



JAGANNATH
UNIVERSITY

THE REGULATION

FOR

BACHELORS OF COMMERCE(H)
3 YEARS DEGREE PROGRAMME

(CBCS)

(W.E.F 2017-18)

Faculty of Management & Commerce, Jagan Nath University

University Campus

State Highway-22, Bahadurgarh-Jhajjar Road, Jhajjar, Haryana-124507

Phone: 01276-699700, 01-15

COURSE STRUCTURE

&

DETAILED SYLLABI

(Under CBCS Scheme)

B.COM (H)

(w.e.f. 2015-2018)

Faculty of Management & Commerce, Jagan Nath University

University Campus: Bahadurgarh Jhajjar Road, Jhajjar, Haryana

Course List

Core Courses:

Sr. No.	Subject Code	Paper
1.	BCM 101	Principles of Management
2.	BCM 102	Business Accounting
3.	BCM 103	Economics-I
4.	BCM 104	Mathematics -I
5.	BCM 201	Business Organization
6.	BCM 202	Business Ethics and CSR
7.	BCM 203	Macro Economics
8.	BCM 30I	Principles of Marketing
9.	BCM 302	Statistical Methods for Business
10.	BCM 303	Organization Behaviour
11.	BCM 304	Commercial Banking
12.	BCM 401	Management Accounting
13.	BCM 402	Human Resource Management
14.	BCM 403	Indian Economy
15.	BCM 404	Principles and Practice of Insurance
16.	BCM 405	Cost Accounting
17.	BCM 501	Production and Operations Management
18.	BCM 502	Business Environment
19.	BCM 503	Business Research Methods Business Environment
20.	BCM 504	Management Accounting
21.	BCM 505	Income tax laws and Practice
22	BCM 601	Entrepreneurship Development
23	BCM 602	Environmental Accounting

24	BCM 603	International Business Environment
25	BCM 604	Corporate Tax
26	BCM 605	Environmental Accounting

Ability Enhancement Courses (AEC) : Common for all starting with ‘AEC’

Sr. No.	Subject Code	Paper
1.	AEC 101	Environmental Studies
2.	AEC 102	English I
3.	AEC 103	Disaster Management
4.	AEC 104	English II
5.	AEC 105	Computer Application I
6.	AEC 106	Computer Application II
7.	AEC 107	Community Service Project

SKILL ENHANCEMENT COURSES (SEC): Course code + ‘111’ onwards.

Sr. No.	Subject Code	Paper
1.	BCM 111	Personality development and communication skills
2.	BCM 112	E Commerce
3.	BCM 113	Statistical Software package
4.	BCM 115	Financial Software Package
5.	BCM114	Summer internship/ Major Research Project

Course Structure (BCM)

First Semester Examination

Code No.	Paper	Type	L	T/P	Credits
AEC 101	Environmental studies	AECC	4	-	4
AEC102	English I	AECC	4	-	4
AEC 105	Computer Application I	AECC	4	-	4
BCM 101	Principles of Management	Core	4	-	4
BCM 102	Business Accounting	Core	4	-	4
BCM 103	Economics-I	Core	4	-	4
BCM 104	Mathematics -I	Core	4	-	4
	Total		28		28

Second Semester Examination

Code No.	Paper	Type	L	T/P	Credits
AEC103	Disaster Management	AECC	4	-	4
AEC104	English II	AECC	4	-	4
BCM 201	Business Organization	Core	4	-	4
BCM 202	Business Ethics and CSR	Core	4	-	4
BCM 203	Macro Economics	Core	4	-	4
BCM 204	Mathematics-II	Core	4	-	4
	Total		24		24

Third Semester Examination

Code No.	Paper	Type	L	T/P	Credits
AEC106	Computer Application II	AECC	4	-	4
AEC107	Community Service Project	AECC		-	1
BCM 301	Principles of Marketing	Core	4	-	4
BCM 302	Statistical Methods for Business	Core	4	-	4
BCM 303	Organization Behaviour	Core	4	-	4
BCM111	Personality Development and Communication Skills	SEC	4	-	4
BCM304	Commercial Banking	Core	4	-	4
	Total		24	-	25

Fourth Semester Examination

Code No.	Paper	Type	L	T/P	Credits
BCM 401	Financial Management	Core	4	-	4
BCM 402	Human Resource Management	Core	4	-	4
BCM 403	Indian Economy	core	4	-	4
BCM 112	E Commerce	SEC	4	-	4
BCM 404	Principles and Practice of Insurance	Core	4	-	4
BCM 405	Cost Accounting	Core	4	-	4

	Total		24	-	24
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Fifth Semester Examination

Code No.	Paper	Type	L	T/P	Credits
BCM 501	Production and Operations Management	Core	4	-	4
BCM 502	Business Environment	Core	4	-	4
BCM 503	Business Research Methods	Core	4	-	4
BCM 113	Statistical Software Package	SEC	4	-	4
BCM 114	MRP/Summer Internship	SEC		-	4
BCM 504	Management Accounting	Core	4	-	4
BCM 505	Income Tax Laws and Practice	Core	4	-	4
	Total		24	-	28

Sixth Semester Examination

Code No.	Paper	Type	L	T/P	Credits
BCM 601	Entrepreneurship Development	Core	4	-	4
BCM 602	Legal Aspects of Business	Core	4	-	4
BCM 603	International Business Environment	Core	4	-	4
BCM115	Financial Software package	SEC	4		4
BCM 605	Environmental Accounting	Core	4	-	4
BCM 604	Corporate Tax	Core	4	-	4
BCM114	Major research Project				4

	Total		24		28
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Note:

- i) Major Research Project in fifth and sixth semester is compulsory for honors degree..
- ii) Community service project will be compulsory after second semester.

MAXIMUM & MINIMUM CREDITS OF THE PROGRAM

The total number of the credits of the BCM Programmes is 157.

Each student shall be required to appear for examinations in all courses. However, for **the award of the degree a student should secure at least 132 credits.**

- AECC - Ability Enhancement Compulsory Course
- SEC - Skill Enhancement Course
- DSE - Discipline Specific Electives
- GE - Generic Electives

<i>AEC 101</i> Environmental Studies	Max. Credits	4
	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Unit 1 : Introduction to environmental studies • Multidisciplinary nature of environmental studies; • Scope and importance; Concept of sustainability and sustainable development. (2 lectures)

Unit 2 : Ecosystems • What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems : a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries) (6 lectures)

Unit 3 : Natural Resources : Renewable and Non-renewable Resources • Land resources and land use change; Land degradation, soil erosion and desertification. • Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. • Water : Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). • Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies. (8 lectures)

Unit 4 : Biodiversity and Conservation • Levels of biological diversity : genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots • India as a mega-biodiversity nation; Endangered and endemic species of India • Threats to biodiversity : Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity. • Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value. (8 lectures)

Unit 5 : Environmental Pollution • Environmental pollution : types, causes, effects and controls; Air, water, soil and noise pollution • Nuclear hazards and human health risks • Solid waste management : Control measures of urban and industrial waste. • Pollution case studies. (8 lectures)

Unit 6 : Environmental Policies & Practices • Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture 2/2 • Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). • Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context. (7 lectures)

Unit 7 : Human Communities and the Environment • Human population growth: Impacts on environment, human health and welfare. • Resettlement and rehabilitation of project affected persons; case studies. • Disaster management : floods, earthquake, cyclones and landslides. • Environmental movements : Chipko, Silent valley, Bishnois of Rajasthan. • Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. • Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi). (6 lectures)

Unit 8 : Field work • Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc. • Visit to a local polluted site-Urban/Rural/Industrial/Agricultural. • Study of common plants, insects, birds and basic principles of identification. • Study of simple ecosystems-pond, river, Delhi Ridge, etc. (Equal to 5 lectures)

Suggested Readings: 1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt. 2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press. 3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge. 4. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press

AEC 102 English I	Max. Credits	4
	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Objective: The purpose of this course is to introduce students to the theory, fundamentals and tools of communication and to develop in them vital communication skills which should be integral to personal, social and professional interactions.

Unit 1. Introduction: Theory of Communication, Types and modes of Communication

Unit 2. Language of Communication: Verbal and Non-verbal (Spoken and Written) Personal, Social and Business Barriers and Strategies Intra-personal, Inter-personal and Group communication

Unit 3. Speaking Skills: Monologue Dialogue Group Discussion Effective Communication/ Mis-Communication Interview Public Speech

Unit 4. Reading and Understanding Close Reading Comprehension Summary Paraphrasing Analysis and Interpretation Translation(from Indian language to English and vice-versa) Literary/Knowledge Texts

Unit 5. Writing Skills Documenting Report Writing Making notes Letter writing

Recommended Readings: 1. Fluency in English - Part II, Oxford University Press, 2006. 2. Business English, Pearson, 2008. 3. Language, Literature and Creativity, Orient Blackswan, 2013. 4. Language through Literature (forthcoming) ed. Dr. Gauri Mishra, Dr Ranjana Kaul, Dr Brati Biswas

<i>BCM 101</i> Principles of Management	Max. Credits	4
	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Objectives

To provide fundamental knowledge and exposure to the concepts, theories and practices in the field of management and give an introduction to the way in which a firm can develop its managerial thinking, mission and strategy.

