

**B.COM (HONS) - I YEAR
SEMESTER II**

BCH 201 HUMAN RESOURCE MANAGEMENT

Course objective: The course aims to familiarize the students with the importance of human resource in business organizations and its subsequent management as a vital ‘resource’ in business organisations.

Course outcome:

- Understand the basic concepts ,functions and processes of human resource management
- Gain knowledge of the role, functions and functioning of human resource department of the organizations
- Design and formulate various HRM processes such as recruitment, selection, training, development, performance appraisals and rewards systems.
- Develop ways in which human resource a management might diagnose a business strategy and then facilitate the internal change necessary to accomplish the strategy
- Evaluate the developing role of human resources in the global arena

Unit I :Introduction: Nature, Functions and Importance of Human Resource Management. Development of Human Resource Management. Contribution of Industrial Psychology. Organization of Human Resource Department, Human Resource Policies. Procurement: Human Resource Planning – Quantitative and qualitative dimensions; Job Analysis, Job descriptions and Job specifications. Sources of recruitment, Selection process – Tests and Interviews, Induction and Socialization.

Unit II : Training and Development: Concepts and Importance. Identification of Training Needs. Types of Training, On-the-job and Off-the-job methods of training. Designing of Training Programme. Methods of Executive Development.

Unit III :Performance Management System: Concept and Objectives, Methods of Performance, Appraisal; Job changes – Transfers and Promotions; Employee-counselling. Compensation and Management: Components of Compensation, Performance Linked Compensation.

Unit IV : Employee Health; Employee Welfare; Social Security, Emerging Horizons in HRM, Human Resource Management and Information Technology, Business Process Reengineering, Downsizing and VRS

SUGGESTED READINGS:

Human Resource Management – Text & Cases, by VSP Rao, Excel Books
Human Resource Management – Bimal Jaiswal, NRBC
Human Resource Management – Text & Cases, by K. Ashwatappa – TMH
Human Resource Management, by Cynthia Fisher, Shaw – Wiley / Biztantra
Human Resource Management, by Gary Dessler, Person Publications

BCH 202 BANKING OPERATIONS MANAGEMENT

Course Objective: The objective of this course is to familiarise the students with the system, regulations, instruments and various concepts of the banking operations, especially that in India.

Course outcome:

- Develop understanding on the Indian Financial System as well as Banking System in India.
- Evaluation of Time value of money and Identify the relationship between Banker and Customer.
- Create understanding about regulatory environment for commercial banks in Indian core banking.
- Analysis of Asset - Liability management in commercial banks and analysis of Financial statement.
- Understanding various negotiable instrument and Basel Norms.

Unit I

Indian financial System, Banking System in India, Financial sector reforms in India, RBI – role, functions, monetary policy and credit control, commercial banking in India, Regulatory Environment for commercial bank in Indian core banking.

Unit II

Operational Aspect of commercial banks in India, Relationship b / w Banker and customers, Types of customer a/c, Cheques, Endorsement, Presentment, Dishonour, Rights and liabilities of Paying and collecting Banker, Time Value of money – calculation of interest on loan & deposits, EMIs, Present Value, future value and loan Amortisation.

Unit III

Negotiable Instruments, Bills of Exchange and Promissory notes, Rights and liabilities of parties, Bills discounting and purchasing, ancillary Services of the Bankers.

Unit IV

Employment of funds by Commercial Banks Financial statement analysis, Types of securities, mode of creating charge, Bank guarantees, Asset – liability management in commercial Banks. Basel norms.

SUGGESTED READINGS

Jaiswal Bimal : Banking Operations Management
Jhinghan M.L. : Banking Theory & Practice

BCH 203 MANAGEMENT INFORMATION SYSTEM

Course objective: The course aims to develop the understanding of the information systems used and their role and importance in business organizations.

Course outcome:

- Describe the role of information technology and information systems in business
- Record the current issues of information technology and relate those issues to the firm
- Analyze how information technology impacts a firm
- Interpret how to use information technology to solve business problems
- Illustrate the impact of information systems in society

Unit I

Foundation of Information System: Introduction to system, its types and characteristics
Introduction to information, fundamentals of information systems, Solving business problems with information systems, Types of information systems, Effectiveness and efficiency criteria in information system.

Unit II

Management Information Systems: Definition of MIS, Concept of an MIS, Structure of MIS, MIS verses Data processing, MIS & Decision Support Systems, MIS & Information Resources Management.

