BM 001 FINANCIAL ACCOUNTING

Objectives: To familiarize the students with the basic accounting principles and techniques of preparing and presenting the accounts for users of accounting information.

MODULE-I
Meaning and Scope of Accounting: Need for Accounting, Development of Accounting, Definition and Functions of Accounting, Limitation of Accounting, Book Keeping and Accounting, Is Accounting Science or Art?, End User of Accounting Information, Accounting and other Disciplines, Role of Accountant, Branches of Accounting, Difference between Management Accounting and Financial Accounting, Objectives of Accounting, Accounting Equation.
Accounting Principles and Standards: Meaning of Accounting Principles, Accounting Concepts, Accounting Conventions, Systems of Book Keeping, Systems of Accounting, Introduction to Accounting Standards Issued by ICAI.
Journalising Transactions: Journal, Rules of Debit and Credit, Compound Journal Entry, Opening Entry
Ledger Posting and Trial Balance: Ledger, Posting, Relationship between Journal and Ledger, Rules Regarding Posting, Trial Balance, Final Accounts of Sole Proprietorship and Firms. (16 hours)

MODULE-II
Capital and Revenue: Classification of Income, Classification of Expenditure, Classification of Receipts, Difference between Capital Expenditure & Capitalized Expenditure, Revenue Recognition.
Inventory Valuation: Meaning of Inventory, Objectives of Inventory Valuation, Inventory Systems, Methods of Valuation of Inventories, Accounting Standard 2 (Revised): Valuation of Inventories.
Depreciation Provisions and Reserves: Concept of Depreciation, Causes of Depreciation, Basic Features of Depreciation, Meaning of Depreciation Accounting, Objectives of Providing Depreciation, Fixation of Depreciation Amount, Method of Recording Depreciation, Methods of Providing Depreciation, Depreciation Policy, AS-6 (Revised) Depreciation Accounting, Provisions and Reserves, Change of method of Depreciation (by both current and retrospective effect). (20 hours)

MODULE-III
Shares and Share Capital: Shares, Share Capital, Accounting Entries, Undersubscription, Oversubscription, Calls in Advance, Calls in Arrears, Issue of Share at Premium, Issue of Share at Discount, Forfeiture of Shares, Surrender of Shares, Issue of Two Classes of Shares, Right Shares, Re-issue of shares.
Company Final Accounts: Books of Account, Preparation of Final Accounts, Profit & Loss Account, Balance Sheet, Requirements of Schedule VI concerning Profit & Loss Account and Balance Sheet, Preparation of Simple Company Final Accounts. (20 hours)

Text Books:-
1. Maheshwari, S.N. and S. K. Maheshwari; An Introduction to Accountancy, VPH.
2. Gupta, R.L. and V.K. Gupta; Financial Accounting: Fundamentals, Sultan Chand,

Reference Books:-
1. Monga, J.R. and Girish Ahuja; Financial Accounting, Mayoors PaperBacks,
2. Bhattacharya, S.K. and J. Dearden; Accounting for Manager – Text and Cases VKS
BM 002 PRINCIPLES OF MANAGEMENT

Objectives: To provide basic knowledge and exposure of the concepts, theories and practices in the field of management.

MODULE-I
Introduction: Concept, nature, process and significance of management; Managerial levels, skills, functions and roles; Management Vs. Administration; Coordination as essence of management; Development of management thought: classical, neo-classical, behavioral, systems and contingency approaches. (14 hours)
Planning: Nature, scope and objectives of planning; Types of plans; Planning process; Business forecasting; MBO (3 hours)

MODULE-II
Decision Making :Concept, types, process and techniques of decision-making; Bounded Rationality. (3hours)
Organizing: Concept, nature, process and significance; Principles of an organization; Span of Control; Departmentation; Types of an organization; Authority-Responsibility; Delegation and Decentralization; Formal and Informal Organization. (8 hours)
Staffing: Concept, Nature and Importance of Staffing. (3 hours)

MODULE-III
Motivating and Leading: Nature and Importance of motivation; Types of motivation; Theories of motivation-Maslow, Herzberg, X, Y and Z; (6 hours)
Leadership – meaning and importance; Traits of a leader; Leadership Styles – Likert’s Systems of Management, Tannenbaum & Schmidt Model and Managerial Grid. (5hours)
Controlling: Nature and Scope of control; Types of Control; Control process; Control techniques – traditional and modern; Effective Control System. (6 hours)

Text Books:-
1. Stoner, Freeman and Gilbert Jr.; Management, PHI
2. Gupta, C.B.; Management Concepts and Practices, Sultan Chand and Sons,

Reference Books:-
1. Koontz, O Donnel and Weirich- “Management”, TMH
Objectives: This is a basic paper for Business Administration students to familiarize with computer and its applications in the relevant fields and expose them to other related papers of IT.

**MODULE-I**

Basics Of Computer and It’s Evolution: Evolution of computer, Data, Instruction and Information, Characteristics of computers, Various fields of application of computers, Various fields of computer (Hardware, Software, Human ware and Firmware), Advantages and Limitations of computer, Block diagram of computer, Function of different units of computer, Classification of computers i) On the basis of technology (Digital, Analog and Hybrid) ii) On the basis of processing speed and storage capacity (Micro, Mini, mainframe and Super),iii. On the basis of Purpose(General & Special) Different Generation of computers (I to V), Types of software (System and Application), Compiler and Interpreter, Generation of language (Machine Level, Assembly, High Level, 4GL), (10 hours)

Data Representation: Different Number System (Decimal, Binary, Octal and hexadecimal) and their inter conversion (Fixed Point Only), Binary Arithmetic (Addition, Subtraction, Multiplication and Division) (6 hours)

**MODULE-II**

Input and Output Devices: Keyboard, Mouse, Joystick, Digitizer, Scanner, MICR, OCR, OMR, Light Pen, Touch Screen, Bar Code Reader, Voice Input Device, Monitor and it’s type (VGA, SVGA and XGA), Printer and it’s type (Impact and Non-Impact with example), Plotter (3 hours)

Computer Memory: Primary Memory (ROM and it’s type – PROM, EPROM,EEPROM, RAM) Secondary memory- SASD, DASD Concept, Magnetic Disks – Floppy disks, Hard disks, Magnetic Tape, Optical disks – CD ROM and it’s type (CD ROM, CD ROM-R, CD ROM-EO, DVD ROM Flash Memory(6 hours)

Operating System Concept: Introduction to operating system; Function of OS, Types of operating systems, Booting Procedure, Start-up sequence, Details of basic system configuration, Important terms - Directory, File, Volume, Label, Drive name, etc.(3 hours)

**MODULE-III**

Introduction to GUI using Windows Operating System: All Directory Manipulation: Creating directory, Sub directory, Renaming, Coping and Deleting the directory. File Manipulation: Creating a file, deleting, coping, Renaming a file (7 hours)

Concept of Data Communication and Networking: Networking Concepts, Types of networking (LAN,MAN AND WAN), Communication Media, Mode of Transmission (Simplex, Half Duplex, Full Duplex), Analog and Digital Transmission. Synchronous and Asynchronous Transmission, Different Topologies, Introduction to word processor and Spread Sheets(8 hours)

Laboratory would be based on the following topics:

1. **Introduction to MS-Word:** Introduction to Word Processing, it’s Features, Formatting Documents, Paragraph Formatting, Indents, Page Formatting, Header and Footer, Bullets and Numbering, Tabs, Tables, Formatting the Tables, Finding and Replacing Text, Mail Merging etc.

