

B.Com. (Hons.): Semester - II
Paper: BUSINESS COMMUNICATION
Paper Code: BCH - 211

Objective: To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Contents:

Unit 1: Introduction:

Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication
Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

Unit 2: Business Correspondence:

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter - office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Unit 3: Report Writing:

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

Unit 4: Vocabulary:

Words often confused, Words often misspelt, Common errors in English.

Unit 5: Oral Presentation:

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings:

1. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
2. Shirley Taylor, *Communication for Business*, Pearson Education
3. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education
5. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

B.Com. (Hons.): Semester - II
Paper – **CORPORATE ACCOUNTING**
Paper Code: BCH - 212

Objectives: To help the students to acquire the conceptual 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 only

Unit 4. Amalgamation of Companies

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company 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).

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:

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal,. *Corporate Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
8. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education

B.Com (Hons.) CBCS

B.Com. (Hons.): Semester - II Paper –MANAGEMENT PRINCIPLES AND APPLICATION Paper Code: BCH - 213

Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Unit 1: Introduction

- a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership
- b. MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value-chain, analysis, Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.

Unit 2: Planning

- a. Types of Plan – An overview to highlight the differences
- b. Strategic planning – Concept, process, Importance and limitations
- c. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components
- d. Decision-making – concept, importance; Committee and Group Decision-making, Process.

Unit 3: Organising

Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority
Formal and Informal Structure; Principles of Organising; Network Organisation Structure

Unit 4: Staffing and Leading

1. Staffing: Concept of staffing, staffing process
2. Motivation: Concept, Importance, extrinsic and intrinsic motivation;
2. Leadership: Concept, Importance, Transactional leadership, Transformational Leadership, Transforming Leadership.
3. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

Unit 5: Control

Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control
- Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. George Terry, *Principles of Management*, Richard D. Irwin
4. Newman, Summer, and Gilbert, *Management*, PHI
5. James H. Donnelly, *Fundamentals of Management*, Pearson Education.

6. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
7. Griffin, *Management Principles and Application*, Cengage Learning
8. Robert Kreitner, *Management Theory and Application*, Cengage Learning
9. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, *Practice of Management*, Mercury Books, London

B.Com. (Hons.): Semester - II
Paper: MACRO ECONOMICS
Paper Code: BCH - 214

Objectives: The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

Contents

Unit 1: Introduction

concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium

Unit 2: Economy in the short run

IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand-aggregate supply analysis.

Unit 3: Inflation, Unemployment and Labour market

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational

Unit 4: Open economy

Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

Unit 5:

Behavioral Foundations- Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money

Suggested Readings

1. Mankiw, N. Gregory. Principles of *Macroeconomics*. Cengage Learning
2. Robert J Gordon, *Macroeconomics*, Pearson Education
3. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*. McGraw-Hill Education.
5. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*. McGraw-Hill Education
6. Oliver J. Blanchard, *Macroeconomics*, Pearson Education
7. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
8. Shapiro, *Macroeconomic Analysis*,
9. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, *Macroeconomic*, McGraw-Hill Education
10. S N Singh, *समि अथर्शा* , Pearson Education

B.COM (HONOURS) II YEAR

Course of Study

<u>S. NO</u>	<u>SUBJECT</u>	<u>SUBJECT CODE</u>
1	Accounting For Managers	BCH 201
2	Cost Accounting	BCH 202
3	Direct Tax	BCH 203
4	Business & Corporate Laws	BCH 204
5	Indian Banking System	BCH 205
6	Environmental Studies	BCH 206
7	Communication Management (Practical)	BCH 207
8	IT Applications in Business (Practical)	BCH 208

BCH 201 – ACCOUNTING FOR MANAGERS

Unit I

Accounting Standards: A General Knowledge of the framing of the accounting standards / process and names with special focus on Disclosure of Accounting Policies, Valuation of Inventories, Cash Flow Statements, Depreciation Accounting, Construction Contracts (Revised 2002), Revenue Recognition, Accounting for Fixed Assets, Accounting for Investments, Accounting for Amalgamations

Unit II

Insurance claims for loss of stock and loss of profit.