Unit III

Concepts of planning & control: Concept of organizational planning, The Planning Process, Computational support for planning, Characteristics of control process, The nature of control in an organization.

Unit IV

Applications of IT in Business: Internet & e – commerce, Internet, Extranet & Enterprise Solutions, Data, Information, Database Management System, its advantages, Concept of Data Warehousing and architecture, Information System for Business Operations, Information System for Managerial Decision Support Security & Ethical challenges, Planning & Implementing changes, Advanced Concepts Enterprise Resource Planning, Supply Chain Management, Customer Relationship Management and Procurement Management

SUGGESTED READINGS

Boockholdt, J.L. *Accounting Information System: Transaction Processing and Control*, Irwin Mcraw-Hill.

- Hall, J.A., *Accounting Information System*, South-Western College Publishing
- Gelinas, Ulric J., and Steve G. Sutton, *Accounting Information System*, South Western Thomson Learning.
- Rajaraman, V., *Introduction to Information Technology*, PHI.

BCH 204 BUSINESS COMMUNICATION & OFFICE MANAGEMENT

Course objective: The course aims to develop written and verbal communication skills for effective business communication and to familiarise the students with the processes and concepts of management of office.

Course Outcome

- Students will be able to understand organizational communication techniques and problem solving skills development along with innovative idea generation for tackling difficult situations.
- Students will be able to develop office management skills like drafting, indexing, filing etc. through this course.
- Students will be able to learn quick decision making skills at managerial levels in organizational culture efficiently.
- Students will be able to understand about business management and knowledge of reporting and structuring.
- Through developing computer skills, corporate supervising can be inculcated among the students.

Unit I

Communication: definition, main features, classification of communication, barriers to communication. Typing and Duplicating. Introduction to the essentials of business communication: Theory and Practice, Citing references, and using bibliographical and research tools. Writing a project report, writing reports on field work/visits to industries, business concerns etc. business negotiations.

Unit II

Communication: Oral & Written (Meaning, Advantages/Disadvantages, Types) Summarizing annual report of companies. Writing minutes of meetings. E-correspondence. Spoken English for business communication, making oral presentations; Correspondence: handling correspondence, drafting correspondence (types and essentials of letter writing.)

Unit III

Definition and elements of Office Management. Functions of a Modern Office. Office Manager – Job Analysis. Office accommodation and layout. Office environment. Office Reports: kinds of reports, preparing a good report. Record Management: Classification; filing system; Indexing. Public Relations:

UNIT IV

Office automation: machines and equipment used. Computers: application and advantages. Office Information Management: definition, difference between information and data, process. Office systems and procedures and flow of work. Personnel Management: Office Personnel relations, Office supervision, work measurement, standards of performance and control.

SUGGESTED READING:

- Debashish S.S. & Das B., Business Communication, Prentice Hall India.
- K.K.Sinha, Business Communication, Galgotia Publishing Company, New Delhi.
- C.S. Rayudu, Media and Communication Management Himalaya Publishing House, Bombay.
- Rajendra Pal and J.S. Korlhalli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi.

· R.K.Madhukar, Business Communication, Vikas Publishing House Pvt. Ltd.

BCH 205 STATISTICAL METHODS

Course objective: The course aims to build skills for statistical analysis and inference of business data.

Course outcome:

- Understand the fundamental concept, nature & scope of statistics
- Explain and compute the measures of central tendency, measures of dispersion, Correlation & Regression analysis
- Describe the basic concept of probability, its properties, and its applications
- Describe the concept and methods of the time series analysis & Index number

Unit I

Definition, scope, importance and limitation of Statistics, Types and method of collection of data. Preparation of frequency distribution and their graphic presentation including histogram. Types of series. Measures of central tendency- Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Positional averages - mode, median and quartiles. Measure of dispersion - range, quartile, deviation, mean deviation and standard deviation ; Absolute and relative measures.

Unit II

Correlation analysis - introduction, importance and types of correlation, Measures of correlation - scatter diagram method, Karl Pearson's coefficient of correlation, Spearman's coefficient of rank correlation. Regression analysis: Difference between correlation and Regression, lines of Regression, properties of Regression lines. Fitting straight lines, Regression coefficient and their properties; estimation of dependent variable.

Unit III

Probability - definition, objective and subjective approaches, addition and multiplication theorem of probability, permutation and combination, conditional probability, Bay's theorem. Probability Distribution : Binomial, Poisson and Normal distribution-Properties and applications.

