



# JK Lakshmipat University

Laliya Ka Vas, P.O. Mahapura, Ajmer Road, Jaipur – 302026

Ph: 91-141-7107500/503

## INSTITUTE OF MANAGEMENT

**B.Com (Hons) + MBA**  
**(5 Years)-Integrated - Dual Degree**  
**Batch 2014-19**  
**1<sup>st</sup> to 6<sup>th</sup> Semesters**

## Detailed Syllabus & Scheme of Examination

The detailed course curriculum and syllabi subject to change as per the requirement.

Director - 17  
Registrar  
Prof. S. K. Singh  
Academic Section

Curriculum and Syllabus  
of B.Com (Hons) + MBA  
- First Semester is  
Approved.

11.7.19

VC  
This is for your perusal  
and Record. We have reviewed  
and accepted this Syllabus.  
11/7/2019

**Proposed Curriculum for B.Com(Hons) +MBA (Integrated) Programme (2014-19 Batch)**

S.N o.	Semester	Course Code	Course Title	Credits	Area	Faculty
<b>Year 1 Semester I</b>						
1	First	BCH101	Developing Language Skills	4	Language	Dr.Sanjay Kumar
2	First	BCH102	Financial Accounting-I	4	Finance	Prof.Lokanath Mishra
3	First	BCH103	Basics of Management	4	General Management	Dr. Upasana Singh
4	First	BCH104	Fundamental of Statistics	4	General Management	Dr.Sheetal Mundra
5	First	BCH105	Economics-I	4	Economics	Dr.Sheetal Mundra
6	First	BCH106	Business Mathematics-I	4	General Management	IET faculty
7	First	BCH107	Business Organization & System	4	General Management	Dr. Amit Jain
<b>Year 1 Semester II</b>						
9	Second	BCH201	Financial Accounting-II	4	Finance	
10	Second	BCH202	Cost Accounting	4	Finance	
11	Second	BCH203	Business Law	4	General Management	
12	Second	BCH204	Business Communication	4	Language	
13	Second	BCH205	Economics-II	4	Economics	
14	Second	BCH206	Business Mathematics-II	4	General Management	
15	Second	BCH207	Information Technology-I	4	IT	
<b>Year 2 Semester III</b>						
17	Third	BCH301	Advanced Statistics	4	General Management	
18	Third	BCH302	Company & Compensation Laws	4	General Management	
19	Third	BCH303	Advanced Cost Accounting	4	Finance	
20	Third	BCH304	Employee Management	4	HR	

21	Third	BCH305	Income Tax Law & Practices	4	Finance	
22	Third	BCH306	Management Accounting	4	Finance	
23	Third	BCH307	Basics of Marketing	4	Marketing	
Year 2 Semester IV						
25	Fourth	BCH401	Business Finance	4	Finance	
26	Fourth	BCH402	Corporate Accounting	4	Finance	
27	Fourth	BCH403	Indian Economic Environment	4	Economics	
28	Fourth	BCH404	Indirect Tax Laws	4	Finance	
29	Fourth	BCH405	Specialized Accounting	4	Finance	
30	Fourth	BCH406	Information Technology -II	4	IT	
31	Fourth	BCH407	Principles of Production & Operations	4	OR/Production & operations	
Year 3 Semester V						
33	Fifth	BCH501	Interpersonal Behavior	4	HR	
34	Fifth	BCH502	Culture Ethics & Values	4	HR	
35	Fifth	BCH503	Accounting Theory	4	Finance	
36	Fifth	BCH504	Auditing	4	Finance	
37	Fifth	BCH505	Indian Banking System	4	Finance	
38	Fifth	BCH506	Insurance	4	Finance	
39	Fifth	BCH507	E-Business & Cyber Laws	4	IT	
Year 3 Semester VI						
40	Sixth	BCH601	Advertising & Sales	4	Marketing	
41	Sixth	BCH602	Computerized Accounting	4	IT/Finance	
42	Sixth	BCH603	Indian Financial System	4	Finance	
43	Sixth	BCH604	Financial Reporting & Analysis	4	Finance	
44	Sixth	BCH605	Fundamental of Entrepreneurship	4	Economics	
45	Sixth	BCH606	Project Work	4	NA	
46	Sixth	BCH607	Comprehensive Viva	1	NA	

**STRUCTURE OF QUESTION PAPER:**

The question paper will comprise of two sections, A and B. Section A will be of 30 marks and section B will be of 20 marks. Section A will have 5 conceptual questions out of which a student will be required to attempt any 3 questions. Section B will have case study/practical problems and will be compulsory.

**EXAMINATION SCHEME:**

Sr. No.	Evaluation Component	Duration	Marks (100) (%)
1.	Mid Term Exam	2 hours	20%
2.	End Term Exam	3 hours	50%
3.	Continuous Evaluation (Quizzes, Assignments, Presentations, Class Participation)	-	30%

## Developing Language Skills

Course Code	:	BCH101
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Communication:** An Overview; Importance, Types, Barriers.

**Vocabulary Extension:** Roots, Prefixes and Suffixes, Synonyms, Antonyms, Homophones, One Word Substitution, Learning words through Situations.

**Basics of English Grammar:** Nouns, Pronouns, Verbs, Adverbs, Adjectives, Conjunctions, Prepositions, Articles.

**Applied Grammar and Usage:** Tense, Voice, Narration, Non-Finite Verbs, Moods of Verbs, Clauses, Tag Questions.

**Common Errors:** Maintaining Subject-Verb Concord, and Placing Dangling Modifiers Appropriately, Parallelism.

**Indian English vs Standard English Usage**

**Listening Skills:** Listening/ hearing, types of listening, effective listening

**Phonetics and Spoken English:** Sounds of English, Word Stress, Weak Forms, Sentence Stress, Intonation.

**Reading Comprehension:** Skimming, Scanning, Intensive, Extensive reading skills, Informative Passages, Analytical Passages, Point of View Passages, Narrative Passages, Abstract Passages, Literary Passages.

**Paragraph Writing:** Definition, Expansion, Emphasis, Comparison and Contrast.

**Art of Condensation:** Abstract, Summary, Précis.

**Essay Writing:** Types and Techniques

### LEARNING OUTCOMES:

1. He/she should be able to improve the language proficiency in English.
2. He/she should be able to strengthen the skills required to speak with confidence, to read with comprehension, and to write with clarity and precision.

**TEXT BOOK:**

- Kumar, S. and Lata, P. (2011). Communication Skills. New Delhi: OUP.

**REFERENCE BOOKS:**

1. Raman, M. and Sharma, S. (2011). Technical Communication: Principles and Practice, 2e. New Delhi: OUP.
2. Mohan, K. and Raman, M. (2000). Effective English Communication. New Delhi: Tata-McGraw Hill.
3. Raman, M. and Singh, N.P. (1994). Speaking English Effectively. New Delhi: Macmillan.
4. Sasikumar, V. and Dhamija, P.V. (2007). Spoken English: A Self-Learning Guide to Conversation Practice. New Delhi: Tata-McGraw Hill.
5. Lewis, N. (1994). Word Power Made Easy. Delhi: GoyalSaab Publishers and Distributors.
6. Thomson, A.J. and Martinet, A.V. (1999). A Practical English Grammar, 4e. New Delhi: OUP.
7. Kaul, A. (2010). Business Communication, 2e. New Delhi: PHI.
8. Thorpe, E. and Thorpe, S. (2008). Objective English, 2e. New Delhi: Pearson Education.

## FINANCIAL ACCOUNTING-I

Course Code	:	BCH102
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Introduction:** Meaning, Definition of accounting, Characteristics, Objectives, Functions, Advantages, Limitation, Bases, Branches, and users of Financial Accounting information.

**Accounting Cycle :** Accounting Process, Journals, Subsidiary Books, Ledger, Cash Book, Bank Reconciliation Statement, Trial Balance, Capital and Revenue Items, Preparation of Trading and Profit & Loss Account and Balance Sheet of sole proprietary business, Adjustment Entries.

**Conceptual Framework:** Concepts & Conventions, Indian Accounting Standards, Scope of Accounting Standard in India, Procedure of issuing accounting standards, applicability of accounting standards, Introduction to International accounting standards and IFRS.

**Depreciation, Reserves & Provisions:** Meaning, need & importance of depreciation, methods of charging depreciation (WDV & SLM), Revaluation of Assets, Different kinds of Reserves, Provisions and its requirement.

**Introduction to Company Final Accounts:** Important provisions of Companies Act, 2013 in respect of preparation of Final Accounts, Understanding of final accounts of a Company. Specimen formats for preparing Income statement and Balance sheet as per schedule VI of the Indians companies Act, 2013.

### LEARNING OUTCOMES

1. Students should be able to prepare profit and loss account, balance sheet, bank reconciliation and cash book.
2. They should have understanding of Concepts, Conventions, Accounting Standards, which form the accounting environment.
3. Understand the company final accounts and procedure of Annual Corporate reporting.

### TEXT BOOK:

- Chowdhry, A,(2011) *Fundamentals of Accounting & Financial Analysis*. Pearson Education.

## REFERENCE BOOKS:

1. Khatri K.Dhanesh,(2012), *Financial Accounting*. New Delhi: McGraw- Hill
2. Agarwal, R.& Srinivasan, R.(2010) *Accounting Made Easy*. New Delhi: Tata McGraw-Hill.
3. Rajasekaran V., Lalitha R.(2009) *Financial Accounting* . New Delhi: Pearson Education
4. Gupta, A.(2011) *Financial Accounting for Management*. New Delhi: Pearson Education.
5. Maheshwari, S. N.(2011) *Financial Accounting for Management*. New Delhi: Vikas Publishing.



## Basics of Management

Course Code	:	BCH103
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Organisation of Business:** Business organisation and Service Organisation. Role of Business, Business Model, Nature of a business, Producing Goods and Services, Profit, Employment, Incomes, Innovation Entrepreneurship and risk.

**Concepts of Management:** Functions and responsibilities of managers, Fayol's principles of management, management thought; the classical school, the human relations school, systems theory, contingency approach, developing excellent managers.

**Planning:** Nature and purpose of planning, the planning process, principles of planning, types of planning, advantages and limitations of planning, concept of objectives and types of objectives.

**Organizing:** Nature and purpose of organizing, process of organizing, span of management, determinants of span of management, principles of organizing, departmentalization, delegation and decentralization.

**Directing and Leading:** Requirements of effective direction, giving orders, motivation, nature of leadership, leadership and management.

**Controlling:** Concept and process of control, need for control, types of control methods, and essentials of effective control, benefits and problems in the control system.

### LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. Gain understanding of the functions and responsibilities of the managers.
2. Learn tools and techniques to be used in the performance of managerial jobs.
3. Understand different business structure prevailing in our country

### TEXT BOOK:

- Tripathy, P.C. and Reddy, P. N. (2008). *Principles of Management, 4e*. New Delhi: McGraw Hill.

### REFERENCE BOOKS:

1. Koontz, H. and Weihrich, H. (1988). *Management, 9e*. New York: McGraw Hill.
2. Stoner, James A. F. and Freeman, R. E. (1989). *Management, 6e*. New Delhi: Prentice Hall of India.
3. Bateman, T. S. and Snell, S. A. (2009). *Management: Leading and Collaborating in a Competitive World, 8e*. McGraw Hill Irwin.
4. Daft, R. L. (2009). *Principles of Management*. New Delhi: Cengage Learning.