Unit III

Branch Accounting & Departmental Accounting

Unit IV

Introduction to Company Accounts

Issue of shares and debentures, forfeiture of shares, re-issue of forfeited shares.

Unit V

Accounting for Bonus Shares and Internal Reconstruction of Company.

Suggested Reading:

1. Financial Accounting: Jain, Khandelwal, Parikh, Menaria, Salvi, Ajmer Book Depot, Jaipur
2. Corporate & Non Corporate Accounting – Dr. P.C. Tulsian
3. Accounting – Dr. Agrawal, Dr. Gupta, Suchita Prakashan (P) Ltd.
4. Student's guide to Accounting Standard – D.S. Rawat (Taxman publications)
5. Financial Accounting: Rao, Heda, Gupta

BCH 202 - COST ACCOUNTING

Unit I

Introduction to Cost Accounting: Objectives and scope of cost accounting, Cost centers and cost units, Cost classification for stock valuation, profit measurement, decision making and control, Coding systems, Elements of cost, separating the components of semi-variable costs, Installation of a costing system, Relationship in cost accounting, financial accounting, management accounting and financial management.

Material Cost : Procurement procedures - store procedures and documentation in respect of receipts and issue of stock, stock verification, Inventory control - techniques of fixing of minimum, maximum and reorder levels, economic order quantity, ABC classification; stocktaking and perpetual inventory, Inventory accounting, Consumption - identification with products of cost centers, basis for consumption entries in financial accounts, monitoring consumption.

Unit II

Employee Cost : Attendance and payroll procedures, overview of statutory requirements, overtime, idle time and incentives, Labour turnover

Utilization of labour, direct and indirect labour, charging of labour cost, identifying labour hours with work orders or batches or capital jobs, Efficiency rating procedures, Remuneration systems and incentive schemes.

Overheads : Functional analysis – factory, administration, selling, distribution, research and development, Behavioral analysis – fixed, variable, semi variable and step cost, Factory overheads – primary distribution and secondary distribution, criteria for choosing suitable basis for allotment, capacity cost adjustments, fixed absorption rates for absorbing overheads to products or services

(iii) Administration overheads – method of allocation to cost centers or products, Selling and distribution overheads – analysis and absorption of the expenses in products/customers, impact of marketing strategies, cost effectiveness of various methods of sales promotion.

Unit III

Job Costing – Meaning and Procedure

Batch Costing – Meaning, Nature and Economic Batch Quantity.

Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract profit and balance sheet entries.

Unit IV

Unit Costing – Meaning, Objects, Comparative Cost Sheet, Valuation of WIP, Accounting for Sale of Scrap or wastage, Additional Expenses on Defective Material, Determination of Selling Price and Estimated Cost Statement and Tender Price.

Process Costing : Double entry book keeping, process loss, Abnormal gains and losses, Equivalent units, Inter-process profit, joint products and by products.

Unit V

Introduction to Marginal Costing : Marginal costing compared with absorption costing, contribution, breakeven analysis and profit volume graph.

Introduction to Standard Costing : Various types of standards, setting of standards, basic concepts of material and labour standards and variance analysis.

Suggested Readings:

1. Cost Accounting: Oswal, Maheshwari, RBD, Jaipur.
2. Cost Accounting: Jain, Narang, Kalyani Publishers, Delhi
3. Cost Accounting: Dr. P.C. Tulsian

BCH 203 - DIRECT TAX

Unit I

Important definitions in the Income-tax Act, 1961, Basis of charge; rates of taxes applicable for different types of assesses, Concepts of previous year and assessment year, Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India, Income from salary.

Unit II

Income from house property, Income from Business & Profession.

Unit III

Income from Capital Gain, Income from other sources.