Course Contents

Lectures-10

Unit I Introduction

Concept & functions of Management, evolution of management theories, scientific management, bureaucracy, behavioral approach, Quantitative approach and systems approach

Lectures-08

Unit II Planning and Organizing

Planning – meaning and importance of planning. Types of plans, planning process. Organizing – Meaning and principles, Types of Organization. Span of control-meaning and importance. Departmentalization. Authority- Centralization and decentralization of Authority.

Lectures-06

Unit III Staffing

Meaning, job analysis, recruitment, selection, training- importance and types of training. performance appraisals- meaning and purpose, compensation- meaning and importance.

Lectures-08

Unit IV Directing

Direction - Meaning, Requirement of effective direction, Communication - Types & Importance. Motivation - meaning, Theories of motivation - Maslow, Herzberg, Adam's Equity theory. Leadership – meaning, types of Leadership

Lectures-08

Unit V Management Control

Control : Meaning, Needs, Principles, Process and Techniques of management control, types of control, essentials of effective control system.

Co-ordination : Meaning, Types and Principles of co-ordination

Text Books:

1. P.C. Tripathi and P.N. Reddy, **Principles & Practices of Management**, Tata McGrawHill.

Suggested Readings:

1. L. M. Prasad –**Principles & Practices of Management**, Sultan Chand and Sons, New Delhi.
2. Gupta, C.B.; **Management Concepts and Practices**, Sultan Chand and Sons, New Delhi.

<i>BCM 102</i>	Max. Credits	4
Business accounting	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

COURSE OBJECTIVE

The primary objective of the course is to familiarize the students with the basic accounting principles and techniques of preparing and presenting the accounts statements giving an exact financial status of the organization.

COURSE CONTENTS

UNIT I

[Lectures 4]

Meaning and Scope of Accounting: Definition and Functions of Accounting, Limitations of Accounting, Book Keeping and Accounting, Objectives of Accounting, Difference between Financial Accounting and Management Accounting.

Capital & Revenue Items (expenditures & incomes): Classification of Income, Classification of Expenditure, Classification of Receipts, Difference between Capital Expenditure & Capitalized Expenditure, Revenue Recognition.

Accounting Concepts and Standards: Meaning of Accounting Principles, Accounting Concepts, Accounting Conventions, & Introduction to Accounting Standards issued by ICAI (AS-2

Accounting Equations

Explain Important Considerations Related to Capitalization of Lease Expenses & R & D Expenses.

UNIT II

[Lectures 9]

Journalizing Transactions: Journal, Rules of Debit and Credit, Opening Journal Entry, Voucher System & Types of Accounts

Sub Division of Journal: Cash Book, Petty Cash Book, Ledger, Posting & Trial Balance

Profit and Loss Account and Balance Sheet: Preparation of Trading, Profit and Loss Account and Balance Sheet

Discuss the Difference b/w Components of Bank Balance Sheet & Normal Manufacturing Company's Balance Sheet

UNIT III

[Lectures 7]

Bank Reconciliation Statement: Reasons for Discrepancies and Preparation of Bank Reconciliation Statement.

Errors and their Rectification: Types of Errors, Rectification of Errors and Suspense Account.

Accounting of Negotiable Instruments: Bills of Exchange, Promissory Note, Accounting Treatment, Dishonor of Bill, Renewal & Insolvency

BPO's like Amex Provide What type of BR Services to their Clients

UNIT IV

[Lectures 6]

Accounting for Depreciation: Concept of Depreciation Causes of Depreciation, Need for Providing Depreciation, Methods of Calculating Depreciation: Straight Line Method, Diminishing Balance Method & Change in Method. (AS-6)

Inventory Valuation: Meaning of Inventory, Course Objectives of Inventory, Methods of Recording Inventory, Periodic and Perpetual Inventory System: --LIFO, FIFO & HIFO

Discuss How 2 Companies like TATA Steel & Sail can have their PAT differ (other components remains same) in

P & L just because Depreciation Method Followed

- Name at least 3 Companies each which Follow LIFO & FIFO Method of Inventory Valuation.

UNIT V

[Lectures 4]

Single Entry System: Meaning, Features, Advantages and Disadvantages, Calculation of Profit or Loss by Statement of Affairs Method & Conversion Method

Accounting for Non-Profit Organizations: Receipts and Payment Account, Income and Expenditure Account, Difference, Preparation of an Income and Expenditure Account, Preparation of Receipt and Payment Account from Income and Expenditure Account

Discuss the Schedules Related to Income & Expenditure Statements.

SUGGESTED READINGS

- *Grewal. T.S - Double Entry Book Keeping , Sultan Chand Educational Publishers ,Sixteenth Edition, 2005.*
- *Goyal.D.K - Double Entry Book Keeping, Arya Publications, Third Edition,2005.*
- *Tulsian.P.C - Financial Accounting, Pearson Education, Second Edition, 2004.*
- *Maheshwari S.N - Financial Accounting Vikas Publishing House,Second Edition, 2005*

BCM 103 Economics I	Max. Credits	4
	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Course Objective

This course intends to expose the student to the basic principles in Microeconomic Theory and illustrate with applications.

Course Outline

Unit 1. Introduction

a. Problem of scarcity and choice: scarcity, choice and opportunity cost; production possibility frontier; economic systems.

b. Demand and supply: law of demand, determinants of demand, shifts of demand versus movements along a demand curve, market demand, law of supply, determinants of supply, shifts of supply versus movements along a supply curve, market supply, market equilibrium.

c. Applications of demand and supply: price rationing, price floors, consumer surplus, producer surplus.

d. Elasticity: price elasticity of demand, calculating elasticity, determinants of price elasticity, other elasticities.

Unit 2. Consumer Theory

Budget constraint, concept of utility, diminishing marginal utility, Diamond-water

paradox, income and substitution effects; consumer choice: indifference curves, derivation of demand curve from indifference curve and budget constraint.

Unit 3. Production and Costs

a. Production: behaviour of profit maximising firms, production process, production functions, law of variable proportions, choice of technology, isoquant and isocost lines, cost minimizing equilibrium condition.

b. Costs: costs in the short run, costs in the long run, revenue and profit maximizations, minimizing losses, short run industry supply curve, economies and diseconomies of scale, long run adjustments

Unit 4. Perfect Competition

a. Assumptions: theory of a firm under perfect competition, demand and revenue; equilibrium of the firm in the short run and long run; long run industry supply curve: increasing, decreasing and constant cost industries.

b. Welfare: allocative efficiency under perfect competition.

Readings:

Case, Karl E. & Ray C. Fair, *Principles of Economics*, Pearson Education, Inc., 8th edition, 2007.

AEC 105	Max. Credits	4
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	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

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COURSE OBJECTIVE

This is a basic paper for Business Administration students to familiarize them with Computer and its application in the relevant fields.

COURSE CONTENTS

UNIT I

[Lectures 5]

Basics of Computer

History, Need and Evolution of Computer, Data, Instruction and Information, Components of Computer and their Functions, Block Diagram of Computer, Characteristics of Computer, Limitations of Computer, Various Fields of Applications of Computer, Generations of Computer [I to V], Classification of Computer on the basis of [i] Technology [Digital, Analog, Hybrid]; [ii] Processing Speed and Storage Capacity [Micro, Mini, Mainframe and Super]; [iii] Purpose [General and Special], Uses of Computers in Business and Society, (**How Computers are useful in Daily Life – News, Jobs & Content**)

Interfacing with Computer

Input Devices: Keyboard, Mouse, Joystick, Digitizer, Scanner, MICR, OCR, OMR, Light Pen, Touch Screen, Voice Input device, Trackball, Smart Cards.

Output Devices: Monitor and Memory (Primary & Secondary), Printer and its type [Impact and Non-Impact], Plotters, Speakers.

UNIT II

[Lectures 3]

Computer Codes [BCD, ASCII, BCDIC, EBCDIC]

Number System, Kinds of Number System: Decimal, Binary, Octal, Hexadecimal, Conversions [decimal to any base, any base to decimal, any base other than decimal to any base other than decimal]. Fractional, Binary Arithmetic [Addition, Subtraction, Multiplication, Division]

UNIT III

[Lectures 4]

Operating System Concepts

Introduction to Operating System, Function of OS, Booting (IP), DOS, Features, Internal and External Commands [creating directory, subdirectory, renaming, copying, deleting, a directory, creating a file, deleting, copying and renaming a file], Windows, Features, Basic Windows Elements, Comparing DOS and Windows Explorer.

