

PUNJABI UNIVERSITY, PATIALA

m/321-13



**Outlines of Tests,  
Syllabi and Courses of Reading  
For  
B.Com.(HONOURS) Part-III  
BCHU3PUP  
(Semester V & VI)  
For  
2023-24, 2024-25 Sessions**

*Rajinder Kumar*

**SCHEME OF B.COM (HONOURS) THREE YEAR COURSE**

**B.COM (HONOURS) PART III  
FOR 2023-24, 2024-25 SESSION  
SCHEME OF STUDY**

**SEMESTER-V**

	Paper	Marks
<b>BCHU3501T</b>	MANAGEMENT ACCOUNTING-I	100
<b>BCHU3502T</b>	COST ACCOUNTING -I	100
<b>BCHU3503T</b>	INDIRECT TAXES	100
<b>BCHU3504T</b>	FUNDAMENTALS OF ENTREPRENEURSHIP	100
<b>BCHU3505T</b>	E-COMMERCE	100

**ANY ONE Paper (From BCHU3506T - BCHU3509T) of the following four streams (I to IV)**

**Stream-I : Accounting**

**BCHU3506T; Accounting Theory**

**Stream-II : Marketing**

**BCHU3507T Principles of Marketing**

**Stream-III : Banking and Finance**

**BCHU3508T: Money and Banking**

**Stream-IV : International Business**

**BCHU3509T: India's Foreign Trade**

**Note:**

**1.** A student opting a particular stream from the above four streams (I to IV) in Semester-V, will have to continue with the same stream in Semester-VI of the course.

*Rajesh*

**B.COM (HONOURS) PART III  
FOR 2023-24, 2024-25 SESSION  
SCHEME OF STUDY**

**SEMESTER-VI**

	Paper	Marks
<b>BCHU3601T</b>	MANAGEMENT ACCOUNTING-II	100
<b>BCHU3602T</b>	COST ACCOUNTING-II	100
<b>BCHU3603T</b>	FINANCIAL MANAGEMENT	100
<b>BCHU3604T</b>	CORPORATE GOVERNANCE & SOCIAL RESPONSIBILITY OF BUSINESS	100
<b>BCHU3605T</b>	PRODUCTION & OPERATIONS MANAGEMENT	100

**One Paper (from BCHU3606T - BCHU3609T) from the same Stream which was opted by the candidate in Semester V**

**ANY ONE Paper (From BCHU3606T - BCHU3609T) of the following four streams (I to IV)**

**Stream-I: Accounting**

**BCHU3606T: Accounting Standards and Financial Reporting**

**Stream-II: Marketing**

**BCHU3607T Advertisement & Brand Management**

**Stream-III: Banking and Finance**

**BCHU3608T: Financial Institutions and Markets**

**Stream-IV: International Business**

**BCHU3609T: International Business Environment**

*Rajinder*

2023-24, 2024-25

**FIFTH SEMESTER**

**BCHU3501T :MANAGEMENT ACCOUNTING-I**

Time Allowed: 3 Hrs.

Max. Marks: 100

Period per week : 6

External Assessment: 70

Pass percentage : 35%

Internal Assessment: 30

Note : Simple Calculator(not scientific) is allowed

**Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**Unit-I**

Management Accounting: Meaning, Nature, Scope and Functions of Management Accounting; Changing role of Management Accountant; Meaning and Types of Financial Statements. Limitations of Financial Statements; Objectives and Methods of Financial Statements Analysis: Funds Flow Statement, Cash Flow Statement as per Indian Accounting Standard 3.

**Unit-II**

Comparative Statements, Common Size Statements and Trend Analysis. Ratio Analysis; Classification of Ratios: Profitability Ratios, Turnover Ratios, Liquidity Ratios, Solvency Ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios, Information System and Reporting to Management.

**SUGGESTED READINGS:**

1. Khan & Jain, Management Accounting, Tata McGraw Hill, New Delhi.
2. Ravi Kishore, Advanced Management Accounting, Taxmann Publications.
3. Vashist & Saxena , Advanced Cost and Management Accounting, Sultan Chand & Sons.
4. Jain, S. P & Narang - Cost and Management Accounting.

