving and investment: mobilization of internal and external finances, Centre State financial relation.

Unit 3 Policy Regimes:

The evaluation of planning and import substituting industrialization.
Economic reform and liberalization.

Unit 4 Growth , Development and Structural Change:

The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.

The Institutional framework : Patterns of assets ownership in agriculture and industry: Policies for restructuring agrarian relations and for regulating concentration of economic power.

Change in policy perspectives on the role of institutional framework after 1991

Unit 5 Sector- wise Trends and Issues :

Industry: Industrial Policy: Pre and post 1991, relative role of large and small scale, public vs private sector. The role and forms of foreign capital (Foreign Institutional Capital, Foreign Direct Investment)

Foreign Trade: Role and importance of foreign Trade in India, The Balance of Trade and BOP situation.

Price: Monetary and Fiscal policies.

Suggested Reading

Indian Economy . Ramesh Singh: McGrow Hill Publication ; NewDelhi, 2016.

Indian Economy. Dutt & Sundaram: S Chand Publication; New Delhi, 2017.

Indian Economy . Nobert Lobo: United Publishers ;Mangalore, 2016