

**B.COM (HONS) III YEAR**

**SEMESTER – V**

**BCH 501 EXPORT IMPORT PROCEDURES AND DOCUMENTATION**

**Unit I: Introduction to India's Foreign Trade. India's foreign trade-Direction and Composition, Exports-planning: Adaption, Standardisation and Packaging. Export Marketing: Meaning & Importance. Getting ready for Exports, Procurement and processing of an export order and Export Contract, INCO Terms, Foreign trade policy.**

**Unit II: Export Costing & Pricing, Export Documentation. Methods/Terms of payments for Exports: Documentary credit and collection, Export Financing: Pre Shipment and Post Shipment Financing. Export Credit Guarantee Corporation of India (ECGC of India). Quality control and inspection in Exports. Type of risks, Cargo insurance: Contract, procedures and documentation for cargo loss claims,**

**Unit III: Central Excise and custom clearance regulations- Procedures and Documentation. Containerisation: Practice, Advantages & Disadvantages, CONCOR: Inland Container Depot (ICD) & Container Freight Station (CFS).**

**Unit IV: Institutional Support for India's Foreign Trade, DGFT, Export Incentives (Financial & Non- Financial Incentives). Schemes for import of capital goods, (w.e.f. July 2018) Procedures and documentation for new / second hand capital goods, Export / trading / star trading / superstar trading houses; Objective criteria and benefits, procedures and documentation; Policy for EOU / FTZ/ EPZ units, Objectives, criteria and benefits, International Logistics.**

**SUGGESTED READINGS:**

Bimal Jaiswal & Kamal Y, Export Import Procedure & Documentation

R.L.Varshney & Bhattacharya, International Marketing Management, Sultan Chand

Jaiswal Bimal, International Business, Himalaya Publications.

Justin Paul, International Business, McGraw Hill

## **BCH 502 INDUSTRIAL LAWS**

### **Unit I**

**The Industrial Dispute Act, 1947, Introduction, Scope and Objectives, Definitions: Industry, Lay Off, Lockout, Strike, Retrenchment, Authorities, under this Act, Power and duties of authorities, Strikes and lock out, Unfair labour practices, Penalties.**

### **Unit II**

**The Payment of Wages Act, 1936, Introduction, Definitions: Industrial or other establishments, Wages, Responsibility for payment of wages, Fixation of wages, Time of payment, Mode of payment, Deductions from wages. The Child Labour (Prohibition and Regulation) Act 1986. Object and Scope, Hours and periods of works, weekly holiday, Notice to inspector, Health and Safety, Penalties.**

### **Unit III**

**The Payment of Bonus Act, 1965. Definition: Accounting Year, Salary or Wages, Employer, Employee, Eligibility for Bonus, Disqualification for Bonus, Payment of minimum and maximum bonus, Calculation of number of working days, Adjustment of customary or interim bonus against bonus payable, Deduction of certain amounts from bonus payable under the Act, Time limit for payment of bonus, Recovery of bonus from employer. Workman compensation Act.**

### **Unit IV**

**The Factory Act, 1948. Introduction, Definitions: Manufacturing Process, Factory, Occupier, Inspector, Powers of Inspector, Health, safety, Welfare measure, working hours of Adults, Restriction on employment of women, Annual leave with wages, General penalty for offence. \**

### **Suggested Readings:**

Labour Legislation: Goswami V.G

Companies Act and Corporate Laws, Bharat House Pvt. Ltd.

## **BCH 503 CONSUMER BEHAVIOUR & ADVERTISING MANAGEMENT**

**Unit I: Meaning and nature of Consumer Behaviour, Factors affecting Consumer Behaviour, Consumer Perception, attitudes, changes in attitudes, Consumer motivation.**

**Unit II: Models of Consumer Behaviour , difference between consumer buying and industrial buying, nature and factors affecting industrial buying. Factors influencing purchase decision of a consumer.**

**Unit III: Definition, Nature and evolution of advertising, its functions and role, criticism, social, economic and legal aspects of advertising. Place of advertising in Marketing Mix, Indian advertising industry, copy writing: different elements of a (w.e.f. July 2018) copy and layout**

**Unit IV: Advertising budget: Objectives, preparation and methods of advertising budget; advertising agency: function, selection and compensation. Advertising media: different types of media, function, merits and demerits of media, selection of media and its vehicles.**

### **SUGGESTED READINGS**

Kanuk & Shiffman, Consumer Behaviour.