Unit IV

Time series analysis - utility of time series, components of time series, measurement of trend - graphic method, moving average methods, method of least squares. Seasonal variations estimation of seasonal variations, method of simple averages, ratio to trend method, ratio to moving average method. Index number - meaning and uses of index numbers, construction of index numbers: fixed and chain base; Uni-variate and composite, Consumer price index

SUGGESTED READINGS:

- Gupta S.P. and Gupta M.P. : Business Statistics.
Elhans, D.N. : Fundamental of Statistics.
Gupta C.B. : Institutional of Statistical Methods.
Sanchei & Kapoor : Statistics- Theory methods & Applications.

BCH 206 BUSINESS ENVIRONMENT

Course objective: This course aims to familiarize the students with the business environment in India and provide them with insights into the regulatory systems and mechanisms adopted by the government.

Course outcome:

- To Provide Knowledge of the Environment in which business operate.
- The Study of Business Environment is to provide all the information which is needed for taking good decision.
- For making good business policies.
- To understand the business impact of micro and macro factors.
- To develop critical thinking among students regarding environmental forces.

Unit I

The concept of Business Environment, its significance and Nature, Matrix of Different Environmental Factors. The process of Environmental Scanning, Basic Philosophies of Capitalism and Socialism with their variants.

Unit II

The Politico-Legal Environment, The relationship between Business and Government in India, An introduction to some important business laws like MRTP, Industries (Development and Regulation) Act, FEMA, SEBI, the competition law, The Changing Dimension of these Laws and their impact on Business.

Unit III

The Economic Environment, Strategy and planning in India. The concept of mixed economy, The public Sector- and the private sector and their changing Roles. The Industrial Policy in India in recent years. The new Economic Policy- Liberalization, Globalization and privatization and their impact on businesses, The Monetary Policy and Fiscal Policy and Union Budget as an instrument of growth and their impact on business. Foreign Trade Policy.

Unit IV

Socio-Cultural Environment in India, Salient features of Indian Culture and Values and their Implications for Industrialization and Economic growth, New Demand for Consumer Industries; theory of Consumerism, Development of Business Entrepreneurship in India, Social Responsibility of Business, Policy for Research and Development in India. The Problem of Selecting Appropriate Technology. The Multinationals as a source of Technology.

SUGGESTED READINGS

Fernando AC: Business Environment, Pearson

Jaiswal Bimal: Business Environment, NRBC

Cherunilum, Francis, Business Environment, Himalaya Publishing House

Dutta and Sundaram, Indian Economy, S. Chand and Co.

Mamoria, C.B., Social Problems and Social Disorganization in India, Kitab Mahal

Mathew, M.J., Business Environment, RBSA Publishers, Jaipur, 1996.

BCH 207 Comprehensive Viva- Voce

Course Objective: The objective of this course is to evaluate the students' overall learning and understanding by conducting a viva-voce for each of them.

Course Outcome: After finishing this course, students shall be judged on the basis of their performance in the comprehensive viva-voce.

B.COM (HONS) II YEAR SEMESTER – IV

BCH401 MANAGEMENT ACCOUNTING

Course objective: This course aims to develop the competency for making correct financial analysis of relevant information required for managerial decision making.

Course outcome:

- Understand the regulatory environment in which the companies are formed and operate
- Have a solid foundation in accounting and reporting requirements of the Companies Act and relevant Indian Accounting Standards
- Have a comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity
- Understand the treatment regarding issue of bonus shares and treatment of prior period profits
- Account for mergers and amalgamations
- Value goodwill and shares under various methods
- Draft Final Accounts for Manufacturing concerns, Banks and Insurance Companies

Unit I Management Accounting- Introduction, objectives nature, function, difference between Management Accounting and Financial Management. Role of Management Accountant. Managerial Reporting, Responsibility Accounting.

Unit II Budgeting and budgetary control, Preparation of different budgets, variance Analysis with budgeted figures. Standard Costing & variance Analysis Material, Labour, Overhead.

Unit III Accounting for managerial decisions – Fixation of selling price, Exploring new market, Make or Buy, Product- Mix, sales- Mix, operate or shut down, etc Absorption costing, Marginal Costing and Standard Costing.

Unit IV Analysis and interpretation of Financial Statements. Ratio Analysis, Fund Flow Analysis, Cash Flow Analysis comparative and common size Statements.

