

- Know the different methods of Security Analysis
- Identify the risk involved in Investment Decisions
- Assess the return of different Investment Opportunities

BCAF/MJC-7: INVESTMENT MANAGEMENT (Theory: 05 credits)		
Unit	Topics to be covered	No. of Lectures
1	Investment Meaning – Objectives – Investment Vs. Speculation –Investment Process – Investment information – Management of Investment.	10
2	Investment Alternatives Meaning – variable Income Securities – Fixed Income Securities – Tax Sheltered Saving Schemes –Mutual Funds –Real Assets – Modern Investment –Arts and Techniques.	10
3	Risks and Returns: Meaning – Systematic Risks – Unsystematic Risks – Risk Measurement – Capital Returns and Revenue Returns –Computation of Expected Risks and Returns.	10
4	Investment Valuation: Time Value for Money – Bond Valuation – Yield to Maturity – Equity Valuation – capital asset pricing model.	10
5	Investment Analysis: Fundamental Analysis –Economic Analysis – Industry Analysis – Company Analysis – Financial Analysis.	10
	TOTAL	50

Suggested Readings:

1. Dr. L. Natarajan-Investment Management – Margham Publications
2. V.k.Bhalla ,Investment Management
3. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints. Books for Reference: 1. Prasanna Chandra – Investment Analysis and Portfolio Management ,Tata Mc Graw Hill
4. R.P.Rustagi ,Security Analysis and Portfolio ,HPH
5. S.Kevin,Security Analysis and Portfolio Management ,Prentice Hall

SEMESTER V

BCAF/MJC 8: CORPORATE ACCOUNTING

Objective:

To acquaint the learners with corporate accounting procedures and to understand the accounting patterns of various companies

Learning Outcomes:

After the completion of the course, the student will be able to:

Learning Outcomes:

After the completion of the course, the student will be able to:

- Develop awareness with the provisions of Companies Act, IND-AS and IFRS
- Enhance the ability of preparing Financial Statement of different Companies
- Find out the value of Goodwill and shares of a Company
- Understand the procedure of maintaining share capital and debt capital and Forfeiture and Reissue of Forfeited Shares

BCAF/MJC-8: CORPORATE ACCOUNTING (Theory: 05 credits)		
Unit	Topics to be covered	No. of Lectures
1	Accounting for share Capital and Debentures Issue, Forfeiture and reissue of forfeited shares, Redemption of preference shares and Debentures.	10
2	Final Account: Preparation of Profit and Loss Account and Balance Sheet of corporate entities. Liquidation of Company (Voluntary Liquidation only) Accounts of Insurance Companies.	10
3	Valuation of goodwill and valuation of shares: Concepts and Calculation – simple problem only. Banking Companies: Final Accounts..	10
4	(a) Amalgamation and Internal Reconstruction of Companies, Concepts and Accounting treatment as per Accounting Standard :14 (ICAI) (Excluding intercompany holdings) Internal Reconstruction: Concept and Accounting treatment excluding scheme of reconstruction.	10
5	Accounts of Holding and Subsidiary Companies, Preparation of Consolidated balance sheet with one subsidiary Company. Introduction to IFRS.	10
	TOTAL	50

Suggested Readings:

1. Maheshwari S.N. (2018). *Corporate Accounting*, Vikas Publishing House, New Delhi.
2. Maheshwari S.K. (2018). *Corporate Accounting*, Vikas Publishing House, New Delhi.
3. Monga J.R., *Corporate Accounting*, Mayur Paper Books, New Delhi.
4. Jain S.P., *Corporate Accounting*, Kalyani Publishers, New Delhi.
5. Narang K.L., *Corporate Accounting*, Kalyani Publishers, New Delhi.
6. Shukla S.M. (2018). *Specialised Accounting*, Bahitya Publishing, Agra.
7. Mukherjee and Hanif (2017). *Corporate Accounting*, Tata McGraw Hill, New Delhi.
8. Dr. S. k. singh *Corporate Accounting S.B.P.D publication Agra*
9. Dr. Alök kumar *Corporate Accounting Shiksha sagar publisher & distributor Agra.*

SEMESTER-V

BCAF/MJC-9: COST ACCOUNTING

Objective:

To acquaint the learners with the concept of Cost and Cost Accounting and with the Computation of the Cost under different situations.

