

**B.COM (HONS) II YEAR
SEMESTER - IV**

BCH401 MANAGEMENT ACCOUNTING

Unit I Management Accounting- Introduction, objectives nature, function, difference between Management Accounting and Financial Management. Role of Management Accountant. Managerial Reporting, Responsibility Accounting.

Unit II Budgeting and budgetary control, Preparation of different budgets, variance Analysis with budgeted figures. Standard Costing & variance Analysis Material, Labour, Overhead.

Unit III Accounting for managerial decisions ó Fixation of selling price, Exploring new market, Make or Buy, Product- Mix, sales- Mix, operate or shut down, etc Absorption costing, Marginal Costing and Standard Costing.

Unit IV Analysis and interpretation of Financial Statements. Ratio Analysis, Fund Flow Analysis, Cash Flow Analysis comparative and common size Statements.

Suggested Readings:

Cost and Management Accounting	Jain & Narang
Cost and Management Accounting	M.N Arora
Accounting for Managers	J. Madegowda
Cost and Management Accounting	Ravi. M. Kishore
Management Accounting	S.P. Gupta

BCH 402 ORGANIZATIONAL BEHAVIOUR

Unit I

Meaning and Concepts of Organization Behaviour, Role of Manager in organization Direct and Indirect Environmental forces impact of various field of OB,

Unit II

Sources of Motivation, Theories of Motivation, The Content Theories of work Motivation Perception ó components, factors influencing perception process. Learning and Behaviours Reinforcement Case study, Case Study.

Unit III

Group Behaviour- Reasons far Group Formation, Types of Groups, Factors Contributing to Group Cohesiveness Group Decision making, Communication process making barriers Leadership in organization, Case Study.

Unit IV

Differentiation of Groups, Nature of Conflict in organization Changing view conflict, Types of conflict and situation causes of conflict, Organization culture, organization change and development. Case Study.

SUGGESTED READINGS

Robins, Stephen P. - Orgnaisational Behaviour
Schen - Organisational Psychology
Davis, K & Newstorm - Human Behaviour at Work
Prasad, L.M. - Oranisational Behaviour

BCH 403 COMPANY LAWS & SECRETARIAL PRACTICES

Unit I

Introduction: Concept of lifting of corporate veil. Types of companies, association not for profit, illegal association. Formation of company ó Promoters, their legal position, pre-incorporation contract and provisional contracts. Documents ó Memorandum of

Association, Articles of Association, Doctrine of ultra vires, Constructive Notice and Indoor Management, Prospectus and its types, Book Building.

Unit II

Share Capital & Secretarial duties ó issue, allotment and forfeiture of share, demat of share, transmission of shares. Members and shareholder ó their rights and duties. Convening and conduct of shareholders meetings; types & procedures. Dematerialization of shares. Depositories act 1996.

Unit III

Management ó Directors, their dis-qualifications, appointment, legal position, powers and duties. Disclosures of interest, removal of directors, board. Company secretary; appointment, rights, duties and liabilities. Meaning & Essentials of a valid meeting, Notice, Agenda, Proxy, Motion, Resolution, Minutes and Reports.

Unit IV

Winding up ó concept and modes of winding up, Emerging issues in company law: Producer Company ó concept and formation, Specimen of certificates of incorporation, certificate of commencement of business, share certificates and share warrants.

SUGGESTED READINGS :

Sherlerkar - Company Law and Secretarial Practice

Avtar Singh - Company Law

M.C. Kuchal: Company Law and Secretarial Practice

BCH 404 OPERATIONS RESEARCH

Unit I

Operations research: Origins and development of Operations Research, Nature of Operations research, Definitions of operations research, Features (characteristics) of operations research. Phases of operations research. Models and modelling in operations research, classifications of O.R. models: Methods for solving O.R. models: Methodology of operations research, Operations research techniques. Scope of operations research in commercial applications.

Unit II

Linear programming problem: Formulation and Graphical method. Basic terminology requirements, Applications area of Linear Programming, formulation of Linear Programming models, General mathematical formulation of Linear Programming Problems equality sign; Definitions Graphical solution method search approach: The simplex method: Introduction standard form of linear programming problem development of simplex method. Simplex method (Maximization case), Simplex method (minimization case). Economic interpretation of the optimum simplex solution.

Unit III

Transportation models introduction, Mathematical statement of the transportation problem, Methods for finding initial solution, North-West Corner method; least cost method: Vogel's approximation method. Optimality test, stepping stone method: Modified distribution (MODI) method. Profit maximization in transportation problem Assignment problem: Introduction and mathematical models for assignment Hungarian method for assignment problem. Special cases in assignment problems: Maximization Case III assignment problem, multiple optimal solutions.