*Rajesh Q.*



2023-24, 2024-25

**BCHU3502T: COST ACCOUNTING-I**

Time Allowed: 3 Hrs.  
Period per week : 6  
Pass percentage : 35%

Max. Marks: 100  
External Assessment: 70  
Internal Assessment: 30

**Note : Simple Calculator(not scientific) is allowed**

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT – I**

Cost Accounting : Meaning, objectives, importance, advantages and limitations of cost accounting; Difference between cost accounting and financial accounting, Cost concepts and classifications, Various Elements of cost, Installation of a costing system, Role of a cost accountant in an organisation, Requirements of a good Cost Accounting System, Preparation of cost sheet.

Accounting for Material: Concept, Types: Direct and Indirect; objectives and procurement procedure, Store Procedure, Stores Accounting and control. Receipts and Issues of materials, Different methods of pricing of Issues of Materials: FIFO, LIFO, HIFO, NIFO, simple average, weighted average method, replacement cost method, standard method, base stock method; Treatment of Material Losses: fixation of various stock levels and economic ordering quantity, techniques of Material Control.

**UNIT- II**

Accounting for Labour: Accounting and Control of labour cost, Time keeping and time booking, Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Accounting for Overheads: Definition, Classification of Overheads; various types of overheads; Allocation and Apportionment of overheads; Absorption of overheads; Determination of overhead rates; Under and over absorption and its treatment; Treatment of special items of overheads like interest, depreciation, packing expenses, carriage expenses, machinery erection, tools, R&D, advertisement, bad debts etc .

**SUGGESTED READINGS:**

1. Arora M.N., Cost Accounting, Vikas Publications.
2. Jain S.P & Narang K.L., Advanced Cost Accounting.
3. Khan M.Y & Jain P.K., Cost Accounting. Tata Mc Graw Hill.
4. Ravi M. Kishore, Cost Management, Taxmann Publications.



2023-24, 2024-25

**BCHU3503T : INDIRECT TAXES**

Time Allowed: 3 Hrs.

Max. Marks: 100

Period per week : 6

External Assessment: 70

Pass percentage : 35%

Internal Assessment: 30

**Note : Simple Calculator(not scientific) is allowed**

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type and numerical questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT – I**

Goods and Services Tax: Meaning, Nature & Scope; Taxes of Centre and State subsumed under GST, Comprehensive structure of GST Model: Australian Model, Canadian Model, Kelkar Shah Model ; Benefits and Limitations of GST. Registration, Procedure, Amendments and Cancellation. Time and Value of Supply. Levy & collection of GST; GST Council & Administrative authorities.

**UNIT- II**

Input tax credit, Tax invoices Debit & Credit Notes; Accounts and records, Return and Payments of tax, Inspection, search and seizure, offences & penalties, Appeal & Revision under GST.

Customs Act: Basic Concept, Types of Custom Duties, valuation of goods, Procedure for import & export, Exemptions from Custom Duty.

**Suggested Readings:**

1. Ravi Puliani and Mahesh Puliani: Goods and Services Tax Manual, Bharat Publications.
2. Sanjiv Agarwal : Goods and Services Tax, Bloomsbury Publications.
3. Rakesh Garg and Sandeep Garg: Handbook of GST in India Bloomsbury India Publication
4. Nitya Tax Associates: Basics of GST, Taxmann's Publication.
5. Taxmann's GST Manual.
6. Indirect Tax : Taxmann Publications

*Rajiv P.*



2023-24, 2024-25

**BCHU3504T : FUNDAMENTALS OF ENTREPRENEURSHIP**

Time Allowed: 3 Hrs.

Max. Marks: 100

Period per week : 6

External Assessment: 70

Pass percentage : 35%

Internal Assessment: 30

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT I**

Introduction: Meaning, scope, need and significance; role and functions of entrepreneur in economic development; economic, social and psychological need for entrepreneurship; characteristics, qualities and pre-requisites of entrepreneur; Emergence of Entrepreneurial Class; Theories of Entrepreneurship. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Govt. support and incentives to new enterprise; role of govt. and promotional agencies and institutes in entrepreneurship development; Entrepreneurship Development Programmes: role, relevance and achievements; Role of government in organizing EDPs.