Unit IV

Incomes which do not form part of total income. Heads of income and the provisions governing computation of income under different heads. Income of other persons included in assessee's total income. Aggregation of income; set-off or carry forward and set-off of losses.

Unit V

Deductions from gross total income, Computation of total income and tax payable; rebates and reliefs, Provisions concerning advance tax and tax deducted at source, Provisions for filing of return of income.

Suggested Readings :

1. Singhanian, Vinod K. : Student Guide to Income-tax- Tax-Mann's Publication.
2. Dr. Girish Ahuja, Dr. Ravi Gupta, Bharat Law House - Student Approach to Income-tax
3. Manoharan, Hari Snow White Publications – Student's Handbook on Income-tax

BCH 204 - BUSINESS AND CORPORATE LAWS

UNIT I

1. The Negotiable Instruments Act 1881.

UNIT II

2. Foreign exchange management Act, 2000.

UNIT III

3. Payment of Bonus Act, 1965.

UNIT IV

4. Industrial Dispute Act, 1947.

UNIT V

Suggested Readings.

N.D. Kapoor -Business law, Sultan chand & Sons

BCH 205 - INDIAN BANKING SYSTEM

Unit - I

Indian Banking system: Structure and Organization. Types and Structure of Banks Commercial Banks – Definition and Evolution of Banks, Functions and Development of commercial banks in India;

Innovative trends in Indian Banking (e-banking-credit cards, ATMs, e-cheques, EFT Demat Accounts, Internet Banking);

State Bank of India, Objectives, Functions and Progress, Merchant Banking.

Unit - II

Instruments of Credit Control-Bank Rate Policy, Open Market Operations, Variable Reserves Ratios, Selective Credit Control;

The Reserve Bank of India- Objectives and Organization, Functions and Working.

Unit - III

Co-operative Banks: Introduction – The structure of co-operative banks – Primary Agricultural Societies.

Central Co-operative Banks, State Co-operative Banks, Urban Co-operative Banks of India.

Unit - IV

Rural Banking – The Regional Rural Banks : Organization and Functions, Growth and Working of RRBs. The major problems faced by RRBs. Improvement in the working of RRBs

Unit - V

Development Banks – The concept of Development Banks, Functions and Role of Development Banks of India – Industrial Bank of India, Industrial Finance Corporation of India, Industrial Reconstruction Bank of India. The Industrial Credit and Investment Corporation of India. State Financial Corporation, The Export-Import Bank of India (EXIM).

Suggested Readings :

1. Trivedi, Dashora, Nagar- Ramesh Book Depot, Jaipur
2. Banking Theory and Practice – Shekhar & Shekhar, Vikas Publishing House, New Delhi
3. Banking in India – Panandikar S.G. and Mithani D.M.

BCH 206 - ENVIRONMENTAL STUDIES

Unit 1 : Introduction to environmental studies

- Multidisciplinary nature of environmental studies;
- Scope and importance; Concept of sustainability and sustainable development.
- 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 2 : Natural Resources : Renewable and Non-renewable Resources

- Land resources and land use 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 3: 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, biological invasions; Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.
- Environmental movements : Chipko, Silent valley, Bishnois of Rajasthan.

Unit 4: 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
- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.
- Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).
- Disaster management : floods, earthquake, cyclones and landslides.

Unit 5: Environmental Policies, Practices & Human Communities and the Environment

- 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.
- Human population growth: Impacts on environment, human health and welfare.
- Resettlement and rehabilitation of project affected persons; case studies.