## Fundamental of Statistics

Course Code	:	BCH104
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Introduction to Statistics:** Importance, Scales of Data, Data Classification and Presentation, Frequency Distribution

**Measures of Central Tendency:** Central Tendency, Measures and Applications, Prerequisites for an ideal measure, Mathematical Averages (Arithmetic Mean, Geometric Mean, Harmonic Mean), Positional Averages (Median and Mode), Partition Values (quartiles, deciles, percentiles)

**Measures of Dispersion:** Dispersion and its measures, Properties of a good measure, Range, Interquartile range, standard deviation, variance, coefficient of variation, measures of skewness and kurtosis

**Exploratory Data Analysis:** Five-number summary, Box plots, Descriptive Statistics

**Linear Correlation and Regression Analysis:** Scatter Plot, Covariance, Pearson's Correlation Coefficient, Spearman's rank correlation, Fitting line to sample data, Sum of squares, Regression assumptions, Test model reliability

**Statistics using MS-Excel/SPSS:** Using Data Analysis ToolPak add-in with MS-Excel, Using SPSS

### LEARNING OUTCOMES:

After successful completion of the course, the student should be able to –

1. Understand the importance of statistics for managers,
2. Present data in various forms,
3. Compute various statistics and draw inferences from them,
4. Use MS-Excel for performing statistical data analysis.

### TEXT BOOK:

- Levin, Richard, L. and Rubin, D.S. (2010). *Statistics for Management, 7e*. New Delhi: Pearson.

### REFERENCE BOOKS:

1. Sharma, J.K. (2009). *Business Statistics, 2e*. New Delhi: Pearson Education.
2. Gupta, S.C. (2009). *Fundamentals of Statistics*. Mumbai: Himalaya.

## ECONOMICS -I

Course Code	:	BCH105
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Introduction to Business Economics and Economics:** Definition, Nature and Difference between Economics and Business Economics

**Some fundamentals Concepts used in Business Decision:** Opportunity Cost, Time Value of Money, Marginal and Incremental Concepts, Optimization Rule

**Analysis of Individual Demand:** Cardinal Utility Approach, Diminishing Marginal Utility, Law of Equi Marginal Utility, Ordinal Utility Approach, Consumer Equilibrium, Concept of Consumer Surplus

**Demand Side of the Market:** Meaning of Demand, Determinants of Demand, Law of Demand, Change in Quantity Demanded Vs Change in Demand

**Elasticity of Demand:** Types of Elasticity of Demand, Measurements, Factors Affecting and Importance of the Elasticity of Demand

**Supply Side of the Market:** Law of Supply, Determinants of Supply, Market Equilibrium .

**Theory of Production:** Factors of Production and Production Functions, Short Run Production Function and Long Run Production Function

**Theory of Cost:** Concepts, Cost Functions, Short Run Cost Function, Long Run Cost Function

**Revenue Analysis:** Concepts, Break even Analysis

**Price and Output Decisions in Different Markets Structures:** Price and Output Determination in Perfect Competition, Monopoly, Monopolistic and Oligopoly Market Structures

### LEARNING OUTCOMES:

1. The student should be able to understand the different concepts, tools and techniques of economic analysis.
2. Develop understanding between various variable of economics and ascertaining the relevant variables for decision making process.
3. The student should be able to explain and apply the concepts of Marginal Benefits and Marginal Costs to determine optimal economic decisions for both consumers and firms.
4. The student should be able to recognize and interpret a Demand Curve and a Supply Curve, and should be able to identify the underlying determinants of each.

5. Will develop skills that are needed for strategic decision making and decision making under uncertainty.

**Text books:**

1. D. N. Dwivedi (2012). **Essentials of Business Economics**. New Delhi: Vikas Publishing House Pvt Ltd.

**Reference Books:**

1. Mankiw (2012). **Principles of Micro Economics**. New Delhi: CENGAGE Learning
2. Paul A Samuelson, William D Nordhaus (2009). **Economics**. 18<sup>th</sup> Edition. New Delhi: McGraw Hill Education.
3. Lipsey's Chrystal (2011). **Economics**. Eleventh Edition. New Delhi: Oxford University Press.
4. Dominick Savaltore (2011). **Micro Economics: Theory and Application**. Oxford (Schaum Series)

## Business Mathematics-I

Course Code	:	BCH106
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

#### Ratio, Proportion and Percentage

Ratio- Definition, Continued Ratio, Inverse Ratio, Proportion, Continued Proportion, Direct Proportion, Inverse Proportion, Variation, Inverse Variation, Joint Variation, Percentage-Meaning and Computations of Percentages.

#### Profit And Loss

Terms and Formulae, Trade discount, Cash discount, Problems involving cost price, selling Price, Trade discount and Cash Discount. Introduction to Commission and brokerage, Problems on Commission and brokerage.

#### Interest

Simple Interest, Compound interest (reducing balance & Flat Interest rate of interest), Equated Monthly Installments (EMI), Problems

#### Shares and Dividends

Concept of Shares, Stock exchange, Face Value, Market Value, Dividend, Equity Shares, Preferential Shares, Bonus Shares, Examples

#### Logarithm, Partnership, Discount, Invoice, Foreign Exchange Conversion.

### Learning Outcomes:

- It will create the foundation for higher financial mathematics.
- Student will be well converse with elementary business mathematics.
- To understand the concepts of ratio, proportion and percentage.
- To understand the concept and application of profit and loss in business.
- To use the concept of EMI.
- To understand the concept of stock exchange and to calculate dividend.
- To understand the calculation of discount, invoice and foreign exchanges.

### Text Book:

- 1) Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.
- 2) Business Mathematics by V. K. Kapoor - Sultan chand & sons, Delhi
- 3) Business Mathematics by Bari - New Literature publishing company, Mumbai

## Business Organisation & System

Course Code	:	BCH107
Course Credits	:	4
Total Hours per Week	:	3

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### Course Syllabi:

**Meaning, scope and evolution of commerce & industry.** -Industrial Revolution- its effects. -Emergence of Indian MNCs & transnational corporations -Recent trends in business world. Globalization & challenges for Indian Business in new millennium.

**Business sectors & forms of business organizations-** private sector, Cooperative sectors, public sector, joint sector, Services sector, Various forms of business organizations – Sole Proprietorship, Partnership firms, Joint stock companies –their features, relative merits, demerits & suitability

### **Business combinations**

Merges & acquisitions-mergers in India. Networking, Franchising, BPOs & KPOs, E-commerce, On-line trading, patents, trademarks & copyright,

**Decisions in setting up an Enterprise** – Setting up a New Enterprise, opportunity and idea generation, Role of creativity and innovation, Feasibility study and Business Plan, Business size and location decisions, various factors to be considered for starting a new unit, Relevant Government Policies - SEZ (Special Economic Zone) policy etc. Domestic & Foreign Trade

**Organization of wholesale & retail trade** - recent trends in wholesale & retailing. Malls and Super Markets – their effect on economy - Organization of finance, transport, insurance Communication & other utilities (services) to trade, import export trade procedure & their organization.

### **Business and Society**

Changing Concepts and Objectives of Business, Professionalization, Business ethics, Business and culture, Technological Development and Social Change, Social Responsibility of Business, Social Audit

### Learning Outcomes:

1. Understand the basic concepts in commerce, trade and industry. He will be exposed to modern business world.
2. Understand modern business practices, forms, procedures and functioning of various business organizations.

### Text Book:

1. Modern Business Organization ,S. A. Sherlekar
2. Industrial Organization Management, Sherlekar, Patil, Paranjpe, Chitale
3. Business Organization and Management, Jallo, Tata McGraw Hill
4. Business Environment Text and Cases , F.Churunilam (Himalaya Publication House)
5. Organizing and Financing of Small Scale Industry, Dr. V. Desai
6. Industrial Organization and Management, Dr.C.B.Gupta, Publisher Sultan Chand & Co. Delhi

Approved by Academic Council  
in its 5th meeting held on  
January 9th, 2015.  
*[Signature]*



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**B.Com (Hons) + MBA  
(5 Years)-Integrated - Dual Degree**

**Batch 2014-19**

**1<sup>st</sup> & 2<sup>nd</sup> Semester**

## **Detailed Syllabus & Scheme of Examination**

The detailed course curriculum and syllabi subject to change as per the requirement.  
Proposed Curriculum for B.Com(Hons) +MBA (Integrated) Programme (2014-19 Batch)

S.N o.	Semester	Course Code	Course Title	Credits	Area	Faculty
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4	First	BCH104	Fundamental of Statistics	4	General Management	Dr.Sheetal Mundra
5	First	BCH105	Economics-I	4	Economics	Dr.Sheetal Mundra
6	First	BCH106	Business Mathematics-I	4	General Management	IET faculty
7	First	BCH107	Business Organization & System	4	General Management	Dr. Amit Jain
<b>Year 1 Semester II</b>						
9	Second	BCH201	Financial Accounting-II	4	Finance	
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12	Second	BCH204	Business Communication	4	Language	
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14	Second	BCH206	Business Mathematics-II	4	General Management	
15	Second	BCH207	Information Technology-I	4	IT	

#### STRUCTURE OF QUESTION PAPER:

The question paper will comprise of two sections, A and B. Section A will be of 30 marks and section B will be of 20 marks. Section A will have 5 conceptual questions out of which a student will be required to attempt any 3 questions. Section B will have case study/practical problems and will be compulsory.



**EXAMINATION SCHEME:**

Sr. No.	Evaluation Component	Duration	Marks (100) (%)
1.	Mid Term Exam	2 hours	20%
2.	End Term Exam	3 hours	50%
3.	Continuous Evaluation (Quizzes, Assignments, Presentations, Class Participation)	-	30%

## Developing Language Skills

Course Code	:	BCH101
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Communication:** An Overview; Importance, Types, Barriers.

**Vocabulary Extension:** Roots, Prefixes and Suffixes, Synonyms, Antonyms, Homophones, One Word Substitution, Learning words through Situations.

**Basics of English Grammar:** Nouns, Pronouns, Verbs, Adverbs, Adjectives, Conjunctions, Prepositions, Articles.

**Applied Grammar and Usage:** Tense, Voice, Narration, Non-Finite Verbs, Moods of Verbs, Clauses, Tag Questions.

**Common Errors:** Maintaining Subject-Verb Concord, and Placing Dangling Modifiers Appropriately, Parallelism.

### Indian English vs Standard English Usage

**Listening Skills:** Listening/ hearing, types of listening, effective listening

**Phonetics and Spoken English:** Sounds of English, Word Stress, Weak Forms, Sentence Stress, Intonation.

**Reading Comprehension:** Skimming, Scanning, Intensive, Extensive reading skills, Informative Passages, Analytical Passages, Point of View Passages, Narrative Passages, Abstract Passages, Literary Passages.

**Paragraph Writing:** Definition, Expansion, Emphasis, Comparison and Contrast.

**Art of Condensation:** Abstract, Summary, Précis.

**Essay Writing:** Types and Techniques

### LEARNING OUTCOMES:

1. He/she should be able to improve the language proficiency in English.
2. He/she should be able to strengthen the skills required to speak with confidence, to read with comprehension, and to write with clarity and precision.

**TEXT BOOK:**

- Kumar, S. and Lata, P. (2011). Communication Skills. New Delhi: OUP.

**REFERENCE BOOKS:**

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2. Mohan, K. and Raman, M. (2000). Effective English Communication. New Delhi: Tata-McGraw Hill.
3. Raman, M. and Singh, N.P. (1994). Speaking English Effectively. New Delhi: Macmillan.
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5. Lewis, N. (1994). Word Power Made Easy. Delhi: GoyalSaab Publishers and Distributors.
6. Thomson, A.J. and Martinet, A.V. (1999). A Practical English Grammar, 4e. New Delhi: OUP.
7. Kaul, A. (2010). Business Communication, 2e. New Delhi: PHI.
8. Thorpe, E. and Thorpe, S. (2008). Objective English, 2e. New Delhi: Pearson Education.