Suggested Readings:

Cost and Management Accounting Jain & Narang

Cost and Management Accounting M.N Arora

Accounting for Managers J. Madegowda

Cost and Management Accounting Ravi. M. Kishore

Management Accounting S.P. Gupta

BCH 402 ORGANIZATIONAL BEHAVIOUR

Course objective: The course aims to provide clear understanding of the concepts, theories and techniques in the field of human behaviour at the individual, group and organizational levels in an organisation.

Course outcome:

- Have an insights into various concepts of Indian Taxation System.

- Gain a deeper understanding of the various rules and its execution, related to Taxable Income of the Person.
- Understanding of different heads of income.
- Develop reasoning abilities for applying the theoretical Knowledge.
- Understanding of fundamentals of the relevant legal laws under Income Tax Act 1961 .
- Develop a suitable legal operational framework & Assessment of Direct Tax.

Unit I

Meaning and Concepts of Organization Behaviour, Role of Manager in organization Direct and Indirect Environmental forces impact of various field of OB,

Unit II

Sources of Motivation, Theories of Motivation, The Content Theories of work Motivation Perception – components, factors influencing perception process. Learning and Behaviours Reinforcement Case study, Case Study.

Unit III

Group Behaviour- Reasons far Group Formation, Types of Groups, Factors Contributing to Group Cohesiveness Group Decision making, Communication process making barriers Leadership in organization, Case Study.

Unit IV

Differentiation of Groups, Nature of Conflict in organization Changing view conflict, Types of conflict and situation causes of conflict, Organization culture, organization change and development. Case Study.

SUGGESTED READINGS

Robins, Stephen P. - Organisational Behaviour
 Schen - Organisational Psychology
 Jaiswal, B & Verma, D – Human Behaviour at work
 Davis, K & Newstorm - Human Behaviour at Work
 Prasad, L.M. - Organisational Behaviour

BCH 403 COMPANY LAWS & SECRETARIAL PRACTICES

Course objective: The objective of the course is to impart basic knowledge of the provisions of the company laws and the practices of company secretary.

Course outcome:

- Students will be able to understand company laws and secretarial practices and problem solving skills development for tackling various legal situations.
- Students will be able to develop knowledge about shares, debentures, allotment procedures, etc. through this course.
- Students will be able for effective decision making as company legal officer in organizational culture efficiently.
- Students will be able to understand about business meeting and proceedings and knowledge of reporting and duties along with liabilities.
- Students will be able to grab knowledge about corporate supervision as being on the official position.

Unit I

Introduction: Concept of lifting of corporate veil. Types of companies, association not for profit, illegal association. Formation of company – Promoters, their legal position, pre-incorporation contract and provisional contracts. Documents – Memorandum of Association, Articles of Association, Doctrine of ultra vires, Constructive Notice and Indoor Management, Prospectus and its types, Book Building.

Unit II

Share Capital & Secretarial duties – issue, allotment and forfeiture of share, Demat of share, transmission of shares. Members and shareholder – their rights and duties. Convening and conduct of shareholders meetings; types & procedures. Dematerialization of shares. Depositories act 1996.

Unit III

Management – Directors, their dis-qualifications, appointment, legal position, powers and duties. Disclosures of interest, removal of directors, board. Company secretary; appointment, rights, duties and liabilities. Meaning & Essentials of a valid meeting, Notice, Agenda, Proxy, Motion, Resolution, Minutes and Reports.

Unit IV

Winding up – concept and modes of winding up, Emerging issues in company law: Producer Company – concept and formation, Specimen of certificates of incorporation, certificate of commencement of business, share certificates and share warrants.

SUGGESTED READINGS :

Sherlerkar - Company Law and Secretarial Practice
Avtar Singh - Company Law
M.C. Kuchal: Company Law and Secretarial Practice

BCH 404 OPERATIONS RESEARCH

Course objective: The course aims at providing in-depth knowledge of the fundamentals, methods, models, tools and techniques of operations research to the students, which are relevant in solving business problems.

Course outcome:

- To facilitate analytical thinking , problem solving and interpretation of various managerial problems.
- To inculcate Managerial Decision making skills and drawing valid conclusions from them.
- Developing essential quantitative skills for applying them in corporate set-up.
- To develop inter-disciplinary approach to sharpen all round decision-making abilities.
- Structuring given managerial problems into mathematical model and devising approaches for appropriate solution for them.