Suggested Readings:

1. Choudhary & Pandey Apex Publishing House Environmental Studies

2. Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.
3. Gadgil, M., & Guha, R. 1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press.
4. Gleeson, B. and Low, N. (eds.) 1999. *Global Ethics and Environment*, London, Routledge.
5. Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
6. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. *Principles of Conservation Biology*. Sunderland: Sinauer Associates, 2006.
7. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. *Science*, 339: 36-37.
8. McCully, P. 1996. *Rivers no more: the environmental effects of dams* (pp. 29-64). Zed Books.
9. McNeill, John R. 2000. *Something New Under the Sun: An Environmental History of the Twentieth Century*.
10. Odum, E.P., Odum, H.T. & Andrews, J. 1971. *Fundamentals of Ecology*. Philadelphia: Saunders.
11. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. *Environmental and Pollution Science*. Academic Press.
12. Rao, M.N. & Datta, A.K. 1987. *Waste Water Treatment*. Oxford and IBH Publishing Co. Pvt. Ltd.
13. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. *Environment*. 8th edition. John Wiley & Sons.
14. Rosencranz, A., Divan, S., & Noble, M. L. 2001. *Environmental law and policy in India*. Tripathi 1992.
15. Sengupta, R. 2003. *Ecology and economics: An approach to sustainable development*. OUP.
16. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
17. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
18. Thapar, V. 1998. *Land of the Tiger. A Natural History of the Indian Subcontinent*.
19. Warren, C. E. 1971. *Biology and Water Pollution Control*. WB Saunders.
20. Wilson, E. O. 2006. *The Creation: An appeal to save life on earth*. New York: Norton.
21. World Commission on Environment and Development. 1987. *Our Common Future*. Oxford University Press.

BCH 207 - COMMUNICATION MANAGEMENT

Unit I

Business Communication: Definition, Role of communication in business organization, Objectives of communication, Elements of communication, Process of communication.

Unit II

Listening: Meaning, Value of Listening, Task of Listening, Principles of Effective listening, Importance of listening in meetings, Conferences etc.

Unit III

Modern Communication Devices: Internet, Teleconferencing, Mobile Phones, Computers, Laptops.

Unit IV

Job application and Interview process: Job Application - Process, Resume and Cover Letter, Interview process, Job Interviews, body language, dressing sense.

Unit V

Personality Development: The concept personality, Dimensions of personality, Term Personality development, Significance. Other Aspects of Personality Development: Body language, Assertiveness, Problem solving, Conflict and Stress Management, Decision making skills, Positive and creative thinking.

Suggested Reading:

1. R.C. Sharma & Krishna Mohan - Business Correspondence and Report Writing, Tata Mc. Graw Hill.
2. Rajendra Pal and J.S. Koralahalli – Essentials of Business Communication, Thomson and Matrinet - A Practical English Grammar.

BCH 208 - IT APPLICATIONS IN BUSINESS

UNIT I

Tally: Creating of Company - Grouping of accounts - Accounts Creation - Cash Book - Bank Book - Sales Register - Purchase Register - Journal Register - Debit Note Register - Credit Note Register - Opening and Closing Stock – Creating of Inventory - Creation of Stock Groups, Stock Categories, Stock Items, Detailed Stock Valuation.

UNIT II

Tally: Entering Transactions: Voucher Entry - Sales Vouchers - Purchase Vouchers - Receipt Vouchers - Payment Vouchers - Contra Vouchers - Journal Vouchers - Debit Note Vouchers - Credit Note Vouchers - Editing and Deleting Vouchers - Voucher Numbering - Customization of Vouchers - Discount Allowed - Discount Received - Petty Cash Book - Depreciation - Automatic Interest Calculation –

UNIT III

Tally: Opening and Closing Balances - Schedules - Sales Tax Registers - Preparation of Departmental Accounts - Preparation of Bank Accounts - Bank Reconciliation Statement - Processing of year ending and closing the books - Report generation in various formats
- Vertical and Horizontal formats - Accounts wise - Group wise Reports - Data Range. Reports - Tax Reports - Analysis Reports - Budget Variance Report - Transaction List - Ledgers list - Customer/Supplier Report. Tax Accounting: Value Added Tax (VAT): VAT Register, VAT Reports - Service Tax: Service Tax Register, Service Tax Reports.