Introduction of Database, Uses of database. Introduction of Networking(LAN, WAN, MAN), Computer Viruses

UNIT IV

[Lectures 8]

Word Processing

Word Processing [MS Word], Concept of Word Processing, File Commands, Editing and Formatting text and paragraphs, Finding and Replacing text, Header and Footer, Page Design and Layout, Tables, Mail Merge.

Spreadsheet Package

[MS EXCEL]: Spreadsheet concepts, advantages and applications of building a complex spreadsheet, Creating, Saving & Editing a workbook, Functions, Formula, Conditional, Formatting, Data Forms, Data Sort, Creating, Previewing and Modifying Charts.

Introduction to internet

Meaning of Internet, Growth of Internet, Owner of Internet, Anatomy of Internet, Basic Internet Terminology, Net Etiquette, World Wide Web, Internet Protocols, Usage of Internet to Society, Search Engines, **Bluetooth**

SUGGESTED READINGS

- *Sinha, Kr. Pradeep and Preeti Sinha - Computer Fundamentals*”, BPB Publication, 3rd Edition, 2003,
- *Rajaraman, V - Fundamentals of Computers*”, Prentice Hall of India Pvt. Ltd 4th Edition, 2004.
- *Jain, Satish , Shashank and Dr. Madulika Jain - IT Tools and Applications - O Level*”, , BPB publication 1st Edition, 2003
- *Bharihoke, Deepak - “Fundamentals of IT”*, Excel Books , 2nd Edition, 2002,
- *Taxali, R. K. - “P. C. Software”*, Tata Mc-Graw Hill ,4th Edition,2005,
- *Busby, Michael and Stultz A. Russel - “Learn Microsof Office 2000”*, BPB Publications 1st Edition, 2005,
- *B.Pb Publications - Introduction to Information Technology*, 2007.

<i>BCM 104</i> Mathematics II	Max. Credits	4
	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Course Objective- The program Mathematics is designed to meet the need of sophisticated mathematics in modern scientific investigations. This course is meant for exposing the students to the basic mathematical and statistical tools so as to enable them to take quantifiable decisions based on business applications.

Unit1 Sets Theory

Sets and Data Interpretation, theory of sets, meaning elements, types, presentation and equality of sets, union, intersection, compliment, difference of sets, Finite Set, Infinite Set, Null Set, Universal Set, Venn Diagram, Cartesian product of two sets, Associative Laws, Distributive laws, DeMorgan's laws, Operation on sets, application of set theory.

Unit 2 Matrices

Definition, Types of Matrices, Addition, Subtraction, Scalar Multiplication, Multiplication of Matrices, Transpose of a matrix, Determinant of a Square matrix. Singular and non-singular matrix, Adjoint, Inverse, Rank of Matrix, Eigenvalues and eigen vectors of a Matrix, Cayley-Hamilton Theorem.

Unit 3 Algebra -

Matrices with simple application for solution of linear simultaneous equations using matrix inversion Cramer's Rule and adjoint matrix method.

Unit 4 Algebra - 2

Number system-Natural numbers, prime numbers, integers, rational and irrational numbers, Arithmetical Progression- Sum of a series in A. P. Arithmetic Mean, Geometric Progression ,

Sum of a series in G.P, Geometrical Mean, Sum of an infinite geometric series with simple practical applications in real life business environment, sum of first n natural numbers, sum of squares and cubes of first n natural numbers.

Unit 5 Measures of Central Tendency

Introduction to statistics, Arithmetic Mean, Median, Mode-definitions and calculations, Standard deviation, Coefficient of variation, Combined Mean, Combined Standard deviation.

AEC104 English II	Max. Credits	4
	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

COURSE OBJECTIVE

By the end of the semester, the student will be able to:

- Speak English effectively with correct use of tenses
- Write English with no grammar error
- Use vocabulary to make the communication stronger
- Improve the command on written communication after practicing précis writing and essay writing
- Gain confidence in spoken English after participating in group discussions

COURSE CONTENTS

UNIT I

Lectures-5

Subject –Verb Agreement:

- When Subject is placed after the Verb
- When there are intervening words or expressions between the Subject and the Verb
- When the Subject gives the appearance of being plural

UNIT II

Lectures-5

Understanding the basics of Grammar through Sentence Analysis / Common Errors

- Run-On Sentences
- Comma Splices

UNIT III

Lectures-5

Sentence synthesis :

- Phrases and Clauses (Noun ,Adjective and Adverb phrases and clauses and where and when to use them.)
- Simple, Complex and Compound sentences (how to construct and when to use)
- Usage and purpose of Infinitives, Participles and Gerunds
- Reported Speech (Rewriting conversations in Reported Speech)

UNIT IV

Lectures-5

Playing with words

- Understanding the role Prefixation and Suffixation in word formation; transformation from one part of the speech to another)
- Vocabulary building activities(Prepositions,Analogies)
- Words with similar spellings or sounds and their meanings,idioms.
- Revisiting the rules of Punctuation and Capitalisation

UNIT V

Lectures-5

Composition , Reading Skills ,Public speaking and Discussions

- Precis writing(How to extract important information and express it in a way that it gives appropriate gist of the given passage)
- Reading Comprehensions Exercises (with focus on skimming and scanning)
- Extempores (Will be conducted throughout the semester)
- Group Discussions (Will be conducted throughout the semester)

<i>AEC103</i> Disaster Management	Max. Credits	4
	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Unit -I: Introduction Disaster: Definition, Factors And Significance; Difference Between Hazard And Disaster; Natural And Manmade Disasters: Difference, Nature, Types And Magnitude.

Unit -II: Consequences Of Disasters Repercussions Of Disasters And Hazards: Economic Damage, Loss Of Human And Animal Life, Destruction Of Ecosystem.

Unit -III: Global Perspective (Natural Disasters) Study Of Environmental Impacts Induced By Human Activity; History Of Disasters And Types Of Hazards: Earthquakes, Volcanisms, Cyclones, Tsunamis, Floods, Droughts And Famines, Landslides And Avalanches.

Unit -IV: Global Perspective (Man-Made Disasters) Nuclear Reactor Meltdown, Industrial Accidents, Oil Slicks And Spills, Outbreaks Of Disease And Epidemics, War And Conflicts.

Books Recommended 1. Bryant Edwards (2005): Natural Hazards, Cambridge University Press, U.K. 2. Carter, W. Nick, 1991: Disaster Management, Asian Development Bank, Manila. 3. Central Water Commission, 1987, Flood Atlas Of India, Cwc, New Delhi. 4. Central Water Commission, 1989, Manual Of Flood Forecasting, New Delhi. 5. Government Of India, 1997, Vulnerability Atlas Of India, New Delhi.

<i>BCM 201</i>	Max. Credits	4
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	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

COURSE OBJECTIVE

The course objective is to make the students aware with the latest management practices used in the corporate and to balance between practical ideologies used in the corporate and management theories.

COURSE CONTENTS

UNIT – I

[Lecture: 5]

Introduction to Business and Commerce: Meaning and definition of business, Objectives of business, Essentials of a successful business, Scope of business, Business as an economic system, Trade and aids to trade, Meaning, scope, functions and evolution of commerce & industry, Industrial Revolution-its effects. Industrialization in India.

UNIT – II

[Lecture: 7]

Forms of Business Organization: Sole-proprietorship, Partnership, Joint stock Company, Cooperative Society, Public Utilities, Selection of a suitable form of organization, Classification based on Business Unit.

UNIT - III

[Lecture: 7]

Setting up a New Enterprise: Promotion of a business. Decisions in setting up an 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, Problems in starting a new business.

UNIT – IV

[Lecture: 7]

Business and Society: Changing Concepts and Objectives of Business, Professionalization, Business ethics, Business and culture, Technological Development and Social Change, Social responsibilities of business, Social Audit, Manager and his environment: external and internal Domestic & Foreign Trade: Organization of wholesale & retail trade - recent trends in wholesale & retailing. Malls and Super Markets – their effect on economy. Import export trade procedure & their organization.

UNIT – V

[Lecture: 3]

Stock Exchange and Produce Exchange: Definition and Meaning, Importance, Functions, Listing, Dealers.

SUGGESTED READINGS

- Kaul, Vijay Kumar, (2012) “Business Organization and Management: Text and Cases”, Pearson Education, N Delhi.
- Singla, R.K. (2010), “Business Organization and Management”, V.K. (India) Enterprises, New Delhi.
- Daft, Richard L., Daft, J., Murphy, H., & Willmott (2010), “Org. Theory and Design” 10th Edi, Cengage Learning EMEA, ND.