**UNIT-II**

Entrepreneurship and Micro, Small and Medium Enterprises: Concept of business groups and role of business houses and family business in India. Promotion of a Venture: Opportunities analysis; External environment analysis, Economic, Social and Technological; Competitive Factors: Legal requirements for establishment of a new unit.

Entrepreneurial Sustainability: Requirements, availability and access to finance, marketing assistance, technology, and industrial accommodation. Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds in promoting entrepreneurship.

Note: To Provide Practical exposure to the students, colleges are advised to arrange lectures from successful entrepreneurs from industry.

**SUGGESTED READINGS:**

1. Desai, Vasant., Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.
2. Ramachandran K., Entrepreneurship Development, Tata McGraw-Hill
3. Kumar, A. et al., Entrepreneurial Development, New Age International Publisher.

*Lajish P.*

2023-24, 2024-25

**BCHU3505T : E-COMMERCE**

Time allowed Time Allowed: 3 Hrs.

Period per week : 6

Pass percentage : 35%

Max. Marks: 100

External Assessment: 70

Internal Assessment: 30

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT – I**

Internet and Commerce; Business Operations; E-Commerce Practices vs. Traditional Business Practices; Concepts b2b, b2c, c2c, b2g, g2h, g2c; Benefits of E-Commerce to Organization, Consumers and Society. Limitation of E-Commerce. Management Issues Relating to E-Commerce. Operations of E-commerce: Credit Card Transaction; Applications in B2C: consumers Shopping Procedure on the Internet; Impact on Disintermediation and re-intermediation; Global Market; Strategy of Traditional Department Stores; Products in b2c Model; Success Factors of E-Brokers; Broker-based Services Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry; Real Estate Market; Online Stock Trading and its Benefits.

**Unit-II**

Applications in b2b: Applications of b2b; Key technologies for b2b; Architectural Models of b2b; Characteristics of the Supplier-Oriented market Place, Buyer-Oriented market Place and Intermediary-Oriented Market Place; Benefits of b2b on Procurement Reengineering; Just in Time Delivery in b2b; in b2c; Internet-based EDI from Traditional EDI Integrating Ec with Back-end Information Systems; Marketing Issues in b2b. Applications in Governance : EDI in Governance: E-governance; E-governance Applications of the Internet; Concept of Governance to Business, Business-to-government and Citizen to Governance; E-governance Models; Private Sector Interface in E-governance.

**SUGGESTED READINGS:**

1. Agarwala, Kamlesh N., Amit Lal and Deeksha Agarwala, Business on the Net: An Introduction to the Whats and Hows of E -Commerce, Macmillan India Ltd.
2. Bajaj, Deobyani Nag, E-Commerce, Tata McGraw Hill Company, New Delhi.
3. Turban, Efraim, and David King, Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
4. Kalakota, Ravi, Frontiers of Electronic Commerce.

*Rajiv*



2023-24, 2024-25

**STREAM-I : ACCOUNTING**  
**BCHU3506T: ACCOUNTING THEORY**

Time allowed Time Allowed: 3 Hrs.

Max. Marks: 100

Period per week : 6

External Assessment: 70

Pass percentage : 35%

Internal Assessment: 30

**Note : Simple Calculator(not scientific) is allowed**

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type and numerical questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT-I**

Theoretical framework of Accounting: Accounting and its changing role, nature, classifications and foundations of accounting theory. Approaches of accounting theory: traditional and new approaches. Accounting Thoughts: Evolution and development of Basic accounting equation, accounting principles and accounting standards.

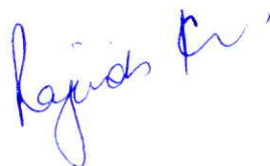
Income concepts for financial reporting: capital and income, concept of Income, concept of capital maintenance, measurement of net assets, earnings and comprehensive income, measurement of income.

