

**Year: 2 Semester: IV**

S.N.	Subject Code	Subject	EVALUATION SCHEME								
						SESSIONAL EXAMS			ESE	Total	Credit
			L	T	P	CT	TA	Total			
1.	BCM-411	Cost Accounting	5	2	-	20	10	30	70	100	6
2.	BCM-412	Income Tax Laws	5	2	-	20	10	30	70	100	6
3.	BCM-413	Human Resource Management	5	2		20	10	30	70	100	6
4.	BCM-414	Mass Communication	2	-		20	10	30	70	100	2
		<b>Total</b>	<b>17</b>	<b>6</b>	<b>-</b>	<b>80</b>	<b>40</b>	<b>120</b>	<b>280</b>	<b>400</b>	<b>20</b>
5	BCM-415	NSS (Non-CGPA)	1	2		20	10	30	70	100	2

## Semester IV

Code-BCM-411

Cost Accounting

### **Learning Objective**

1. To make aware about cost structure and cost elements.
2. To understand various techniques and methods of cost accounting.
3. To understand various aspects of material control & wastage.
4. To understand various aspects of labour control.

**Unit - I** Introduction- Definition, Nature, Objectives, Importance, Limitations of Cost Accounting, Characteristics of an Ideal System of Cost Accounting.

**Unit - II** Elements of Cost – Direct Materials : Inventory Control, Pricing of Issue of Materials, Direct Labour: Turnover, Treatment of Idle time and over time, Overhead – nature, Collection and Classification.

**Unit - III** Unit Costing- Preparation of Cost Sheet and Statement of Cost, Computation of Quotation Price, Tender Price.

**Unit – IV** Contract Account, Calculation of Profit on complete and incomplete Contract, Work-in-Progress and Balance sheet of a Contracting firm.

### **Learning Outcomes**

1. Define the various components of total cost of a product i.e. direct & indirect cost and fixed & flexible cost.
2. Use cost-sheet to compute unit cost of product.
3. Determine basis for computing tender price of a product.

### **Suggested Readings:**

Ravi M. Kishore, Cost Management , Taxmann Allied Services Pvt. Ltd., New Delhi  
M. N. Arora, Advanced Cost Accounting, Vikas Publishing House, New Delhi  
Nigam, Narang and Sharma, Advanced Cost Accounting, S. Chand Company, New Delhi  
J. Madegowda, Advanced Cost Accounting, Himalaya Publishing House, New Delhi  
Ravi M. Kishore, Cost Accounting, Taxmann Allied Services Pvt. Ltd., New Delhi  
Jawahar Lal, Cost Accounting, Tata McGraw Hill, New Delhi  
S.P. Iyengar, Cost & Management Accounting, Sultan Chand & Sons, New Delhi  
Khan and Jain, Theory and Problems of Management and Cost Accounting, Tata Mc Graw Hill, New Delhi

***Learning Objective***

- 1. To make aware about provisions of direct tax with regard to IT Act, IT Rules.*
- 2. To make aware about Assessment income from salaries and charge of tax.*
- 3. To understand the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.*

**Unit – I** Introduction and Important Definitions, Income, Previous Year and Casual Income, Residential Status and Tax Liabilities.

**Unit – II** Exemptions from Tax.

**Unit – III** Assessment of Income from Salaries.

**Unit – IV** Assessment of Income from House Properties.

**Unit – V** Assessment of Profit from Business, Capital Gains and Other Sources.

***Learning Outcomes***

- 1. Define the procedure of direct tax assessment.*
- 2. Able to file IT return on individual basis.*
- 3. Able to compute total income and define tax complications and structure.*
- 4. Able to understand amendments made from time to time in Finance Act.*

**Suggested Reading:**

1. Indian Income Tax Act 1961
2. IT Rules and Wealth Tax Rules
3. Singhanian, V.K. Direct Tax Planning and Management, Taxman New Delhi
4. Lakhota, R.N. Corporate Tax Planning, Vision Publications, New Delhi
5. Agarwal, B.K. Direct Tax Law and Accounts ( Hindi and English)
6. Mehrotra, H.C. Direct Taxes law and Accounts, Sahitya Bhawan Publication, Agra

***Learning Objective***

- 1. To provide knowledge about the importance of human resources management in an organization and the scope of human resource management.*
- 2. To understand the concept of recruitment, selection and training*

**Unit I** Introduction to HRM & HRD Concept of HRM, Objectives, Process, HRM vs. Personnel Management, HRM Vs. HRD, Objectives of HRD, focus of HRD System, Structure of HRD System, role of HRD manpower.

**Unit II** Human Resource Policies & Strategies Introduction, role of HR in strategic management, HR policies & Procedures, HR Programme., developing HR policies and strategies, Strategic control, Types of Strategic control, Operational Control System, Functional and grand strategies, Strategy factors.

**Unit III** Human Resource Procurement & Mobility Productivity & improvement job analysis & Job design, work measurement, ergonomics. Human Resource planning-objectives, activities, manpower requirement process Recruitment & Selection Career planning & development, training methods, basic concept of performance appraisal. Promotion & Transfer.

**Unit IV** Employee Compensation Wage policy, Wage determination, Wage board, factors affecting wages & Salary, systems of payments, Job evaluation, components of wage/salary-DA, incentives, bonus, fringe benefits etc., Minimum Wages Act 1948.

**Unit V** Employee relations Discipline & Grievance handling types of trade unions.

***Learning Outcomes***

- 1. Learn the qualities of human resource manager in an organization.*
- 2. Analyse the importance of different methods of training given to the employees in organization.*
- 3. Memorize the difference between on the job training and of the job training.*

**Suggested Books:**

1. Human Resource Management – Dipak Kumar Bhattacharya
2. Managing Human Resource-Arun Monappa
3. Essential of HRM and Industrial Relations-P.Subba Rao
4. Personnel Management-C.B. Memoria

**Code-BCM-414**

**Mass Communication**

**Learning Objective** On completion of the course the student should be able to:

1. understand the importance, functions & scope of communication and media.
2. describe the growth and development of communication and media.
3. understand the periodic changes in the media

**Unit – I** Journalism and Mass Communication – nature – scope – mass communication – definition – process: mass media and modern society – functions – mass media and democracy.

**Unit – II:** Early efforts in printing, newspaper – types of newspaper – contents – characteristics: magazines – characteristics and types of books – book publishing in India.

**Unit– II:** Early communication systems in India, history of Indian press – from earlier days to 1880s, Tilak Era, role in freedom movement – brief history of major English and language newspapers and magazines.

**Unit– IV:** Ownership of print media – types – merits and demerits: organizational structure of newspaper functions of the staff, editorial, advertising, circulation departments, patterns of newspaper ownership and management of India – procedure to launch a publication, marketing practices in print media.

**Unit – V:** Press Commissions, Press Council, DAVP, INS, ABC, unions of media men and media women, professional organizations – PIB, other public information agencies – of both State and Central governments

**Learning Outcome:**

1. Students will acquire a functional knowledge of the underlying principles and recent emerging trends of the media industry.
2. Students will develop communication skills, appreciation for creativity, critical thinking, and analytical approach.

**Suggested Readings:**

1. Kumar, Kewal J Mass Communication in India, Jaico Books, New Delhi,
2. J.S. Yadava & Pradeep Mathur Issues in Mass Communication: The Basic Concepts, Kanishka Publishers, Delhi, 2008
3. Shymali Bhattacharjee., Media and Mass Communication: An Introduction, Kanishka Publishers, Delhi, 2005

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**National Service Scheme**