

B.Com. (Hons.) III Semester

BCH301	Financial Accounting	Credits - 4
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Course Objective:

By the end of the course, the students will be able to:

1. Understand the theoretical framework that serves as guide
2. Familiarize with the Accounting Process
3. Analyze and understand the concept of Inventory valuation and Non-Profit Organization's Accounting
4. Acquaint themselves with the evolving concepts of Accounting
5. Learn the accounting process for Hire Purchase, Inland branches, Consignment and Partnership.

Course Content:

- Unit 1. Final Accounts - Trading & P&L A/c, Balance Sheet (Individuals); Consignment: Concept & Features, Types of Commission & Calculation; Joint Venture: Concept & Features, Consignment Vs. Joint Venture
- Accounting for Inland Branch - Concept of dependent branches; accounting aspects; debtors
- Unit 2. system, stock and debtors system, branch final accounts system and whole sale basis system; Concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet
- Unit 3. Hire Purchase: Meaning, Concepts of operating and financial lease (theory only), Calculation of interest
- Partnership: Definition & Deed, Types of Capital Accounts; Change in Profit-Sharing Ratio, Concept of Goodwill, Treatment of
- Unit 4. Undistributed Profits and Reserves; Effect of Retirement/ Death, Gaining/ Sacrificing Ratio, Concept of Dissolution, Unrecorded Assets & Liabilities, Garner Vs. Murray Case, Fixed Vs. Fluctuating Capitals

Course Material:

Text Book

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

Delhi.Reference Book

1. Tulsian, P.C. Financial Accounting, Tata McGraw Hill, New Delhi
2. Narayanaswamy, R., Financial accounting: A Managerial Perspective, 4e, PHI Learning
3. Bhattacharya, Asish K., Financial Accounting for Business Managers, 3e, PHI Learning

BCH302	Corporate Accounting	Credits - 4
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Course Objective:

Corporate Accounting is a special branch of accounting which deals with the accounting for companies, preparation of their final accounts and cash flow statements, analysis and interpretation of companies' financial results and accounting for specific events like amalgamation, absorption, preparation of consolidated balance sheets. For covering the major topics of the corporate accounting the course has been divided in four modules. The first Module is focusing about the treatment of accounting of issue of shares and second module is focusing about the preparation of Final account, the third and fourth module is regarding accounting of subsidiary and holding company and accounting for Liquidation.

At the completion of this course students should be able to

1. Demonstrate their understanding about Joint Stock Companies and Its different types of Shares and their accounting procedure;
2. Demonstrate their understanding about that, how the Final Account is prepared under corporate accounting;
3. Demonstrate their understanding about the preparation Accounting for Amalgamation and Internal Reconstruction of Companies;
4. Demonstrate their understanding about the preparation of liquidator's final statement of account in Liquidation of companies and their accounting Procedure.

Course Content:

Unit 1:

Introduction of Joint Stock Companies - Joint Stock Companies- its types and share capital, Issue, Forfeiture and Re-issue of shares,

Unit 2:

Redemption of preference shares,
Issue and Redemption of Debenture

Unit 3:

Preparation of Final account - Final Accounts: Introduction
Preparation of Trading Account,
Preparation of Profit & Loss Account

Unit 4:

Disposal of Profits - Preparation of Balance Sheet,
Account Including Computation of managerial Remuneration and disposal of profit,
Computation of disposal of profit

Course Material

Textbook:

S.M.Shukla, Corporate Accounting, Sahitya Bhawan, Publication

Drawn Reference Books:

Tulsian, P.C, Corporate Accountancy, 2e, Pearson Education

BCH303	Money and Banking	Credits - 4
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Course Objective:

By the end of the course, student should be able

1. To demonstrate the knowledge about money and its significance, banking & its operation.
2. To articulate the basics ideas about inflation and deflation.
3. To know about the operations of Financial operations

Course Content:

Unit 1:

Overview of the Economy - Output, Inflation, Unemployment, Meaning and Functions of Money; Banks and Money Supply - Fractional Reserve Banking System, Money Creation, Money Multiplier.

Unit 2:

Banking in India - Origin and history of banking in India, Types of Banks, Functioning of Banks; Central Bank of India - Reserve Bank of India, Monetary Policy, Comparative Analysis with Other Central Banks of the World (Federal Reserve, Bank of England, European Central Bank).

Unit 3:

Modern Banking - Modern Banking Services, Global Regulations; Interest Rate and Loanable; International Banking - IMF, World Bank.

Unit 4:

Funds Market - Different Types of Interest Rate, Loanable Funds Market; Microfinance - Microfinance role in developing countries; Financial Crisis and Role of Banks - Financial Crisis, Banking Crisis.

Course Material

Textbook:

M.L Jhingan. Tata McGraw Hill Publishing Co., New Delhi.

BCH304	Principles of Marketing	Credits - 4
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Course Objective:

The overall objective of this course is to introduce you to the fundamental principles and concepts of marketing and to provide you a structure for applying these concepts in a decision making framework. By the end of the course, each student would attain proficiency in the following areas:

1. Understand levels of a product and product mix such as product line length, depth, width etc.
2. Understand various approaches in segmentation and targeting.
3. Develop thorough understanding of various pricing strategies used by organizations.
4. Knowledge of various mediums of promotion and analyze their effectiveness.

