

B.COM (HONS) - III YEAR
SEMESTER VI

BCH 601 Goods and Services Tax in India

Unit-I :

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

Unit –II :

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

Unit-III :

Input Tax Credit (ITC), Eligibility and conditions for taking Input Tax Credit, Apportionment of ITC and Blocked Credit ; Various Documents under GST- Tax Invoice, Bill for Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code. (w.e.f. July 2018)

Unit-IV:

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

Suggested Readings:

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

BCH 602 BUSINESS POLICY

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

SUGGESTED READINGS

Kazmi, Azhar - Business Policy

Keneth, A. Andrews - Concept of Corporate Strategy

Igor, M. Ansoff - Business Strategy

Christensen - Business Policy Text and Cases

Gluhck, William F. - Business Policy Strategy

BCH 603 GOVERNANCE & BUSINESS ETHICS

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

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

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

Unit-IV Environmental Ethics, Corruption and Gender Issues—Gender Ethics, Harassment and Discrimination. (w.e.f. July 2018)

SUGGESTED READINGS:

Business Ethics and Corporate Governance: B.N.Gosh, TMH

Governance & Business Ethics: Bimal Jaiswal & Deepak Verma

BCH 604 CONTEMPRARY AUDIT

Unit I

Introduction: meaning and objectives of Auditing; Types of audit; Internal audit, Audit Process: Audit programme; Audit and books Working papers and evidences; consideration for commencing an audit, Routine checking and Test checking Intern Check System: Internal Control, Internal auditing.

Unit II

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

Unit III

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

Unit IV

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

SUGGESTED READINGS:

Principles and Practice of Auditing: R.G.Saxena

Principles and Practice of Auditing: T.R.Sharma

HONOURS IN ACCOUNTING DECISIONS & APPLICATIONS
BCH 605(ADA) CORPORATE ACCOUNTING

Unit I

Accounting For Share Capital: Issue, forfeiture and reissue of shares- rights Issues, bonus shares.
Buy back of shares. Redemption of preference shares. International Financial Reporting Standards.

Unit II

Issues and Redemption of Debentures, underwriting Managerial Remuneration, Preparation of Final Accounts.

UNIT III

Valuation of Goodwill and Valuation of Shares. Amalgamation and reconstruction of companies.

Unit IV

Accounts of Holding Companies, Liquidation of Companies

Suggested Readings:

Advanced Accounting Vol II: S .N. Maheshwari

Company Accounts : Bimal Jaiswal & Leena Shimpi

Advanced Accounting Vol II: R.L. Gupta M. Radhaswami

Corporate Accounting: S.M. shukla (w.e.f. July 2018)

Corporate Accounting: Joseph

BCH 506(ADA) ENTREPRENEURSHIP & PROJECT MANAGEMENT

Unit I

Entrepreneur, entrepreneurship and entrepreneurial process: conceptual issues. Entrepreneurship versus Management Entrepreneurship Role of entrepreneurship in economic development. Role and functions of entrepreneur. Theories of Entrepreneurship; entrepreneurial competencies; Innovation and entrepreneurial orientation in a developing economy. Development of women entrepreneur. Problems of entrepreneurship,

Unit II

Industrialization and motivating forces for entrepreneurial growth; Entrepreneurial scene in India Genesis and evolution of Government of India's SSI policy; Technology Parks; SEZ's in fostering entrepreneurship development. Entrepreneurship Development Programmes (EDP's); Non-Government Organisation initiatives, Public Private partnership (PPP)

Unit III

Basic Concept of a Project, categories of projects, Forms of Project organisations. Phases of Project: Project identification & Project formulation. Project Appraisal Techniques: Market and Demand analysis, Technical Analysis and social appraisal of the industrial projects.

Unit IV Financial Appraisal: Cost of project, means of financing, estimates of cost, financial projections. Project Appraisal Criteria Payback period, ARR, NPVI, IRR and risk analysis. Implementation & Monitoring.

SUGGESTED READINGS

Prasanna Chandra Project : Preparation, Appraisal, Budgeting and Implementation

Nagendra P. Singh Emerging Trends in Entrepreneurship Development

D.K. Jain Project Planning and Appraisal in Planned Economy

M. Mohsin Project Planning and Control

HONOURS IN FINANCIAL OPERATIONS & SERVICES
BCH 605(FOS) FINANCIAL SERVICES

Unit I:

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

Unit II:

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

Unit III:

Credit Rating – Concept and types, functions of credit rating agencies, credit rating of Debt and other securities. Credit rating agencies in India - their rating scale and rating process. Factoring – The concept and characteristics, Types of factoring. Factoring and Forfaiting. (w.e.f. July 2018)

Unit IV:

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

Suggested Book(S)

J.C. Verma, Merchant Banking

Bimal Jaiswal, Financial Services

J. Vanhorne, Financial Management & Policy

BCH 606(FOS) SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Unit I :

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

Unit II :

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

Unit III :

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

Unit IV :

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

SUGGESTED READINGS:

Investment: Sharpe, Alexander and Bailey, Wiley Press

Investment Management: V.A. Avadhani, Himalaya

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

BCH 607 COMPREHENSIVE VIVA - VOCE