Unit I

Operations research: Origins and development of Operations Research, Nature of Operations research, Definitions of operations research, Features (characteristics) of operations research. Phases of operations research. Models and modelling in operations research, classifications of O.R. models: Methods for solving O.R. models: Methodology of operations research, Operations research techniques. Scope of operations research in commercial applications.

Unit II

Linear programming problem: Formulation and Graphical method. Basic terminology requirements, Applications area of Linear Programming, formulation of Linear Programming models, General mathematical formulation of Linear Programming Problems equality sign; Definitions Graphical solution method search approach: The simplex method: Introduction standard form of linear programming problem development of simplex method. Simplex method (Maximization case), Simplex method (minimization case). Economic interpretation of the optimum simplex solution.

Unit III

Transportation models introduction, Mathematical statement of the transportation problem, Methods for finding initial solution, North-West Corner method; least cost method: Vogel's approximation method. Optimality test, stepping stone method: Modified distribution (MODI) method. Profit maximization in transportation problem Assignment problem: Introduction and mathematical models for assignment Hungarian method for assignment problem. Special cases in assignment problems: Maximization Case III assignment problem, multiple optimal solutions.

Unit IV

Decision theory: Introduction, Decisions situations, Types of decisions- making environment, Decision making certainty, Risk and uncertainty, Decision- tree analysis. Game theory introduction, definitions, Two -person zero sum game payoff matrix, Pure strategies: (Games with saddle points, The rule of dominance. Mixed strategies: Games without saddle point.

SUGGESTED READINGS

Kapoor, V.K. : Operations Research

Sharma, J.K. : Operations Research

Taha, Hamdy A. : Operations Research, An Introduction

Kothary, C.R. : An Introduction to Operational Research

Gupta & Sharma : Operations Research

BCH 405 INCOME TAX LAW AND ACCOUNTS

Course objective: The objective of this course is to acquaint the students with the legal framework of taxation affecting business plans, profits and liabilities of business.

Course outcome:

- Have an insights into various concepts of Indian Taxation System.
- Gain a deeper understanding of the various rules and its execution, related to Taxable Income of the Person.
- Understanding of different heads of income.
- Develop reasoning abilities for applying the theoretical Knowledge.
- Understanding of fundamentals of the relevant legal laws under Income Tax Act 1961.

Unit I: Basic Concepts: Income, agricultural income, casual income, assessment year previous year, gross total income, total income person. Tax evasion, avoidance and tax planning. Basic of Charge; Scope of total income, residence and tax liability, income which does not form part of total income. Deduction from Gross total income

Unit II: Head of the Income: Salaries; Income from house property; Profit and gains to business or profession. Capital gains; Income from other sources.

Unit: III Computations of total income of an individual, H.UF and firm.

Unit : IV Deemed income: Aggregation of Income, Set-off and carry forward of losses; Tax Authorities; Assessment procedures.

SUGGESTED READING:

Shukla S.K. – Direct Tax : Laws and Accounts (Hindi & English)

Singhanai V.K. – Students, Guide of Income Tax, Taxman, Delhi

Prasad, Bhagwati: Income Tax Law & Practice; Wiley Publication, New Delhi

Mehrotra, H.C. – Income Tax Law & Accounts;

Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi

Grish Ahuja & Ravi Gupta, Systematic approach to income tax, Sahitya Bhawan publication, New Delhi.

BCH 406 INTERNATIONAL BUSINESS

Course Objective: The objective of this course is to provide the students with in-depth knowledge and understanding about how trade is conducted in the international arena.

Course Outcome:

1. To give the student an exposure to the dynamic environment of International Business
2. To understand the impact of environment on the International Business Operations of the firm
3. To explain the functions and form of the global monetary system
4. To explain the role of International organizations and Regional Trade.

Unit I - An Overview of International Business: Introduction, Definition of International Business, difference between international and domestic business, Advantages and Disadvantages of International Business, Approaches to International Business, Changing Environment of International Business.

Unit II - Investment Theories: Mercantilism; Complimentary trade theories – Stolper – Samuelson theorem, International Product life Cycles, International Business Strategies, International Human Resource Management.

Unit III - International Institutions: IMF, Role of IMF, IBRD, Features of IBRD, WTO, Role and Advantages of WTO India's patent policy and trips. Regional Economic Integration.