2. **Introduction to MS-Excel:** Introduction to Electronic Spreadsheets, Feature of MS-Excel, Entering Data, Entering Series, Editing Data, Cell Referencing, ranges, Formulae, Functions,
Auto sum, Copying Formula, Formatting Data, Creating Charts, Creating Database, Sorting Data, Filtering etc.

Text Books:-
1. Leon and Leon; Introduction to Information Technology, Leon Tech World.

Reference Books:-
1. Sinha, Kr. Pradeep and Preeti Sinha; Foundations of Computing, BPB.
2. Jain, V.K.; Computers and Beginners
Objectives: To provide understanding of the basic concepts and issues in business economics and their application in business decisions.

MODULE-I


MODULE-II

Demand Analysis: Theory of Demand, Law of Demand, Movement along Vs. Shift in Demand Curve, Concept of Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Advertising Elasticity of Demand and Expectation Elasticity of Demand. Demand Forecasting: Need, Objectives and Methods (Brief) (8 hours)

Theory of Production: Meaning and Concept of Production, Factors of Production and production function, Fixed and Variable Factors. Law of Variable Proportion (Short Run Production Analysis), Law of Returns to a Scale (Long Run Production Analysis) through the use of ISOQUANTS. (6 hours)

MODULE-III


Text Books:-
1. Dwivedi, D.N.; Managerial Economics, VPH

Reference Books:-
1. Mehta, P. L.; Managerial Economics, Sultan Chand & Sons
3. Salvator, Dominick, Managerial Economics, McGraw-Hill Book Company
Objectives: 1. To develop the skills of proper self expression, social communication, spoken English, correct pronunciation, voice modulation and business etiquettes.
2. To develop personality, communication skills and enhance self-confidence of students.

MODULE-I
Grammar: Basic fundamental of grammar and usage, how to improve command over spoken and written English with stress on Noun, Verb Tense and Adjective. Sentence errors, Punctuation, Vocabulary building to encourage the individual to communicate effective and diplomatically, common errors in business writing.

Introduction to Business Communication: Basic forms of communication, Process of communication, Principles of effective Business Communication, 7 Cs. (18 hours)

MODULE-II
Media of Communication: Types of communication: Barriers of communication (Practical exercise in communication)


Departmental Communication: Meaning, Need and types: Interview letters, Promotion Letters, resignation letters, newsletters, Circulars, Agenda, Notice, Office memorandums, Office orders, Press release. (18 hours)

MODULE-III
Aids to correct Business writing, Practical Grammar (basic Fundamentals), Sentence errors-Punctuation, Vocabulary building.


Role play on selected topics with case analysis and real life experiences. (10 hours)

Text Books:
1. Wren & Mertin; English grammar and composition,
2. Sinha, K. K.; Business Communication, Galgotia Publishers
4. Rogets Thesaurus.

Reference Books:
2. Ray,Reuben; Communication today – Understanding Creative Skills, Himalaya
Objectives: To equip students with a broad based knowledge of mathematics with emphasis on business applications.

**MODULE-I**


**MODULE-II**

**Linear Programming:** Formulation, methods of solving - graphical and simplex, problems with mixed constraints; duality; concept, significance, usage & application in business decision making. (12 hours)

**Transportation, assignment problems:** General structure of transportation problem, solution procedure for transportation problem, methods for finding initial solution, test for optimality. Maximization transportation problem, transportation problem. Assignment problem approach of the assignment model, solution methods of assignment problem, maximization in an assignment, unbalanced assignment problem, restriction on assignment. (8 hours)

**MODULE-III**

**Game Theory:** Definitions, Zero Sum Game, pure and Mixed Strategies (6 hours)

**Operations Scheduling:** Scheduling problems, shop floor control, Gantt Charts, Principals of work center scheduling, principles of job shop scheduling, personnel scheduling (8 hours)

**Text Books:**
1. Natarajan AM, Balasubramani P and Tamilarasi A, Operations Research, PE
2. Hamdy A Taha, Introduction to Operations Research, PHI
3. Thukral, J.K.; Business Mathematics, BVP

**References:**
1. Bhardwaj, R.S.; Mathematics for Economics and Business, Excel Books
2. Raghavachari, M.; Mathematics for Management, TMH Paneerselvam R., Operations Research, PHI
Objective:- To provide basic concepts and knowledge with regard to a business enterprise and its various functional areas.

MODULE-I

Introduction: Concept, Nature and Scope of Business; Concept of business as a system; Business and Environment Interface; Business objectives; Profit Maximization vs Social Responsibility of Business; Business Ethics and Values; Code of Conduct and Corporate Governance. (12 hours)

Business Enterprises: Entrepreneurship – Concept & Nature; Locations of Business Enterprise (Weber’s Theory); Government Policy on Industrial Location. (4 hours)

MODULE-II

Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative Organization; Types of Companies, Choice of form of organization; Promotion of a company – stages in formation; documentation (MOA, AOA). (8 hours)

Small Business: Scope and role; Government Policies. (8 hours)

MODULE-III

Government & Business Interface: Rationale; Forms of Government and Business Interface. (4 hours)

Multinationals – Concept and role of MNCs; Transactional Corporations (TNCs); International Business Risks.(6 hours)

Business Combinations – Concept and causes of business combinations; Chambers of Commerce and Industry in India; FICCI, CII, ASSOCHAM, AIMO, etc. (6 hours)

Text Books:-

Reference Books:-
1. Robert; Modern Business Administration, McMillan India
Objectives: - The objective of this course is to expose students to advanced accounting issues.

**MODULE-I**

**Partnership accounts** - Meaning, features of partnership, Admission and dissolution of partnership Valuation of goodwill. P/L Appropriation account; Capital & Current account; Guarantee – by firm, by partner and both; change in constitution of firm – change in P/S ratio, admission, retirement and retirement cum admission – treatment of Goodwill, revaluation of assets & liabilities, treatment of reserve and adjustment relating to capital; treatment of Joint Life Policy, Death of a partner.

**MODULE-II**

**Royalty accounts** - Meaning and Features of Royalty and accounting treatment in the books of lessee and lessor.

**Hire Purchase & Installment Accounts** - Meaning; difference with Installment payment system; Recording of transaction in the books of buyer – allocation of interest – use of Interest Suspense a/c – partial and complete repossession Books of Seller – Stock and Debtors A/C ( with repossession) Books of Seller – H.P. Trading A/C ( with repossession) Concept of operating and financial lease – basic concept only.