Peter & Olson, Consumer Behaviour and Marketing Strategy.

Peter and Donnelly, A Preface of Marketing Management.

Wilkie, William, Consumer Behaviour.

D.OGILVY, ADVERTISING

Chunawala, Advertising

Sontakki, Advertising

Manvendra Mohan, Advertising

Kazmi and Batra, Advertising and Sales Management, Excel

## **BCH 504 BUSINESS FINANCE**

### **Unit I**

**Meaning, scope, objective and Function of finance, Finance Department, Duties & Responsibilities of Finance Manager, Time value of money, Risk and return, Valuation of securities.**

### **Unit II**

**Sources of long term finance, Leverage operating, financial and Combined, EBIT-EPS analysis, Cost of Capital: estimation of components of cost capital—equity, debt and preference capital and WACC.**

### **Unit III**

**Capital Budgeting Process, Cash flow Estimation, financial evaluation- Non discounted and discounted cash flow techniques, Dividend policy Models: Relevance & Irrelevance.**

### **Unit IV**

**Working capital management: Concepts and factors affecting working capital, risk –return trade – off, working capital financial policy, Cash management, Inventory management.**

### **SUGGESTED READINGS**

Horne, James Van- Financial Management & Policy

Jaiswal, B & Shimpi, L – Business Finance

Rustagi R.P.- Introduction to Financial Management

Kuchal, S.C.- Financial Management

Pandey, I.M.- Financial Management

## **HONOURS IN ACCOUNTING DECISIONS & APPLICATIONS**

### **BCH 505(ADA) SPECIALIZED ACCOUNTING**

**Unit I Social Accounting - meaning, importance, relevance objective, approaches to corporate social responsibility, social reporting Model, compilation of information for social Accounting, Social reporting models, limitations of social reporting, Social cost benefit analysis, social Audit, Environmental Accounting: audit and reporting. (w.e.f. July 2018)**

**Unit II Inflation Accounting: limitations of historic Accounting, Meaning, Definition, Objectives techniques of Inflation Accounting - current purchasing power method, current cost accounting method, Preparation of income statement and Balance Sheet.**

**Unit III Value Added Accounting - definition, Emergence of Value addition concept. Preparation of value added statements. Human Resource Accounting. Overview Human Resource Accounting Model.**

**Unit IV Accounting of Banking Companies: Preparation of Final Account Accounting of Insurance Companies.**

#### **Suggested Readings:**

**Advanced** Accounting Vol. II S.N. Maheshwari

Accounting Theory & Practice Jawaher Lal

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

Environmental Accounting N. Dasgupta

Accounting Text & Cases Robert N. Anthony Hawkins & Merchant

## **BCH 506(ADA) PERSONAL FINANCE DECISION**

### **Unit- 1**

**Personal Financial Basics, Time Value of Money, Financial Aspects of Career Planning, Money Management Strategy: Statements and Budgeting, Planning Your Tax Strategy**

### **Unit-II**

**MANAGING YOUR PERSONAL FINANCES: Savings Plans and Payment Accounts, Introduction to Consumer Credit, Choosing a Source of Credit: The Cost of Credit Alternatives, Consumer Purchasing Strategies and Legal Protection**

### **Unit-III**

**INVESTING YOUR FINANCIAL RESOURCES :Investing Fundamentals, Investing in Stocks, Investing in Bonds, Investing in Mutual Funds, Investing in Real Estate and Other Investment Alternatives ,The Housing Decision: Factors and Finances.**

### **Unit-IV**

**INSURING YOUR RESOURCES: Property and Motor Vehicle Insurance, Health, Disability, and Long-Term Care Insurance, Life Insurance, CONTROLLING YOUR FINANCIAL FUTURE: starting Early: Retirement Planning, Estate Planning.**

### **Suggested Readings:**

Jack Kapoor, Les Dalbay, Robert J. Hughes Personal Finance

Jack Kapoor-personal Finance, TMH

Shaikh M W- Personal Finance

Lokatia RN- Tax smart personal investment A-Z

## **HONOURS IN FINANCIAL OPERATIONS & SERVICES**

### **BCH 505(FOS) FINANCIAL MARKET OPERATIONS**

#### **Unit I :**

**Concept of Financial System, Evolution of Financial System. Structure & Functions of Indian Financial Systems, Role of the Financial System in the Economy, Indian Money Market: Features, Functions, Instruments, Defects & Measures. Recent Trends in Indian Financial Sector: Reforms. Role of Acceptance and Discount House.**