**UNIT-II**

Concept and Measurement of revenues, expenses and gains/losses of business enterprises. Contemporary issues in Accounting: Accounting for effects of changing prices; problems created by price changes in historical cost accounts; general specific and relative price changes; Replacement cost accounting and general purchasing power accounting. Human Resources Accounting: Concept and Significance, Methods of HR Accounting; Historical cost approach and replacement cost approach. Concept of Corporate social performance; uses and scope of social accounting. Introduction to environment accounting.

**SUGGESTED READINGS:**

1. Porwal, L.S., Accounting Theory, Tata Mc. Graw Hill Publications
2. Lal, Jawahar, Accounting Theory & Practice, Himalaya Publishing House



2023-24, 2024-25

**STREAM-II : MARKETING**

**BCHU3507T : PRINCIPLES OF MARKETING**

Time allowed Time Allowed: 3 Hrs.

Max. Marks: 100

Period per week : 6

External Assessment: 70

Pass percentage : 35%

Internal Assessment: 30

**Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT - I**

Introduction : Nature and scope of marketing; Importance of marketing; Marketing concepts-traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment: Demographic, economic, political, legal, socio cultural, technological environment in Indian context.

Consumer Behaviour and Market Segmentation; Nature, Scope, and significance of consumer behaviour; Market segmentation-Concept and importance; Basis for market segmentation.

Product : Concept of product, Product planning and development; Packaging; Brand name and trade mark; After-sales service; Product life cycle concept.

**UNIT - II**

Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.

Distributions channels: concept, types and role; Factors affecting choice of Distribution Channel; Retailer and wholesaler, Physical distribution of goods; Transportation and Warehousing.

Promotion : Method of Promotion; Optimum Promotion Mix; Advertising Media: Their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a Career; Functions of salesman.

**SUGGESTED READINGS:**

1. S.A.Sherlekar S.A, Marketing Management, Himalaya Publishing House, Mumbai.
2. Kotler Philip, Marketing Management, Prentice Hall of India Ltd, New Delhi.
3. Marchand & B.Vardharajan: An introduction to Marketing, Vikas Publishing House.
4. Gandhi J.C., Principles of Marketing, Tata Mc Graw Hill.

*Rajesh D.*



2023-24, 2024-25

**STREAM-III : BANKING AND FINANCE**

**BCHU3508T : MONEY AND BANKING**

Time allowed Time Allowed: 3 Hrs.

Max. Marks: 100

Period per week : 6

External Assessment: 70

Pass percentage : 35%

Internal Assessment: 30

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

- It will consist of essay type questions. Four questions, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT – I**

Money: Meaning, features, functions and kinds of money: Monetary Standards: Metallic and paper standards, system of note issues in India. Supply of money; mechanics of money supply, Measures of money supply in India. Demand for Money: Factors determining demand for money; Fisher, Cambridge, Keynesian and Friedman theories of money. Money and Credit; Credit creation; Money Multiplier; Rate of Interest: Meaning and its determination, Factors affecting the level and structure of Interest Rates. An overview of interest rate structure in India.

**UNIT – II**

Banking: Introduction, Types and functions of banks, Banking system: Branch Banking, unit banking, chain banking, group banking and mixed banking; safety-liquidity-profitability trade off; Central Banking: Functions and techniques of credit control. Monetary policy: Objectives, and its tools; Reserve Bank of India: Role and Functions.

Commercial Banking in India: structure and functioning; Banking Sector Reforms and Latest Developments in Banking Sector in India. Innovations in Banking: Internet Banking, E-Banking, Mobile banking, Wholesale and Retail Banking, Universal and Narrow Banking, Off-shore Banking.

**SUGGESTED READINGS:**

1. Vaish, M. C. Money, Banking and International Trade, New Age, International Pvt. Ltd.
2. Hajela, T. N. Money, Banking and International Trade, Ane Books Pvt. Ltd.
3. Seth, M. L. Money, Banking and International Trade.

*Rajinder*



2023-24, 2024-25

**STREAM-IV : INTERNATIONAL BUSINESS  
BCHU3509T: INDIA'S FOREIGN TRADE**

Time allowed Time Allowed: 3 Hrs.