**Consignment and Joint Venture Accounts:** Consignment: Basic features; difference with sales. Recording in the books of Consignor – at cost & at invoice price, Valuation of unsold stock; Ordinary commission. Treatment and valuation of abnormal & normal loss. Special commission; Del credere commission (with and without bad debt) - use of Consignment Debtors A/C. Recording in the books of Consignor and consignee.

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

**MODULE-III**

**Accounting of Non-Profit Organizations:** Non-Profit Entities: Features of non - profit entities – Accounting process - Preparation of summaries -Receipts and Payments Account: Meaning and special features - Procedure for preparation - Uses and limitations.

**Text Books:**

1. Advanced Accountancy - Shukla & Grewal
2. Advanced Accountancy – Chakrabhorthy

**Reference Books :**

1. Advanced Accountancy - R. R. Gupta
2. Advanced Accountancy - R. L. Gupta
3. Advanced Accountancy – Tulsian
Objectives:- To familiarize the students with the nature and dimensions of evolving business environment in India and its influence in managerial decisions.

MODULE-I


MODULE-II


MODULE-II

Political Environment: Functions of state, economic roles of government, government and legal environment. The constitutional environment, rationale and extent of state intervention.

Natural and Technological Environment: Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, status of technology in India. Management of technology, features and impact of technology. Demographic environment population size, migration and ethnic aspects, birth rate, death rate and age structure. (12 hours)

Text Books:
1. Dhingra, C.; The Indian Economy Environment and Policy, Sultan Chand and Sons.
2. Cherunilam, Francis; Business Environment - Text and Cases, HPH

Reference Books:
1. Aswathappa, K.; Essentials of Business Environment, HPH
2. C.A.Rangarajan-“Perspective in Economics”-S.Chand & Sons.
Objectives: - To provide basic concepts on Macroeconomic variables, and its influence on business.

MODULE-I

MODULE-II

MODULE-III
Money Market: Functions and forms of money, demand for money-classical, Keynesian and Friedman an approach, measures of money supply, quantity theory of money, inflation and deflation. (8 hours)

Text Books:-
1. Dwivedi, D. N.; Macro Economics, TMH
2. Chaturvedi, D. D and Anand Mittal.; Business-Economics-II ,) Brijwasi Book Distributors,

Reference Books:-
1. Mishra, S. K. and V. K. Puri; Modern Macro-Economics Theory, HPH
2. Edward Shapiro; Macro-Economics Analysis,TMH
Objectives :- The objective of this course is to expose students to the basic knowledge of Business Mathematics and Statistics

MODULE-I

BASIC MATHEMATICS - Linear programming, Linear Quadratic equation, Graphs of linear inequalities in two variables.
Elements of differentiation differential calculus, simple application of differential co-efficient.
Maximum and minimum of univariate function. Integral calculus and its application to accounting and business problems.
Interest Applications: Simple interest, compound interest including half yearly and quarterly calculation, Installment Purchases (Cost of Installment, Effective rates, amortization of a loan)
Percentage and Ratios’ Applications: Percents, Commissions, Discounts, e.g., bill discounting, mark up and concepts of Ratios.

MODULE-II

SAMPLING DISTRIBUTION: Introduction to sampling distributions, sampling distribution of mean and proportion, application of central limit theorem, sampling techniques.
TESTING OF HYPOTHESIS: Parametric and Non Parametric methods - Hypothesis, t test, z test, f test and Chi square

MODULE-III

CORRELATION, REGRESSION, INDEX NUMBERS AND TIME SERIES ANALYSIS:
Correlation analysis, rank correlation, estimation of regression line. Time series analysis: Variations in time series, trend analysis, cyclical variations, seasonal variations and irregular variations. Index Numbers – Laspeyre’s, Paasche’s and Fisher’s Ideal index number.

Text Books
1. A textbook of Business Mathematics: Dr. A. K Arte & R.V. Prabhakar

Reference Books
2. Aczel A.D. and Sounderpandian J., Complete Business Statistics, TMH
BM 010 BUSINESS LAWS

L T P Cr
4 0 0 4.0

Objectives: - To create awareness of the relevant business laws

MODULE-I


MODULE-II

The Negotiable Instruments Act 1881 – Essentials of Negotiable instruments, Kinds of Negotiable Instrument Holder and Holder in Due Course, Negotiation by endorsements, crossing of a cheque and Dishonor of a cheque.

The Companies Act 1956 (Basic elementary knowledge) Essential characteristics of a company, types of companies, memorandum and articles of association, prospectus, shares – kinds, allotment and transfer, debentures, essential conditions for a valid meeting, kinds of meetings and resolutions.

MODULE-III

Directors, Managing Directors-their appointment, qualifications, powers and limits on their remuneration, prevention of oppression and mismanagement.

Note: - Students are expected to have only elementary knowledge of the topics specified in the syllabus.

Text Books:
3. Kuchhal, M. C.; Business Law, VPH
4. Kapoor, N. D.; Elements of Mercantile Law, Sultan Chand & Sons

Reference Books:-
3. Bagrial, Ashok; Company Law, VPH
4. Kapoor, N. D.; Elements of Company Law, Sultan Chand & Sons
5. Dr. Singh, Avtar; Company Law, Eastern Book Co. Lucknow, Bharat Law House.
BC 002 BUSINESS COMMUNICATION

**MODULE-I**


Problems in Communication/Barriers to Communication - Physical/ Semantic/Language / Socio Cultural / Psychological / Barriers Ways to Overcome these Barriers
Listening – Importance of Listening Skills Cultivating good Listening Skills

**MODULE-II**

**Business Correspondence**- Theory of Business Letter Writing - Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing Principles of effective Email Writing . Personnel Correspondence. Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation . [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]

**MODULE-III**

**Language and Writing Skills**- Commercial Terms used in Business Communication. Paragraph Writing -Developing an idea, using appropriate linking devices, etc. Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.]

Business Correspondence .Trade Letters – Order, Credit and Status Enquiry, Collection (just a brief introduction to be given) Only following to be taught in detail:- Letters of Inquiry Letters of Complaints, Claims, Adjustments ,Sales Letters, promotional leaflets and fliers ,Consumer Grievance Letters
Letters under Right to Information (RTI) Act
Language and Writing Skills - Reports Parts, Types Feasibility Reports, Investigative Reports
Summarization. Identification of main and supporting/sub points, presenting these in a cohesive manner

**Suggested Books for Book Reviews:**-  

[N.B.: The above list is only indicative and not prescriptive.]
BM 006 MANAGEMENT ACCOUNTING

L  T  P  Cr
4  1  0  4.5

Objectives:- To familiarize the students with the basic management accounting concepts and their applications in managerial decision making.