Learning Outcomes:

After the completion of the course, the student will be able to:

- Develop an understanding for basis of distinction between financial accounting, cost accounting and management accounting.
- Elaborate understanding in respect to all elements of cost and gain knowledge of cost accounting system as well as acquaint with the measures of cost control.
- Acquire the pragmatic approach to the methods of costing like- unit costing, job costing, contract costing, process costing and service costing.

BCAF/MJC-9; COST ACCOUNTING (Theory: 05 credits)		
Unit	Topics to be covered	No. of Lectures
1	Introduction : Meaning, objectives and advantages of cost accounting, Difference between Financial, Cost and Management Accounting and Cost concepts and classifications, Role of a cost accountant in an organization, Importance of CMA as a career.	10
2	Elements of cost : (a) Materials : Material / inventory Control – Concept and techniques, Accounting and Control of purchases, Storage and issue of materials. Methods of pricing of Materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard, Treatment of Material Losses. (b) 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.	10
3	Overhead : Classification, allocation appointment and absorption of overhead. Under and over absorption, capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, (ABC) - Activity Based Cost allocation.	10
	Methods of costing, Unit costing, Job costing, Contract costing.	10
	Methods of Process costing process losses, valuation of work in progress, joint and by products, Service	10

	costing (only transport). Accounting Systems, Integral and non-integral systems..	
	TOTAL	50

Suggested Readings:

1. Jain, S.P., Narang K.L. (2016). Cost Accounting. Principles and Practise, PHILearning.
2. Arora M.N. (2018). Cost Accounting. Principles and Practice, Vikash Publishing House, New Delhi.
3. Maheshwari, S.N. and Mittal S.N. Cost Accounting, Theory and Problems, Shri Mahavir Book Depo, New Delhi.
4. Tulsian, P.C. (2018). Cost Accounting, S. Chand and Company, New Delhi.
5. Agarwal, M.C. (2018). Cost Accounting, Sahitya Bhawan Publication, Agra
6. Charles T.H. (2018). Horngren, Srikant M. Datar, Madhav V. Rajan. Cost Accounting, A Managerial Emphasis, Pearson Education, New Delhi.

SEMESTER-VI

BCAF/MJC-10: BUSINESS ECONOMICS

Objective:

To acquaint the students with Principles of Economics in managerial decision making.

Learning Outcomes:

After completion of the course, the learners will be able to:

- Understand the conceptual framework of Economic theories and their application in business decision making.
- Examine how consumers try to maximize their satisfaction by spending on different goods,
- Analyse the relationship between inputs used in production and the resulting outputs and costs.

BCAF/MJC-10; BUSINESS ECONOMICS (Theory: 04 credits)		
Unit	Topics to be covered	No. of Lectures
1	Nature and Scope of Managerial Economics: Definition of Economics - Important concept of Economics - Basic Economic problem - Relationship between Micro and Macro economics - Managerial Economics - Nature and Scope - Objectives of the Firm.	08
2	Theory of Consumer behavior: Managerial Utility Analysis indifference curve and analysis Meaning of Demand - Law of Demand - Types of Demand - Determinants of demand - Elasticity of Demand - Demand Forecasting.	08

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3	Consumer Motivation: The concepts of motivation, Maslow's Theory of Motivation: Role of Motives in Guiding Behaviour: Involvement of Consumer	10
	TOTAL	30

Suggested Readings:

1. Dr. F.C Sharma; SBPD Publications, Agra
2. Dr. Mrinal Kumar; Shiksha Sagar Publishers & Distributors, Agra.
3. D. L. Leidon. J. Albert Della Bitta Consumer Behaviour, Concepts and Applications. Tata McGraw Hill Publishing Company Limited
4. Hawkins, H. J. Best, and K. A Coney: Consumer Behaviour Building Marketing Strategy, Tata McGraw-Hill Publishing Company Limited
5. FR. Kardes Consumer Behaviour and Managerial Decision Making, Prentice Hall of India Private Limited
6. Henry A. Consumer Behaviour and Marketing Action, Thomson Asia Pte Ltd
7. K. Srivastava, S. Khandai Consumer Behaviour in Indian Context Galgotia Publishing Compa
8. L. G. Schiffman, L L Kamuk. & S. R. Kumar, Consumer Behaviour, Pearson Education Inc
9. M. Evans, A, Jamal, & G. Foxall: Consumer Behaviour, John Wiley & Son LTD

SEMESTER-V

BCMK/MIC-5: RURAL MARKETING IN INDIA

Objective:

