

Year: 3 Semester: VI

S.N.	Subject Code	Subject	EVALUATION SCHEME								
						SESSIONAL EXAMS			ESE	Total	Credit
			L	T	P	CT	TA	Total			
1.	BCM-611	Opt Any One Management Accounting	5	2	-	20	10	30	70	100	6
	BCM-612	Auditing	5	2	-	20	10	30	70	100	6
2	BCM-613	Opt Any One Goods & Service Tax	5	2	-	20	10	30	70	100	6
	BCM-614	Fundamentals of E-Commerce	5	2		20	10	30	70	100	6
3	BCM-615	Opt any One Health Care	5	2	-	20	10	30	70	100	6
	BCM-616	Corporate Social Responsibility	5	2	-	20	10	30	70	100	6
Total			15	6	-	60	30	90	210	300	18
4	BCM-617	Human Values (Non-CGPA)	1	2		20	10	30	70	100	2

Semester VI

Code-BCM-611

Management Accounting

Learning Objective

- 1. To develop the knowledge of business finance and management decision.*
- 2. To learn capital budgeting and different techniques*
- 3. To study effective financial planning.*

Unit - I Definition , Objectives, Nature, Scope & role of Management Accounting, Difference Between Financial Accounting and Management Accounting.

Unit - II Analyzing Financial Statements: Methods of Analysis and Interpretation of Financial Statements, Ratio Analysis.

Unit - III Marginal Costing – Concept, Basic Characteristics and Limitations, applications of Marginal Costing, Level of Activity, Planning, Decisions regarding Sales–Mix, Make or Buy Decisions and Discontinuation of a Product Line.

Unit – IV Break-Even-Analysis, Assumptions and Practical Applications of Break–Even-Analysis, Variance analysis (MCV,MPV,MUV)

Learning Outcome

- 1. Use business finance terms and concepts when communicating.*
- 2. Explain the financial concepts used in making accounting management decision.*
- 3. Use effective communication skills to promote respect and relationship for financial deals.*

Suggested Reading:

1. Man Mohan and Goyal, Management Accounting, Sahitya Bhawan, Agra
2. Jagdish Prasad, Management Accounting, Kalyani Publishers, Ludhiana.
3. P.N. Reddy and H.R. Appannaiah, Essentials of Management Accounting, Himalaya Publishing House, New Delhi
4. Dr. R. R. Rustagi, Management Accounting, Taxmann, New Delhi
5. M.N. Arora, Accounting for Management, Himalaya Publishing House, New Delhi

Code-BCM-612

Auditing

Learning Objective

- 1. Students will Learn to describe how information technology affects internal control.*
- 2. Students will Learn to Determine the appropriate audit report for a given audit situation.*
- 3. Students will Learn to explain methods used to obtain an understanding of internal control.*

Unit I- Introduction: Meaning and objectives of Auditing, Types of Audit, Internal Audit, Audit Programme, Audit Notebook, Routine Checking and Test Checking.

Unit II- Internal Check System: Internal Control, audit Procedure: Vouching Verification of Assets and Liabilities.

Unit III- Audit of Limited Companies: Company Auditor- Appointment, Powers, Duties and Liabilities. Auditor's Report and Audit Certificate.

Unit IV- Special Audit, Audit of Banking Companies, Audit of Insurance Companies, Audits of Educational Institutions, Audit of Cooperative Societies, Efficiency Audit, Social Audit etc.

Unit V- Recent trends in Auditing: Nature and Significance of Cost Audit, Tax Audit, Management Audit.

Learning Outcomes

- 1. Student will understand the audit process from the engagement planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options.*
- 2. Student will understand auditors' legal liabilities, and be able to apply case law in making a judgment whether auditors might be liable to certain parties;*
- 3. Student will understand to describe the various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling techniques*

Suggested Books:

1. BK Basu An insight with Auditing
2. Kamal Gupta Contemporary Auditing

Code-BCM-613

Goods & Service Tax

Learning objective : *To give the students a general understanding of the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.*

Unit I Introduction to Goods and Services Tax Introduction – Stages of Evolution of Goods and Services Tax – Methodology of GST – Subsuming of taxes- constitutional background – Benefits of implementing GST- Structure of GST- Central Goods and Services Tax – State Goods and Services Tax – UTGST – Integrated Goods and Services Tax – Important concepts and definitions under CGST Act and IGST Act GSTN – HSN Code – SAC code – GST council – Structure, Power and Functions.

Unit II Levy, Tax Collection and Reverse Charge Mechanism Levy and Collection of Tax –Rates of GST- Scope of Supply – Composite and Mixed Supplies ,E-commerce under GST regime- Liability to pay tax.