MODULE-I
Management Accounting: Nature and Scope of Financial Accounting, Cost Accounting and Management Accounting. Advantages and Limitations of Management Accounting, Role of Management Accountant. (6 hours)


Ratio Analysis: Nature and Interpretation, Classification of Ratios, Profitability Ratios, Turnover Ratios, Financial Ratios, Utility and Limitations of Ratios, DUPONT Control Chart. (10 hours)

MODULE-II

Budgets and Budgetary Control: Concept of Budgets and Budgetary Control, Advantages and Limitations of Budgetary Control, Establishing a System of Budgetary Control, Preparation of Different Budgets, Fixed and Flexible Budgeting, Performance Budgeting and Zero Base Budgeting, Concept of responsibility Accounting – Types of Responsibility Centres. (4)


MODULE-III
Marginal Costing and Profit Planning: Marginal Costing Differentiated from Absorption Costing, Direct Costing, Differential Costing, Key Factor, Break-even Analysis, Margin of Safety, Cost-Volume-Profit Relationship, Advantages, Limitations and Applications of Marginal Costing.Decisions Involving Alternative Choices: Concept of Relevant Costs, Steps in Decision Making, Decisions regarding Determination of Sales Mix, Exploring new Markets, Discontinuance of a Product Line, Make or Buy, Equipment Replacement, Change Versus Status Quo, Expand or Contract and Shut-down or continue. (14 hours)

Text Books:-
1. Maheshwari, S.N.; Principles of Management Accounting, Sultan Chand & Sons
2. Khan & Jain; Management Accounting, TMH

Reference Books:-
1. Horngren, Charles; Introduction to Management Accounting, PHI
2. Pandey, I.M.; Management Accounting, Vikas
Objective: To introduce the terminology and concepts those are commonly used in marketing.

MODULE-I

Introduction to Marketing: Nature, scope and importance of marketing, basic concepts, marketing environment, Market segmentation, targeting and positioning.

MODULE-II

Pricing Decisions: Designing pricing strategies and programmes, pricing techniques.
Place: Types of channels, meaning & importance, channels strategies, designing and managing value network and marketing channel, managing retailing, Physical distribution, marketing logistics and supply chain management.

MODULE-III

Promotion: Advertising- meaning and importance, types, media decisions, promotion mix, Personal Selling- Nature, importance and process, Direct Marketing Sales Promotion (push versus pull study).

Text Books:-
1. Kumar, Ramesh; Application Exercises in Management, VPH,
2. Varshney & Gupta; Marketing Management, Sultan Chand & Sons.
3. Kotler & Armstrong; Principles of Marketing Management, PHI

Reference Books:-
1. Gupta & Suri; Case Studies in Marketing Mgt., HPH.
Objective: To acquaint students with past, present and future of the Indian Economy and business environment in the country.

MODULE-I


MODULE-II

Planning and Economic Development and Problems in Indian Economy, Objective of Economic Planning in India, Tenth Five Year Plan, Industrial Policy - 1991 onwards, Disinvestments of Public Enterprises. (6 hours)

Economic Problems: Poverty, Inequality, Parallel Economy, Unemployment, Concentration of Economic Power, Balanced Regional Development, Low Capital Formation and Industrial Sickness. (8 hours)

MODULE-III

Indian Economy & Foreign Trade: Concept, Significance, Foreign Exchange Reserve, Balance of Payment, Balance of Trade, Export - Import Policy (2002-2007), Foreign Exchange Management Act (FEMA), Export Promotion and Qualitative Restrictions. (8 hours)

Indian Economy – Emerging Issues WTO & Indian Economy (Emerging Areas), GATT, TRIMS, TRIPS, Foreign Direct Investment, Portfolio Investment & Foreign Institutional Investors. (8 hours)

Text Books:
1. Dhingra, I.C.; Indian Economy, Sultan Chand,
2. Aggarwal, A.N., Indian Economy, Vishwa Prakashan,

Reference Books:
1. Mishra, S.K. & V.K. Puri; Problems of Indian Economy, HPH
2. Datt, Ruddar; Sundhram, Indian Economy, Sultan Chand
BC 003 COMPANY LAW

MODULE-I

Introduction – definitions, features and types of Companies; private company and public company – differences, conversion of private company into public company and vice versa. Memorandum of Association and Articles of Association, distinction, alteration of Memorandum and Articles of Association, Doctrine of Ultra Vires and Indoor Management; Prospectus- form and content- statutory requirements of a prospectus; additional disclosures in prospectus statement in lieu of prospectus statement by experts, Shelf prospectus, red- herring prospectus, abridged prospectus, misstatement in prospectus and its consequences; minimum subscription; Dematerialized shares

MODULE-II

Formation of Company: essential steps, procedure for registration and incorporation, certificate of incorporation and commencement of business; promoters – legal status, duties, liabilities and remuneration; allotment of shares. Share Capital – equity and preference shares; stock; sweat equity shares; ESOP(Employees stock option scheme); rights issue; share certificate and share warrants - distinction; bonus shares; transfer and transmission of shares; buy back of shares; debenture- classification

MODULE-III

Board of Management
Director- qualification, disqualification, appointment, legal position; number of directorship; removal, Resignation of Director; duties, liabilities, powers of board of directors; Managing Director- qualification, appointment; Company Meetings - quorum, resolution, Minutes; Winding up – modes, Grounds for compulsory and voluntary winding up

Suggested Readings

1 Tulsian, P. C., Business LawTMH
2 Chandra P.R., Business Law, Galgotia
3 Mathur, Satish B., Business Law, TMH
4 Kapoor, N.D., Business Law, Sultan Chand
5 Gulshan, S.S., Business Law, Excel Books
6 Kapoor, N.D., Corporate Law, Sultan Chand
7 Sen & Mitra, Commercial Law including Company Law, World Press
8 Bhadra, Satpati & Mitra, Karbari Ainer Ruprekha (Bengali Version), Dishari
Objective and expected outcome of the course: To impart basic knowledge about computerized accounting and equip students with application of Tally package.

MODULE – I


MODULE – II

Introduction to Accounting Packages Tally, Salient Features of Tally, Getting Started with Tally: Start Up, Creating company, shutting, altering and deleting company. Gateway of Tally and various options. Preparation of Ledger Account and Groups creation, Creating, displaying, altering and deleting Ledger Accounts in Tally. Preparation of various Accounting Vouchers in TALLY: Contra Voucher, Payment Voucher, Receipt Voucher, Credit Notes, Debit Notes, Journal Voucher, Purchase Voucher, Sales Voucher, Memorandum Voucher, Optional Voucher, Post Dated Vouchers; Alteration, Deletion and Printing of Vouchers, Cheque Printing.

MODULE – III


MODULE – IV

Application of TALLY in Inventory Management: Meaning, Enquiry, Order, Quotations, Delivery, Issue, Purchase and Sales Invoice, Debit and Credit Notes, Inventory Control, Valuation of Inventory; Inventory Vouchers; Preparation of Inventory Reports. Statement. VAT/CST, TDS & Service Tax reports, Report generation & Report Printing. Security Control and Tally Audit.