#### **Unit II :**

**Indian Capital Market: Features, Functions, Structure & Instruments. Primary Market: Functions & Issue Mechanism (IPO, Book Building, Stock Option etc.), & SEBI guidelines. Recent Marketing Strategies for Public Issue, Intermediaries in Primary Market. (w.e.f. July 2018)**

#### **UNIT III:**

**Secondary Market: Components, Functions & Role. Listing of Securities: Types, Procedure & Guidelines, Delisting. Investor's Protection: Need, common grievances of investors, Methods of redressal of grievances, Grievance redressal authorities, Role of Press, Judiciary, SEBI & Company Law Board.**

#### **Unit IV :**

**Stock Exchanges: Major Stock Exchanges, Type of Operations & Operators in Stock Exchanges, Demutualisation of Stock Exchanges. The Securities Contracts (Regulation) Act, 1956 : Objectives, SEBI purpose & Functions, Measures taken by SEBI. Mutual Funds.**

#### **Suggested Readings:**

Financial Market Operations: Jaiswal B & Venkatraman B

Financial Markets and Institutions, Bhole, L.M.

Indian Financial Systems, Khan, M.Y.,

Management of Indian Financial Institutions, Srivastava, R.M.,

## **BCH 506(FOS) INSURANCE AND RISK MANAGEMENT**

### **Unit I**

**Introduction: History of insurance in general and in India in particular. Basic nature of insurance. Definition of insurance. Comparison of Life Insurance with other forms of insurance. Principles of contract and its applicability to the valid insurance contract.**

### **Unit II**

**Principles of Life insurance and its impact on insurability. Morality tables and its kind. Basic elements in computation of premium. Peculiarities of life insurance product and the classification Nature of group insurance and types of group Insurance covers Policy claims and its procedures for settlement of various type of claims.**

### **Unit III**

**Study of various proposal and policy forms used in general Insurance Scope of coverage of fire insurance and Marine insurance, Motor insurance Various kinds of miscellaneous insurances Describe classes of insurances requiring specialized knowledge i.e. industrial all risk insurance, aviation insurance, oil and gas insurance Regulatory provisions under Insurance Act 1938, and IRDA Act 1999. Underwriting practice and procedures, types and classification of hazards**

### **Unit IV**

**Basic concept of risk, classification of risks, and process of risk management. Identification and evaluation of risk – risk analysis. Risk control – loss prevention and its importance. Risk financing and transfer of risks. Risk retention and its importance/basis of reinsurance.**

### **SUGGESTED READING:**

Books published by Insurance Institute of India.

“*Life Insurance*”, - By Kenneth Black (Jr.) and Harold Skipper (Jr.),

“*Fundamentals of Risk and Insurance*”, by Emmett J. Vaughan, Therase Vaughan

“Principles of Risk management and Insurance”, by George E. Rejda



**BCH 507 Summer Internship Report and Viva-Voce**

LPCPS

**BCHNC 508 FOREIGN LANGUAGE (Non-credit)**  
**German or French (w.e.f. July 2018)**

**German Language**

**Unit-1: Introduction to Germany, Basic grammar structure, Nouns(singular , plural), Numbers, Days, Months, Seasons, Colours**

**Unit-2: Personal Pronouns, Verbs, Conjunctions, Prepositions, Articles , Adjectives, Prepositions**

**Unit-3: Tenses, Sentence construction, Interrogative sentences, Affirmative sentences, Negative sentences**

**Unit-4: Comprehension, Texts, Paragraph, writing, Vocabulary**

**French Language**

**Unit-I**

Articles Gender and number of nouns and adjectives. Personal and Toique pronouns, Demonstrative and Possessive Adjectives Preposition and adverbs Pronominal verbs.

**Unit-II**

Conjugation of verbs of all the Groups in Present Tense and Introduction to Past and Future Tense. Intetrragation, Negotion and Imperatives.

**Unit-III**

Name of days, seasons, months, colours, garments, body parts and numbers. Conversational French between known and unknown people. Telephonic conversation with friends and clients.

**Unit-IV**

Topical writing, self Introduction, Biodata, Description of person, place or things as family, house, class, city, country etc. Letter writing. Profession and nationality. To reply question in French based on comprehension of a French text.

**SUGGESTED READINGS**

Two Units of Le Nouveau Sans Frontieres Part-I