## Financial Accounting-I

Course Code	:	BCH102
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Introduction:** Meaning, Definition of accounting, Characteristics, Objectives, Functions, Advantages, Limitation, Bases, Branches, and users of Financial Accounting information.

**Accounting Cycle :** Accounting Process, Journals, Subsidiary Books, Ledger, Cash Book, Bank Reconciliation Statement, Trial Balance, Capital and Revenue Items, Preparation of Trading and Profit & Loss Account and Balance Sheet of sole proprietary business, Adjustment Entries.

**Conceptual Framework:** Concepts & Conventions, Indian Accounting Standards, Scope of Accounting Standard in India, Procedure of issuing accounting standards, applicability of accounting standards, Introduction to International accounting standards and IFRS.

**Depreciation, Reserves & Provisions:** Meaning, need & importance of depreciation, methods of charging depreciation (WDV & SLM), Revaluation of Assets, Different kinds of Reserves, Provisions and its requirement.

**Introduction to Company Final Accounts:** Important provisions of Companies Act, 2013 in respect of preparation of Final Accounts, Understanding of final accounts of a Company. Specimen formats for preparing Income statement and Balance sheet as per schedule VI of the Indians companies Act, 2013.

### LEARNING OUTCOMES

1. Students should be able to prepare profit and loss account, balance sheet, bank reconciliation and cash book.
2. They should have understanding of Concepts, Conventions, and Accounting Standards, which form the accounting environment.
3. Understand the company final accounts and procedure of Annual Corporate reporting.

### TEXT BOOK:

- Chowdhry, A,(2011) *Fundamentals of Accounting & Financial Analysis*. Pearson Education.

## REFERENCE BOOKS:

1. Khatri K.Dhanesh,(2012), *Financial Accounting*. New Delhi: McGraw- Hill
2. Agarwal, R.& Srinivasan, R.(2010) *Accounting Made Easy*. New Delhi: Tata McGraw-Hill.
3. Rajasekaran V., Lalitha R.(2009) *Financial Accounting* . New Delhi: Pearson Education
4. Gupta, A.(2011) *Financial Accounting for Management*. New Delhi: Pearson Education.
5. Maheshwari, S. N.(2011) *Financial Accounting for Management*. New Delhi: Vikas Publishing.

## Basics of Management

Course Code	:	BCH103
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Organisation of Business:** Business organisation and Service Organisation. Role of Business, Business Model, Nature of a business, Producing Goods and Services, Profit, Employment, Incomes, Innovation Entrepreneurship and risk.

**Concepts of Management:** Functions and responsibilities of managers, Fayol's principles of management, management thought; the classical school, the human relations school, systems theory, contingency approach, developing excellent managers.

**Planning:** Nature and purpose of planning, the planning process, principles of planning, types of planning, advantages and limitations of planning, concept of objectives and types of objectives.

**Organizing:** Nature and purpose of organizing, process of organizing, span of management, determinants of span of management, principles of organizing, departmentalization, delegation and decentralization.

**Directing and Leading:** Requirements of effective direction, giving orders, motivation, nature of leadership, leadership and management.

**Controlling:** Concept and process of control, need for control, types of control methods, and essentials of effective control, benefits and problems in the control system.

### LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. Gain understanding of the functions and responsibilities of the managers.
2. Learn tools and techniques to be used in the performance of managerial jobs.
3. Understand different business structure prevailing in our country

### TEXT BOOK:

- Tripathy, P.C. and Reddy, P. N. (2008). *Principles of Management, 4e*. New Delhi: McGraw Hill.

### REFERENCE BOOKS:

1. Koontz, H. and Weihrich, H. (1988). *Management, 9e*. New York: McGraw Hill.
2. Stoner, James A. F. and Freeman, R. E. (1989). *Management, 6e*. New Delhi: Prentice Hall of India.
3. Bateman, T. S. and Snell, S. A. (2009). *Management: Leading and Collaborating in a Competitive World, 8e*. McGraw Hill Irwin.
4. Daft, R. L. (2009). *Principles of Management*. New Delhi: Cengage Learning.

**Text books:**

1. D. N. Dwivedi (2012). **Essentials of Business Economics**. New Delhi: Vikas Publishing House Pvt Ltd.

**Reference Books:**

1. Mankiw (2012). **Principles of Micro Economics**. New Delhi: CENGAGE Learning
2. Paul A Samuelson, William D Nordhaus (2009). **Economics**. 18<sup>th</sup> Edition. New Delhi: McGraw Hill Education.
3. Lipsey's Chrystal (2011). **Economics**. Eleventh Edition. New Delhi: Oxford University Press.
4. Dominick Savaltore (2011). **Micro Economics: Theory and Application**. Oxford (Schaum Series)

## Business Mathematics-I

Course Code	:	BCH106
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

#### Ratio, Proportion and Percentage

Ratio- Definition, Continued Ratio, Inverse Ratio, Proportion, Continued Proportion, Direct Proportion, Inverse Proportion, Variation, Inverse Variation, Joint Variation, Percentage-Meaning and Computations of Percentages.

#### Profit And Loss

Terms and Formulae, Trade discount, Cash discount, Problems involving cost price, selling Price, Trade discount and Cash Discount. Introduction to Commission and brokerage, Problems on Commission and brokerage.

#### Interest

Simple Interest, Compound interest (reducing balance & Flat Interest rate of interest), Equated Monthly Installments (EMI), Problems

#### Shares and Dividends

Concept of Shares, Stock exchange, Face Value, Market Value, Dividend, Equity Shares, Preferential Shares, Bonus Shares, Examples

#### Logarithm, Partnership, Discount, Invoice, Foreign Exchange Conversion.

### Learning Outcomes:

- It will create the foundation for higher financial mathematics.
- Student will be well converse with elementary business mathematics.
- To understand the concepts of ratio, proportion and percentage.
- To understand the concept and application of profit and loss in business.
- To use the concept of EMI.
- To understand the concept of stock exchange and to calculate dividend.
- To understand the calculation of discount, invoice and foreign exchanges.

### Text Book:

- 1) Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.
- 2) Business Mathematics by V. K. Kapoor - Sultan chand & sons, Delhi
- 3) Business Mathematics by Bari - New Literature publishing company, Mumbai



## Business Organisation & System

Course Code	:	BCH107
Course Credits	:	4
Total Hours per Week	:	3

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### Course Syllabi:

**Meaning, scope and evolution of commerce & industry**, -Industrial Revolution- its effects. -Emergence of Indian MNCs & transnational corporations -Recent trends in business world. Globalization & challenges for Indian Business in new millennium.

**Business sectors & forms of business organizations**- private sector, Cooperative sectors, public sector, joint sector, Services sector, Various forms of business organizations – Sole Proprietorship, Partnership firms, Joint stock companies –their features, relative merits, demerits & suitability

### **Business combinations**

Merges & acquisitions-mergers in India. Networking, Franchising, BPOs & KPOs, E-commerce, On-line trading, patents, trademarks & copyright,

**Decisions in setting up an Enterprise** – Setting up a New Enterprise, opportunity and idea generation, Role of creativity and innovation, Feasibility study and Business Plan, Business size and location decisions, various factors to be considered for starting a new unit, Relevant Government Policies - SEZ (Special Economic Zone) policy etc. Domestic & Foreign Trade

**Organization of wholesale & retail trade** - recent trends in wholesale & retailing. Malls and Super Markets – their effect on economy - Organization of finance, transport, insurance Communication & other utilities (services) to trade, import export trade procedure & their organization.

### **Business and Society**

Changing Concepts and Objectives of Business, Professionalization, Business ethics, Business and culture, Technological Development and Social Change, Social Responsibility of Business, Social Audit

### Learning Outcomes:

1. Understand the basic concepts in commerce, trade and industry. He will be exposed to modern business world.
2. Understand modern business practices, forms, procedures and functioning of various business organizations.

### Text Book:

1. Modern Business Organization ,S. A. Sherlekar
2. Industrial Organization Management, Sherlekar, Patil, Paranjpe, Chitale
3. Business Organization and Management, Jallo, Tata McGraw Hill
4. Business Environment Text and Cases , F.Churunilam (Himalaya Publication House)
5. Organizing and Financing of Small Scale Industry, Dr. V. Desai
6. Industrial Organization and Management, Dr.C.B.Gupta, Publisher Sultan Chand & Co. Delhi

## Financial Accounting-II

Course Code	:	BCH201
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

Accounting fundamentals: Rectification of Errors,  
Accounting for Bills of Exchange,  
Financial statements from incomplete records (Single entry system).  
Measurement of Business Incomes,  
Revenue Recognition and Recognition of Expenses,  
Accounting for Liability and Accounting Standards.  
Partnership Accounts: Past adjustments, Admission, Retirement,  
Death and Dissolution of Partnership.  
Accounting for Consignment & Accounting for Joint Venture.

### LEARNING OUTCOMES

4. Students should be able to pass the rectification entries and prepare accounts for Bills of Exchange.
5. They should be able to prepare income statement and balance sheet for partnership business.
6. Understand the account for Consignment and Joint Ventures.

### TEXT BOOK:

- Chowdhry, A,(2011) *Fundamentals of Accounting & Financial Analysis*. Pearson Education.

### REFERENCE BOOKS:

6. Khatri K.Dhanesh,(2012), *Financial Accounting*. New Delhi: McGraw- Hill
7. Agarwal, R.& Srinivasan, R.(2010) *Accounting Made Easy*. New Delhi: Tata McGraw-Hill.
8. Rajasekaran V., Lalitha R.(2009) *Financial Accounting* . New Delhi: Pearson Education
9. Gupta, A.(2011) *Financial Accounting for Management*. New Delhi: Pearson Education.
10. Maheshwari, S. N.(2011) *Financial Accounting for Management*. New Delhi: Vikas Publishing.

## Cost Accounting

Course Code	:	BCH202
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Introduction:** Definition, Meaning, Scope and Objective of Cost Accounting, Costing as an Aid to Management, Comparing Financial Accounting, Cost Accounting and Management Accounting.

**Classification of Cost:** Types of costs, Costs and Expenses, Elements of Cost, Classification of costs, Need for Classification, Cost Sheet and Identification of Cost.

**Methods of Cost Accounting:** Job Costing, Batch Costing, Unit Costing, Contract Costing, Process Costing

**Material Accounting:** Purchase Function, Centralized and Decentralized Purchase System, Purchase Procedure, Storing of materials; ABC Analysis, VED Analysis, EOQ, Perpetual Inventory System, JIT Inventory, Issue of Material, Inventory Valuation (FIFO, LIFO, Moving Average),

**Labour Cost Management:** Time Rate and Fixed Rate, Bonus and Incentive Plans, Labour Turnover and Overtime, Job Evaluation.

**Overhead Cost Management:** Fixed overhead and Variable Overhead, Allocation, Absorption and apportionment of cost.

### LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. Understand the classification and analysis of cost.
2. Learn various methods of costing.
3. Learn Material, Labour and Overhead Management in an organisation

### TEXT BOOK:

- Bhattacharya, Ashish K. ( 2009). *Principles and Practice of Cost Accounting*. Third Edition. New Delhi: PHI Learning Pvt. Ltd.

### REFERENCE BOOKS:

1. Arora, M.N. (2009). ***A Text Book of Cost and Management Accounting***. Eighth Edition. New Delhi: Vikas Publication.
2. Jain, S.P. and Narang, K.L. (2009). ***Cost Accounting***. New Delhi: Kalyani Publishers.
3. Pillai, R.S.N. and Bagavathi, V. (2006). ***Cost Accounting***. New Delhi : S. Chand and Company Ltd.
4. Banerjee, Bhabtosh (2009). ***Cost Accounting -Theory and Practice***. Twelfth Edition. New Delhi: PHI Learning Pvt. Ltd.