Unit IV

Decision theory: Introduction, Decisions situations, Types of decisions- making environment, Decision making certainty, Risk and uncertainty, Decision- tree analysis. Game theory introduction, definitions, Two -person zero sum game payoff

matrix, Pure strategies: (Games with saddle points, The rule of dominance. Mixed strategies: Games without saddle point.

SUGGESTED READINGS

Kapoor, V.K. : Operations Research
Sharma, J.K. : Operations Research
Taha, Hamdy A. : Operations Research, An Introduction
Kothary, C.R. : An Introduction to Operational Research
Gupta & Sharma : Operations Research

BCH 405 INCOME TAX LAW AND ACCOUNTS

Unit I: Basic Concepts: Income, agricultural income, casual income, assessment year previous year, gross total income, total income person. Tax evasion, avoidance and tax planning. Basic of Charge; Scope of total income, residence and tax liability, income which does not form part of total income. Deduction from Gross total income

Unit II: Head of the Income: Salaries; Income from house property; Profit and gains to business or profession. Capital gains; Income from other sources.

Unit: III Computations of total income of an individual, H.UF and firm.

Unit : IV Deemed income: Aggregation of Income, Set-off and carry forward of losses; Tax Authorities; Assessment procedures.

SUGGESTED READING:

Shukla S.K. ó Direct Tax : Laws and Accounts (Hindi & English)
Singhanai V.K. ó Students, Guide of Income Tax, Taxman, Delhi
Prasad, Bhagwati: Income Tax Law & Practice; Wiley Publication, New Delhi
Mehrotra, H.C. ó Income Tax Law & Accounts;
Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi
Grish Ahuja & Ravi Gupta, Syustematic approach to income tax, Sahitya Bhawan publication, New Delhi.

BCH 406 INTERNATIONAL BUSINESS

Unit I - An Overview of International Business: Introduction, Definition of International Business, difference between international and domestic business, Advantages and Disadvantages Of International Business, Approaches to International Business, Changing Environment of International Business.

Unit II - Investment Theories: Mercantilism; Complimentary trade theories ó stopler ó Samuelson theorem, International Product life Cycles, International Business Strategies, International Human Resource Management.

Unit III - International Institution:, IMF, Role of IMF, IBRD, Features of IBRD, WTO, Role and Advantages of WTO Indiaø patent policy and trips. Regional Economic Integration.

Unit IV - Foreign Exchange Determination Systems: Basic Concepts Relating to Foreign Exchange, Various types of Exchange Rate Regimes ó Floating Rate Regimes, Managed Fixed Rate Regime, Purchasing Power Parity Theory, Factors Affecting Exchange Rates, Brief History of Indian Rupees Exchange Rates. International Business Negotiations, Future Trends in International Business

SUGGESTED READINGS

Jaiswal Bimal - International Business (Himalaya Publication)
Hill C.W. - International Business (TMH, 5th Ed.)
Cherunilam F - International Trade and Export Management (Himalaya, 2007)
Varshney R.L, Bhattacharya B - International Marketing Management (Sultan Chand & Sons, 9th Ed.)

BCH 407 Comprehensive Viva – Voce

Note: Students have to go for Summer Internship for 6 to 8 weeks in the month of May & June after Fourth Semester Examination. Report Preparation and Viva- Voce of Summer Internship will be conducted along with Fifth Semester Examination.

Faculty of Commerce, Lucknow University

B.Com. (Hons.) IV Semester for Review of Paper Contents

BCH 405 INCOME TAX LAW AND ACCOUNTS

Unit I: Basic Concepts: Tax, Income, Income Tax, Agricultural Income, Casual Income, Assessment year, previous year, Gross total income, Total income, Person Assesses Tax Payers, Tax evasion, avoidance and tax planning. Scope of total income, Residence and tax liability, Exempted Income (income which does not form part of total income) Deduction from Gross total income

Unit II: Heads of the Income: Salaries; Income from house property; Profit and gains to business or profession. Capital gains; Income from other sources.

Unit : III Deemed income, Aggregation of Income, Set-off and carry forward of losses, Tax Authorities, Assessment procedures.

Unit: IV Computations of total income of an individual, and H.UF

SUGGESTED READING:

Shukla S.K. ó Direct Tax : Laws and Accounts (Hindi & English),
Royal Publication, Lucknow

Singhanai V.K. ó Students, Guide of Income Tax, Taxman, Delhi

Prasad, Bhagwati: Income Tax Law & Practice; Wiley Publication,
New Delhi

Dinker Pagare: Income Tax Law and Practice

Grish Ahuja & Ravi Gupta, Syustematic approach to income tax, Sahitya Bhawan
publication, New Delhi.