

**B.Com (Hons) - II Year  
SEMESTER- III**

**BCH 301 COST ACCOUNTING**

**Unit I** Introduction: Meaning, Definition, Relevance, objectives and advantages, difference between cost accounting and financial accounting. Classifications of cost, cost unit, cost centre, Elements of cost- Material, labour, Overheads Material: Inventory valuation and control Methods of Pricing of material issues- Material losses and their treatment.

**Unit II** Accounting for Labour Cost Overheads: Classification, allocation, apportionment and absorption of overhead. Machine Hour Rate, unit costing: cost sheet. Statement of cost, Tender Price.

**Unit III** Contract and Job costing, Process costing, Operating Costing. Activity based costing.

**Unit IV** Cost-Volume-Profit Analysis, Reconciliation of cost Accounts with Financial Accounts Cost Control, Cost Audit, Cost Reduction

**Suggested Readings:**

Cost Accounting	M.N. Arora
Cost Accounting	M. Tuka Ram Rao
Cost Accounting	Khan & Jain
Advanced cost Accounting	S.P. Jain & Marang
Cost Accounting	M.L. Agarwal

**BCH 302 BUSINESS LAWS**

**UNIT- I:** The Indian Contract Act 1872, Contract ó meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements, Discharge of contract ó modes of discharge including breach and its remedies.

**UNIT II :**Contingent contracts, Quasi - contracts, Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency

**UNIT III :** Indian Sale of Goods Act 1932, Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Caveat benefits, Transfer of ownership in goods including sale by non-owners Performance of contract of sale, Unpaid seller ó meaning and rights of an unpaid seller against the goods and the buyer. Consumer Protection Act.

**UNIT IV :** Negotiable Instrument Act: kinds and characteristics of Negotiable Instruments, Holders and Holder-in-due course, Privileges of Holders-in-due course. Negotiation and endorsement, crossing of cheques, types of crossing, bouncing of cheques. Information Technology Act 2000: Definitions; Digital signature; Electronic governance; Attribution, acknowledgement and dispatch of electronic records Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers (h) Penalties and adjudication, Appellate Tribunal.

**SUGGESTED READINGS**

Gulsan & Kapoor : Business Law including Company Law.  
Singh, Avtar : Principles of Mercantile Law  
Pandiya , R.S. : Principles of Mercantile Law  
Shukla M.C. : A Manual of Mercantile Law  
Bare Acts. : Indian Contract Act, 1872. Sale of Goods Act, 1930 Partnership Act, 1932. The Negotiable Instruments Act, 1881 .

## **BCH 303 OPERATIONS MANAGEMENT**

### **Unit I**

Operations Management. Duties and Responsibilities of Operations Management. Production Function Systems approach to Operations Management. Manufacturing system Mass Batch, Job-Shop and Project.

### **Unit II**

Plant location: Nature, Factors considered in location, Methods and Type of areas. Plant layout Objective of good layout, Factors influencing layout and Types of layout. Material Handling Equipment. Importance, Objective, Principles, Factors affecting selection equipment and types of handling equipment.

### **Unit III**

Work Study: Method study and work measurement- Importance, Objectives, Application areas Steps in method study and Techniques of work measurement. Production Planning and Control Role and Scope of PPC in Operations Management, Factors influencing production planning and benefits of production control.

### **Unit IV**

Inventory Management: Factors influencing and Objectives of inventory management, Techniques of inventor management, Quality Control and Materials Management.

## **SUGGESTED READINGS**

Production & Operations Management, by Upendra Kachru, Excel Books.  
Operations Now, by Byron J Finch, Tata Mc Grawhill  
Operations Management, by Gaither & Fraizer, Thomson South Western.  
Operations Management: Ashwathappa

## **BCH 304 MARKETING MANAGEMENT**

**UNIT I :** Introduction: Nature and scope of marketing, Modern marketing concept, Marketing mix. Marketing management process: an overview. Marketing environment - macro & micro environmental components; consumer buying process; factors influencing consumer buying Behaviour.

