

Year: 3 Semester: V

S.N.	Subject Code	Subject	EVALUATION SCHEME								
						SESSIONAL EXAMS			ESE	Total	Credit
			L	T	P	CT	TA	Total			
1.	BCM-511	Opt any One Advanced Cost Accounting	5	2	-	20	10	30	70	100	6
	BCM-512	Indian Banking System	5	2	-	20	10	30	70	100	6
2.	BCM-513	Opt any One Financial Management	5	2	-	20	10	30	70	100	6
	BCM-514	Money Banking & Foreign Exchange	5	2	-	20	10	30	70	100	6
3.	BCM-515	Opt any one Travel & Tourism Management	5	2	-	20	10	30	70	100	6
	BCM-516	Sports Management	5	2	-	20	10	30	70	100	6
		Total	15	6	-	60	30	90	210	300	18
4	BCM-517	MOOC on Accounting (Non-CGPA)	1	2	-	20	10	30	70	100	2

Semester V

Code-BCM-511

Advance Cost Accounting

Learning Objective

- 1. Demonstrate costing methods and techniques appropriate to a variety of different businesses.*
- 2. Explain the role of standard costing within organizations and prepare and interpret standard costs and variance statements.*
- 3. Explain target costing, quality costing, service costing, operation costing and its accounting system and control.*

Unit I: Cost: Meaning, Concept and Classification. Elements of Cost, Nature & Importance, Material Costing. Methods of Valuation of Material issue. Concept and material control and its techniques.

Unit II: Accounting for Material, Labour and Overheads.

Unit III: Unit Costing, Preparation of Cost Sheet and Statement of Cost (Including calculation of tender price) Overhead costing, (Including calculation of machine hour rate.)

Unit IV: Marginal Costing- Profit –Break – Even Point

Learning Outcomes

- 1. Describe how cost accounting is used for decision making and performance evaluation.*
- 2. Explain the basic concept of cost and how costs are presented in financial statements.*
- 3. Demonstrate how materials, labor and overhead costs are added to a product at each stage of the production cycle.*
- 4. Analyze the basic cost flow model and be able to assign costs in a job cost system.*

Suggested Books:

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
Horngren, T. Charles, George Foster and Srikant M. Datar, Advanced Cost Accounting : A Managerial Emphasis, Prentice Hall India, New Delhi

Code-BCM-512

Indian Banking System

Learning Objective

- 1. Conversant with banking law's historic development and how it shaped today's bank regulatory regime.*
- 2. Familiar with and able to navigate the various overlapping legal and regulatory regimes applying to banks and bank holding companies.*

Unit I- Indian Banking System : Structure and organization of banks; Reserve bank of India; Apex banking institutions; Commercial banks; Regional rural banks; Co-operative banks; Development banks.

Unit II- State Bank of India: Brief History; Objectives Functions; Structure and organization; Working and progress.

Unit III- Banking Regulation Act, 1949: History; Social Control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Cooperative banks.

Unit IV- Regional Rural and Co-operative banks in India: Functions; Role of regional rural and co-operative bank in rural India; Progress and performance.

Unit V- Reserve Bank of India; Objectives; Organization; functions and working; monetary policy credit control measures and their effectiveness.

Learning Outcomes

- 1. Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers.*
- 2. Demonstrate an awareness of law and practice in a banking context.*

Suggested Readings:

1. Basu A.K. : Fundamentals of banking- Theory and Practice; A. Mukherjee and Co., Calcutta
2. Sayers R.S. : Modern Banking; Oxford University, Press.
3. Panandikar, S.G. and Mithani D.M.: Banking in India; Orient Longman
4. Reserve Bank of India : Functions and Working
5. Dekock : Central Banking; Crosby Lockwood Staples, London
6. Tennan M.L.: Banking-Law and Practice in India; India law House, New Delhi.

Code-BCM-513

Financial Management

Learning objective

- 1. Provide the learner with an in-depth understanding of the link between company decision-making and the operation of capital markets*
- 2. Ensure the learner understands and appreciates the strong linkages between finance and globalisation*

Unit-I Meaning, Nature and Scope of Finance, Financial Goal – Profit vs. Wealth Maximization, Finance Function – Investment, Financing and Dividend Decision.

Unit – II Management of Working Capital: Meaning, Significance and Types of Working capital, Estimation of Working Capital Requirements. Sources of Working Capital, Dimensions of Working Capital Management.

Unit - III Leverages: kinds of leverages – Financial, Operating and Combined

Unit – IV Capital Budgeting: Nature of Investment, Decisions, Investment Evaluation Criteria – Net Present Value Internal Rate of Return, Profitability Index.

Unit – V Cash Flow Statement, Funds Flow Analysis- concept, Schedule of changes in working Capital, Statement of Sources & Application of Funds.

Learning Outcome

- 1. Describe the financial environment within which organisations must operate*
- 2. Critically evaluate the financial objectives of various types of organisations and the respective requirements of stakeholders*
- 3. Discuss the function of capital markets*

Suggested Readings:

1. Prasanna Chandra, Financial Management, Tata McGraw Hill, Delhi
2. I.M. Pandey, Financial Management, Vikas Publishing House, New Delhi
3. M.Y. Khan and P.K. Jain, Financial Management, Tata McGraw Hill, New Delhi.
4. R.M. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House, New Delhi
5. J. Fred Weston and Eugene F. Brigham, Managerial Finance, The Dryden Press, Hinsdale, Illinois.
6. Ravi M. Kishore, Financial Management, Taxmann, New Delhi.