UNIT IV

Internet: Introduction, History, Authorities Governing the Internet, Hypertext, Email, World Wide Web, Uniform Resource Locator, Web Browsers, Search Engines, Web Portals, Social Networking web sites.

UNIT V

E-Commerce: Meaning and Definition, E-commerce practices v/s traditional business practices, Types – B2B, B2C, C2B, C2C, Benefits of e-commerce to organization, consumers, and society, Limitation of e-commerce, Credit card transaction, Electronic payment systems, Process, Cybercash, Smart cards.

Suggested Reading:

1. Tally 7.2 - BPB Publications
2. E-commerce – Mamta Bhursey

B.COM (HONOURS) III YEAR

Course of Study

<u>S. NO</u>	<u>SUBJECT</u>	<u>SUBJECT CODE</u>
1	Management Accounting	BCH 301
2	Contemporary Auditing	BCH 302
3	Indirect Tax	BCH 303
4	Financial Management	BCH 304
5	Strategic Management	BCH 305
6	Banking Law & Practice in India	BCH 306
7	Modern Communication Skills	BCH 307
8	Web Technologies	BCH 308

BCH 301 - MANAGEMENT ACCOUNTING

Unit -I

Management Accounting: - Origin, scope, functions and principles, Changing role of management Accountant and recent developments. Management accounting and corporate governance, Difference between Management Accounting, Financial Accounting and Cost Accounting.

Unit -II

Financial Statements Analysis: Meaning and Definition, Objective, Importance, Type of Financial Analysis, Tools and Techniques of Financial Analysis, Limitations of Financial Analysis, Analysis of Comparative Financial Statements and Common - size Statement.

Unit -III

Accounting Ratios: - Classification, Advantages and limitations; Inter-firm comparison, Calculation and interpretation of financial Ratios.

Unit IV:

Cash flow Analysis:- Concept, meaning and definitions, objectives, Importance and Limitations, Uses of Cash flow statement, Difference between Funds Flow Statement and Cash flow statement. Classification of cash flows, preparation and usefulness.

UnitV:

Fund Flow Analysis: Meaning and Definitions, Objectives, Sources and Application of Funds, Difference between Funds Flow Statement and Balance Sheet. Preparation of Fund Flow statement.

Suggested Readings – (1) Tamboli, Somani, Menaria- Management Accounting

(2) Rao N.S., Heda, Gupta- Management Accounting

(3) Agarwal, Agarwal Management Accounting

BCH 302 - CONTEMPORARY AUDITING

Unit I

Introduction: Meaning and objectives of Auditing, Types of Audit, Internal Audit.

Audit Process: Audit Programme, Audit and Books, Working Papers and Evidences, Consideration for commencing an audit, Routine checking and test checking.

Unit II

Internal control: Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

Unit III

Audit Procedure: Vouching, Verification of Assets & Liabilities.

Unit IV

Company Audit – Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 1956.

Unit V

Audit Report – Qualifications, Disclaimers, Adverse opinion, Disclosures, Report and certificates.

BCH 303 - INDIRECT TAXES

UNIT-I: -

CGST/SGST – Important terms and Definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Act, 2017, Basics of GST, Meaning and Scope of Supply Levy and Collection of Tax .

UNIT-II: -

CGST/SGST –Time & Value of Supply of goods and service, Input tax credit, Transitional Provisions, Registration under CGST/SGST Act, Filing of Returns and Assessment, Payment of Tax including Payment of Tax on Reverse Charge basis, Refund under the Act.

UNIT-III: -

CGST/SGST – Maintenance of Accounts & Records, Composition Scheme, Job Work & Its Procedure, Various Exemptions under GST, Demand & Recovery under GST, Miscellaneous provisions under GST

UNIT-IV: -

IGST – Scope of IGST, Important Terms and definitions under Integrated Goods & Service Tax Act 2017, Levy and Collection of IGST, Principal for determining the place of supply of goods and services, Zero Rated Supply.