Fernando, A.C. (2011), “Business Environment” Pearson Education, New Delhi.

BCM 203 Macro Economics	Max. Credits	4
	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Objective: The objective of this paper is to develop the concepts on Macroeconomic variables, working of an economy, and how business decisions are affected with the influence of macro variables in business.

Unit I: Concepts of Macro Economics and National Income Determination: Definitions, Importance, Limitations of Macro-Economics, Macro-Economic Variables. Circular Flow of Income in Two, Three, Four Sector Economy, Relation between Leakages and Injections in Circular Flow. National Income: Concepts, Definition, Methods of Measurement, National Income in India, Problems in Measurement of National Income & Precautions in Estimation of National Income.

Lectures:-12

Unit II: Marco Economic Framework: Theory of Full Employment and Income: Classical, Modern (Keynesian) Approach, Consumption Function, Relationship between Saving and Consumption. Investment function, Concept of Marginal Efficiency of Capital and Marginal Efficiency of Investment; National Income Determination in Two, Three and Four Sector Models; Multiplier in Two, Three and Four Sector Model.

Lectures:-16

Unit III : Analysis of Money Supply and Inflation: Functions and Forms of Money, Demand for Money- Classical, Keynesian and Friedmanian Approach, Measures of Money Supply, Quantity Theory of Money, Inflation- Types, Causes, Impact and Remedies.

Lectures:-12

Unit IV: Equilibrium of Product and Money Market: Introduction to ISLM Model, Equilibrium-Product Market and Money Market, Monetary Policy, Fiscal Policy.

Lectures:-12

Text Books:

1. Soga, Erol, (2008) Macro Economics, 1st edition, Pearson Education.
2. Agarwal, ((2010)) Macroeconomics Theory and Policy, 1st edition, Pearson Education.

Reference Books:

1. Dwivedi, D. N., ((2005)) Macro Economics, McGraw Hill Education.
2. Mishra, S. N., and Puri, V. K., ((2003)), Modern Macro-Economics Theory, Himalaya publishing House.
3. Shapiro, E., (2003) Macro-Economics Analysis, McGraw Hill Education.
4. Hirschey, Mark, (2009) Fundamentals of Managerial Economics, 9th edition, Cengage Learning.

<i>BCM 204</i>	Max. Credits	4
Mathematics II	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Unit 1 Financial Mathematics

Introduction, Quantitative Techniques, Profit and Loss, Financial Mathematics, Simple Interest, Compound Interest, Depreciation and Annuities.

Unit 2 Differential Calculus

Differentiation, Differentiation of a product of two function, Differentiation of a quotient of two functions, Differentiation of a function of a function, Differentiation of a logarithmic and exponential function,

Differentiation of implicit function, Simple problems.

Unit 3 Probability

Basic Concepts, Basic Notations of set theory, definitions, Sample Space, Events, Random Experiment, Axiomatic Definition of Probability, Conditional Probability, Total Probability Theorem, Bayes Theorem, Additive Law of Probability

Unit 4 Permutation and Combination

Fundamental rules of counting, Permutation of n different things, Permutation of thing not all different, Circular permutation, Combination of n different things r at a time, Simple problems

<i>BCM 202</i>	Max. Credits	4
Business Ethics and CSR	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Objectives

1. The law and ethics underlying and governing the structure and operation of the business corporation, the legal evolution of the corporation as an economic and moral “person”
2. To Enable the Students to Understand the Parameters of Accountability, Control and Reporting System by the Corporate Board
3. To Help the Students to have an Insight into the Interactive Relationship Among Various Corporate and Related Constituents in Determining Directions and Performance of Business Organizations

Course Contents

Lectures-04

Unit I Corporation – An Overview

Definition of the word ‘ corporation’, Evolution of the corporate structure, Purpose of corporation, corporation as a ‘person’, corporation as a ‘moral person’ corporation-expectations of society, corporation-expectations of the market.

Lectures-08

Unit II Introduction to Corporate Governance

Definition, roles and importance of corporate governance in modern business, evolution of corporate governance, capitalism, free enterprises and the corporation, the legal obligation of directors, ownership and control of corporate.

Lectures-10

Unit III Business Ethics and Corporate Social Responsibilities

Business ethics, Corporate Governance & Ethics, Ethical organization and its corporate code, Importance and need for business ethics.

Corporate Social Responsibility – Definition, Justification of CSR, Scope of Social Responsibility, Corporate Social Responsibility - Stakeholders (Internal and External), the Role of Business in Society

Lectures-10

Unit IV Responsibility for Corporate Governance–The Board & Top Management

Corporate governance: Board Structures & styles, corporate governance: Roles and Responsibilities of Directors, Role, Functions of Chairman, Role of CEO, Functions of CEO, CEO Succession Planning, CEO Compensation, Independent “Outside” Directors, Functions of the Board.

Lectures-08

Unit V Codes and Laws, Practices of Corporate Governance

Self regulatory codes, Reports of committees on corporate governance, Corporate governance – Company Law, Not for profit Organizations – the Differences, Future of Corporate Governance in India

Text Books:

1. What Is Corporate Governance?, John L. Colley, Jr., Jacqueline L. Doyle, George W. Logan, and Wallace Stettinius; McGraw-Hill
2. Corporate governance Principles, Policies and Practices, A.C. Fernando, Pearson Education.
3. Corporate governance Principles, Mechanisms and Practice, Swami (Dr.) Parthasarathy, biztantra, Indian Text Edition.

Suggested Readings:

1. Robert A.G. Monks & Nell Minow “Corporate governance”
2. Corporate Responsibility: A textbook on business ethic, governance, exact: Roles Responsibility Cannon Tom.
3. Corporate Social Responsibility: The Corporate Governance of the 21st century Ramon mullerat Danel Brennan
4. best Practice in Corporate Governance
5. Building reput e & Sustainable success, Adrian Dareies

<i>BCM 301</i>	Max. Credits	4
Principles of Marketing	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

COURSE OBJECTIVE

The course objective of this paper is to identify the foundation terms and concepts that are commonly used in marketing. It also identifies the essential elements for effective marketing practice. This course will give complete relationship between marketing and other management functions.

UNIT- I

[Lectures: 8]

Marketing Concepts and evolution, Defining and delivering customer value and satisfaction - Value chain – supply chain network, **MARKETING PHILOSOPHIES**, Analysing Marketing environment, Indian Marketing Environment

UNIT- 2

[Lectures: 8]

Marketing Research, Marketing Information System, Marketing planning and organization, Analyzing Consumer Market and Buyer Behaviour, Analyzing Business Market and Business Buyer Behaviour

UNIT- 3

[Lectures: 8]

, Market Segmentation and Targeting, Positioning and differentiation strategies, Product life cycle strategies, New product development, Product Mix and Product line decisions, Branding and Packaging.

UNIT- 4

[Lectures: 8]

Pricing objectives and strategies, Price adapting policies, Initiating and responding to price changes, Marketing channel system - Functions and flows; Factor affecting choice of Channel distribution.

UNIT- 5

[Lectures: 8]

Integrated marketing communication process and Promotion Mix; Advertising, Sales promotion, Personal selling and Public relation decisions. Push Vs Pull strategy Direct marketing and Telemarketing; Global Target market selection, standardization Vs adaptation.

SUGGESTED READINGS:

1. Stanton, William J, Michael J Etzel, Marketing Concepts and Cases, TMH 13th Edition
2. Panda, Tapan K, Marketing Management, Text and Cases, Excel Books, 2nd Edition
3. Kumar, Arun, Marketing Management, Vikas Publishing House
4. Kotler, Philip, Kevin Lane Keller, Abraham Koshy and Mithileshwar Jha: Marketing Management, Pearson Education Inc., New Delhi

<i>BCM 302</i> Statistical Methods for Business	Max. Credits	4
	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Course Objectives

This course is meant to familiarize students with various statistical tools so as to enable them to analyze and interpret business data.

Course Contents

UNIT-I

Introduction to Statistics

Definition, Functions of Statistics, Statistics in Computers, Limitations of Statistics

Measures of Central Tendency

Arithmetic Mean, Geometric Mean, Harmonic Mean. Median, Mode

UNIT – II

Measures of Dispersion

Range, Quartile Deviation, Mean Deviation; Standard Deviation; Coefficient of Variation.

Skewness and Kurtosis.

UNIT-III

Correlation

Analysis, Simple, Correlation between two Variables (Grouped and Ungrouped data), Karl Pearson Coefficient of Correlation & Rank Correlation.

Regression

Concept of Regression, Regression Lines, Difference between Correlation and Regression.