Suggested readings/books:
1. Nadhani


Intranet and Extranet: Automotive Network Exchange, the Largest Extranet, Architecture of the Internet, Intranet, and Extranet, Intranet Software, Applications of Intranets, Intranet Application Case Studies Considerations in Intranet Deployment, the Extranets, the Structure of Extranets, Extranet Products & Services, Applications of Extranets, Business Models of Extranet Applications, Managerial Issues.


REFERENCE BOOKS:
2. Eframi Turban, Jae Lee, David King, K. Michale Chung, “Electronic Commerce”, Pearson Education
Objectives: To familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

MODULE-I

Meaning and Scope of Cost Accounting: Basic cost concepts – Elements of Costs, classification of Costs, Total Cost build up and Cost sheet, Emerging Terms viz. Life Cycle Costing, Activity Based Costing, Back flush Costing. (4 hours)

Materials Control: Meaning – Steps involved – materials and inventory – techniques of material / inventory control – valuation of incoming & outgoing material & losses. (4 hours)

Labour Cost Control: Direct and Indirect Labour, Steps involved – treatment of idle time, Holiday Pay, Overtime etc. in cost accounts, casual workers & out workers, Labour turnover, and methods of wage payment. Incentive plans. (6 hours)

MODULE-II

Overheads: Meaning and Classification of Overheads – Treatment of specific items of overheads in cost accounts – stages involved in distribution of overheads – methods of absorption of overheads – treatment of under and over absorption of overheads. (6 hours)

Methods of Costing: Single output costing, job costing.(8 hours)

MODULE-III

Contract, Batch and Process Costing: Contract & batch costing, Process costing (including joint products and By-products and inter-process profits), Operating/Service costing.(Transport & Power House only). (12 hours)

Reconciliation of Cost And Financial Accounts. (3 hours)

Text Books:-

1. Maheshwari, S. N. and S. N. Mittal; Cost Accounting – Theory and Problems, Shri Mahavir Book Depot, New Delhi
2. Jain and Narang; Cost Accounting, Kalyani Publishers
3. Arora, M.N., Cost Accounting, VPH

Reference Books:

1. Horngren; Managerial Cost Analysis, 22nd revised edition, PHI
2. Gowda, J. Made; Advanced Cost Accounting, 1st Edition, HPH
Objectives: - To familiarize students with the different aspects of managing Human Resources in the organization through the phases of acquisition, development and retention.

MODULE-I

Introduction: Concept, nature, scope, objectives and importance of HRM; Evolution of HRM; Challenges of HRM; Personnel Management v/s HRM. Strategies for the New Millennium: Role of HRM in strategic management; human capital; emotional quotient; mentoring; ESOP; flexi-time; quality circles; Kaizen TQM and Six Sigma. (12hours)

Acquisition of Human Resources: HR Planning; Job analysis – job description and job specification; recruitment – sources and process (6hours)

MODULE-II

Selection process – tests and interviews; placement and induction. Job changes – transfers, promotions/ demotions, separations. (6hours)

Training and Development: Concept and importance of training; types of training; methods of training; design of training programme; evaluation of training effectiveness; executive development – process and techniques; career planning and development. (8hours)

MODULE-III

Compensation and Maintenance: Compensation: job evaluation – concept, process and significance; components of employee remuneration – base and supplementary; Performance and Potential appraisal – concept and objectives; traditional and modern methods, limitations of performance appraisal methods, 360 degree appraisal technique; Maintenance: overview of employee welfare, health and safety, social security. (14hours)

Text Books:-

1. Chhabra, T. N; Human Resource Management; Dhanpati Rai and Co
2. Dr. Gupta, C. B.; Human Resource Management, Sultan Chand and Sons

Reference Books:-

1. Flippo, Edwin B., Personnel Management, TMH.
3. Aswathappa, K.; Human Resource and Personnel Management (Text and Cases), TMH
4. Dessler, Gary; Human Resource Management, PHI
MODULE-I

INDIRECT TAX
Introduction, meaning, features, merits and demerits. CUSTOM ACT 1962: Customs Duty: Important definitions, types, importance, documents required for import and export procedure, Export promotion scheme, Customs Authority and their powers.

MODULE-II

CENTRAL SALES TAX, 1956
Definitions, incidence and levy of tax, exemption and exclusion, determination of turnover and tax payable, Registration of dealer: Procedure for obtaining registration certificate.

MODULE-III

HP VAT ACT, 2005
Basic concepts, features, advantages and disadvantages of vat, rate of tax, definitions, input tax, output tax, input tax credit, incidence and levy of tax, determination of tax payable, registration of dealer

CENTRAL EXCISE ACT, 1944
Basic concepts, conditions of excise liability, taxable event of excise duty, definitions of goods, manufacture, excisable goods, factory, broker or commission agent, wholesale dealer, sale or purchase.

Suggested Readings:

1. Singhania, V. and Singhavia, M., Students’ guide to Income Tax, Taxmann
2. Lal & Vashist, Income Tax and Central Sales Tax, Pearson
3. Ahuja & Gupta, Systematic Approach to Income Tax, Bharat
4. V.S. Datey, Indirect Taxes Laws and Practice, Taxmann
5. Bangar and Bangar, Students’ guide to Indirect Tax, Aadhya Prakashan
BC 006 BUSINESS FINANCE

MODULE-I


Time Value of Money- Compounding and discounting Techniques – concepts of annuity and perpetuity.

MODULE-II


MODULE-III


Leverage –concept, measurement and significance. Capital Budgeting.


Reference Books:

1. I.M. Pandey, Financial Management.
2. Prasanna Chandra, Financial Management Theory and Practice
Objectives: To make the students realize the importance of values and ethics in business. The course provides a background to ethics as a prelude to learn the skills of ethical decision-making and then apply those skills to the real and current challenges of the profession.