UNIT-V: - Customs

Important terms and definitions under the Customs Act 1962, Assessable Value, Baggage, Bill of Entry, Dutiable Goods, Duty Exporter, Foreign Going Vessel, Aircraft Goods, Import, Import Manifest , Importer, Prohibited Goods, Shipping Bill, Store, Bill of Lading, Export Manifest, Letter of Credit, Kind Of Duties – Basics, Auxiliary, Additional or Counter veiling, Basics of Levy Advalorem Specific Duties.

Suggested Readings:

1. Singhania Vinod K. and Monica Singhania, Students' Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi.
2. V.S. Datey. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
2. Sanjeev Kumar. Systematic Approach to Indirect Taxes, Latest edition.
3. S. S. Gupta. Service Tax -How to meet your obligation Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
4. Grish Ahuja and Ravi Gupta, Indirect Taxes, Flair Publication Pvt. Ltd.
5. Patel Choudhary, Indirect Tax

BCH 304 - FINANCIAL MANAGEMENT

Unit I

Financial Management: Financial goals; Profit vs Wealth maximization; financial functions – investment, financing and dividend decisions; financial planning.

Capital Structure: Meaning and determinants. Theory of capital structure.

Unit II

Operating and Financial Leverage: Their measure; Effects on profits, analyzing alternate financial plans, combined financial and operating leverage.

Dividend Policies: Forms of dividends and stability in dividends, Determinants, Issues in dividend policies; Walter's model, Gordon's Model M.M. Hypothesis.

Unit III

Capital Budgeting: Nature of Investment decisions, Investment Evaluation Criteria, Payback period, Accounting rate of return, Net Present Value, Internal rate of return, Profitability index; NPV and IRR Comparison.

Unit IV

Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference shares, Equity capital and Retained earnings; Combined (weighted) cost of capital.

Unit V

Management of Working Capital : Nature of working capital, Significance of working capital, Operating cycle and factors determining working capital requirements; Management of Working Capital.

Suggested Readings:

1. Agarwal, Agarwal, Kothari – Financial Management
2. Dr. P.C. Tulsian - Theory and Practice

BCH 305 - STRATEGIC MANAGEMENT

UNIT I

Strategic Management – An Introduction, Concept, Policy & Strategy, Tacts & Strategy Levels, Process, Merits & Demerits, Mission, Objectives & Goals

UNIT II

Strategic Business Units (SBU) – Concept, Merits & Demerits, Assigning Resources to SBU

Strategic Analysis – Swot Analysis, Tows Matrix, Portfolio Analysis – BCG Matrix

UNIT III

Strategic Planning – Meaning, Stages, Alternatives

Strategic Formulation & Implementation & Control – Types – Marketing, Financial, Production, Logistics, HR

Strategy – A brief study

UNIT IV

Interrelation between Formulation & Implementation of Strategy

Organisation & Strategy Implementation

Strategic Change

UNIT V

BPR (Business Process Reengineering)

Benchmarking

Total Quality Management (TQM)

Six Sigma

Suggested Readings:

1. Business Policy and Strategic Management Text and Cases – Francis Chereenilam (Himalaya Publishing House, New Delhi)
2. Strategic Management – Prof. R.K. Kothari, Dr. P.C. Jain (Ramesh Book Depot, Jaipur)

BCH 306 - BANKING LAW & PRACTICE IN INDIA

UNIT-I

Banking Legislations in India : Reserve Bank of India Act, 1934; Banking (Regulation) Act, 1949; Banking Companies (Acquisition of Undertaking and Transfer) Act, 1970.

UNIT-II

Banker Customer Relationship : Definition of the term Banker and Customer : general and special relationship, termination of relationship, pass-book, Types of Accounts and their operations, Types of customers (practical problems)

UNIT-III

Negotiable Instruments : Concepts and Elements, types; cheque, Bills, Promissory notes, crossing, Endorsement, presentation (Elementary knowledge) paying and collecting banks (rights, duties, protections and precautions; Practical problems).