Course Content:

- Unit 1.** What is marketing and what is marketed, Different concepts of approach to marketing, 4P's of marketing, Core marketing concepts, The marketing environment
- Unit 2.** The value chain and value delivery process, SWOT Analysis
Getting information through market research, Creating customer value, satisfaction, loyalty, Analyzing consumer markets, Analyzing business markets, Market segmentation, Targeting selected market segments, Crafting the brand positioning
- Unit 3.** Setting the product strategy, Pricing techniques, Distribution strategies, Promotion strategies
- Unit 4.** Product life cycle, New product development, Dealing with competition, Building strong brands

Course Material:

Text Book

Marketing Management-A South Asian perspective; Kotler, Keller, Koshy, & Jha; Pearson Education

Reference Book

1. "Marketing Management"; Saxena (2001); Tata McGraw Hill, New Delhi
2. "Marketing Management"; Dalrymple and Parsons (2001); 7th Ed., John Wiley and sons, Singapore

BCH305	Human Resource Management	Credits - 4
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Course Objective:

The objective of this course is to provide fundamental understanding of Managing People in organizational settings. It aims at helping students understand, appreciate and analyze workforce at managerial and non-

managerial levels. The course also intends to ensure that they develop sound knowledge and critical awareness of issues of theoretical and practical relevance.

Course Content:

- Unit 1.** What is Human Resource Management & Why it is important
Employment Laws in India and United States
HR's strategic role: SHRM, HR's role as strategic partner, HR's role in executing & implementing strategy, Human Capital Management
Human Resource Planning : Definition - Need - Process –Types of HRP - Demand & Supply Forecasting, Growing importance of HRP: Current trends.
- Unit 2.** Job Analysis : Concept of Job Analysis and Design –Methods of Job analysis - Job Description - Job Specification – Modern Management Techniques: Job rotation – job enlargement – Job enrichment.
- Recruitment : Recruitment - Concept - Factors Affecting Recruitment – Sources of recruitment -Methods and Techniques -Recruitment Policies - Assessment of Recruitment Program.
- Selection** : Selection - Procedure - Policy - Essentials of Selection
Procedure - Steps in the Selection
Procedure – Selection Tests – Psychological Testing, Selection Interview: Process including reference check and medical examination.-Placement and induction
- Unit 3.** Definition - Objectives - Advantages - Limitations - Factors determining compensation and pay rates, Job Evaluation – definition – concept - Methods of Job evaluation, Pay for Performance and Financial Incentives, Benefits and services
- Ethics, Justice, and fair treatment in HR Management
- Unit 4.** Industrial Relations - State Intervention - Mechanisms for the Prevention and Settlement of Industrial Disputes in India - Trade Union Movement, Trade Unions in India.
- Collective Bargaining and Workers Participation in Management :Collective Bargaining - Types – Process -Pre-requisites - Issues Involved - Worker Participation in Management
- Global Human Resource Management – IHRM– Expatriate issues – Inpatriate issues, Expatriate and Inpatriate Training

Course Material:

Text Book

Dessler, & Varkkey, Human Resource Management, 12e, Pearson

Education Reference Book

1. Bratton, J., and Gold, J., Human Resource Management: Theory and Practice, 4th Edition
2. Ivancevich, Human Resource Management, 10e, Tata McGraw-Hill Education
3. Udai Pareek, T.V. Rao, Designing and Managing Human Resource System, 3e, Oxford & IBH Publishing

BCH306	Business Environment	Credits - 4
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Course Content:

UNIT 1

Business Environment – Concept – Significance – Factors – Environmental influence on Business. Social environment - Cultural heritage - social attitudes - impact of foreign culture – castes and communities – joint family systems - linguistic and religious groups - Types of social organization - Social Responsibilities of business.

UNIT 2

Political Environment - Directive Principles of State Policy – Centre – State Relations – Impact of Political Environment on Business.

Economic Environment - Economic systems and their impact of business - Macro economic parameters like GDP - growth rate population - Urbanisation - Fiscal deficit – Plan investment - Per capita income and their impact on business decisions - Five Year Planning.

UNIT 3

Financial Environment - Financial System – Commercial banks - Financial Institutions - RBI Stock Exchange - IDBI - Non Banking Financial Companies NBFCs.

Technological Environment – choice of Technology – Problems in Selecting Appropriate Technology – Importance to Business.

UNIT 4

Legal Environment of Business – Implementations on business – Corporate Governance.

Global Environment: Global Trends in Business and Management - MNCs - Importance, Advantages and Weakness of MNCs - Foreign Capital and Collaboration - Trends in Indian Industry.

TEXT BOOK:

1. Francis Cherunilam, Business Environment
2. REFERENCES:
3. Aswathappa K, Essentials of Business Environment
4. Garg V K, Economic Environment of Business
5. Sherlekar S A, Modern Business Organization and Management