UNIT-IV

Index Numbers

Uses & Problems in Constructing Index Numbers, Methods, Fixed and Chain Based Methods of Constructing Index Numbers, Basic Shifting Splicing Limitations & Cost of Living index.

Interpolation & Extrapolation with equal and unequal class intervals [Bionomical Newton's Languagee's formulae

Time Series Analysis

Meaning and Significance Components of Time Series, Trend Measurement, Moving Average. Method, Least Square Method to Fit Straight Line Trend & Exponential and Parabolic Trend.

UNIT-V

Sampling & Sampling Techniques

Sources of Statistical data relating to Agriculture Industry, Population, national Income, Trade and prices, Statistical Organizations at the Centre and in the state. Introduction, Purpose and Methods of Sampling, Merits and Limitations of Sampling.

SUGGESTED READINGS:

- Introduction to Business and Economics Statistics - Stocklon and Clark.
- Statistical Methods - Gupta S.P.

- Statistics for Business and Economics - Hooda K.P.
- Business Statistics - Kapoor Sanchati.

BCM 303 Organisational Behavior	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Course Objective

The course aims to familiarize the students with the behavioral patterns of human beings at individual and group levels.

UNIT I

Introduction- Concept, Levels of Human Behaviour, Nature & Significance of Organizational Behaviour; Contributing Disciplines to the field of OB; OB Models (S-O-B-C; Autocratic; Custodial; Supportive & Collegial) & Factors Affecting Organizational Behaviour.

UNIT II

Individual Behaviour- Personality- Nature of Personality, Determinants of Personality, Theories of Personality – Trait Theory, Psychoanalytic Theory, Socio-psychological Theory & Self-Theory.

Perception– Factors Influencing Perception, Perceptual Process, Perceptual Organization, Perception Theories: Attribution Theory and Perceptual Errors.

Attitude : Types of attitudes, Management of attitudes and work force diversity in business organization.

Values : Significance of values in business management

UNIT III

Interpersonal Behavior- Dynamics: Fight & Flight, Types of Behaviour: Assertiveness & Aggressiveness.

Self-Awareness: Johari Window & its Implications.

Transactional Analysis (TA): Types of Transactions & its Implications.

Life Positions & Stroking

UNIT IV

Group Behaviour & Team Development- Concept, Functions & Determinants of Group and Group Dynamics, Types of Groups, Formal and Informal Groups, Stages of Group Development, Group Norms, Group Cohesiveness, Group Think and Group Shift, Group Decision Making, Concept of Team Vs. Group, Types of Team, Building and Managing Effective Teams.

Leadership – Nature and Significance of Leadership, Leadership styles , Theories of Leadership – Trait Theory, Styles – Autocratic, Democratic, Laissez Faire. Communication : Concepts , Types , Process and importance of communication .

UNIT V

Power, Politics & Managing Conflict- Sources, Types, Process & Conflict Resolution.
[Lectures 6]

Change Management & Stress Management- Concept, Cause, Resistance to change, Techniques of Change Management & Stress management

BCM304 Commercial Banking	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Objectives

In this paper the students will be taught about the kinds of banks, their functions, and relationship with customers and the banking frauds, law relating to recovery of debts due to banks and the recovery of debts.

Course Contents

Lectures-08

Unit I Introduction

Definition, Features & Functions of Commercial Banks, Public Banks & Private Sector Banks.

Lectures-08

Unit II Assets & Liabilities Management

Assets & liabilities Management by commercial Banks, RBI & NABARD, Monetary Policy & credit control by RBI

Lectures-08

Unit III Types of Banking:

Universal Banking, E-Banking, Mobile Banking, innovations in banking sector, Relationship between Banker & customer- General & Special.

Lectures-08

Unit IV Negotiable Instruments

Negotiable instrument- Cheque, Bills of Exchange & Promissory Notes. Endorsement, Dishonor of Cheque -Legal Provisions.

Lectures-08

Unit V Important Acts

The Reserve Bank of India Act, 1934

The Banking Regulation Act, 1949

Text Books:

1. Vasent Desai, - Indian Banking, Nature & Problems, Himalaya Publishing House, New Delhi
2. Natarajan S, Parshuraman N. Indian Bankinf, S.Chand & Company, New Delhi
3. Khan M.Y. Indian Financial System, Tata Mcgraw Hills, Delhi

BCM 111 Personality Development & Communication Skills	Max . Credits	4
	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Communication Skills & Personality Development

Unit-1 :

Goal Setting, Goals and their consistence with values, Values and Vision

Unit-2:

Success ,Obstacles to success, Struggle, Qualities that make a person successful, What holds us back.

Unit-3 :

Motivation, Internal and external motivation, Demotivating factors, Subconscious mind and habits.

Unit-4 :

Resume writing, Interviews with mock sessions ,Group Discussions.

Unit-5:

How to be a good leader (Leadership skills, Adaptability in new conditions, Always be prepared for opportunities)

Time Management, Failure (Difference between winning and losing , How to learn from Failure) ,Fear -What is fear?, How to fight with fear?

AEC106 Computer application II	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

UNIT – I

(6 lectures)

Introduction to Internet

Web Browser, What the web browser does, Overview of famous web browsers, Web servers, Uniform resource locators (URL), what is www, Search Engines, Electronic mail, Email software

UNIT – II

(7 lectures)

HTML an introduction

What HTML is-and What It isn't, History of HTML, Structuring HTML page,

The HTML<<HEAD><TITLE><BODY>tags, Paragraphs, Font tags, Creating different types of

Links, Introduction to lists, Different types of lists

UNIT – III

(6 lectures)

Tables

Introduction, Table pats, Sizing tables, borders, cells, Table and cell color and alignment, Aligning your table content, Spanning multiple rows and columns, Grouping and aligning rows and columns

UNIT – IV

(6 lectures)

Forms & Frames

Understanding forms and functions, Essential elements of forms, Displaying control labels, Grouping control with field set and legend, What are frames , Working with linked windows, Working with frames, Changing frame borders

UNIT – V

(6 lectures)

DHTML

What is DHTML, The concept of style sheets, Approaches to style sheets, commonly used style sheet properties and values, Controlling page layout CSS properties, Backgrounds, colors and images, setting border appearance Inline style sheets

REFERENCES:

Jonathan Gennick with Tom Luers, 'Teach yourself HTML', 2nd Edition ,SAMS

BCM-401 Financial Management	Max . Credits	4
	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Course Objective

The Objective of the course is to acquaint the students with the overall framework of Financial Decision- Making in a business unit and to develop the skills of the students in the Area of Finance.

Course Contents

UNIT-I

[Lectures 3]

Financial Management Meaning: Scope, Objectives of Financial Management- Profit vs. Wealth Maximization & Organization of Finance Function.

Sources of Finance: Long term and Short term sources of Finance.

[Name important Institutions & Prevailing Rates for raising Capital by Corporate from banks, NBFC's etc.]

UNIT-II

[Lectures 6]

Capital Budgeting: Meaning, Importance, Process, Appraisal Method: Payback Period, DCF Techniques, Accounting Rate of Return & Limitation of Capital Budgeting.

Cost of Capital: Meaning, Significance, Classification and Determination of Cost of Capital & Specific and Weighted Cost of Capital.

[How change in Interest Rates Effect Credit Off take in Corporate?]

UNIT-III

[Lectures 7]

Capital Structure: Meaning, Principles, Factors affecting Capital Structure, Model of Capital Structure Decisions & Theories.

Dividend Decisions: Meaning, Determinants of Dividend Policy, Classification of Dividend Policy & Theories.

Leverage: Introduction to Operating leverage, Financial Leverage & Combined Leverage.

[Mention some High Dividend giving stocks. Which Industries give more Dividend to their Shareholders?]

UNIT-IV **[Lectures 8]**

Working Capital Management: Concepts, Types, Importance, Factors affecting Working Capital and Estimate of Working Capital.

Management of Cash: Motives for Holding Cash, Course Objectives of Cash Management and Methods of Accelerating Cash Inflows, Concentration Banking & Lock Box System.

Management of Receivables: Course Objectives of Maintaining Receivables, Factors Determining Size of Investment in Receivables, Course Objectives of Receivables Management.

Inventory Management: Course Objectives of Inventory Management, Techniques of Inventory Management, EOQ, ABC Analysis, Aging Schedule & Re-order level

[Discuss how far FMCG Companies WC is more important than Heavy Industry Companies]

UNIT-V **[Lectures 6]**

Ratio Analysis: Meaning, Significance and Limitations of Ratio Analysis.

Funds Flow Statements: Meaning, Importance & Limitations of Fund Flow Statement

Business Failures & Mergers: Meaning, Types & Causes of Mergers, Steps to Overcome Business Failures.