Unit IV - Foreign Exchange Determination Systems: Basic Concepts Relating to Foreign Exchange, Various types of Exchange Rate Regimes – Floating Rate Regimes, Managed Fixed Rate Regime, Purchasing Power Parity Theory, Factors Affecting Exchange Rates, Brief History of Indian Rupees Exchange Rates. International Business Negotiations, Future Trends in International Business

SUGGESTED READINGS

Jaiswal Bimal - International Business (Himalaya Publication)

Hill C.W. - International Business (TMH, 5th Ed.)

Cherunilam F - International Trade and Export Management (Himalaya, 2007)

Varshney R.L, Bhattacharya B - International Marketing Management (Sultan Chand & Sons, 9th Ed.)

BCH 407 Comprehensive Viva – Voce

Course Objective: The objective of this course is to evaluate the students' overall learning and understanding by conducting a viva-voce for each of them.

Course Outcome: After finishing this course, students shall be judged on the basis of their performance in the comprehensive viva-voce.

Note: Students have to go for Summer Internship for 6 to 8 weeks in the month of May & June after Fourth Semester Examination. Report Preparation and Viva- Voce of Summer Internship will be conducted along with Fifth Semester Examination.

B.COM (HONS) - III YEAR SEMESTER VI

BCH 601 Goods and Services Tax in India

Course objective: The course is aimed at providing in-depth knowledge of the provisions of the newest indirect taxation system in India.

Course outcome:

- Learn the concept of Indirect tax from Pre-GST period to Post-GST period.
- Understand the difference between forward charge, reverse charge mechanism and the difference between composite and mixed supply.
- Know the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.
- Record and analyze the transactions for compliance under GST.
- Understand the procedure for registration, payment and refund of GST as well as mechanism to determine it.

Unit-I :

Introduction : Concept and types of Indirect Tax; Right to impose indirect tax by Centre (Union)/State and Union Territory Governments before and after 101th Amendment in Constitution of India ; Introduction of GST in India; Definition - Supply, Aggregate Turnover, Person, Business , Appropriate Government, Mixed Supply, Composite Supply, GSTN, GSTIN, E-Commerce Input Tax Credit etc. GST Models: Single GST & Dual GST; Types of GST:- CGST,SGST/UTGST,IGST ; Levy and Collection of GST.

Unit –II :

Registration under GST : Persons liable to get registered, compulsory registration, procedure for registration, Documents required for registration; Reverse Charge Mechanism, Composition Scheme and assessment under composition scheme; Zero rated supply; Exemption from GST, GST tax rate.

Unit-III :

Input Tax Credit (ITC), Eligibility and conditions for taking Input Tax Credit, Apportionment of ITC and Blocked Credit ; Various Documents under GST- Tax Invoice, Bill for Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code.

Unit-IV:

Assessment and Administration of GST:- Types of GST Returns, Types of Assessment & Assessment Procedure, Role and Functions of GST Council, Tax Authorities and their powers; Tax Deduction at Source & Tax Collection at Source, Refund of Tax.

Suggested Readings:

1. S.K. Shukla : GST in India (Hindi & English)
2. Bare Act
3. Taxman

BCH 602 BUSINESS POLICY

Course objective: This is subject aims to provide conceptual and analytical skills to the students for accessing the environment & company opportunities along with fulfilling the objectives of concepts in knowledge, situations and relevant attitude.

Course outcome:

- To understand and to be able to formulate organizational vision, mission, goals, and objectives.
- To understand, develop and apply strategies and action plans to achieve an organization's vision, mission, and goals.
- To develop skills for assessing business environment determining risks and to make sound business decisions and achieve effective outcomes.
- To evaluate and rectify plans, programs and procedures in order to achieve organizational goals.

Unit I

Strategic Management, Concept of strategy, Dimension of strategic decision, Levels of strategy, Strategy from modes, Overview of process of strategic planning & management.

Unit II

“Mission” vision, objective setting, Business definitions, summery statement of strategy, Deducing strategy fraction & endeavours.

Unit III

Formulation of strategy, Components of environment & Environmental analysis, analysis of internal capabilities using different approaches, Strengths, Weakness, Opportunities, Threats (SWOT Analysis).

Unit IV

Strategic alternatives for growth, stable combinations & inter-national strategies. Choice of Strategies, Generic Business Strategies, Portfolio Analysis, Overview of Implementation Aspects.