- To develop knowledge among students about importance of the rural sectors inmarketing and the provide solutions to the challenges faced by managers in rural marketing
- To apply tools and techniques to promote and distribute the products in rural and Practices
- To provide solutions to handle the problems in Agricultural Marketing

Learning Outcomes:

After completion of the course, the learners will be able to:

- Understand how rural marketing is different from urban marketing
- Clearly understand rural marketing strategies to be adopted.
- Illustrate the importance of CRM (Consumer Relationship Marketing) in service marketing
- To equip the students with the tools and techniques of rural which will help them to take distribution channels and logistics decisions in rural markets
- To prepare the students as a professionally qualified Marketing Managers in rural sectors

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COURSE CONTENTS:

BCMK/MIC-5: RURAL MARKETING IN INDIA (Theory: 03 credits)		
Unit	Topics to be covered	No. of Lectures
1	Rural Marketing: Rural Marketing - Concept. Nature and Scope, Importance, Rural Vs Urban Marketing Rural Marketing Environment, Emerging Rural Markets After Globalisation	10
2	Rural Consumer: Rural Consumer Characteristics, Attitudes and Behaviour, Buying Patterns and influences. Segmenting Rural Markets.	10
3	Rural Marketing Strategies: Rural Marketing Strategies Product Planning for Rural Markets, Quality and Size, Pricing Decisions, Packaging and Branding Decisions.	10
	TOTAL	30

SEMESTER-V

BCMK/MIC-6: TOURISM MARKETING

Objective:

- To enhance the students with the concept of marketing and its role in the promotion of tourism products
- To make the students aware of various tour packages and the use of technology in marketing
- Familiarize the students with the various marketing strategies adopted by major tour operators

Learning Outcomes:

- Students get an overview of the concept of marketing and its role in the promotion of tourism products
- Students are exposed to various tour packages and the use of technology in marketing
- Students obtain knowledge about various marketing strategies adopted by major tour operators

COURSE CONTENTS:

REFERENCE :-

1. S. N. Mishra : Labour Laws. Deep & Deep publication
2. S.C. Srivastava: Social Security and Labour Laws, Universal Delhi
3. Madhavan Pillai :- Labour and Industrial Laws. Jain Book Depot.
4. V.V. Giri : labour problems in Indian Industry. Asia Pub House
5. N.D. Kapoor : Elements of Mercantile Law. Sultan Chand And Sons .
6. Dr Sinha & Sinha – SBPD Publication Agra
7. Rakhi Gupta – Shiksha Sagar Publisher and distributor Agra

**GROUP-C HUMAN RESOURCE MANAGEMENT
SEMESTER-V**

BCHRM/MIC-6:- LABOUR WELFARE AND SOCIAL SECURITY

Objectives:- The Course intends to educate and create awareness among the students about various aspects of Labour Welfare and Social Security thus equip them to handle this delicate subject with maturity, objectivity and understandings.

Learning Outcomes: On successful completion of this course, the students will be able to develop understanding of Constitutional Provisions and Labour Welfare and Social Security in Indian Context.

Course Contents:-

Unit	Topics to be covered	No.of Lectures
1	Labour Welfare : Concept, objective and Scope of Labour Welfare, Types of Labour Welfare- Statutory and Non- Statutory' Agencies of Labour welfare work.	10
2	Labour Welfare in India :- Labour welfare under Constitution of India; Main Provision of the Factories Act, 1948, Regarding Labour Welfare.	10
3	International Labour Organisation in pursuit of Labour Welfare :- Structure functions and Roles .	10
	Total	30

BOOKS RECOMMENDED:-

- 1- Shankarn, Punekar and Deodhar- Trade union, Industrial Relation and labour Welfare, HPH, Mumbai
- 2- Malik, PL.- hand Book of Industrial law, Eastern Book, lucknow
- 3- Arun Monoppa- Industrial Relation, TMH
- 4- Dr. F. C Sharma- S.B.P.D. Publication Agra
- 5- Rakhi Gupta- Shiksha Sagar Publisher & distributor

HPH, Mumbai

- 2- Malik, PL.- hand Book of Industrial law, Eastern Book, lucknow
- 3- Arun Monoppa- Industrial Relation, TMH
- 4- Dr. F. C Sharma- S.B.P.D. Publication Agra
- 5- Rakhi Gupta- Shiksha Sagar Publisher & distributor