UNIT-IV

Investments & lending of Bank Funds-Nonprofit able and profitable investment in funds; (cash reserve, statutory reserve, Securities) secured and unsecured loans-lien, pledge hypothecation, cash credit, overdraft, discounting of bills and clean advances, appraisal of loan applications; Tandon Committee and Chore Committee Reports, Narshimam Committee Report.

UNIT-V

Letter of Credit : Meaning, Characteristics, nature of L/C (Letters of Credit), Types of Letters of Credits, Personal Letters of Credit and Commercial Letters of Credit, Procedure of Opening L/C (Letters of Credit). Precaution in making payments of L/C (Letters of Credit). Frauds in Banks: Types and its prevention.

Suggested Readings:

1. Nigam B.M.L.; Banking Law & Practice, Himalaya Publishing House, New Delhi.
2. Sharma Maliram; Banking Vidhi Evan Vyavhar, Ramesh Book Depot, Jaipur
3. Shekhar & shekhar; Banking Theory & Practice, Vikas publishing House, New Delhi
4. Shrivastava P.K.; Practical Banking Law & Practice, Himalya Publishing House, New Delhi.
5. Trivedi, Nagar, Bhate: Banking Law & Practice in India, Ramesh Book Depot, Jaipur
6. Vaishney P.N.; Banking Law & Practice : Sultan Chand & Sons,

BCH 307 - MODERN COMMUNICATION SKILLS

Unit I

Basic Communication– concept, scope and importance, choice of communication channels in communication strategy.

Unit II

Communication kinds and barriers - Kinds of communication, Barriers in communication, overcoming communication barriers.

Unit III

Modern Communication Devices: Internet, Teleconferencing, Mobile Phones, Computers and Laptops.

Unit IV

Report writing : Reports - by individuals, by committees. Approach skills, basic principles, styles and common errors (Case study), Preparation of reports for different business situations.

Unit V

Personality Development

The concept personality, Dimensions of personality, Term personality development, Significance. Other Aspects of Personality Development : Body language, Assertiveness, Problem solving, Conflict and Stress Management, Decision making skills - Positive and creative thinking

Reference Books :

1. Effective communication By Urmila Rai & S. M. Rai
2. Creative English Communication By N. Krishna swami and T. Shriraman
3. Communication in English By R P Bhatnagar & R T Bell – Orient Longman
4. Essentials of business communication By Rajendra Pal & J. S. Korlahalli (S. Chand & Sons)

BCH 308 - WEB TECHNOLOGIES

UNIT I

HTML: Introduction, Hypertext and Hypertext Markup Language, Basic Tags, Headers, Text Styles, Formatting text, Horizontal rules and more line breaks, Lists, Inserting Images, Hyperlinks, Anchors, Tables, Intermediate HTML tables and formatting

UNIT II

Advanced HTML: Embedding Multimedia, Screen control attributes, Media control attributes, framesets, Forms, More complex HTML forms, Metadata and scripts.

UNIT III

MS Front Page: Introduction to FrontPage, Creating and Linking Web Pages, Formatting Web Pages, Adding Graphics and media to a Web Page, Working with Tables, Working with Webs, Publishing Websites.

UNIT IV

Joomla: XAMPP Server ,Content Management System, Joomla Introduction(1.5,1.7), Installing Joomla, Changing the Site Template
Adding Content, FrontEnd Joomla, User Administration, Creating new pages in Joomla.

UNIT V

Joomla: Menus and Navigation, Managing content articles, Sections,Categories, Linking Articles to the Menus, Banner Management in Joomla, Joomla Components, Joomla modules and plugins.

Suggested Reading:

1. Deitel & Deitel, Goldberg, "Internet and world wide web – How to Program", Pearson Education Asia
Rajkamal, "Web Technology", Tata McGraw-Hill