MODULE-I
Introduction: Values-Concept, types and formation of values, ethics, values and behaviour, Values of Indian Managers, Ethics, development of ethics, ethical decision making and decision making process, relevance of ethics and values in business.
Management of Ethics: Management process and ethics, managerial performance, ethical issues, ethos of Vadanta in management, Hierarchism as an organizational value.(10 hours)
Corporate Social Responsibility & Consumer Protection: Corporate responsibility of business: employees, consumers and community, Corporate Governance, Code of Corporate Governance, (7 hours)

MODULE-II
Consumerism, Unethical Issues: Consumerism, unethical issues in sales, marketing and technology. (3 hours)
Understanding Progress, Results & Managing Transformation: Progress and Results definition, functions of progress, transformation, need for transformation, process & challenges of transformation. (6 hours)
Understanding Success: Definitions of success, Principles for competitive success, prerequisites to create blue print for success. Successful stories of business gurus. (6 hours)

MODULE-III
Knowledge and Wisdom: Meaning of knowledge and wisdom, difference between knowledge and wisdom, knowledge worker versus wisdom worker, concept of knowledge management and wisdom management, wisdom based management. (5 hours)
Stress Management: Meaning, sources and consequences of stress, stress management and detached involvement. (4 hours)
Concept of Dharma & Karma Yoga: Concept of Karama and kinds of Karam Yoga, Nishkam Karma, and Sakam Karma. Total quality management, Quality of life and quality of work life. (4 hours)

Text Books:-
2. Chakraborty, S.K.; Human values for Managers

Reference Books:-
1. Chakraborty, S.K.; Ethics in Management: A Vedantic Perspective, OUP
2. I.M. Pandey, Financial Management.
3. Prasanna Chandra, Financial Management Theory and Practice
BC 007 SEMINAR RELATED TO BANKING

L  T  P  Cr
0  2  0  1.0

The seminars will involve presentations and discussions on basic functions of banks, Customer Service, New Shape of Global Financial Markets, Corporate Governance of Financial Institutions, Financial Institutions, Implementing Monetary Policy, Financial reforms, Capital, Liquidity, and Funding.

At the end of each session the instructor will add value to the topic of presentation/discussion by way of additional input and answering student queries.

The Precise time and topic schedule and the procedure of evaluation will be notified by the teacher in-charge before the second class of Seminar.
Objectives: To acquaint the students with the overall framework of financial decision-making in a business unit.

MODULE-I


MODULE-II

Cost of Capital: Concept, Importance, Classification and Determination of Cost of Capital.

Leverages: Concept, Types of leverages and their significance.

Capital Budgeting: Concept, Importance and Appraisal Methods: Payback period, DCF techniques, Accounting rate of return, Capital Rationing. (16 hours)

MODULE-III

Concept of Risk in Capital Budgeting: Incorporation of Risk Factor, General Techniques: Risk adjusted discount return, certainty equivalent coefficient and Quantitative Techniques: Sensitivity analysis, Probability assignment, Standard deviation, Coefficient of variation, Decision tree. (6 hours)

Working Capital Management: Concept, Management of Cash, Management of Inventories, Management of Accounts Receivable and Accounts Payable, over and under Trading.(6 hours)

Dividend, Bonus and Rights: Dividend Policy, Relevance and Irrelevance Concepts of Dividend, Corporate Dividend Practices in India. (6 hours)

Text Books:

Reference Books:
BM 016 MANAGEMENT INFORMATION SYSTEM

L  T  P  Cr
4  0  1  4.5

Objectives:- The objective of the course is to acquaint the students about the concept of information system in business organizations, and also the management control systems.

MODULE-I


MODULE-II

System Analysis, Design and Implementation, MIS Applications in Business. (4 hours)

Information Concepts: Data and Information – meaning and importance, Relevance of Information in Decision Making, Sources and Types of Information, Cost Benefit Analysis – Quantitative and Qualitative Aspects, Assessing Information needs of the Organization. (12 hours)

MODULE-III

Information Technology: Recent Developments in the Field of Information Technology: Multimedia Approach to Information Processing. Decision of Appropriate Information Technology for proper MIS. (5 hours)
Choice of appropriate IT Systems – Database, Data warehousing & Data mining Concepts, Centralized and Distributed Processing. (8 hours)

Text Book:-
1  Javadekar, W.S.; Management Information System, TMH
2  Arora,Ashok and Akshaya Bhatia, Information Systems for Managers, Excel Books,
3  Basandra,Suresh K , Management Information Systems.Wheeler Publishing,
BC 008 MANAGEMENT OF FINANCIAL SERVICES

L T P Cr
4 1 0 4.5

MODULE-I

Financial Services: Meaning and Definition, Role of Financial Services in a financial system.
Leasing: Meaning and features. Introduction to equipment leasing: Types of Leases, Evolution of Indian Leasing Industry.
Legal Aspects of Leasing: present Legislative Framework, Tax aspects of leasing.
Hire purchase: concept and characteristics of Hire purchase. Difference between hire purchase and leasing.

MODULE-II

Merchant Banking: Nature and scope of Merchant Banking - Regulation of Merchant Banking Activity - overview of current Indian Merchant Banking scene - structure of Merchant Banking industry - primary Markets in India and Abroad - professional Ethics and code of conduct - current Development.
Credit Rating: concept of credit Rating.Types of credit Rating - Advantages and Disadvantages of credit Rating - credit Rating Agencies & their Methodology - Emerging A venues of Rating services - International credit Rating practices.

MODULE-III

Securitization / Mortgages: Meaning, nature and scope of securitization, securitization as Funding Mechanism, securitization of Residential Real Estate - whole Loans - Mortgages - Graduated-payment.
Security Brokerage: Meaning of Brokerage, types of brokers. Difference between broker and jobber. SEBI Regulations relating to brokerage business in India.

Reference Books:
1 Bhalla, V. K. “Management of Financial Services” Anmol Publications
3 Padamalatha, “Management of Banking and Financial Services”, Pearson Education.
BC 009 INCOME TAX

L T P Cr
4 1 0 4.5

MODULE-I

Basic Concepts and Definitions under IT Act  Assessee, Previous year, Assessment year, Sources of income, Heads of income, Gross total income, Total income, Tax Evasion, Tax avoidance, Tax planning. Residential Status and Incidence of Tax. Incomes which do not form part of Total Income Except sections 10A, 10AA, 10B, 10BA.

MODULE- II


Heads of Income and Provisions governing Heads of Income
Salaries, Income from House property, Profits and Gains from Business and Profession Special emphasis on sec 32, 35, 35D, 36, 37, 40A(2), 40A(3), 43B (Excluding presumptive taxation) Capital Gain Meaning and types of capital assets, basic concept of transfer, cost of Acquisition, cost of improvement and indexation, computation of STCG and LTCG, exemptions u/s 54 and 54F, taxability of STCG and LTCG. Income from Other Sources.