## Business Law

Course Code	:	BCH203
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

1. The Indian Contract Act 1872 : Nature and Kind of Contracts, Offer and Acceptance of an Offer, Capacity of Parties and Considerations, Free Consent, Void Agreement and Contingent Contracts,
2. Remedies for Breach of Contract and Quasi Contract, Contract of Indemnity and Guarantee,
3. Contract of Bailment and Pledge, Contract of Agency.
4. The Indian Partnership Act, 1932: Definition of Partnership, Registration of Firm, Registration of Alterations, Time for Registrations, Effect of non-registration, Type of partners, Position of Minor, Rights and Duties of partners and Laws regarding Dissolution of Partnership Firm.
5. Indian Sales of Goods Act, 1930: Definition of Sale, Goods, Condition and Warranties in a Contract of Sale, Unpaid Seller, Rights of Lien, Auction Sale.
6. The Negotiable Instrument Act, 1881

### LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. Understand legal business terminology
2. Know principles of Contract Act, Partnership Act, and other relevance Acts.
3. Information about different laws

### TEXT BOOK:

- Frank B. Cross (2012). *Legal Environment of Business*. New York: South Western.

### REFERENCE BOOKS:

1. Sheth Tejpal (2012). **Business Law**. New Delhi, Pearson Education
2. Albuquerque (2013), **Legal Aspects of Business**, New Delhi, Oxford Publications.
3. Roger LeRoy Miller (2010). **Business Law Today**. Boston: Stanford Edition.
4. Jane P. Mallor, A. James Barnes, L. Thomas Bowers, Arlen W Langvardt (2011). **Business Law: The Ethical, Global, and E-Commerce Environment**. NJ: McGraw-Hill/Irwin

## Business Communication

Course Code	:	BCH204
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Professional Communication:** Definition, Types, Process, Features

**Importance of Non-Verbal Communication:** Eye contact, Facial Expressions, Gestures, Posture, Proxemics, etc.

**Importance of Paralinguistic Features:** Voice, Volume, Pitch, Intonation, Pauses, Rate, Vocalized Pauses and Vocal Cues.

**Group Discussion:** Purpose, Difference between GD and Debate, Personality Traits to be Evaluated, dynamics of Group Behaviour, Opening and Ending a GD

**Job Interviews:** Process, Stages, Desirable Qualities, Steps to Preparation, Body Language, Confidence, Frequently Asked Questions

**Presentation Skills:** Combating Nervousness and Stage Fright, Beginning and Ending of a Presentation, Dynamics of Team Presentations, Using Slides and Audio-Visual Aids

**Business Letters and Resume:** Structure, Style, Types

**Business Reports:** Types, Features, Structure, Style

**E-mail Writing**

**Other Business Writings:** Editing and Proofreading

### LEARNING OUTCOMES:

1. He/she should be able to develop communication skills required to be employed in business/professional world.
2. He/she should be able to employ effective communication skills to achieve success in the professional world.

### TEXT BOOK:

- Kumar, S. and Lata, P. (2011). Communication Skills. New Delhi: OUP.

### REFERENCE BOOKS:

1. Raman, M. and Sharma, S. (2011). Technical Communication: Principles and Practice, 2e. New Delhi: OUP.

2. Mohan, K. and Raman, M. (2000). Effective English Communication. New Delhi: Tata-McGraw Hill.
3. Raman, M. and Singh, N.P. (1994). Speaking English Effectively. New Delhi: Macmillan.
4. Sasikumar, V. and Dhamija, P.V. (2007). Spoken English: A Self-Learning Guide to Conversation Practice. New Delhi: Tata-McGraw Hill.
5. Lewis, N. (1994). Word Power Made Easy. Delhi: GoyalSaab Publishers and Distributors.
6. Thomson, A.J. and Martinet, A.V. (1999). A Practical English Grammar, 4e. New Delhi: OUP.
7. Kaul, A. (2010). Business Communication, 2e. New Delhi: PHI.
8. Thorpe, E. and Thorpe, S. (2008). Objective English, 2e. New Delhi: Pearson Education.



## Economics -II

Course Code	:	BCH205
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

### COURSE CONTENTS:

**Introduction to Macro-Economics:** Meaning, Micro Economics Vs Macro Economics, Significance, limitations, Few Concepts used in Macro Economics

**Circular flow Models of Economy:** Circular Flow of Income and Expenditure in Two, Three and Four-Sector Model

**National Income:** National Income and Related Concepts, Nominal and Real GNP, Methods of Measurement

**Classical model of Income Determination:** The Classical Postulates, Say's Law, Classical theory of Employment

**Keynesian theory of Income Determination:** The Concepts and Functions, Income Determination in Two, Three and four -Sector Model

**Concept of Multiplier:** Shift in Aggregate Demand and Multiplier, The Paradox of Thrift and the Multiplier

**Money:** Definitions, kinds of Money and Functions of Money

**Supply of Money:** Sources of Money Supply in India, Measurements, the Theory of Money Supply

**Demand for Money:** The Classical Quantity theory of Money and Interest, Cambridge's version, Theory of Money and Interest (Keynesian)

**IS- LM Model:** Derivation of IS and LM curve, IS-LM Model in two sector model, General equilibrium.

**Inflation and Employment:** Meaning, types, Measures, Inflation and the Rate of Employment, Phillips Curve

**Monetary and Fiscal policy:** Meaning, Objectives and Instruments

**Balance of Payment:** Meaning, Accounts of BOP, Disequilibrium of BOP

**Exchange Rate:** Fixed and Flexible Exchange Rate, Determination of Exchange Rate, Purchasing Power Parity.

### LEARNING OUTCOMES:

1. The student should be able to understand the different concepts, tools and techniques of macroeconomic analysis.
2. Develops understanding about the various macro economic variables and their interlinking, interdependence and interrelation with each other like income, saving, consumption, investment , rate of interest, MEC and multiplier etc.
3. Enables the students to understand the basic problems of an economy which have been faced by the countries and policy makers over time like achieving high rate of growth, controlling inflation, preventing business cycles and solving problems of unemployment and poverty.

### Text books:

- D. N. Dwivedi (2012). **Macroeconomics: Theory and Policy**. New Delhi:Vikas Publishing House Pvt Ltd.

### Reference Books:

1. Mankiw (2012). **Principles of Macro Economics**. New Delhi: CENGAGE Learning
2. Paul A Samuelson, William D Nordhaus (2009). **Economics**. 18<sup>th</sup> Edition. New Delhi: McGraw Hill Education.
3. Lipsey's Chrystal (2011).**Economics**. Eleventh Edition. New Delhi: Oxford University Press.
4. E. Shapiro. **Macroeconomic Analysis**. New Delhi: Galotia Publications.

## Business Mathematics-II

Course Code	:	BCH206
Course Credits	:	4
Total Hours Per Week	:	3

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### COURSE SYLLABI:

**Progressions:** A.P, G.P. and H.P. applications.

**Sets :** Sets, Subsets, Types of Sets, Operations on Sets, Cartesian Product of Sets, Applications.

**Functions:** Algebraic Functions (Polynomial - Linear and Quadratic, Rational), Transcendental Functions (Exponential, Log and Trigonometrically Functions with Identities).

**Limits and Continuity of Functions:** Introduction, Limit of a Variable and a Function, Implications of Limit of Functions, Continuity of a Function of one Variable.

**Differentiation Concepts:** Derivatives of a Function, Derivatives of Sum, Difference, Product and Quotient, Applications of Differentiation in Economic and Managerial Problems like Marginal Analysis, Elasticity, Maxima and Minima.

**Integration Concepts:** Elementary Integration, Economic Application, Consumer Surplus and Producer Surplus.

**Determinants and Matrices with Business Application:** Types of Matrices, Operations on Matrices, Adjoint Matrix, Inverse Matrix, Elementary Row Operations. Solution of Simultaneous Linear Equations using Matrices, Input/Output Analysis.

### TEXT BOOK

- Sharma, J.K. (2011) *Mathematics for Management and Computer Applications, 3e*, New Delhi: Galgotia Publication.

### REFERENCE BOOKS

1. Ghosh, R. K. and Saha, S. (2007) *Business Mathematics and Statistics, 9e*, Calcutta: Central Book Agency.
2. Saha, S. (2000). *Business Mathematics and Quantitative Techniques*, Calcutta: Central Book Agency.
3. Bradley, T. and Patton, P. (2010). *Essential Mathematics for Economics and Business, 2e*, Wiley Publication.
4. Mittal, P.K., Sathyaprasad, B.K. and Rao, M.K. (2009). *Mathematics & Statistics for Management*, Himalaya Publishing House.

## Information Technology-I

Course Code	:	BCH207
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Introduction to Computers:** Overview, Model of a computer system, Classification of computers, Evolution of computers, Functional Components, Hardware and Software, Operating Systems

**Number System:** Decimal, Binary, Octal, Hexadecimal and Base-n Number Systems, Inter-conversions, Binary Arithmetic, Binary Codes

**Problem Solving with Computers:** Algorithms, Flow Charts, Pseudo Codes, Decision Tables, Computer Programming, Programming Languages, Software, Compilers, Interpreters

**Telecommunication and Computer Networks:** Analog and Digital Signals, Modulation, Computer Networks and their types, Communication Processors and Media

**Internet, Intranet and World Wide Web:** Internet Basics, Protocols, Internet Addressing, World Wide Web, E-mail, Internet vs. Intranet

**Business Applications:** Word processing – Creating, editing, formatting and printing documents, Mail merging; Spreadsheet – Structure of spreadsheet and its applications in business; creating a dynamic worksheet, absolute and relative cell referencing, using built-in functions, goal-seek analysis, sorting, filtering and validating data; Using charts and formatting worksheets; Presentation Software – Creating presentation, Animation, Customizing Slide Show, Using hyperlinks, adding audio-video clips to presentations

### LEARNING OUTCOMES:

1. Upon successful completion of the course, students are expected to be able to:
2. understand the basic taxonomy of computers;
3. work with basic computer software like MS-Windows and MS-Office;
4. browse, search for and download information from Internet;
5. be aware of state-of-the-art IT and networking applications.

### TEXT BOOK:

- Leon, A. and Leon, M. (2009). *Fundamentals of Information Technology, 2e*. Chennai: Leon Vikas.

## REFERENCE BOOKS:

1. Rajaraman, V. (2010). *Fundamentals of Computers, 5e*. New Delhi: PHI Learning.
2. Balagurusamy, E. (2011). *Fundamentals of Computers*. New Delhi: Tata McGraw Hill.
3. Kumar, K. Mohan and S. Rajkumar (2010). *Computer Applications in Business, 2e*. New Delhi: Tata McGraw Hill.
4. Pierce, J. (2007). *2007Microsoft Office System: Inside Out*. New Delhi: PHI Learning.
5. James, K.L. (2010). *The Internet: A User's Guide, 2e*. New Delhi: PHI Learning.
6. Rajaraman, V. (2010). *Introduction to Information Technology*. New Delhi: PHI Learning.