Max. Marks: 100

Period per week : 6

External Assessment: 70

Pass percentage : 35%

Internal Assessment: 30

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT – I**

Foreign Trade: Concept and components of Foreign Trade, Need, Importance, Advantages & disadvantages of foreign Trade; India's Balance of Trade and Balance of Payments; Causes of disequilibrium and measures to correct disequilibrium in Balance of Payment; Terms of Trade.

Recent trends in India's Foreign Trade: Major Items of Exports- Composition and Direction. Major Items of Imports-Composition and Direction. Global Recession and India's Foreign Trade. Foreign Trade Policy (2015-2020) with special reference to "Merchandise Exports from India Scheme (MEIS)" and "Services Exports from India Scheme (SEIS)".

**UNIT -II**

Financing of foreign trade: Sources of trade finance- Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee. Forms of payment in Foreign Trade-Cash in advance, Letter of Credit, Documentary Collection, Open Account, consignment sales, and documents against acceptance (D/A), documents against payment (D/P), letter of credit; Pre shipment and Post shipment credit: meaning, procedure, rates and documents needed.

Role of National Level Financing Institutions: EXIM Bank, ECGC and other institutions in financing of foreign trade. Foreign Trade Promotion Measures and Organizations in India: Special economic zones (SEZs) and export oriented units (EOUs), Export Promotion Council (EPCs). Important Provisions relating to Foreign Trade Development & Regulation Act, 1992.

**SUGGESTED READINGS:**

1. Chaudari, B.K. and Agarwal, O.P., "Foreign Trade and foreign exchange", Himalaya Publication.
2. Verghese S.K., Foreign Exchange & Financing of Foreign Trade, New Delhi, Vikas Publications.
3. Agarwal O.P., Chaudhri B.K., Foreign Trade and Foreign Exchange, Himalaya Publishing House.

2023-24, 2024-25

**BCHU3601T: MANAGEMENT ACCOUNTING-II**

Time Allowed: 3 Hrs.

Period per week : 6

Pass percentage : 35%

**Note : Simple Calculator(not scientific) is allowed**

Max. Marks: 100

External Assessment: 70

Internal Assessment: 30

**Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**Unit-I**

Cost Analysis For Decision Making, Absorption Costing: Meaning, Advantages and Limitations, Marginal Costing : Marginal and differential costing as a tool for decision making-make or buy; change of product mix; Pricing; Break even analysis; Exploring new markets; shutdown decision. Target costing, Life cycle costing.

**Unit-II**

Budgeting for profit planning and control: Meaning of budget and budgetary control; objectives; Merits and Limitations; Types of Budgets; fixed and Flexible Budgeting; Control ratio; Zero base budgeting; Performance budgeting; Responsibility accounting.

Standard costing and Variance Analysis: Meaning of Standard cost and standard costing; advantages and applications: Variance analysis – material; Labour and overhead Variances (two-way analysis). Cost Control and cost reduction.

**SUGGESTED READINGS:**

1. Khan & Jain, Management Accounting, Tata McGraw Hill, New Delhi.
2. Ravi Kishore, Advanced Management Accounting, Taxmann Publications.
3. Vashist & Saxena, Advanced Cost and Management Accounting, Sultan Chand & Sons.
4. Jain. S. P & Narang - Cost and Management Accounting.



2023-24, 2024-25

**BCHU3602T: COST ACCOUNTING II**

Time Allowed: 3 Hrs.

Max. Marks: 100

Period per week : 6

External Assessment: 70

Pass percentage : 35%

Internal Assessment: 30

**Note : Simple Calculator(not scientific) is allowed**

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks, total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT -I**

Cost Ascertainment : Unit Costing; job costing , batch and contract costing; Operating costing. Job Costing: Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing. Batch Costing.

Contract Costing - Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract Profit and Balance sheet entries.

**UNIT -II**

Process Costing : Meaning, Features, Process vs Job Costing, Principles of cost ascertainment for Materials, Labour & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts. Need for Valuation of WIP, Equivalent Production (units) and preparation of process and other relevant accounts valuing WIP under average method and FIFO method (simple cases). Inter-process profits, Accounting for joint, co and by products.