[Discuss the fact about Recent Mergers – ICICI Bank & Bank of Rajasthan that has taken place. Also Discuss the Advantages for Both]

SUGGESTED READINGS:

- Rustagi R.P. Fundamentals of Financial Management, Galgotia Publishing Company, Third Edition, 2005.
- Maheshwari S.N. Financial Management Principles & practices, Sultan Chand & Sons, Tenth Edition, 2005.
- Pandey . I.M. Financial Management, Vikas Publishing House Pvt. Ltd., Ninth Edition, 2005.
- Khan . M.Y. Jain P.K. Financial Management Text Problem & Cases, Tata McGraw- Hill, Third Edition, 2005.

BCM-402 Human Resource Management	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Objective: The objective of the course is to familiarize students with the different aspects of managing Human Resources in the organization and various activities involved in it such as HRP, selection, training, compensation etc.

HRM & Personnel Management

Unit 1

[Lectures - 5]

Concept, nature, scope, objectives, functions, role and importance of HRM. Personnel Management Vs HRM., New trends in HRM, HRM practices in India, issues and challenges.

Unit II

[Lectures - 4]

Human Resource Planning - Concept , Objective , Process.

Job analysis: concept, use, process, use of job analysis information, job description and job specification, job design, job simplification, job rotation, job enrichment and job enlargement.

Unit III

[Lectures - 7]

Recruitment: sources of recruitment, policies and procedure of recruitment,

Selection process, testing and interviews, Placement and induction, transfer and promotion, Separations.

Unit IV

[Lectures - 7]

Manpower training: Concept and importance of training, Identification of training needs types and techniques of training, evaluation of training effectiveness, employee development and career planning,

Performance appraisal: concept, methods and problems of performance appraisal,

Job Evaluation.

Unit V

[Lectures - 7]

Wage and salary administration, incentives and fringe benefits.

Trade Unions: concept, functions and problems.

Employee grievances , Concept of Collective Bargaining and Workers Participation in Management

Suggested Readings:

1. Rao V.S.P. Human Resource Management, Excel books
2. C.B. Gupta Human Resource Management Sultan Chand and Sons
3. Chhabra, T. N Human Resource Management; Dhanpati Rai and Co. Pvt. Ltd
4. Monnappa and Saiyadan, Personnel Management, Tata Mcgraw Hill.
5. Dessler, Garg, Human Resource Management, Pearson education.

6. C.B. Memoria Personal Management Himalaya

7. K. Aswathappa Human Resource Management Tata McGrawHill

BCM112 E Commerce	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Objective-To provide in depth knowledge and usefulness of information technology and computer applications in various businesses.

UNIT I

Lectures-08

Introduction: Electronic Commerce - Technology and Prospects, Definition of E- Commerce, Economic potential of electronic commerce, forces behind-Commerce, Advantages and Disadvantages, Impact of E-commerce on business.

Internet and Intranet based e-commerce.

Unit II

Lectures-06

Mobile Commerce: Introduction, Wireless Application Protocol,

Mobile Information device, Mobile Computing Applications.

Unit III

Lectures-08

Web Security: Importance of Firewall, components of Firewall, Transaction security,

Emerging client server, Security Threats, Network Security, Factors to consider in Firewall design, Limitation of Firewalls.

Unit IV

Lectures-08

Encryption: Encryption techniques, Symmetric Encryption- Keys and data encryption standard, Asymmetric encryption- Secret key encryption, public and private pair key encryption, Digital Signatures, Virtual Private Network.

UNIT V

Lectures-06

E-Commerce and Banking, Home banking,online Banking, Management issues in online Banking. E-Commerce and Retail Banking, Business Activities in E-Market , Supply Chain Management System, Managing Retail Supply Chain.

REFERENCE BOOKS

1. Computer Today – S. Bansundara.
2. E – Commerce – Kamblesh Bajaj and Debjani Nag (TATA Mc)

3. E – Commerce – S Jaiswal 4. E – Business – Kittel Amer

BCM-403 Indian Economy	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Unit 1

Overview of Indian Economy, Basic Characteristics of Indian Economy and structure of Indian Economy -- developing and underdeveloped with problems, Factors affecting economic development- National income, Per capita income, Quality of life, Capital Formation –Savings, Investment.

Unit 2

Industrial Policy Regulations of 1991 leading to Liberalization, Privatization and Globalization, Private and Public Sector, Public Sector – role and growth, Achievements of the public sector, Private Sector – Importance Problems,

Unit 3

Planning in India, Meaning, Importance, Objectives of planning, Planning commission, Critical evaluation of current Five Year Plan.

Unit 4

Banking Sector – concept & importance of Core Banking, Monetary regulation in India, commercial banking in India, Reserve bank of India, its functions, Monetary policy, its tools and techniques.

Unit 5

Concept, Significance, Foreign Exchange Reserve, Balance of Payment, Balance of Trade,

Export Import Policy (2012-2017), Foreign Exchange Management Act (FEMA), Export Promotion and Qualitative Restrictions.

BCM 404 Principles and Practice of Insurance	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Objectives

In this paper the students will be taught about kinds of insurance and the body regulating the insurance sector.

Course Contents

Unit I Introduction

Lectures-08

Meaning & Definition of Insurance, Social & Economic significance of Insurance, Insurance & Assurance, Role of insurance in development of commerce & Industry, Double insurance & Re- insurance, Various principle of Insurance.

Unit II Life Insurance

Lectures-08

Meaning & features of Life Insurance, Advantages of Life Insurance, type of Life insurance, Endorsement Assurance Plans, Term Assurance Plans, Children Plans, Money Back Plans, Group Insurance Schemes, Pension Plans.

Unit III General Insurance I

Lectures-08

Fire Insurance- Meaning, Principles & Types, Assignment of fire Insurance Policy & Settlement of Claims.

Marine Insurance- Meaning, Scope, Principles & types, Total loss, Partial loss & important clauses of Marine insurance.

Unit IV General Insurance II

Lectures-08

Motor vehicle Insurance- Meaning & Types, Third Party & Comprehensive Policy claim settlement under Motor vehicle Insurance.

Health Insurance- Meaning & Types of Health Insurance.

Unit V Legal Framework

Lectures-08

Provisions of Indian contract Act & commercial Protection Act related to Insurance, Salient features of The IRDA Act 1999

Text Books:

1. Introduction to Risk Mgmt. & Insurance, Mark. S. Dorfman, Eastern Economy Edition
2. Elements of Banking & Insurance, Jyotsna Sethi, EEE

BCM 405 Cost Accounting	Maximum Marks	100
	Theory Paper Marks	70

	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Objectives: The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

Contents:

Unit 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.

Materials Control:

Meaning – Steps involved – materials and inventory – techniques of material/inventory control – valuation of incoming & outgoing material – material losses.

Unit II

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, methods of wage payment. Incentive plans.

Unit III

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.

Unit IV

Methods of Costing:

Single output costing, job costing, contract & batch costing.

Unit V

Methods of Costing (II)

Process costing (including joint products and By-products and inter-process profits), Operating/Service costing. (Transport & Power House only), Reconciliation of cost and financial accounts.

Suggested Readings

1. Maheshwari, S. N. and S. N. Mittal; *Cost Accounting – Theory and Problems*, 21st Revised Edition, Shri Mahavir Book Depot, New Delhi, 2003.
2. Horngren; *Managerial Cost Analysis*, 22nd revised edition, Prentice Hall, 2003.
3. Jain and Narang; *Cost Accounting*, Kalyani Publishers, 2002.
4. Wheldon; *Cost Accounting & Costing Methods*, 2001.
5. Gowda, J. Made; *Advanced Cost Accounting*, 1st Edition, Himalya Publishing House, 2001.

6. Sharma, Nigam; *Advanced Cost Accounting*, 6th revised edition, Himalaya Publishing House, 1999.

BCM 501 PRODUCTIONS & OPERATIONS MANAGEMENT	Max . Credits	4
	Maximum Marks	100
	External Exam	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Objectives: This course will help the students to understand the importance of understand the whole process of manufacturing a product or a service, focusing on the concept of optimum utilization of resources and minimization of costs.

Unit I

[Lecture 8]

Production and blueprinting of operations activities; its functions and relationship with other functional areas. Facility location decision, layout decision, product and process design (projects, batch production, mass production). Capacity planning.

Unit II

[Lecture 8]

Production planning and control: Planning, scheduling, routing etc. Assembly line balancing. Work Study: Method study and time study, Work simplification. Productivity linked incentives.

Unit III

[Lecture 10]

Inventory Management – Concepts, Classification: Objectives: Factors Affecting Inventory Control Policy: Inventory costs: Basic EOQ Model: Re-order Level: ABC Analysis. Supply chain management, inventory management and JIT production.