Approved by Academic Council  
in its meeting held on  
January 9th, 2015



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# **JK Lakshmipat University**

Near Mahindra SEZ, P.O. Mahapura, Ajmer Road, Jaipur – 302026  
Ph: 91-141-7107500/503

## **INSTITUTE OF MANAGEMENT**

**B.Com (Hons) + MBA**  
**(5 Years)-Integrated - Dual Degree**  
**Batch 2014-19**  
**3<sup>rd</sup> to 6<sup>th</sup> Semesters**

**Detailed Syllabus**  
**&**  
**Scheme of Examination**

**The detailed course curriculum and syllabi subject to change as per the requirement.**  
**Proposed Curriculum for B.Com(Hons) +MBA (Integrated) Programme 3<sup>rd</sup> to 6<sup>th</sup>**  
**Semester (2014-19 Batch)**

S.No	Semester	Course Code	Course Title	Credits	Area
<b>Year 2 Semester III</b>					
1	Third	BCH301	Company & other Laws	4	General Management
2	Third	BCH302	Advanced Cost Accounting	4	Finance
3	Third	BCH303	Human Resource Management	4	HR
4	Third	BCH304	Income Tax Law & Practice	4	Finance
5	Third	BCH305	Management Accounting	4	Finance
6	Third	BCH306	Basics of Marketing	4	Marketing
<b>Year 2 Semester IV</b>					
7	Fourth	BCH401	Business Finance	4	Finance
8	Fourth	BCH402	Corporate Accounting	4	Finance
9	Fourth	BCH403	Indian Economic Environment	4	Economics
10	Fourth	BCH404	Sales & Channel Management	4	Marketing
11	Fourth	BCH405	Specialized Accounting	4	Finance
12	Fourth	BCH406	Information System Fundamentals	4	IT
<b>Year 3 Semester V</b>					
13	Fifth	BCH501	Culture Ethics & Values	4	HR
14	Fifth	BCH502	Accounting Theory	4	Finance
15	Fifth	BCH503	Auditing	4	Finance
16	Fifth	BCH504	Indian Banking System	4	Finance
17	Fifth	BCH505	Fundamental of Insurance	4	Finance
18	Fifth	BCH506	Fundamentals of E-Business	4	IT
<b>Year 3 Semester VI</b>					
19	Sixth	BCH601	Indirect Tax Law	4	Finance
20	Sixth	BCH602	Computerized Accounting	4	IT/Finance
21	Sixth	BCH603	Indian Financial System	4	Finance
22	Sixth	BCH604	Financial Reporting & Analysis	4	Finance



23	Sixth	BCH605 ✓	Fundamental of Entrepreneurship	4	Economics
24	Sixth	BCH606 ✓	Project Work	4	NA

### STRUCTURE OF QUESTION PAPER:

The question paper will comprise of two sections, A and B. Section A will be of 30 marks and section B will be of 20 marks. Section A will have 5 conceptual questions out of which a student will be required to attempt any 3 questions. Section B will have case study/practical problems and will be compulsory.

### EXAMINATION SCHEME:

Sr. No.	Evaluation Component	Duration	Marks (100) (%)
1.	Mid Term Exam	2 hours	20%
2.	End Term Exam	3 hours	50%
3.	Continuous Evaluation (Quizzes, Assignments, Presentations, Class Participation)	-	30%

## Company & Other Laws

Course Code	:	BCH301
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

#### Company Act 2013:

Types of Companies and Its Characteristics: Definition of a Company, Characteristics, Lifting of Corporate Veil, Illegal Association, Different types of Companies, Public Companies, Private Companies, Foreign Company, Government Company, Limited, Unlimited, Holding and Subsidiary Companies.

Memorandum of Association, Articles of Association and Prospectus its clauses, contents and procedure of Issues, Alterations etc.

Share Capital, Company Meetings, management of the Companies, Composition of Board of Directors their appointment, duties, responsibilities and remunerations.

#### Consumer Protection Act, 1986:

Object, Extent and Coverage of the Act, Rights of Consumer, and Redressal machinery under the Act, Relief available to consumers, Procedure for filing the Appeal, and Power of Dispute Redressal Agencies.

#### Right to Information ACT 2005.

#### Information Technology Act 2000.

### LEARNING OUTCOMES:

1. Student s will be able to understand the procedure for starting up a company in India and other legal formalities for their registration and operations.
2. They will be able to understand other relevant acts relating to business environments.

### TEXT BOOK:

Sheth Tejpal (2012). **Business Law**.New Delhi, Pearson Education

## REFERENCE BOOKS:

1. *Albuquerque (2013), Legal Aspects of Business, New Delhi, Oxford Publications.*
2. *Roger LeRoy Miller (2010). Business Law Today. Boton: Stanford Edition.*
3. *Jane P. Mallor, A. James Barnes, L. Thomas Bowers, Arlen W Langvardt (2011). Business Law: The Ethical, Global, and E-Commerce Environment. NJ: McGraw-Hill/Irwin*
4. *Frank B. Cross (2012). Legal Environment of Business. New York: South Western.*

## Advanced Cost Accounting

Course Code	:	BCH302
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Costing:** Control of Materials, Control of Labor, and Control of Manufacturing Overheads.

**Types** Job-order, Batch and Contract Costing: Introduction, Job/Order Costing, Batch Costing, Contract Costing.

**Process**, Joint and By-product Costing: Introduction, Nature and suitability, Cost Accumulation in process costing, joint products, By-products, Sell now or process further.

**Unit/Single/Output** and Operating Costing: Introduction, Unit/Single/Output costing, Operation costing.

**Uniform Costing** and Inter-firm Comparison: Introduction, Uniform Costing, Inter-firm Comparison

**Reconciliation and Integration:** Introduction, Reconciliation of Financial and Cost Accounts, Integrated Accounts.

**Kaizen Costing**, Activity Based Costing and Cost Control and Tool and Techniques of Cost Reduction.

### LEARNING OUTCOMES:

1. It will be enable student to understand the application of various method of costing i.e Batch, Contract, Job, Output, Unit, Operation and Unit Costing.
2. Students will be able to prepare the reconciliation of financial statement and cost accounts.
3. Students will be well equipped with various tools and techniques of Cost control.

### TEXT BOOKS:

- Khan M Y & Jain P K.(2013), *Cost Accounting*. Tata Mc Graw Hill , New Delhi.

### REFERENCE BOOKS:

1. Arora, M.N. (2009). *A Text Book of Cost and Management Accounting*. Eighth Edition. New Delhi: Vikas Publication.
2. Jain, S.P. and Narang, K.L. (2009). *Cost Accounting*. New Delhi: Kalyani Publishers.
3. Pillai, R.S.N. and Bagavathi, V. (2006). *Cost Accounting*. New Delhi : S. Chand and Company Ltd.
4. Banerjee, Bhabtosh (2009). *Cost Accounting -Theory and Practice*. Twelfth Edition. New Delhi: PHI Learning Pvt. Ltd.

## Human Resource Management

Course Code	:	BCH303
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Introduction to HRM:** Meaning, Scope, Function and Importance HR Manager – role, qualification and qualities, career in HRM Evolution and development of HRM HRM: impact of internal & external business environment.

**HR Planning:** Concept, importance, and process.

**Job Analysis and Design:** Job Analysis Job Description and Job Specification, Job Design.

**Human Resource Procurement:** Recruitment, Selection, Placement and Induction

**Career planning and development:** meaning and steps Career objectives and career path, succession planning.

**HRD:** concept, scope, need and Objectives HRD framework: techniques and outcomes.

**Job Evaluation:** objectives principle and procedure.

**Performance measurement & appraisal:** meaning, need purpose and process, essentials of good PA systems.

**Absenteeism and turnover:** meaning, types, causes, computation, & measures of minimization

**Quality and HRM:** HRD & TQM, TQM and HR strategies Quality of work life: concept, QWL and productivity Issues.

**E- HRM:** E- business, neural network-aspect of e-HRM, e- HRM functions.

**HR records, Accounting, Audit & Research:** Importance, Need, objectives, approaches and process.

**Ethics in HRM:** Meaning, Ethics, Fair Treatment, and Justice, Areas of HRM ethics, Employees' rights and duties

**International HRM:** Global recruitment and selection, Expatriates & international adjustments, cross cultural Training, compensation, women in international business.

### LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. Understand fundamental concepts of human resource management, including its nature, scope, functions and importance.

2. Learn the human resource planning and procurement process
3. Diagnose the necessity and importance of HRD and performance appraisal of workforce.
4. Understand the relevance of TQM in QWL in managing the human
5. Learn the importance of ethics and impact of globalization on HRM practices.

#### **TEXT BOOK:**

- Rao, V.S.P. (2012). *Human Resource Management, Text and Cases*. New Delhi: Excel Books.

#### **REFERENCE BOOKS:**

1. Rao, P.S (2009). *Personnel and Human Resource Management Text and Cases*. Mumbai: Himalaya Publishing House.
2. Aswathappa, K. (2008). *Human Resource Management Text and Cases*. New Delhi: Tata McGraw.
3. Ivansevich, J. M. (2010). *Human Resource Management*. New Delhi: Tata McGraw Hill.
4. Bernardi. *Human Resource Management, 4e*. New Delhi: Tata McGraw Hill.

## Income Tax Law & Practice

Course Code	:	BCH304
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Basic Concepts:** Income, agricultural income, person assessce, assessment year, previous year, Gross total income, total income. Residence and Tax Liability, Incomes Exempt from Tax.

**Heads of Income:** Salaries; Income from house property; Profit and gains of business or Profession, capital gains: Income from other sources.

**Aggregation of Income:** set-off and carry forward of losses; Deduction from gross total income. Computation of Tax Liability; Computation of total income and tax liability of an individual, H.U.F. and firm.

**Tax Management and Administration:** tax deduction at source: Advance payment of tax: Assessment procedures, Tax Authorities, appeals, penalties.

### LEARNING OUTCOMES:

1. The Student will be able to understand the fundamental of income tax.
2. He/She will be able to calculate tax payable on various sources of Income Tax.
3. He/She will be well to understand various provisions of Income Tax, Act 1961

### TEXT BOOK\*:

- Singhanian, V.K. *Students Guide to Income Tax*. New Delhi: Taxman.

### REFERENCE BOOKS\*:

1. Prasad, B. *Income Tax Law and Practice*. New Delhi: Wiley Publication.
2. Mehrotra, H.C. *Income Tax Law and Accounts*. Agra: Sahitya Bhavan.
3. Pagare, D. *Income Tax Law and Practice*. New Delhi: Sultan Chand & Sons.
4. Ahuja, G. and Gupta, R. *Systematic approach to Income Tax*. New Delhi: Sahitya Bhavan Publication.
5. Chandra, M. and Shukla, D.C. *Income Tax Law & Practice*. New Delhi: Pragati Publications.

\* In Taxation, the laws are revised every year. Hence, the year of Book is not mentioned. It is understood that the latest edition would be procured for teaching purpose.

## Management Accounting

Course Code	:	BCH305
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Nature and Scope of Management Accounting:** Emergence of Management Accounting, Nature, Objective, Function of Management Accounting , Relationship between financial accounting and Management Accounting, Cost Accounting and Management Accounting, Need & Importance of Management Accounting.

**Financial Statements:** Meaning, Nature, Objective, Anatomy of Financial Statements, Form & Contents of Balance sheet & Income Statement, Characteristics of Ideal Financial Statements

**Financial Statement Analysis:** Types of Financial Analysis, External Analysis, Internal Analysis, Horizontal & Vertical Analysis, Comparative Statement, Common-Size Statement, Trend Analysis, Ratio Analysis, Cash flow Statement.

**Cost Analysis:** Cost behaviour, fixed cost, Variable Cost, Semi-Variable cost, Advantages of Classifying into Fixed and Variable, Marginal Costing and Break Even Analysis

**Standard Costing & Variance Analysis:** Standard Cost & Costing, Objective, Advantages, Limitation, Diff. between Standard cost and Budgetary Control, Type of standard, Setting of Standard, Direct Material variance, Labour Variances and Overhead Variances.

### LEARNING OUTCOMES:

Upon completion of the course, students will be able to:

1. Understand management accounting as an information system for decision making.
2. Learn the meaning, use, Importance, forms & Contents of financial statements.
3. Learn to determine financial strengths and weakness of a firm.
4. Learn Cash flow statement analysis.
5. Understand Managerial application of Marginal Costing.
6. Learn the computation, analysis and accounting treatment of variances.