Cost Records: Integral and non-integral system; Reconciliation of Cost and Financial Accounts. Activity based Costing: Problems of traditional Costing, meaning of Activity Based Costing, cost analysis under ABC, advantages & disadvantages, factors influencing application of ABC, installation of ABC; Productivity, Value Analysis.

**SUGGESTED READINGS:**

1. Arora M.N., Cost Accounting, Vikas Publications.
2. Jain S.P & Narang K.L., Advanced Cost Accounting.
3. Khan M.Y & Jain P.K., Cost Accounting, Tata Mc Graw Hill.
4. Ravi M. Kishore,- Cost Management, Taxmann Publications.

*Rajesh P.*



2023-24, 2024-25

**BCHU3603T : FINANCIAL MANAGEMENT**

Time Allowed: 3 Hrs.

Max. Marks: 100

Period per week : 6

External Assessment: 70

Pass percentage : 35%

Internal Assessment: 30

**Note : Simple Calculator(not scientific) is allowed**

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type and numerical questions. Four questions, two theory and two numerical, shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT -I**

Financial Management: Meaning, Functions of Financial Management, Financial Goals and Objectives of Financial Management, Role and Importance of Financial Management, Relationship of Financial Management with other Functional Areas.

Capital Budgeting: Nature of investment decisions; Investment evaluation criteria – net present value. Internal rate of return. Profitability index, payback period, accounting rate of return; NPV and IRR comparison.

Cost of Capital: Meaning and significance of cost of capital: Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted).

**Unit-II**

Capitalisation: Meaning and Components ; Capital Structure: Capital structure decisions, pattern, Determinants of capital structure, optimum capital structure, Operating and Financial Leverage: Measurement of Leverages and effect on profit; combined leverage.

Working Capital Management- Concept, Components, Kinds, Importance and Determinants of Working Capital.

Dividend Decisions- Concept, Forms of Dividends, Dividend policies & Dividend theories.

**SUGGESTED READINGS:**

1. Khan M.Y. and Jain P.K. : Financial Management - Text and Problems; Tata McGraw Hill.
2. Prasanna Chandra : Financial Management - Theory and Practice; Tata McGraw Hill.
3. Pandey I.M. : Financial Management : Vikas Publishing House.
4. Gupta S.P. : Financial Management: Sahitya Bhawan Publication

*Rajesh*

2023-24, 2024-25

**BCHU3604T : CORPORATE GOVERNANCE & SOCIAL RESPONSIBILITY  
OF BUSINESS**

Time Allowed: 3 Hrs.  
Period per week : 6  
Pass percentage: 35%

Max. Marks: 100  
External Assessment: 70  
Internal Assessment: 30

**Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT-I**

Corporate Governance: concept, meaning, scope and need of Corporate Governance. Corporate Governance mechanism. Corporate Governance and stakeholders: obligation to investors, obligation to employees, obligation to customers, managerial obligation, obligation to government. Features of good governance, Role played by regulators to improve corporate governance, Business Ethics vis-a-vis Corporate Governance; corporate and board management: types of directors: Promoter, nominee, Shareholder, Independent Board Committees: Audit Committee, Remuneration Committee, Shareholders' grievance committee, other committees.

**UNIT-II**

Global Perspective of Corporate Governance: Cadbury Committee, Greenburg Committee, OECD Principles of Corporate Governance. Corporate Governance in India: Kumar Mangalam Birla Committee on corporate Governance, Narayan Murthy Committee, Companies (Appointment of Small Shareholders' Director) Rules (2001), Clause 49 of listing agreement. E Governance: Meaning, scope and importance. Corporate Social Responsibility: Meaning, evolution of CSR. Relation between CSR and Corporate governance; environmental aspects of CSR; models of CSR in India, drivers of CSR; CSR-Legislation In India: Section 135 of Companies Act 2013.

**SUGGESTED READINGS:**

1. Sharma, J. P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt. Ltd., New Delhi.
2. Sharma, J. P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd., New Delhi.