Unit IV

[Lecture 10]

Quality Management: What is Quality, Quality as a corporate strategy, statistical methods, SPC control charts, acceptance sampling, Total Quality Management (TQM). Quality circles cost of Quality, Taguchi philosophy.

Unit V

[Lecture 8]

Maintenance Management - Importance and types of maintenance - Maintenance Planning - Spare Parts Management – Concept of TPM.

Purchase Management - Responsibilities of Purchase Department - Purchase Cycle – Negotiation & Bargaining – Vendor relations - Purchasing Methods - Global sourcing

Suggested Readings:

1. Chary S.N. Production & Operations Management, Latest ed. Tata McGraw Hill Publishing
2. Buffa, Modern Production Management, Wiley Eastern Pvt. Ltd.
3. Adam, Production & Operations Management, Prentice Hall.
4. Jhamb L.C. Production & Operations Management, Everest Publishing House,
5. K.Aswathappa & Bhat, Production & Operations Management Himalayaya Publishing.

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BCM 502	Maximum Marks	100
Business Environment	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Objectives: The basic objective of this course is to familiarize the students with the nature and dimensions of evolving business environment in India to influence managerial decisions.

Unit I: An Overview of Business Environment: Type of Environment-Internal, External, Micro and Macro Environment, Competitive Structure of Industries, Environmental Analysis and Strategic Management, Managing Diversity, Scope of Business, Characteristics of Business, Objectives and the Uses of Study, Process and Limitations of Environmental Analysis.

Lectures:-13

Unit II: Economic Environment: Nature of Economic Environment, Economic, Nature and Structure of the Economy, Monetary and Fiscal Policies, Competition Act, 2000.

Lectures:-12

Unit III: Socio-Cultural Environment: Nature and Impact of Culture on Business, Culture and Globalization, Social Responsibilities of Business, Business and Society, Social Audit, Business Ethics and Corporate Governance. Political Environment: Functions of State, Economic Roles of Government, Government and Legal Environment, The Constitutional Environment, Rationale and Extent of State Intervention.

Lectures:-14

Unit IV: Natural and Technological Environment: Innovation, Technological Leadership and Followership, Sources of Technological Dynamics, Technology Transfer, Time Lags in Technology Introduction, Status of Technology in India. Management of Technology, Features and Impact of Technology.

Lectures:-13

Text Books:

1. Shaikh, Saleem, (2010), Business Environment, 2nd edition, Pearson Education.
2. Cherunilam, Francis, (2007), Business Environment - Text and Cases, Himalaya Publishing House.

Reference Books:

1. Aswathappa, K., (2000), Essentials of Business Environment, 7th edition, Himalaya Publishing House.
2. Gupta C. B., (2008), Business Environment, 4th edition, Sultan Chand.
3. Bedi, Suresh, ((2004)), Business Environment Excel Book.
4. Ian Worthington, Chris Britton, (2009), Business Environment, Pearson Education.

Ratio Analysis

Funds Flow Analysis

Cash Flow Analysis

UNIT-III Cost Volume Profit Analysis & Marginal Costing [Lecture -7]

- Break Even Analysis: uses and limitations
- Contribution, Profit Volume Ratio, Margin of Safety, Angle of Incidence
- Graphical presentation of Break Even Analysis
- Optimal Sales Mix
- Acceptance or Rejection of special orders
- Make or Buy
- Operate or Shut down
- Sell or Process further
- Addition or Elimination of a Product Line
- Profit Planning
- Limited or key factor

UNIT- IV Budgeting and Budgetary Control [Lecture -5]

- Budget, Budgeting and Budgetary Control
- Meaning, Objectives, Advantages & Limitations
- Essentials of successful budgetary control
- Classification of Budgets
- Zero Base Budgeting
- Responsibility Accounting

UNIT-V Standard costing**[Lecture -7]**

- Difference between standard costing & budgetary control
- Material variances
- Labour variances
- Overheads variances
- Sales variances

SUGGESTED READINGS

- Gordon Shillinglaw. Cost Accounting : Analysis & Control.
- Horngren, G.T. Cost Accounting : A Managerial Emphasis.
- Dopuch & Birnbeg. Cost Accounting.
- Sharma & Gupta. Management Accounting.
- Prasad N.K.. Advanced Cost Accounting.
- Maheshwari SN - Management and Cost Accounting , Sultan Chand , New Delhi
- Gupta , SP - Management Accounting , Sahitya Bhawan , Agra .

BCM503	Maximum Marks	100
Business Research Methods	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Objectives

To understand the basic concepts, tools and techniques of research. To develop ability for conducting the same independently.

Course Contents

- Unit I Introduction to Business Research Lectures-08**
Meaning, Objective and Types of Research; Criteria of good Research; Defining of Research Problem; The Research Process: an overview.
- Unit II Research Proposal and Research Design Lectures-10**
Introduction of Research Proposal, Types of Research Proposals, Meaning and need of Research design; Classification of Research design: Exploratory research studies, Descriptive Research studies and Experimental research studies;
- Unit III Data Collection Lectures-06**
Primary and Secondary data, Methods of collection of primary data: observation method, Questionnaires method and Interview method, Questionnaire design and administration, Collection of Secondary data. Exploring, Displaying and Examining of data.
- Unit IV Sampling Techniques & Hypothesis Testing Lectures-08**
Meaning and need of sample, Steps in sample designs, Different types of sample design. One sample test: z test, t test and Chi square test. Two sample test: z test, t test and Chi square test.
- Unit V Report Writing and Presentation Lectures-08**
Interpretation, Significance of report writing, Types of research report, Different steps in writing report; Presentation of report: Communication dimensions.

Text Books:

1. Kothari, C. R., Research Methodology – Methods and Techniques, New Age International (P) limited Publishers, New Delhi.

Suggested Readings:

1. Business Research Methods; S.N. Murthy & U. Bhojanna; Excel Books, New Delhi
2. Business Research Methods; Donald R Cooper and Pamela S Schindler; Tata McGraw Hills, New Delhi.
3. Business Research Methods – William G. Zikmund; 7th Ed. VII Indian Reprint 2008; Cengage, New Delhi.

BCM 505	Maximum Marks	100
Income Tax Laws & Practice - I	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

COURSE OBJECTIVE

The course aims to help students to comprehend the basic principles of Income tax law in India. Students will gain a working knowledge regarding computation of taxable income and tax liability pertaining to individuals.

COURSE CONTENTS

UNIT-I

[Lecture - 3]

Basic concepts

Meaning of Income, Gross total income, Taxable income, Capital and revenue receipts / expenditure, person, Assessee, Assessment year, previous year.

Residential Status

- Determination of residential status of an assessee
 - Incidence of Tax

UNIT-II

[Lecture - 6]

Income from Salaries

UNIT-III

[Lecture - 4]

Income from House Property

Profits & Gains from Business & Profession.

UNIT-IV

[Lecture - 4]

Capital Gains

Income from Other Sources

UNIT-V

[Lecture - 4]

Clubbing of Income

Set off & Carry Forward of Losses

SUGGESTED READINGS

- *Singhania, V.K.. Direct Taxes, Taxmann Publications, New Delhi.*
- *Dinkar Pagare .Direct Taxes Laws & Practice.*
- *H.C. Mahrotra . Direct Taxes & Practice.*

BCM603	Maximum Marks	100
International Business	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

COURSE OBJECTIVE

The course objective of this paper is to identify the foundation terms and concepts that are commonly used in International Business Environment. It also identifies the essential elements for effective IB practices.

[Lectures: 8]

Unit-1- The concept of International Business ; International Process ; Forms of International Business; Difference between domestic and International business, Understanding International Business Environment, Reasons for Going International.

[Lectures: 8]

Unit-2- International Strategic Alliances, Global Mergers and Acquisition-Advantages and disadvantages, Balance of Payment, International trade theories, Generic porters five forces model.

[Lectures: 8]

Unit-3- FDI and their Impact on the Economy, Multinationals and their Economic Impact; Political and Legal Impact of Multinational Corporations; Technology Transfer – Importance and Types, Issues in Transfer of Technology to Developing Countries.

[Lectures: 8]

Unit-4- International Economic Institutions and Regional Economic Groups: IMF, World Bank, MIGA, UNCTAD and WTO; ATC, GSP, EU, NAFTA, ASEAN, SAFTA and other Regional Economic Groupings

[Lectures: 8]

Unit-5- Organizing and Controlling for International Competitiveness: Types of Investment-FDI etc., International business Negotiation, International Human Resource Management Human

Resource Issues in Developing and Maintaining an Effective Work Force, Global Operations Management

Text Books:

1. Thakur, M., Burton & Gene, E (2002). International Management. Tata McGraw Hill.
2. Subbarao (2009). International Business. Himalaya Publications.
3. Deresky (2003). International Management: Managing across borders and culture. Pearson Education.