### TEXT BOOK:

- Paresh Shah (2012) **Management Accounting**. New Delhi: Oxford Publication



#### REFERENCE BOOKS:

1. Ambrish Gupta (2009). *Financial Accounting for Management – An Analytical Perspective*. Pearson.
2. Anthony N. Robert, David F. Hawkins, Kenneth A. Merchant, (2010). *Accounting Text and Cases, 12e*. Tata McGraw Hill.
3. S.K. Bhattacharyya and John Dearden (2009). *Accounting for Management – Text & Cases*. New Delhi: Vikas Publishing.
4. Shashi K.Gupta, R.K.Sharma (2013). *Management Accounting- Principles and Practices*. Kalyani Publishers.

## Basics of Marketing

Course Code	:	BCH306
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

Defining Marketing and Marketing Process: Creating and Capturing Value, Company and Marketing strategy, Partnering to build Customer Relationship.

Understanding the market place and consumers: Analyzing the Marketing Environment, Managing marketing information to gain customer insights, Consumer and business markets and buyer behavior.

Designing a customer driven strategy and mix: customer driven marketing strategy, products, services and brands, New product development and product life cycle strategies, understanding and capturing customer value.

Pricing objectives and strategies: Designing customer driven pricing strategies & pricing methods.

### LEARNING OUTCOMES

Upon completion of the course, students will be able to:

1. Understand fundamental concepts of marketing, including the basic roles, skills, and functions of marketing manager;
2. Develop analytical and conceptual abilities pertaining to marketing decisions;
3. Understand strategic and tactical issues related to marketing.

### TEXT BOOK

- Kotler, Armstrong, Agnihotri and Haque (2014). Principles of Marketing: A south Asian Perspective. New Delhi: Pearson Education.

### REFERENCE BOOKS

1. Tapan Panda (2013). *Marketing Management*. New Delhi: Excel Books.
2. Ramaswami & Namakumari (2013). *Marketing Management: Indian context*. New Delhi: Macmillan (India) Limited.
3. Rajan Saxena (2010). *Marketing Management*. New Delhi: Tata Mcgraw-Hill.
4. S. Shahjahan (2011) *Applied case studies in Marketing*. Primus books: New Delhi

## Business Finance

Course Code : BCH401  
Course Credits : 4  
Total Hours per Week: 3

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### COURSE SYLLABI:

**Scope and Objective of Financial Management** : Introduction – Nature & Scope of Financial management, Source of Finance, Finance Functions – Goals of Financial Management, Financial Manager's Role, Time value of Money, Risk and Return, Valuation of shares and bonds, Profit Maximization and Wealth Maximization.

**Capital Budgeting**: Nature and Principles, Compounding and Discounting, Cash Flows, Non-Discounting cash flow techniques, Discounting cash flow techniques, Accept Reject Rules.

**Cost of Capital**: Concept of cost of capital, Determining Component of Cost of Capital, Factors affecting Cost of Capital, Uses of Cost of Capital, Weighted Cost of Capital.

**Capital Structure and Leverage** : Theories of Capital Structure, Net Income Approach, Traditional Approach, MM Hypothesis and Arbitrage, Designing Capital structure, Financial and Operating leverages.

**Working Capital Management**: Principles and Concepts of Working Capital, Operating Cycle, Determinants Of Working Capital, Assessment of Working Capital Requirement, Receivables Management, Inventory Management, Cash Management, Financing of Working Capital.

**Dividend Policy**: Objectives of Dividend Policy, Determinants of Dividend policy, Practical Consideration in Dividend Policy, Types of dividend, Dividend theories.

### LEARNING OUTCOMES:

Upon completion of the course, students are expected to be able to:

1. Understand the importance of financial management.
2. Learn project viability analysis.
3. Understand the cost involved in financing alternatives.
4. Understand the importance and dynamics of working capital.
5. Understand the dividend policies of organisations.

### TEXT BOOK:

- Prasanna Chandra (2010). ***Fundamentals of Financial Management***. New Delhi: Tata McGraw- Hill Education Private Limited.

### REFERENCE BOOKS:

1. I M Pandey (2010). ***Financial Management, 10e***. New Delhi : Vikas Publishing Private Limited.
2. James C. Van Horne(2002). ***Financial Management & Policy, 12e***. New Delhi : Pearson.
3. M.Y.Khan & P.K.Jain (2010). ***Financial Management Text, Problems and Cases***. New Delhi : Tata McGraw- Hill Education Private Limited.

## Corporate Accounting

Course Code : BCH402  
Course Credits : 4  
Total Hours per Week: 3

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### COURSE SYLLABI:

Joint Stock Company Accounts: Final Account and Statements.

Issue, Forfeiture and Reissue of forfeited shares, Issue and Redemption of Debentures, Redemption of Preference Shares, Issue of Bonus Shares, Profit Prior to Incorporation.

Valuation of Goodwill, Valuation of shares, Alteration of Share Capital, Amalgamation, Absorption and Reconstruction.

Liquidation: Preparation of Statement of Affairs, Deficiency Account, and Liquidator's Final Statement of Accounts.

Consolidation of Financial Statement

Account of Insurance Companies including computation of Insurance Claims

Account of Banking Companies.

Investment Accounting.

### LEARNING OUTCOMES:

1. Student will be able to understand corporate accounting practices and preparation of company final accounts.
2. Understand the procedure adopted for recording of Fresh issues of shares, redemption of preference share and debenture.
3. Understand the process of capital restructuring.
4. Understand the process of preparing account for various service companies like banking, insurance, electricity and voyage companies.

### TEXT BOOKS:

Goel DK and Goel Shally,(2012). *Corporate Accounting*, New Delhi: Arya Publication,

### REFERENCE BOOKS:

1. Jain S.P. and Narang K.L,(2010). *Company Accounts*, Kalyani Publishers, New Delhi.
2. Limaye Shirish, Thadhatil Tessa, Chiplunkar Yogini,(2009). *Corporate Accounting*, Vision Publication, Pune.
3. Verma K.K,(2010). *Corporate Accounting*, Excel India Publication, New Delhi.
4. Tulsian P.C.,(2012). *Financial Accounting*, S.Chand Publication , New Delhi.

## Indian Economic Environment

Course Code	:	BCH403
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Economic Growth, Development and Underdevelopment:** Concept of Economic Growth, Economic Development, Growth and Development, Concept of Underdevelopment

**Human Development Index:** Concept and Measurement of HDI

**Nature of Indian Economy:** India as an Underdeveloped Economy, a Developed Economy and a Mixed Economy

**Population and Economic Development:** Population size, Growth Trends, Causes, Population and Economic Development, Demographic Dividend

**Workforce Participation and Changes in Occupational Structure in India:** Labour Force in India, Occupational Structure and Economic Development, Occupational Distribution of Labour Force in India

**Employment and Unemployment:** Trends, Structure, Nature and Causes

**Problems in Indian Economy:** Poverty, Inequality, Parallel Economy, Unemployment, Concentration of Economic Power, Balanced Regional Development, Low Capital Formation and Industrial Sickness

**Public and Private sector in Indian Economy:** Meaning, Role, Benefits, Problems, Privatisation and Disinvestment

**Impact of New Economic Policy on Indian Industry**

**Indian Economy & Foreign Trade:** Value, Composition and Direction

**Foreign Capital and Aid:** Components, Need, Policy and Foreign Aid in India

**Foreign Exchange Reserve:** Exchange Rate, Policy, Reserves, Issue of Capital Account Convertibility, FERA and FEMA

**Globalization and its impact on Indian Economy:** Meaning, Policy and Effects

**Economic Planning and Economic Development:** Rationale, Features and Objective of Economic Planning in India, Strategy of Planning, 12<sup>th</sup> Five Year Plan.

### **LEARNING OUTCOMES:**

1. This course will help in understanding the basic structure of Indian Economy and its development over a period of time and development in future.
2. Students have a better understanding of issues and problems faced by Indian Economy and the impact of policy changes to address them.
3. Students have better conceptual understanding off factors determining policy changes over a period of time in context of national and international environment, and economical issues faced by nation.

### **Text books:**

- K.P.M Sundharam, Gaurav Datt, Ashwani Mahajan (2013). *Indian Economy*. New Delhi: Sultan Chand.

### **Reference Books:**

1. S.K. Mishra & V.K. Puri. *Indian Economy*. Himalaya Publishing House I.C.
2. Dhingra (2012). *Indian Economy : Environment and Policy PB*. LUCKNOW: SULABH PRAKASHAN.
3. Uma Kapila (2013). *Indian Economy: Performance and Policies*. Academic Foundation

## Sales and Channel Management

Course Code	:	BCH404
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Marketing Channels:** Supply chains and the value delivery network, the nature and importance of marketing channels, Channel behavior and organization, channel design decisions, channel management decisions, public policy and distribution decisions, marketing logistics, Retailing and wholesaling

**Sales Management:** The role of the sales force, Personal selling, designing sales force strategy and structure, recruiting and selecting sales people, Training Salespeople, sales force compensation, supervising and motivating sales people, Evaluating salespeople and sales-Force performance.

**Communicating Customer Value:** Advertising and Public Relations, Personal Selling and Sales Promotion, Direct Selling & Online Selling, e-retail in India.

**Extending Marketing:** Creating Competitive Advantage, The Global Marketplace., Sustainable Marketing, Social Responsibility and Ethics and Rural Marketing.

### LEARNING OUTCOMES

Upon completion of the course, students will be able to:

1. Understand fundamental and advanced concepts of marketing, including Knowledge of various functions like Channel Management, Marketing Communication etc. that a Marketing Manager performs.
2. Develop analytical and conceptual abilities pertaining to marketing decisions;
3. Understand strategic and tactical issues related to marketing and solve complex managerial problems.

### TEXT BOOK

- Kotler, Armstrong, Agnihotri and Haque (2014). *Principles of Marketing: A south Asian Perspective*. New Delhi: Pearson Education.



## REFERENCE BOOKS

1. Tapan Panda (2013). *Marketing Management*. New Delhi: Excel Books.
2. Ramaswami & Namakumari (2013). *Marketing Management: Indian context*. New Delhi: Macmillan (India) Limited.
3. Rajan Saxena (2010). *Marketing Management*. New Delhi: Tata McGraw-Hill.
4. S. Shahjahan (2011) *Applied case studies in Marketing*. Primus books: New Delhi

## Specialized Accounting

Course Code : BCH405  
Course Credits : 4  
Total Hours per Week: 3

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### COURSE SYLLABI:

Accounts for Non Trading Concerns

Royalty Accounts

Accounts for Leasing, Hire purchase and Instalment Purchase System

Branch Accounting and Departmental Accounting

Accounting for Goods Sent on Sale or Return Basis

Average due Date and Current Accounts

Accounting for Voyage

Accounting for Package and Containers

Accounting for Agriculture firms and hotels.

### LEARNING OUTCOMES:

1. Students will be able to understand the accounting practices in various forms of service and manufacturing organizations, includes Non- profit institutions, branch business system, Accounting related to mines, quarries, publication, package and containers etc.
2. Students will get specialized knowledge of accounting in different business perspectives.

### TEXT BOOKS:

- Shukla, M.C., Grewal, T.S. & Gupta, S.C. (2013). *Advanced Accounts Vol.2*, S.Chand and company: New Delhi.