2023-24, 2024-25

**BCHU3605T : PRODUCTION AND OPERATIONS MANAGEMENT**

Time Allowed: 3 Hrs.

Max. Marks: 100

Period per week : 6

External Assessment: 70

Pass percentage: 35%

Internal Assessment: 30

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks.

**UNIT-I**

Production and Operations management: Introduction, Objectives of Production Management, Functions and scope of production management, Relationship of production with other functional areas. Plant location & Plant layout: steps in location selection, relative importance of location factors, location models. Meaning, definition and scope of facility layout, factors influencing layout, types of layout, importance of layout, layout planning, criteria for selection and design of layout.

Production process: Types of Production systems, mass production, job-based production, batch production and assembly line production systems.

**UNIT-II**

Materials Management: Meaning, Purchasing, Selection of Suppliers; Store Procedure and Handling; Inventory Control Techniques. Production Planning and Control: Meaning, Objectives, Scope, Importance & Procedure of Production Planning. Production Control: Meaning, objectives, Factors affecting Production Control.

Quality and Productivity Management: Concepts of Quality, Product quality and service quality. Introduction to quality systems, concept of TQM, ISO, QFD, SPC, KAIZEN, SIX-SIGMA, 5S. Concepts of productivity, tools of increasing productivity, labour and machine productivity. Introduction to work-study, work measurement, method study and time study.

**SUGGESTED READINGS:**

1. B. Mahadevan, Operations Management Theory & Practice, Pearson Education.
2. Kanishka Bedi, Production & Operations Management, Oxford Higher Education.
3. B.S. Goel, Production Operation Management.
4. Ashwathappa. K & Sridhar Bhatt, Production & Operations Management, Himalaya Publishing House.





2023-24, 2024-25

**STREAM-I: ACCOUNTING**

**BCHU3606T: ACCOUNTING STANDARDS AND FINANCIAL REPORTING**

Time Allowed: 3 Hrs.  
Period per week : 6  
Pass percentage: 35%

Max. Marks: 100  
External Assessment: 70  
Internal Assessment: 30

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper covering the entire course shall be divided into three sections as follows.

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT-I**

Accounting Standards: Meaning, Objectives, Benefits, Scope; Stages and Process of Standards settings in India, Accounting Standards issued by ICAI, Compliance and Applicability of Accounting Standards in India, Accounting Standards :AS1, AS2, AS3, AS6, AS9 and AS10. IFRS : Meaning, structure and process of issuing IFRS by IASB. Convergence of IFRS in India: Benefits and challenges of Convergence, Role of ASB in post convergence scenario.

**UNIT-II**

Financial Disclosures and Reporting: Objectives and Concepts, Developments on Financial Reporting Objectives: True and Fair Report, Corporate Report, Stamp Report, IASB's and FASB's ,Corporate Annual Report, Additional Disclosure Statements: Need for additional statements, Auditor's Report, Director's Report, Fund flow Statement. Segment Reporting and Interim Financial Reporting. Financial Reporting by Banks and Insurance Companies.

**SUGGESTED READINGS:**

1. Lal, Jawahar and Lele, R.K., Contemporary Accounting Issues, Himalaya Publishers.
2. Porwal, L.S., Accounting Theory, Tata McGraw Hill Publishers.
3. Lal, Jawahar, Corporate Financial Reporting, Taxmann Publications Pvt. Ltd..

*Rajiv*

2023-24, 2024-25

**STREAM-II: MARKETING**

**BCHU3607T : ADVERTISEMENT AND BRAND MANAGEMENT**

Time Allowed: 3 Hrs.  
Period per week : 6  
Pass percentage : 35%

Max. Marks: 100  
External Assessment: 70  
Internal Assessment: 30

**Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT - I**

Advertising: Introduction, Scope, Importance and Role of Advertising. Setting Advertising Objectives, DAGMAR; Determining Advertising Budgets; Advertising Planning and Strategy, Creative Strategy Development and Implementation. Role of Integrated Marketing Communication in the Marketing Programme, Process of Marketing Communication; Definition and Scope of Advertising Management; Determination of Target Audience. Media Planning: Setting Media Objectives; Developing Media Strategies, Evaluation of Different Media and Media Selection; Media Buying; Measuring Advertising Effectiveness.