MODULE- III

Income of other Persons included in Assessee’s Total Income
Remuneration of spouse, income from assets transferred to spouse and Son’s wife, income of minor Set off and Carry Forward of Losses
Mode of set off and carry forward, inter source and inter head set off, Carry forward and set off of losses u/s 71B, 72, 73, 74, 74A

Deductions from Gross Total Income
Basic concepts, deductions u/s 80C, 80CCC, 80CCD, 80CCE, 80CCF, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGC, 80U

Computation of Total Income and Tax Payable
Rate of tax applicable to different assesses (except corporate assessee), Computation of tax liability of an individual and firm

MODULE- IV

Provision for Filing of Return
Date of filing of return, relevant forms of return, different types of returns, return by whom to be signed, PAN, TAN
Assessment of Return Self assessment, summary assessment u/s 143(1), scrutiny assessment u/s 143(3) and best judgment assessment u/s 144
Advance Tax When liable to pay, due dates and computation of advance tax (excluding Corporate assesses)
Interest Interest u/s 234A, 234B, 234C, (simple problems on interest) e) TDS. TDS from salary, lottery, horse racing, interest on securities
BC 010 INSURANCE AND RISK MANAGEMENT

INTRODUCTION TO RISK MANAGEMENT: Risk - Types of Risk – Objectives of risk management – Sources of risk – Risk Identification – Measurement of risk


Text Books:
1 Harrington and Niehaus, ‘Risk management and Insurance, TMH

References:
1 Mark S. Dorfman, ‘Introduction to Risk management and Insurance, PHI
2 Stulz, Risk management and Derivatives, Cengage Learning
3 Skipper and Kwon, ‘Risk management and Insurance’, Blackwell Publishing
5 George E Rejda, Principles of Risk Management and Insurance, Pearson Education
BC 011 SEMINAR ON CURRENT AFFAIRS

L   T   P   Cr
0   2   0   1.0

The seminars will involve presentations and discussions on current affairs in all areas of Trade, Industry. At the end of each session the instructor will add value to the topic of presentation/discussion by way of additional input and answering student queries.

The Precise time and topic schedule and the procedure of evaluation will be notified by the teacher in-charge in the banning of the Semester.

BC 012 SUMMER TRAINING REPORT

L   T   P   Cr
0   0   2   1.0

Each student shall undergo practical training of eight weeks during the vacations after fourth semester in an approved business/industrial/service organization and submit two copies of the Summer Training Report to the Head of the Department within two weeks of the commencement of the Fifth Semester. The reports will be evaluated by a panel of teachers on content and presentation through seminars in the fifth semester.
**BC 013 CORPORATE ACCOUNTING**

**MODULE-I**

Concept and Scope of Corporate Accounting; Share Capital and its types; Shares: Types, Issue, forfeiture and re-issue of forfeited shares; Buy back of shares; Book building; Sweat equity; Employee stock option scheme; Rights issue; Bonus shares; Redemption of preference shares.

Debentures: Types, issue and redemption of debentures; Underwriting of shares and debentures including firm underwriting; Calculation of the liability of the underwriter; Sub-underwriting; Broker and brokerage; Acquisition of business and Profit prior to incorporation.

Goodwill: Meaning; Types; Factors determining goodwill; Need for valuation of goodwill; Methods for the valuation of goodwill. Valuation of shares: Need and methods.

Preparation of final accounts of a corporate body as per the latest version of Schedule VI (Simple problems only); Main difference between the old format and the new one; Notable corporate scandals with special reference to India.

**MODULE-II**

**Amalgamation, Absorption and External Reconstruction:** Meaning; methods of calculating purchase consideration; Accounting entries and preparation of a Balance Sheet; (Excluding inter-company holdings) Treatment of inter-company owings and unrealized profit in stock; A reference to AS-14.

Holding and Subsidiary Company: Meaning; Advantages and disadvantages of a holding company; Cost of Control and Capital Reserve; Minority Interest; Capital Profits and Revenue Profits; Treatment of unrealized profits and mutual Owings; Simple problems on the preparation of a Consolidated Balance Sheet.

**MODULE-III**

**Liquidation/Winding Up:** Meaning; Compulsory and Voluntary winding up; Preferential payments; Liquidator’s Statement of Affairs and Surplus/Deficiency Account; Liquidator’s Final Statement of Account; Receiver for debenture holders; „B“ List of contributories. Insurance Company Accounts, Banking Company Accounts.

**Suggested Readings / Books:**

3. *Jain and Narang, Corporate Accounting, Kalyani.*
5. *Hanif and Mukherjee, Corporate Accounting, TMH.*
Objective:- The objective of this course is to expose the students to the importance of entrepreneurship and its development in India.

**MODULE-I**
Entrepreneurial traits, types and significance.; Definitions, characteristics of Entrepreneurial types, Qualities and functions of entrepreneurs, Role and importance of entrepreneur in economic growth. (8 hours)
Competing theories of entrepreneurship; Entrepreneurial Behaviours and entrepreneurial motivation. N-Achievement and management success (8 hours)

**MODULE-II**
Entrepreneurial Development Programme in India. - History, Support, Objectives, stages of performances; Planning and EDP - objectives. Target group, selection of centre, pre-training work. (8 hours)
Govt. Policy towards SSI's; Entrepreneurial Input;, Entrepreneurial success in rural area. Innovation end entrepreneur; Establishing Entrepreneurs System. Search for business idea, sources of ideas, idea processing, input requirements: Sources and criteria of financing, fixed and working capital assessment; Technical assistance, marketing assistance, (8 hours)

**MODULE-III**
Sickness of units and remedial assistance; (4 hours)
Preparation of feasibility reports and legal formalities and documentation(10 hours)

**Text Books:-**
1. Vasant, DCSAI; Entrepreneurship, HPH
2. Taneja & S.L. Gupta.; Entrepreneurship Development
3. Pandey, I.M.; Venture Capital –The Indian Experience, PHI

**Reference Books:-**
1. Srivastava S.B.; A practical guide to industrial entrepreneurs, Sultan Chand &Sons
2. Chandra, Prasana; Project Preparation, Appraisal, Implementation, TMH,
3. New Venture Creation; Holt: Entrepreneurship, PHI
4. Clifton, Davis S and Fyfe, David E. "Project Feasibility Analysis". John Wiley
BC 014 MONEY, BANKING AND INTERNATIONAL TRADE

MODULE-I

Money: Meaning and definition, features, functions and kinds/forms of money; Supply of money: mechanics of money supply, Measures of money supply In India. Demand for Money: Factors determining demand for money, Fisher, Cambridge, Keynesian and Introduction to Money Market, Type of money market Securities traded in India, Characteristics of Indian Money Market, its strengths and Weaknesses.

MODULE-II

Banking: Introduction, Types of banks, Functions, safety-liquidity-profitability trade off; Central Banking: Functions and techniques of credit control. Monetary policy: Objectives, Targets and indicators. Reserve Bank of India: Role and Functions. Commercial Banking in India; structure and functioning; Role of Commercial Banks in Economic Development. Banking Sector Reforms in India and Latest Developments in Banking Sector in India. Prudential Norms for Income Recognition, Provisioning for Bad and Doubtful Debts, Capital Adequacy and concentration of credit/Investments.

Innovations in Banking: Internet Banking, E-Banking, Mobile banking, Wholesale and Retail Banking, Universal and Narrow Banking, Off-shore Banking. Asset. Classification, on-Performing Assets.

MODULE-III

International Trade: Meaning, features, importance and implications for the developing countries. India’s foreign trade policy during the post reforms. Composition and recent trends in foreign trade with special reference to India. Balance of payments situation during the post reform period. Recent changes in India’s export and import policies. Organizations and institutions involved in export and import management.