### REFERENCE BOOKS:

1. S.P Jain & K.L.Narang,(2014) *Advanced Accountancy*, Kalia Publishers, New Delhi.

2. Ambrish Gupta (2009). *Financial Accounting for Management – An Analytical Perspective*. Pearson.
3. Anthony N. Robert, David F. Hawkins, Kenneth A. Merchant (2010). *Accounting Text and Cases, 12e*. Tata McGraw Hill.
4. S.K. Bhattacharyya and John Dearden (2009). *Accounting for Management – Text & Cases*. New Delhi: Vikas Publishing.
5. Tulsian P.C. (2006). *Financial Accounting*. Pearson.
6. R. Narayanaswamy (2009). *Financial Accounting – A Managerial Perspective*. PHI.

## Information System Fundamentals

Course Code	:	BCH406
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Framework of Information Systems:** Concept of IS, Nature and Scope

**Structure and Types of Information Systems:** Structure of Information Systems, Types of Information Systems (TPS, MIS, DSS, ESS, Enterprise Applications)

**System Concept:** Information Concept, Types of Information, Dimensions of Information, System Concept, Elements and Characteristics of System, Types of Systems

**Information Systems for Competitive Advantage:** Competitive Advantage, Porter's Competitive Forces Model, IS strategies for dealing with competitive forces, Strategic Information Systems

**Information Technology for Information Systems:** Hardware, Software, Programming Languages, Database Management, Telecommunications and Computer Networks

**Analysis and Design of Systems:** IS Planning, System Development Stages and Approaches, Structured System Analysis and Design

### LEARNING OUTCOMES:

After successful completion of the course, the student should be able to:

1. Understand the framework of information systems,
2. Develop systems orientation towards business organizations,
3. Understand the strategic role of information systems, and
4. Develop a basic understanding of the generic system development approach.

### TEXT BOOK:

- Goyal, D.P. (2010). *Management Information Systems: Managerial Perspectives, 3e*. New Delhi: Macmillan.

### REFERENCE BOOKS:

1. Kanter, Jerome (2008). *Managing with Information, 4e*. New Delhi: PHI Learning.
2. Stair, R. and Reynolds, G. (2008). *Principles of Information Systems: A Managerial Approach*, New Delhi: Cengage Learning.

## Culture, Ethics and Values

Course Code	:	BCH501
Course Credits	:	4
Total Hours Per Week:		3
Semester	:	4

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### COURSE CONTENTS

#### COURSE CONTENTS

**Ethical vision of management:** Spiritual Empiricism, Indian Culture and Vedantic Indian Ethos, Vedantic Ethics, the Ethico-moral

**Business Ashram:** Holistics for Human Values; Fragmentism Holistic Vedantic thought and Living; Tagore, Vivekanda, Gandhi and Aurbindo on Ethics.

**Ethics for Individual Motivation or Inspiration:** Moral Inspiration, Amoral Motivation, Indian Heritage, non –centralized Culture and the Productivity Ethic

#### LEARNING OUTCOMES

1. The student should be able to understand the importance of culture, ethics and values. in determining the personal effectiveness.
2. He/She should be able to draw ethical indicators.
3. He/She should be able to classify the ethical and unethical practices in business at the individual, group and organizational level.
4. He/She should be able to comprehend how ethics can help in solving moral dilemmas.

#### TEXT BOOK

- William K. Frankena (2009). *Ethics* .PHI Learning

#### REFERENCE BOOKS

1. Ghosh, Biswanath. (2008). *Ethics in Management and Indian Ethos*. New Delhi: Vikas
2. Balachandran S., Raja, K.C.R. (2008). *Ethics, Indian Ethos and Managements*. New Delhi: Shroff

# Accounting Theory

Course Code	:	BCH502
Course Credits	:	4
Total Hours per Week:		3
Semester	:	4

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## COURSE CONTENTS

**Introduction:** Accounting and its changing role, Users of Accounting Information, User's Information Needs, Nature of Accounting Theory, Classification of Accounting Theories, Foundation of Accounting Theory.

**Approaches to the Formulation of Accounting Theory:** Traditional Approaches, New Approaches.

**History of Accounting Thoughts:** Early History of Accounting, The age of stagnation, Growth of Accounting Knowledge, Development of Accounting Practice and Theory in European Countries. Development of Accounting Theory and Practice in the United States of America.

**The Structure of Accounting:** Elements of the Structure, The Accounting Postulates, The Theoretical Concepts of Accounting, Basic accounting Principles.

**Conceptual Framework for Accounting and Reporting** and Accounting Standards, Indian Accountings Standards and International Financial Reporting Standard (IFRS).

**Convergence of Indian Accounting Standards to IFRS**

## LEARNING OUTCOMES:

1. Students will be able to understand the history, origin and growth of Accounting.
2. Understand different approaches and theories of Accounting.
3. Understand various Accounting Standards and IFRS.

## TEXT BOOK:

- Porwal L S, (2012). *Accounting Theory*, TATA Mc Graw Hill, New Delhi.

## REFERENCE BOOKS:

1. Keiso and Weygandt, *Intermediate Accounting*, Seventh Edition, pp. 141-11.4.
2. Maheshwari, S. N. & S. K. (2012). *Advanced Accountancy* Vikas Publishing House Pvt. Ltd. New Delhi.
3. Shukla M.C. and Grewal, (2011). *Advanced Accountancy*, S. Chand & Company New Delhi

# Auditing

Course Code	:	BCH503
Course Credits	:	4
Total Hours Per Week	:	3
Semester	:	4

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## COURSE CONTENTS

**Introduction:** Meaning; Importance; Objectives of Auditing; Types of Audit.

**Audit Process:** Audit Program: Basic Principles Governing an audit: Evidence in Auditing: Working Papers; Routine Checking and Test Checking.

**Internal Check:** Meaning, Essentials of an efficient system of internal check, Internal Check system regarding cash sales and credit sales, cash purchase and credit purchase, wage payment.

**Vouching** meaning. Importance, Types of Vouchers; Vouching of cash purchase: Credit purchase: Cash Sales: credit Sales, wage payments purchase of Fixed Assets.

**Valuation and Verification of Assets and Liabilities.**

**Concept of true & fair:** distinction between report and Certificate, contents of the Audit Report, types of the Auditor's report

**Fraud Detection:** Meaning, Purpose, investigation to detect frauds, Misappropriations and Defalcations: Investigations under companies Act: Investigations in connection with purchase of a business appraisal by Banks and Financial Institutions.

## LEARNING OUTCOMES

1. The student should be able to understand the concepts, principles and techniques of auditing, and their applications in practical situations.
2. The student can understand about the various audit and process, types of audit.
3. They can be able to prepare a qualified or unqualified audit report.

## TEXT BOOK

Basu, S. K. (2011). *Auditing Principles & Techniques*. New Delhi: Pearson India.

## REFERENCE BOOKS

1. Kumar Ravindra & Sharma Virender. (2011). ***Auditing Principles and Practices***. New Delhi: PHI Publication.
2. Alvin A. Arens, Beasley S Mark & Elder j Randal.(2012).***Auditing and Assurance Services***. Prentice Hall



## Indian Banking System

Course Code	:	BCH504
Course Credits	:	4
Total Hours Per Week	:	3
Semester	:	4

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### COURSE CONTENTS

**Indian banking System:** Structure and Organization of banks: Reserve Bank of India: Apex banking institutions: Commercial Banks: Regional Rural Banks: Co-Operative Banks: Development Banks. Functions of commercial Banks.

**State Bank of India:** Brief History: Objectives: Functions: Structure and Organization: working and Progress.

**Banking Regulation Act 1949:** History: Social Control: Banking Regulation Act as applicable to banking companies and public sector banks: Banking Regulation Act as applicable to co-operative banks.

**Regional Rural and Co-operative Banks in India:** Functions: Role of regional rural and cooperative banks in rural India: Progress and Performance.

**Reserve Bank of India:** Objectives: Organization: Functions and working: Monetary policy: Credit control measures and their effectiveness.

**Developmental Banks, Merchant Banks and other specialized financial institutions In India.**

### LEARNING OUTCOMES

1. The student should be able to understand the organization structure, function and working of commercial banks.
2. He/She should be able to understand the anatomy of different banking institutions and their purpose of establishments.

### TEXT BOOK

Shekhar and Shekhar.(2013). *Banking Theory and Practice*: Vikas Publishing House, New Delhi.

### REFERENCE BOOKS

1. Tennan M.L.(2013). ***Banking and Practice in India:*** India Law house, New Delhi.
2. Trivedi IV & Jatana Renu(2011).***Indian Banking System.***New Delhi: RBSA Publishers
3. Uppal R.K. (2008).***Indian Banking in the Globalized World.***New Delhi:Neha Publishers & Distributors.
4. Gulati C.Neelam(2011).***Banking and Insurance : Principles & Practices.*** New Delhi:Exceel Books.
5. Jyotsna Sethi & Nishwan Bhatia (2012). ***Elements of Banking & Insurance.***New Delhi:PHI publication
6. Muraleedharan D. (2009).***Modern Banking:Theory and Practice.***New Delhi:PHI publication.
7. IIBF(Indian Institute of Banking and Finance.(2012).***Principles and Practices of Banking.***New Delhi:Macmillan publishers

## Fundamental of Insurance

Course Code	:	BCH505
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

#### Introduction

Definition & Nature of insurance; origin & development of insurance, history of insurance in India, kinds of insurance, principles of insurance, importance of insurance, insurance and wagering agreement.

#### Life Insurance

Definition of life insurance, features, benefits of life insurance, procedure for taking life insurance policy, kinds of life insurance policy, nomination, assignment and surrender value, revival of lapsed policy, settlement of claims at death and maturity, items of revenue heads in life insurance company.

#### General Insurance

Development of general insurance in India, Fire insurance- need, procedure of taking fire insurance policy, procedure of settlement of claims under fire insurance, double insurance, re-insurance; marine insurance- types of marine insurance policy, settlement of claims in marine insurance; miscellaneous insurance- motor insurance, personal accident insurance, livestock insurance, crop insurance, employees liabilities insurance, burglary insurance, preparation of revenue account of fire, land, marine insurance company.

#### Insurance Organizations

Organizational structure- public sector insurance organizations in India, LIC, objectives and achievements, GIC- mission, organization, functions, private sector insurance organizations in India, insurance ombudsman.

#### Insurance Intermediaries

Insurance Agent; meaning, procedure for becoming and insurance agent, functions of an insurance agent, rights of an insurance agent, termination of an insurance agent, essentials for successful insurance salesman. Surveyors and loss assessors, brokers, third party administrators, bank assurance.

### LEARNING OUTCOMES:

Upon successful completion of the course, student is expected to –

1. To acquire basic knowledge and understanding of the Insurance Principles and how they operate.
2. To understand Insurance Market and various products offered by insurance firms.
3. Awareness of various regulatory requirements related to insurance industry.
4. Understanding the process and procedures for issue, renewal and maturity of insurance policies.

#### **TEXT BOOK:**

- Dr.P.K.Gupta (2013). *Insurance and Risk Management*: New Delhi: Himalayan Publishing House.

#### **REFERENCE BOOKS:**

1. Alkamittal & Gupta S.I.(2011).*Principles of Insurance and Risk Management*: New Delhi:Sultan Chand & Sons.
2. Mishra M.N. & Mishra S.B.(2010).*Insurance Principles and Practices*:New Delhi: S.Chand.
3. S.Dortman(2010).*Introduction to Risk Management and Insurance Markets*. New Delhi:Pearson Education.
4. Motihar M.(2009).*Principles and practice of Insurance*.Allahabad: Sharda Pustak Bhawan.