**UNIT - II**

Basics of Branding: Importance of branding; Basic Branding concepts: Brand personality, brand image, brand identity, brand equity and brand loyalty; Major branding decisions and strategies. Brand Creation and Development: Identifying and selecting brand name; Building brand personality, image and identity; Brand positioning; Enhancing brand image through sponsorship and event management.

**SUGGESTED READINGS:**

1. Mahajan, J.P., and Ramki, Advertising and Brand Management, Ane Books Pvt Ltd, New Delhi.
2. Sharma, Kavita, Advertising: Planning and Decision Making, Taxmann Publication Pvt. Ltd.
3. Moorthy, Y.L.R., Brand Management – The Indian Context, Vikas Publishing House Pvt. Ltd., New Delhi

*Rajia*

2023-24, 2024-25

### **STREAM-III: BANKING AND FINANCE**

#### **BCHU3608T : FINANCIAL INSTITUTIONS AND MARKETS**

Time Allowed: 3 Hrs.  
Period per week : 6  
Pass percentage : 35%

Max. Marks: 100  
External Assessment: 70  
Internal Assessment: 30

#### **Instructions for Paper-Setters/Examiners**

The question paper, covering the entire course shall be divided into three sections as follows:

##### **SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

##### **SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

##### **SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

#### **UNIT I**

An Introduction to Financial System and its Components, Financial intermediation, Flow of funds matrix. Financial system and economic development. An overview of Indian financial system. Financial Regulators in India: RBI, Ministry of Corporate Affairs, SEBI, IRDA, Financial Conglomerates.

Financial Institutions: Depository and non-depository institutions; Commercial banking: introduction, its role in economic development of nation; Development Financial Institutions (DFIs)-An overview and role in Indian economy. Life and non-life insurance companies in India; Mutual Funds- Introduction and their role in capital market development. Non-banking financial companies (NBFCs), Regional Rural Banks, Urban Cooperative Banks, Rural Cooperative Credit Institutions Payment Banks, Pension Fund Regulatory and Development Authority.

#### **UNIT-II**

Money market: functions, organization and instruments. Role of Central Bank in money market; Indian money market-An overview. Capital Market: Nature & functions. Primary Market & Secondary Market: Role & functions, organization and instruments. Interlinkage between Money & Capital market. Role of stock exchanges in India.

#### **SUGGESTED READINGS:**

1. Bhole, L.M. Financial Markets and Institutions. Tata McGraw-Hill Publishing Company.
2. Khan, M.Y. Indian Financial System – Theory and Practice. Vikas Publishing House.



2023-24, 2024-25

**STREAM-IV: INTERNATIONAL BUSINESS**

**BCHU3609T : INTERNATIONAL BUSINESS ENVIRONMENT**

Time Allowed: 3 Hrs.  
Period per week : 6  
Pass percentage : 35%

Max. Marks: 100  
External Assessment: 70  
Internal Assessment: 30

**Instructions for Paper-Setters/Examiners**

The question paper covering the entire course shall be divided into three sections as follows:

**SECTION-A**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-B**

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

**SECTION-C**

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

**UNIT I**

Introduction to International Business: Importance, nature and scope of International business; Modes of entry into International Business; Globalisation and its growing importance in world economy; International business v/s domestic business; complexities of international business. International Business Environment: National and foreign environments and their components-economic, cultural, political and legal environment.

**UNIT-II**

International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF. Regional Economic Co-operation: Forms of regional groupings: NAFTA, EU , ASEAN and SAARC. Foreign investments - types and flows; Foreign investments in India, Measures for promoting foreign investments into and from India.

**SUGGESTED READINGS:**

1. Charles, W.L. Hill and Jain, Kumar, Arun, International Business, Tata McGraw-Hill, New Delhi.
2. Cherunilam, Francis, International Business: Text and Cases, Prentice Hall of India Ltd, New Delhi.

*Rajiv*