Regulation of International Trade in India. EXIM Policy and Foreign Exchange Management Act (FEMA), 1999. Introduction to General Agreement on Tariffs and Trade (GATT)/World Trade Organization (WTO): Trade Related Investment Measures (TRIMS) and its implications; Agreement on Agriculture (AOA) and its implications ; General Agreement on Trade in Services (GATS) and its implications; Trade Related Intellectual Property Rights (TRIPS) and its implications with special references to India. Recent Development under the Ministerial Conferences

Reference Books:

4. Mishra, Jagannath “Money, Banking and International Trade” Thacker, Spink and Company
BC 015 INDUSTRIAL RELATIONS AND LABOUR LAWS

MODULE-I

INDUSTRIAL RELATIONS: Concepts – Importance – Industrial Relations problems in the Public Sector – Growth of Trade Unions – Codes of conduct.


MODULE-II

LEGAL PROVISION RELATING TO

1. Wages
2. Working Conditions and Labour Welfare
3. Industrial Relations
4. Social Security

CONTAINED IN THE FOLLOWING ACTS ARE TO BE STUDIED.

a. The Factories Act, 1948
b. The Trade Unions Act, 1926
c. The Payment of Wages Act, 1936
d. The Minimum Wages Act, 1948
e. The Industrial Disputes Act, 1947
f. The Workmen’s Compensation Act, 1923
g. The Payment of Gratuity Act, 1972
h. The Payment of Bonus Act, 1965
i. The Employee’s Provident Fund & Misc. Act, 1952
j. The Employees State Insurance Act, 1948
k. The Industrial Employment (Standing Orders) Act, 1946
l. The Maternity Benefit Act, 1961
m. The Child Labor Prevention and Regulation Act, 1986

Text books:-

References Books:-
3. Respective Bare Acts.
4. C.S.Venkata Ratnam, Globalisation and Labour Management Relations, Response Books,
5. Ratna Sen, Industrial Relations in India, Shifting Paradigms, Macmillan India Srivastava, Industrial Relations and Labour laws, Vikas
7. Subba Rao , Essentials of Human Resource Management & Industrial relations ( Text & Cases ) Himalaya Publication
EN 001 ENVIRONMENTAL STUDIES

L T P Cr
3 1 0 3.5

MODULE I

Multidisciplinary nature of environmental studies: Definition, scope and importance, Need for public awareness (2 lectures)

Renewable and non-renewable resources: Natural resources and associated problems- a) Forest resources : Use and over-exploitation, deforestation, case studies; Timber extraction, mining, dams and their effects on forest and tribal people; b) Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems; c) Mineral resources : Use and exploitation, environmental effects of extracting and using mineral resources, case studies; d) Food resources : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies; e) Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources; Equitable use of resources for sustainable lifestyles. (8 hours)

Ecosystems: Concept of an ecosystem. Structure and function of an ecosystem. Producers, consumers and decomposers: Energy flow in the ecosystem. Ecological succession. Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem: (a). Forest ecosystem; (b) Grassland ecosystem; (c) Desert ecosystem; (d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) (6 hours)

MODULE II


Environmental Pollution: Definition, Cause, effects and control measures of :- Air pollution; Water pollution; Soil pollution; Marine pollution; Noise pollution; Thermal pollution; Nuclear hazards and solid waste Management : Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution.. Pollution case studies. Disaster management floods, earthquake, cyclone and landslides. (8 hours)

MODULE III


Education; HIV/AIDS, Women and Child Welfare, Role of Information Technology in Environment and human health. (6 hours)

**Field work**: Visit to a local area to document environmental assets river/forest/ grassland/hill/ mountain; Visit to a local polluted site-Urban/Rural/Industrial/Agricultural; Study of common plants, insects, birds; Study of simple ecosystems-pond, river, hill slopes, etc. (**Field work = 5 hours**) (NOTE: Syllabus for Environment Studies includes class room teaching and Field Work. The syllabus is divided into eight units covering 50 lectures. The first seven units will cover 45 lectures which are class room based to enhance knowledge skills and attitude to environment. Unit eight is based on field activities which will be covered in five lecture hours and would provide student first hand knowledge on various local environmental aspects. Field experience is one of the most effective learning tools for environmental concerns. This moves out of the scope of the text book mode of teaching into the realm of real learning in the field, where the teacher merely acts as a catalyst to interpret what the student observes or discovers in his/her own environment. Field studies are as essential as class work and form an irreplaceable synergistic tool in the entire learning process.)

**Text Books:**
1. Mhaskar A.K., Matter Hazardous, Techno-Science Publication

**Reference:**
1. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad – 380 013, India, Email:mapin@icenet.net (R)
2. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. Environmental Encyclopedia, Jaico Publ. House, Mumbai,
BC 016 AUDITING

MODULE I


Errors and Fraud-Concepts, Means of doing Fraud, Purpose- Conditions which increase the Risk of Fraud and Error-Auditor’s responsibility towards detection and reporting.


Audit Evidence-Concept, Need, Procedure to obtain Audit Evidence, Sources and Reliability, Methods. Preparation before Commencement of a New Audit.

MODULE II

Internal Control and Internal Audit Internal Check-Definition, Objective, Preparation of checklists. Internal Control-Definition, Objectives, Evaluation, Internal control in Computerized Environment, ICQ and its Preparation, Comparison with Internal Check.

Internal audit-Definition, Objectives, Regulatory Requirements(Companies Act), Reliance by Statutory Auditor on Internal Auditor’s Work. Audit Risk- Concept, Types and their Assessment Procedure.

Audit Sampling and Analytical Procedure Concept, Need, and Types of Sampling- Sampling Risk-Stages in Audit Sampling. Test Checking-Auditing in Depth and Cut-Off checking.


Audit of Different Items Vouching- Meaning, Objectives-Vouching of Different Items (Receipts and Payments Related). Verification – Concept, Objectives – Audit of Share Capital, Loans (Secured and Unsecured), Fixed assets (Building, Plant and Machinery, Loans and Advances, Investment, Goodwill, Copy Right, Patent Right Inventories, Debtors), Creditors, Subsequent Events, Preliminary Expenditures , Directors’ Remuneration etc

MODULE III


Audit Report and Certificate Definition-Distinction between Report and Certificate- Types of
Reports/Op Contents of Audit Report (As per Companies Act and Standards on auditing).


Features and Basic Principles of Government Audit- Local Bodies and Non-Profit Seeking Organizations (including NGOs).

Comptroller and Auditor General and its Constitutional Role.

Books Recommended:

1. Gupta, Kamal, Contemporary Auditing, TMH
2. Tandon, B.N., Principles of Auditing, S. Chand & Co.
4. Spicer & Pegler, Practical Auditing
5. Woolf, Emile, Auditing Today
7. Auditing Assurance Standards and Guidelines issued by ICAI
BC 017 COMPREHENSIVE VIVA VOCE

L  T  P  Cr
0  0  0  2.0