## Fundamentals of E-Business

Course Code	:	BCH506
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Introduction:** Origin of E-Commerce, Business Context, Advantages and Limitations of E-Commerce, Readiness, E-Transition Challenges, IT Act 2000

**Business Models:** E-Business Models Based on Transacting Parties (B2C, B2B, C2C, C2B) and Transaction Types

**Enabling Technologies:** Internet Client-Server Applications, Networks and Internets, Software Agents, Internet Standards and Specifications, Broadband Technologies

**E-Marketing:** Goals of Web Presence, Browsing Behavior Model, Online Marketing, E-Advertising, Internet Marketing Trends and Strategies

**E-Security:** Information System Security, E-Business Risk Management Issues, Information Security Environment in India, NASSCOM Initiatives

**E-Payment:** Digital Payment Requirements, Online Payment Categories, E-Cash, and E-Cheques, Digital Signature, Online Financial Services

**E-CRM & E-SCM:** Customer Relationship Management, E-CRM Solutions, Supply Chain Management, E-SCM Components and Trends

**E-Strategy and Ethical Issues:** Information and Strategy, Dimensions of E-Commerce Strategy, Ethical Issues in Digital Economy, Cyber laws, Cyberstalking, Privacy and Cookies, Phishing, Copyright Issues, Threats to Children

### LEARNING OUTCOMES:

Upon successful completion of the course, student is expected to –

1. Develop a basic understanding of E-Commerce and its enabling technologies
2. Understand various E-Business Models
3. Critically examine the issues involved in E-marketing, E-Security and E-Payments
4. Develop a business sense of IT investments
5. Analyze the security, legal and ethical issues

### TEXT BOOK:

- P.T. Joseph, S.J., (2012). *E-Commerce: An Indian Perspective*. New Delhi: PHI Learning

### REFERENCE BOOKS:

1. Reynolds, J. (2010). *E-Business: A Management Perspective*. New York: Oxford
2. Kulkarni, P. and Chande, P.K. (2010). *IT Strategy for Business*. New Delhi: OUP
3. Kalakotta, Ravi and Whinston, B. (Latest Edition), *Frontiers of E-Commerce*, New Delhi: Addison-Wesley.
4. Awad, Elias M. (2007). *Electronic Commerce: From Vision to Fulfillment*, 3/E, New Delhi: Prentice Hall

## Indirect Tax Laws

Course Code	:	BCH601
Course Credits	:	4
Total Hours per Week:		3

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### COURSE SYLLABI:

**Basic Concept:** Concepts of Indirect Tax, Difference between Direct and Indirect Tax, Indirect tax structure in India.

**Over View of Central Excise Act 1944:** Laws relating to Central Excise, Duties Leviable, Goods and Excisable Goods, Valuation of Goods, Assessment, Appeals, Demands and Penalties. Cenvat Credit.

**Over view of Customs Law :** Basic Concepts, Types of Custom duties, Anti-Dumping duty, Safeguard duty, Valuation, Custom procedures, Import and Export procedures, Baggage, penalties and offences.

**Service Tax:** Introduction, Nature of Service tax, Service provider and service receivers,, registration procedure, records to be maintained, classification of taxable services, payment of service tax, return, cenvat credit rules.

**Central Sales Tax and State VAT Act.**

**Introduction to Goods and Service Tax**

### TEXT BOOK:

- Datey, V.S., *Indirect Taxes Law and Practice*, Taxmann: New Delhi.

### REFERENCE BOOKS:

1. Singhania, V. & Singhania, M., *Students Guide to Indirect Tax Laws*, Taxmann: New Delhi.
2. Kumar, Sanjeev, *Systematic Approach to Indirect Taxes*, Bharat Law House Pvt. Ltd.: New Delhi.
3. Bangar, V. & Bangar, Y. *Students' Guide to Indirect Taxes*, Aadhya Prakashan : Jaipur.

*\* In Taxation, the laws are revised every year. Hence, the year of Book is not mentioned. It is understood that the latest edition would be procured for teaching purpose.*

## Computerized Accounting

Course Code	:	BCH602
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

#### MS Excel- Accounting Applications

Introduction to MsExcel , Calculations , Formula , Functions , Insert Row/Columns , Create Chart , Format SheetTools Menu :-- Goal Seek , Scenario , AuditingData Menu :-- Sort , Filter , Advance Filter , Sub total , Forms , Validations , Table , Consolidate , Pivot table , Window , Help

#### Computerized Accounting with Tally

Tally Fundamentals , Basic & Advanced Accounting , Accounting fundamentals , Types of Accounts and their rules , Company Create Alter and Delete , Types of Accounting Vouchers , Cost Centers , Inventory features , Types of Inventory Vouchers , Statutory Accounting , Price Levels , Voucher classes , Multi Currency , TDS , VAT , Payroll system , Job Costing , ODBC , Import and Export Tally Data, ERP, Tableau.

#### **Practical Aspects of Filing of Income tax return and VAT.**

#### **LEARNING OUTCOMES:**

1. The student will be able to do the mathematical and accounting functions through the use of Ms. Excel
2. He/She will be able to enter and prepare financial statements through Tally package.

#### **TEXT BOOK:**

- Behera R. Soumya.(2014).*Learn Tally.ERP in 30 Days*. B K Publications.

#### **REFERENCE BOOKS:**

1. Nadhani K.Asok.(2008).*Tally.9 Traning Guide*. BPB Publication. New Delhi.
2. NAdhani A.K. & Nadhani K.K.(2007).*Implementing Tally 9*.BPB Publications. New Delhi.
3. Singh Shradha & Mehra Navneet(2014).*Tally ERP.9:Power of Simplicity*.V&S Books. New Delhi.



## Indian Financial System

Course Code	:	BCH603
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**The Financial System:** An Introduction : Components of Formal Financial System, Functions, Key Elements and Designs of Financial System, Nature and Role of Financial Intermediaries and Financial Markets, Reforms in the financial system

**Financial Market:** History of the Indian Capital Market, Capital Market Scams, Reforms, Primary Market: Free pricing Regime, Book-building, Green-shoe Option, On-line IPOs, and The Secondary Market: Organisation, Management and Membership of Stock Exchanges, Listing of Securities, Trading Arrangement; Trading Settlements, Stock Market Index, Stock Exchanges in India.

**Banking & Non-Banking Institutions:** Development of Financial Institutions, IDBI, SIDBI, Exim Bank, NABARD, ICICI,

**Financial Instruments:** Capital Market Instruments, ADR, GDR, IDR, ECB etc.

**Mutual Funds :** Types, Risks, NAV, SEBI Guidelines relating to Mutual Fund, AMFI, UTI, Growth and Performance of Mutual Funds in India.

**Financial Regulation:** Regulations in the Capital Market, SEBI, RBI

### LEARNING OUTCOMES:

Upon completion of the course, students will be able to:

1. Understand Components and Functions of Financial System
2. Understand History, Functions of Capital Market, Primary market and Secondary Market.
3. Understand Changing Role of Development financial institutions
4. Understand Development, Reforms, Management of Banking and Non-banking financial sector

### TEXT BOOK:

- Khan M Y. *Indian Financial System*, (2012), New Delhi: Mc Graw Hill Publication

### REFERENCE BOOKS:

1. Machiraju H, (2011) *Indian Financial System*. New Delhi: Vikash Publication.

2. Pathak V.Bharati,(2013) ***The Indian Financial System***. New Delhi : Pearson Education
3. Bhole L M, Mahakud Jitendra,(2012) ***Financial Institutions & Markets***. New Delhi: Mc Graw Hill
4. Guruswamy S,(2010) ***Financial Service & System***. New Delhi: Tata Mc Graw Hill

## Financial Reporting & Analysis

Course Code	:	BCH604
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Evolution and Convergence of International Accounting Standards:** GAAP in India, Hierarchy of GAAP in India. International Financial Reporting Standards (IFRSs), Relative view of AS and IFRSs, Accounting Standards (AS) – applicability, interpretation, scope and compliance.

**Group Financial Statements:** Holding Company & Subsidiary Company, Methods of Combination, Accounting Treatment, Treatment of Investment in Joint Venture, Preparation of the Group Cash Flow Statement.

**Sustainability Reporting:** Concept of Triple Bottom Line Reporting, Global Reporting Initiative (GRI), International Federation of Accountants (IFAC).

**Financial Reporting:** External Reporting under Capital Market Regulations, Disclosures, Annual Reports- Statutory Requirement and External Report, Preparation of, Financial Information, Disclosure of Post Balance Sheet Events, AS 30, 31, 32.

**Voluntary Disclosures:** Disclosure Issues, Value Added Statement, Economic Value Added, Market Value Added, Shareholder's Value Added, Human Resource Accounting, Management Discussion and Analysis.

### LEARNING OUTCOMES:

Upon successful completion –

1. Student will be able to understand the process to prepare consolidation financial statement and group cash flow statement.
2. He/She will be able to understand corporate financial reporting practices, mandatory, environmental and voluntary disclosures.

### TEXT BOOK:

- Gupta R.L. & Radhaswamy, M., *Financial Accounting*, Sultanchand and Sons: New Delhi.

### REFERENCE BOOKS

1. Shukla, M.C., Grewal, T.S. & Gupta, S.C. (2012). *Advanced Accounts Vol.I*, S.Chand and company: New Delhi.

2. Shukla, M.C., Grewal, T.S. & Gupta, S.C. (2013). *Advanced Accounts Vol.2*, S.Chand and company: New Delhi.
3. Agarwala, A.N. & Agarwala, K.N. *Higher Science of Accountancy*, Kitab Mahal: Allahabad.
4. Jain, S.P. & Narang, K.L. (2001). *Advanced Accountancy*, Kalyani Publications: New Delhi.
5. Maheshwari, S.N. (2008). *Advanced Accountancy Vol. 1*, Vikas Publication: New Delhi.
6. Maheshwari, S.N. (2009). *Advanced Accountancy Vol. 2*, Vikas Publication: New Delhi.

## Fundamentals of Entrepreneurship

Course Code	:	BCH605
Course Credits	:	4
Total Hours per Week	:	3

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### COURSE SYLLABI:

**Introduction:** Meaning, definition and functions of an entrepreneur, qualities of a successful entrepreneur, types of entrepreneurs, concept of entrepreneurship, significance of entrepreneur and entrepreneurship in economic development, Women entrepreneur

**Ownership and Location of Industrial Units:** Different forms of industrial Organization, Theories of industrial location.

**Promotion of a venture:** Opportunity Analysis, feasibility study, economic feasibility, technical feasibility, financial feasibility and managerial competence, procedural steps in setting up of an industry, reasons of failure and the visible problems for business

**Financing of a venture:** Government support to new enterprise, Incentives, sources of finance, role of government and promotional agencies in entrepreneurship development

**Entrepreneurship Development in India:** Entrepreneurship development programme, role of various institutions in developing entrepreneurship in India.

### TEXT BOOKS:

- S. S. Khanka (2013). *Entrepreneurship Development*. Sultan Chand and Sons.

### REFERENCE BOOKS:

1. Vasant Desai (2013). *Dynamics of Entrepreneurial Development and Management*.
2. Simon down (2010). *Enterprise, Entrepreneurship and Small Business*. New Delhi: Sage publications.
3. Rajeev Roy (2011). *Entrepreneurship*. New Delhi: Oxford.



# **Institute of Management, JKL U, Jaipur**

## **Corrigendum of Course Booklet**

**Programme Name: B.Com (Hons.) + MBA (Duel Degree)**

**Batch: 2014-17**

1. Syllabus of BCH606- Project Work is missing, which should be considered as follows:

### **PROJECT WORK**

<b>Course Code</b>	<b>:</b>	<b>BCH606</b>
<b>Course Credits</b>	<b>:</b>	<b>4</b>

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### **COURSE DESCRIPTION:**

As part of the B.Com (H) Programme, the final year students take up a Research Project under the faculty mentor / guide. They would need to submit the Project Report and make presentation on the same in the final semester.