Reference Books:

1. Daniels, John D. and Radebaugh, Lee H. (2005). International Business. Wiley India.
2. Lasserre, Philippe (2005). Global Strategic Management. Palgrave McMillan.

BCM-601 Entrepreneurship Development	Max . Credits	4
	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Objectives: It provides exposure to the students to the entrepreneurial cultural and industrial growth so as to prepare them to set up and manage their own small units.

Unit I: Introduction: The Entrepreneur: Definition, Emergence of Entrepreneurial Class; Theories of Entrepreneurship.

Lectures:-12

Unit II: Promotion of a Venture: Opportunity Analysis; External Environmental Analysis Economic, Social and Technological; Competitive factors; Legal requirements of establishment of a new unit and Raising of Funds; Venture Capital Sources and Documentation Required.

Lectures:-12

Unit III: Entrepreneurial Behavior: Innovation and Entrepreneur; Entrepreneurial Behavior and Psycho theories, Social responsibility. Entrepreneurial Development Programmes (EDP): EDP, Their Role, Relevance and Achievements; Role of Government in Organizing EDP's Critical Evaluation.

Lectures:-14

Unit IV: Role of Entrepreneur: Role of an Entrepreneur in Economic Growth as an Innovator, Generation of Employment Opportunities, Complimenting and Supplementing Economic Growth, Bringing about Social Stability and Balanced Regional Development of Industries: Role in Export Promotion and Import Substitution, Forex Earnings.

Lectures:-14

Text Books:

1. Hisrich, Robert and Peters, Michael, (2002), Entrepreneurship, 5th Edition, McGraw Hill Education.
2. Charantimani, (2006), Entrepreneurship Development and Small Business Enterprise, 1st edition, Pearson Education.

Reference Books:

1. Chandra, Ravi, (2003), Entrepreneurial Success: A Psychological Study, Sterling Publication Pvt. Ltd., New Delhi.
2. Balaraju, Theduri, (2004), Entrepreneurship Development: An Analytical Study, Akansha Publishing House, New Delhi.
3. David, Otes, (2004), A Guide to Entrepreneurship, Jaico Books Publishing House, Delhi.
4. Kaulgud, Aruna, (2003), Entrepreneurship Management, Vikas Publishing House, Delhi.

BCM 602 Legal Aspects of Business	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Course Objective

The objective of the course is to acquaint the students with the basics fundamentals of business related laws which have significant bearing on business organization.

Course Contents

UNIT 1
[LECTURES 8]

Indian Contract Act, 1872 - I

- Definition & Types of Contract
- Essential Elements of Valid Contract (Section 10)
- Offer & Acceptance: Communication & Revocation,
- Capacity to Contract-Majority, Sound mind, not disqualified by law – Effects of Agreement made by them.
- Consideration-Definition, Essentials of a Valid Consideration, Exceptions of the Rule “No Consideration, No Contract”, Privaty of Contract (A Stronger to a contract can’t sue)
- Free Consent – Definition, Elements that affect the Consent of the Party – Coercion, Undue Influence, Fraud & Misrepresentation, Mistake – Difference between them.
- Discharge of Contract – Meaning and Modes of Discharge of Contract (including Doctrine of Frustration)

UNIT 2

[LECTURES 4]

Indian Contract Act, 1872 - II

- Breach of Contract – Meaning and Remedies for Breach of Contract.
- Quasi Contract
- Indemnity and Guarantee
- Bailment and Pledge
- Contract of Agency

UNIT 3

[Lectures 4]

Sales of Goods Act, 1930

- Definition of Contract of Sale & Agreement to Sell.
- Formation of Contract of Sale – Essentials of Contract of Sales, Subject matter of Contract of Sales, Goods & Types of Goods, Ascertainment of Price, Capacity to Buy and Sell.
- Unpaid Seller – Meaning & Definition
- Rights of an Unpaid Seller
- Difference Between – Sale & Agreement to Sell
Sale & Hire Purchase
- Conditions & Warranties
- Rule of Caveat Emptor

UNIT 4

[Lectures 8]

Company Act, 1956

- Meaning, Definition and Characteristics of a Company.
- Types of Company & their Features
- Difference between – Company & Partnerships
Pvt. Company & Public Company.
- Formation of a Company.
 1. Promotion
 2. Incorporation
 3. Capital Subscription
 4. Commencement of Business
- Memorandum of Association and Articles of Association- Meaning, Contents, Alteration and Difference between the two.
- Prospectus – Meaning, Definition, Rules regarding Issue of Prospectus, Contents of Prospectus, Mis-statement in Prospectus & Civil and Criminal liabilities.
- Shares and Debentures – Meaning, Allotment of Shares and Debentures (General Principle & Rules)
Difference Between
 1. Share Certificate and Share Warrant
 2. Transfer of Shares and Transmissions of Shares
- Membership of Company.
 1. Members & Shareholders
 2. Capacity to become a Member
 3. Modes of Acquiring Membership
 4. Duties, Liabilities, and Right of Members
- Borrowing Powers –Ultra Virus Borrowings
- Meetings – Meaning, Kinds, Requisites of a Valid Meeting, Voting & Poll.
- Resolution – Ordinary and Special Resolution.
- Managerial Remuneration
- Winding up of a Company. – Meaning & Modes of winding up of a Company.

UNIT 5

[Lectures 2]

IT Act 2000

- Features of IT Act 2000
- Digital Signatures
- Offences (Cybercrime)

Negotiable Instrument Act 1881

Suggested Readings

- N.D.Kapoor, - Elements of Mercantile Law [Sultan Chand & Sons , 2004]
- A.K.Sen, J.K.Mitra - Commercial law & Industrial Law [World Press]
- M.C.Kuchhal - Mercantile Law [Vikas Pub.]

BCM 604 Corporate Taxation	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Unit - I.

Direct Tax Direct Tax Laws A comprehensive study of the Income-tax act, 1961, Wealth-tax act, case laws governing capital and revenue expenditure, deemed income, residence concept. Special Problems Centring on the concept of assesses, registered Firm, Hindu Undivided family, Companies, Association of persons and trust, minors, Cooperatives, non-resident Indias and avoidance of double taxation.

Unit - II.

Problems covering heads of income Salaries, perquisites, gratuity and retirement benefits, income from house property, capital gains, income from other sources, Income from business and profession, problems arising from aggregation of income and set off and carry forward of losses. computation of income and Return of Income Tax, Filing procedure.

Unit - III.

Tax audit Tax administration appeals, revisions, review, rectification and application to central Board of Direct Taxes. Acquisition Proceedings Principles of valuation of movable and immovable property. Tax incentives and export promotion, deductions under chapter VI, other benefits and tax exemptions.

Unit - IV.

Indirect Tax Indirect Tax Laws, administration and relevant procedures The central Excise including Central Value Added Tax (CENVAT); The Central Sales Tax Act, 1956 (74 of 1956); The Customs Act, 1962 (52 of 1962); and Excise audit.

Unit - V. Assessment of Tax payable by the Assess under Indirect Taxes Power of different authorities Impact of Tax on Gatt 94, WTO, Anti Dumping Processing Tariff Commission and other tariff authorities.

BCM 605 Environmental and Social Accounting and Reporting	Maximum Marks	100
	Theory Paper Marks	70
	Internal Assessment Marks	30
	Practical Marks	Not Applicable

Objectives

- * Student will be able to explain the role of social and environmental accounting within the contexts of sustainability, responsibility and accountability
- * be able to identify the range of rationales for organisations to disclose social and environmental accounting information
- * be able to outline the connections between social and environmental accounting and ethical accounting
- * be able to compare and contrast the social and environmental accounting bases of triple-bottom line reporting, the balanced scorecard, and mega-accounting
- * be able to apply a range of qualitative and quantitative techniques for developing and reporting social and environmental accounting information
- * be able to critically evaluate social and environmental accounting disclosures.

Unit 1-

Sustainability and corporate responsibility, The nature of social and environmental accounting

Unit 2

Social and environmental accounting in the private and public sectors -

Unit 3-

Discuss environmental accounting issues, Rationales for social and environmental reporting including implications for reporting and decision-making. Understand the inherent difficulties of addressing environmental issues within conventional accounting frameworks.

Unit 4-

Qualitative and quantitative social and environmental accounting disclosures, Evaluation of social and environmental accounting reports

Unit5-

Analyze environmental projects using accounting tools and methods. Become familiar with examples of social and environmental decision models, Identify quantitative and qualitative measures for assessing an organization's ESR/triple bottom line performance.