SUGGESTED READINGS

- Kazmi, Azhar - Business Policy
Keneth, A. Andrews - Concept of Corporate Strategy
Jaiswal Bimal & Manoj Shiva- Business Policy
Igor, M. Ansoff - Business Strategy
Christensen - Business Policy Text and Cases
Gluhck, William F. - Business Policy Strategy

BCH 603 TAX PLANNING AND MANAGEMENT

Course objective: This course is aimed at providing insights into planning and managing taxation at different levels.

Course outcome:

- Have an insights into various concepts of Corporate Taxation System.
- Gain a deeper understanding of the various rules and its execution, related to Taxable Income of the Companies.
- Understanding of different Tax Planning of Corporate Tax.
- Develop reasoning abilities for applying the theoretical Knowledge.
- Understanding of fundamentals of the relevant legal laws under Income Tax Act 1961

Unit I

The Concept of Tax Planning, The scope of Tax Planning Tax evasion, Tax Avoidance and Tax Planning , Tax – Audit, Statutory obligations and Tax Procedure, Salient features of assessment of companies.

Unit II

Comparative tax obligations of different forms of business organization- Individual (Sole Proprietor), Partnership firms and companies, Tax Planning for employee’s remuneration.

Unit III

Tax Planning regarding corporate capitalization, Dividend Policy, Depreciation Policy, Inventory Policy, Tax Planning for Managerial Decisions, e.g. make or buy, repair or replace, own of lease, export & domestic sale, Tax Planning regarding Amalgamation and mergers.

Unit IV

Tax Planning regarding capital gains, Savings and Investments Set – Off and carry forward of losses Tax Planning regarding residential status, Exemptions and Deductions, Tax incentives as per size and location of business unit.

REFERENCES:

Srinivas E A Corporate Tax Planning
Agarwal, J D & Agarwal R K Tax Planning for Individual Units
Agarwal, R K Tax Obligations under Income Tax Law

BCH 603 GOVERNANCE & BUSINESS ETHICS

Course objective: This course aims to familiarize the students with the various ethical and governance concepts in business.

Course outcome:

1. Recognize organizational challenges to ethical behavior.
2. Evaluate common beliefs about ethics—especially common beliefs about the role of ethics in business.
3. Recognize the inherent conflict of interest in many business decisions.
4. Demonstrate knowledge of established methodologies of solving ethical problems.

5. apply moral reasoning to specific situations and defend the conclusions of that reasoning
6. Develop strategies for identifying and dealing with typical ethical issues, both personal and organizational.
7. Demonstrate an understanding of common ethical problems in businesses and other organizations, and determine practical steps that can be taken to address those problems

Unit-I

Introduction ; Definition & nature Business ethics, Characteristics, Ethical theories; Causes of unethical behaviour; Ethical abuses; Work ethics; Code of conduct; Public good.

Unit-II

Management of Ethics – Ethics analysis [Hosmer model]; Ethical dilemma; Ethics in practice-ethics for managers; Role and function of ethical managers- the Comparative ethical behaviour of managers; Code of ethics; Competitiveness, organizational size, profitability, and ethics; Cost of ethics in Corporate ethics evaluation. Business and ecological/environmental issues in the Indian context and case studies.

Unit-III

Ethic in Functional Area, Marketing, Finance, Human Resource and Information Technology.

Unit-IV

Environmental Ethics, Corruption and Gender Issues—Gender Ethics, Harassment and Discrimination.

SUGGESTED READINGS:

Business Ethics and Corporate Governance: Bingos, TMH
Governance & Business Ethics: Bimal Jaiswal & Deepak Verma

BCH 604 CONTEMPRARY AUDIT

Course objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

Course outcome:

1. Understand the environment and types relating to the auditing function.
2. Identify the steps needed to prepare for an audit.
3. Understand general audit terminology.
4. Plan an audit taking into account concepts of evidence, risk and materiality.
5. Know the steps for performing an audit.
6. Know how to prepare and use working papers, such as checklists.
7. Evaluate internal controls.
8. Know how to report results of audit.
9. Apply auditing practices to different nature of Concerns viz Banking Companies, Insurance Companies and Educational Institutes.

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 Intern Check System: Internal Control, Internal auditing.

Unit II

Audit Procedure: Vouching; Verification of assets and liabilities. Audit of Limited Companies: Company Auditor – Appointment, Powers, Duties and Liabilities.