Unit III Input Tax Credit & Payment of GST Cascading Effect of Taxation- Benefits of Input Tax Credit- Manner of claiming input tax credit in different situations – Computation – Input service distribution – Computation – Recovery of Credit – Reversal of credit – Utilization of Input tax credit

Unit IV Registration, Returns and Accounts and Assessment Registration – Persons Liable for Registration – Compulsory Registration – Deemed Registration- Procedure For Registration – GSTIN – Amendment of Registration – Cancellation of Registration

Learning Outcomes

1.To enable the student to learn the concepts indirect tax & GST from the Pre-GST period to post GST period.

2.To Understand the importance of Indirect Taxes(GST) in the India & global economy & its contribution to the economic development.

Suggested Readings:

- 1) Indirect Taxes – Vinod K Singania, Taxmann’s Publications, New Delhi
- 2) Indirect Taxes – H.C Mehrotra, Sahitya Bhavan Publications, New Delhi
- 3) Illustrated Guide to Goods and Service Tax- C A Rajat Mohan- Bharat Publications
- 4) All About GST- V S Datey- Taxmann Publications.
- 5) Beginner’s Guide to GST- Dr Vandana Bangar and Dr Yogendra Bangar- Aadhya Prakashan Banagar
- 6) Bare Act CGST 7) Bare Act SGST 8) Bare Act IGST

Learning Objective :

- 1.The fundamental principles of e-Business and e- Commerce and the role of Management,*
- 2.The underlying used technologies with emphasis on Internet Technologies,*
- 3.The application of tools and services to the development of small scale e-Commerce applications.*

Unit I- E-Commerce: Introduction, meaning and concept; Needs and advantages of e-commerce; Traditional commerce; Types of E-Commerce, Basic requirements of E-Commerce.

Unit II- Internet: Concept & evaluation, Characteristics of Internet:email, WWW. Ftp, telnet, Intranet & Extranet, Limitation of internet, Hardware & Software requirement of Internet, searches Engines.

Unit III- Electronic Payment Systems: E-Cash, e-cheque, credit cards,debit cards, smart cards, E-Banking, Manufacturing information systems.

Unit IV- EDI introduction, networking infrastructure of EDI, Functions &Components of EDI File types of EDI.

Unit V- Security issues of e-commerce: Firewall, E-locking, Encryption; Cyber laws- aims salient provisions; PKI (Public key infrastructure)

Learning Outcome

- 1.Recognize the impact of Information and Communication technologies, especially of the Internet in business operations.*
- 2.Recognize the fundamental principles of e-Business and e-Commerce.*
- 3. Distinguish the role of Management in the context of e-Business and e-Commerce .*
- 4.Explain the added value, risks and barriers in the adoption of e-Business and e-Commerce.*
- 5. Examine applications of e-Commerce in relation to the applied strategic.*

Reference Books:

1. Frontiers of E-Commerce Ravi Kalkota, TMH
2. O, Brien J Management Information System, TMH
3. Oberoi, Sundeep E-Security and You, TMH
4. Young, Margret Levine The complete reference to Internet, TMH

Code-BCM-615**Health Care**

Learning Objective: Health care administration is a profession that deals with the provision of leadership, guidance and management in health systems. With many health facilities putting professionals with advanced degrees in health care administration into top leadership positions, the pressure to deliver quality services is increasing, the Bureau of Labor Statistics reports.

Unit-1 Concept of Health and Disease Concept of health & disease and well being. Natural history of disease and role of hospitals to offer various levels of care Prevention aspect of diseases Dynamics of disease transmission Changing pattern of diseases Concept of health indicators

Unit-2 Demography & Vital Statistics Demography – its concept Vital events of life & its impact on demography Significance and recording of vital statistics Census & its impact on health policy, Health scenario of India- past, present and future Population policy National Health Policy & Inter-sectoral Co-ordination, National Five year plans

Unit-3 National Health Programme Background objectives, action plan, targets, operations,. Health planning in India including various committees Centre, State, District and Block level structures and local bodies and Panchayati Raj Organisation and functions of community health centres and Primary Health Centres (PHCs). Health Manpower, Primary Health care and concept, Alternative systems of medicine, like Ayurveda, Homeopathy, etc. Holistic Approach Non-Governmental Organisations (NGOs) and Private Voluntary Organisations (PVOs). Unorganized Sector.

Unit-4 Healthcare of the Community Healthcare delivery system in India at Primary, Secondary and Tertiary Care Indigenous system of medicine in India Community participation in healthcare delivery system Health system in developed countries.