**UNIT II :** Marketing segmentation ó meaning & benefits, basis & criteria of segmentation; Positioning ó meaning and importance, major basis of positioning a product. Product: Concept, Product classifications, Major product decisions: Product attributes, Branding, Packaging and labelling, after sales service, Concept of product mix and product line.

**UNIT III :** Pricing: Significance, Factors affecting price determination, major pricing methods Pricing policies: Geographical pricing, product line pricing, Discounts and rebates. Distribution: Channels of Distribution-Meaning and importance, Types of distribution channels, Functions of distribution middleman. Retailing and Wholesaling: Distribution Logistics; Objectives, concepts and elements and types

**UNIT IV :** Promotion: Nature and importance, Communication process, Methods of promotion: their distinctive characteristics, Concept of integrated communication. Promotion mix and factors affecting promotion mix. Rural marketing: Growing Importance; Distinguishing characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets

## **SUGGESTED READINGS**

Marketing Management -Ramaswamy & Namakumari, Macmillan  
Marketing Management - Arun Kumar & Meenakshi, Vikas  
Principles of Marketing - Philip Kotler, Armstrong, Pearson Education

## **BCH 305 INTERNATIONAL FINANCE**

**Unit I:** IFM- Meaning, Need, Developments in IFM, Foreign Exchange Markets and International Financial Markets, International Financial System & Institutions: Introduction and Importance, IMF (Drawing and loan instruments), SDR (Nature and Utilization), IBRD (Functions and Lending Activities). Objectives & Methods of Exchange control.

**Unit II:** Ready Exchange rates, Exchange Quotations (Direct& Indirect), Forward Margins and factors determining it, Spot and Forward rates, Factors determining spot rates, Exchange Arithmetic (Cross rates, Calculation of forward premium and Discounts), Calculation of forward rates, Exchange Rate Forecasting.

**Unit III:** Parity Conditions In International Finance, Arbitrage And The Law Of One Price, The Fisher Effect, The International Fisher Effect, Inflation Risk And Its Impact On Financial Markets

**Unit IV:** International Finance Instrument, Forward Contracts, Future Contracts, and Currency Options, Foreign Exchange Risk Exposure: Definition, Accounting Exposure, Economic Exposure.

### **SUGGESTED READINGS**

Multinational Financial Management Alan C. Shapiro

International Financial Management : P. G. Apte

Foreign Exchange Management: C. Jeevanandan

International Financial Management : V K Bhalla

## **BCH 306 BUSINESS ECONOMICS**

### **Unit I**

Nature and scope of Business Economics; Relationship between Economic theories and Business Economics, Law of demand. Elasticity of demand: Concept, types and methods of measurement; Significant of elasticity of demand in business decisions, Demand Estimation and Demand Forecasting. Indifference Curve Technique: Some applications of indifference curves.

### **Unit II**

Production Function; Cobb Douglas Production Function, Law of Returns; Returns to scale and scope; Economies and diseconomies of scale, Costs in the Short Run; Long-Run Cost Curves; L-shaped cost curves, Cost functions ; Derivation of AC and MC functions-simple calculations. Break Even Analysis. Concept and measurements

### **Unit III**

Price and Output Decisions under Perfect Competition, Monopoly and Monopolistic Competition through diagrams and numerical measurements. Oligopoly- Features, price leadership, Kinked Demand under oligopoly. Pricing policies.

### **Unit IV**

National Income Analysis-Concepts and measurements. Consumption function and investment function, Business Cycles-Variou phases and theories. Inflation-meaning, causes and effects.

### **SUGGESTED READINGS:**

Managerial Economics: H.L.Ahuja

Managerial Economics: G.S.Gupta

Managerial Economics: H.L.Bhatia

Modern Economics Theory: K.K.Dwett