Unit III

Auditing Standards- Appointment, Powers, Duties and Liabilities of Auditors. Board Outlines of Company Audit and Auditor's Report. Special Audit of banking companies, Audit of educational institutions, Audit of insurance companies, Audit of non-profit companies, When Fraud is suspected and . When a running a business is proposed. Investigation; Divisible Profit and Dividend.

Unit IV

Recent trends in Auditing- Nature and Significance of Cost Audit, Tax Audit; Management Audit and Computerized Audit.

SUGGESTED READINGS:

Principles and Practice of Auditing: R.G.Saxena

Principles and Practice of Auditing: T.R.Sharma

BCH 605 FINANCIAL SERVICES

Course objective: The subject aims to provide the basic insights into the different types of financial services and the regulatory environment for financial services in India.

Course outcome: On Successful completion of the course, the student will be able to-

- Describe the various financial products, services, and strategies offered by the variety of financial services institutions
- Describe the impact that financial innovation, advances in technology, and changes in regulations has had on the structure of the financial services industry.
- Evaluate the role of technology and the legal, ethical and economic environment as it relates to financial services.
- Assess consumer financial needs and the mechanisms available for fulfilling these needs.
- Students are acquainted with current financial practices and Financial Markets.

Unit I:

Financial Services: Concept, Functions, Growth and Problems. Merchant Banking: Concept, Functions, categorization and Regulatory Framework. The lead manager and its role in management of capital issues. Venture capital: Meaning, Origin, Objectives, Stages, problems of venture capital financing, growth of venture capital services in India.

Unit II:

Leasing concept - types, Advantages, Limitations, tax aspects and accounting aspects. Financial evaluation of lease structuring, Qualitative factors in lease decisions. Lease agreements, Hire Purchase agreement – Types, difference between hire purchase and lease. Housing Finance: Major Issues, Growth Factors and Institutions in India.

Unit III:

Credit Rating – Concept and types, functions of credit rating agencies, credit rating of Debt and other securities. Credit rating agencies in India - their rating scale and rating process. Factoring – The concept and characteristics, Types of factoring. Factoring and Forfaiting.

Unit IV:

Securitization, Depositories & Custodians, Discounting and rediscounting of bills, Internet Banking: electronic money (Smart Cards and Digital Cash), Home Banking, Virtual Banking, Insurance Services.

Suggested Book(s)

J.C. Verma, Merchant Banking

Bimal Jaiswal, Financial Services

J. Vanhorne, Financial Management & Policy

BCH 606 SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Course objective: It is aimed at helping the students develop competencies for analysing different investment opportunities and construct an optimal portfolio of investments as per risk profile and investment objectives.

Course outcome:

1. Explored to different avenues of investment.
2. Equipped with the knowledge of security analysis.
3. Apply the concept of portfolio management for the better investment.
4. Invest in less risk and more return securities.
5. Understand and get thorough knowledge of workings of the capital market.
6. Empowering the students in risk profiling and stock exchange market.

Unit I :

Nature and scope of investment decision, Investment & speculation, type of investment, investment opportunities, investment in securities & other instruments, Risk & Return, Trade off; Investment Environment: Investment process, Investment media.

Unit II :

Equity Analysis & Valuation: General valuation framework, Time value of money, discounting & compounding, valuation of equity & preference shares different models, Fundamental Analysis, Efficient Market Hypothesis & its implications to investors. Bond Analysis Bonds: Characteristics, valuation, risk & return.

Unit III :

Portfolio Management: Nature and Scope, Traditional Vs Modern Portfolio Management, Portfolio Risk and Return – Diversification & Portfolio Risk, Mean Variance Criterion. Portfolio Construction: Markowitz Theory, Portfolio Analysis & optimum portfolio for an investor.

Unit IV :

Pricing of capital Assets: Capital Market Theory, CAPM model- capital market line, security market line. Arbitrage pricing theory. Portfolio Revision & Performance Valuation: Need for revision of portfolio, portfolio performance evaluation, managed portfolio & its performance evaluation

SUGGESTED READINGS:

Investment: Sharpe, Alexander and Bailey, Wiley Press

Investment Management: V.A. Avadhani, Himalaya

Investment Analysis and Portfolio Management: Reilly and Brown, South Western

BCH 607 COMPREHENSIVE VIVA – VOCE

Course Objective: The objective of this course is to evaluate the students' overall learning and understanding by conducting a viva-voce for each of them.

Course Outcome: After finishing this course, students shall be judged on the basis of their performance in the comprehensive viva-voce.