Code-BCM-514

Money Banking & Foreign Exchange

Learning Objective *This course will cover exchange rate analysis and corporate strategies for hedging foreign exchange risk. Furthermore, the class will also discuss international financial markets and corporate governance.*

Unit – I Money: Concept, Quantity theory of money.

Unit – II Value of money and its measurement, Inflation and deflation.

Unit – III Banking system in India, Different types of banks, Commercial Banks, Changing nature of banking in India after liberalization.

Unit – IV Central Banking and its role, credit control and its measures.

Unit – V Foreign Exchange market, Determination of exchange rate.

Learning Outcome *1. Discuss the integration of financial markets throughout the world.
2. Demonstrate a basic understanding of how to hedge foreign exchange risk.
3. Develop an understanding of the effect of the global financial crisis on the world*

Suggested Reading:

Dr. Mithani, D.M. Money & Banking, International Trade & Public Finance, Himalaya Publishing House Pvt. Ltd. New Delhi

Seth, M.L. Money & Banking, Laxmi Narain Publishing House, Loha Mandi, Agra

Vaish, M.C. Money & Banking, Vikash Publishing House, Pvt. Ltd. New Delhi

Bhasin Niti, Banking & Financial Markets in India, New Century Publication, New Delhi

Code-BCM-515

Travel & Tourism Management

Learning Objective *This course introduces the concept of tourism, its, growth and development, motivations for travel, role of tourism as an economic intervention, global nature of tourism, tourism products and emerging trends in tourism industry*

UNIT I

What is Tourism? Definitions and Concepts, Tourist destination, services and industry, General Tourism Trends. Types of Tourists, Visitor, Traveller, and Excursionist–Definition and differentiation. Inter–regional and intra–regional tourism, inbound and outbound tourism, domestic, international tourism. Forms of Tourism: religious, historical, social, adventure, health, business, conferences, conventions, incentives, sports and adventure, senior tourism, special interest tourism like culture or nature oriented, ethnic or ‘roots’ tourism and VFR. New Trends of travel, E- Commerce and Online communication in Tourism

UNIT II

Natural Resources:Wildlife Sanctuaries, National Parks and Natural Reserves in India,World Heritage Sites of India:Ajanta &Ellora Caves, TajMahal, Agra Fort, Sun Temple, Konark, Monuments at Khajuraho, Monuments at Hampi,Fairs and Festivals: Kumbha, Pushkar,Pongal/Makar-Sankranti, Baishakhi,Holi,Onam, Durga Puja, Diwali, KartikPurnima (DevDeepawali, Guru Parb), Rathyatra, Barawafat, Id-ul-Fitr, Christmas, Carnival (Goa) and TajMahotsava

UNIT III

Origin of Travel Agency. Definition and scope of Travel Agency. Definition of Tour Operator and Tour operation. Differences between Travel Agency and Tour Operator.

Travel Agency: Functions, Organization, Tour operator functions and organizations, client handling; Income sources.

UNIT IV

Hotel Cost Centres- Marketing, Engineering, Accounting, Human Resources, Security.

Types of Hotel Rooms, Plans and Rates, Front Office and its coordination with other , Classification of Hotels – as per Location, Size, Target Markets, Levels of Service, Ownership & Affiliation, Other Lodging Establishments departments.

Learning Outcome *To understand the different physical dimensions of earth and its need in geography of tourism.*

To study the different physical and political features of world geography.

Suggested Readings:

- 1 Goeldner-Tourism Principles &Philosphy(Wiley Dreamtech)
- 2 Dixit, M and Sheela, C. Tourism Products (New Royal Book, 2001)
- 3 Hospitality and Tourism – Kadam R (UDH Publishers edition 2013)
- 4 Tourism Marketing-Devashis Das Gupta-(Pearson)
- 5 Misra & Sadaul- Basic of Tourism Management (Excel Books)
- 6 Walker –Introduction to hospitality Management 2e (Prentice hall)

Code-BCM-516

Sports Management

Learning Objective:-*This course is designed to introduce the field of Sport Management to a business student in the same nature the Accounting. The course will help prepare students for business programs and introduce them to an area of business with which they may be unfamiliar.*

Unit I:- Managing Sport Organizations i. History of Sport in Indian Society and the Sociological Context of Sport ii. History of the Management of Sport Organizations 1. Industry History of Sport Management 2. Academic History of Sport Management.

Unit II:- Sport Marketing a. Corporate Sponsorship b. Licensing c. Media's Role d. Advertising e. Promotions g. Career Opportunities.

Unit III:- Ethics in Sport:-
a. Gambling Issues
b. Fund Raising Issues
c. Sponsorship of Alcohol and Tobacco Companies

UnitIV:- Sport Law Legal Issues Affecting Sport

Corse Outcomes:- *1. Develop and hone professional skills through classroom learning and experiential learning through a steady progression of internships with added responsibilities.
2. Develop an understanding of the sports industry in relationship to the legal sector as well as the broader relationship between the industry and society.
3. Develop a Marketing Plan specific to a product in the Sport Industry.*

Code-BCM-517

MOCC on Accounting