Unit-5 Effects of Globalization in Health care Concept of Corporate Hospital in developing countries Infrastructure and lay out of an ideal corporate hospital Functioning of modern hospitals & changing need of patients Hospitality in Hospital Care

Learning Outcome:

- *Explain and compare the organizational elements, structure, performance, terminology, and delivery modalities for U.S. and global healthcare systems.*
- *Analyze the structure and interdependence of healthcare system elements and issues using critical thinking to formulate innovative system designs that improve healthcare delivery.*

Suggested reading:

Textbook of Preventive & Social Medicine- Dr. K. Park Textbook of community medicine:
V. K. Mahajan Population studies – Asha Bhendre

Code-BCM-616

Corporate Social Responsibility

Course Objectives: *This course will enable students to understand the rationale behind CSR and sustainability. This course takes students through an evaluation of risks and potential impacts in decision making, enabling them to recognize the links between the success of an organization and the well-being of a community/society.*

Unit I: Introduction to CSR: Meaning & Definition of CSR, History & evolution of CSR. Concept of Charity, Corporate philanthropy, Corporate Citizenship, CSR-an overlapping concept. Concept of sustainability & Stakeholder Management.

Unit II: Sustainable Business; relation between CSR and Corporate governance; environmental aspect of CSR; Chronological evolution of CSR in India; models of CSR in India.

Unit III: International framework for corporate social Responsibility, Millennium Development goals, Sustainable development goals, human rights.

Unit IV: Review current trends and opportunities in CSR. CSR as a Strategic Business tool for Sustainable development.

Learning Outcomes:

- *Understand and demonstrate the intrinsic interdependence between Corporate Social Responsibility (CSR), Corporate Governance*
- *Understand, analyze, rationalize (defend) and formulate CSR mandates for companies.*

Reference Books:

1. Corporate Social Responsibility: An Ethical Approach - Mark S. Schwartz
2. The World Guide to CSR - Wayne Visser and Nick Tolhurst
3. Innovative CSR by Lelouche, Idowu and Filho
4. Corporate Social Responsibility in India - Sanjay K Agarwal

Code-BCM-677

Human Value

Learning Objectives:

- 1. To help students distinguish between values and skills, and understand the need, basic guidelines, content and process of value education.*
- 2. To help students initiate a process of dialog within themselves to know what they 'really want to be' in their life and profession*
- 3. To help students understand the meaning of happiness and prosperity for a human being.*

UNIT-1

Course Introduction - Need, Basic Guidelines, Content and Process for Value Education Understanding the need, basic guidelines, content and process for Value Education, Self-exploration-what is it? - its content and process; 'Natural Acceptance' and Experiential Validation- as the mechanism for self exploration, continuous Happiness and Prosperity- A look at basic Human Aspirations, Right understanding, Relationship and Physical Facilities- the basic requirements

For fulfillment of aspirations of every human being

UNIT-2

Understanding Harmony in the Human Being - Harmony in Myself Understanding human being as a co-existence of the sentient 'I' and the material 'Body', Understanding the needs of Self ('I') and 'Body' - Sukh and Suvidha, Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer), Understanding the characteristics and activities of 'I' and harmony in 'I', Understanding the harmony of I with the Body: Sanyam and Swasthya; correct appraisal of Physical needs, meaning of Prosperity in detail Programs to ensure Sanyam and Swasthya.

UNIT-3

Understanding Harmony in the Family and Society- Harmony in Human-Human Relationship Understanding harmony in the Family- the basic unit of human interaction , Understanding values in human-human relationship; meaning of Nyaya and program for its fulfillment to ensure Ubhay-tripti; Trust (Vishwas) and Respect (Samman) as the foundational values of relationship, Understanding the meaning of Vishwas; Difference between intention and competence, Understanding the meaning of Samman, Difference between respect and differentiation; the other salient values in relationship, Understanding the harmony in the society (society being an extension of family): Samadhan, Samridhi, Abhay, Sah-astitva as comprehensive Human Goals, Visualizing a universal harmonious order in society- Undivided Society (AkhandSamaj), Universal Order (SarvabhaumVyawastha)-from family to world family!.

UNIT-4

Understanding Harmony in the Nature and Existence - Whole existence as Co-existence Understanding the harmony in the Nature, Interconnectedness and mutual fulfillment among the four orders of nature- recyclability and self-regulation in nature, Understanding Existence as co-existence (Sah-astitva) of mutually interacting units in all-pervasive space, Holistic perception of harmony at all levels of existence.

Learning Outcome:

On completion of this course, the students will be able to

- 1. Understand the significance of value inputs in a classroom, distinguish between values and skills, understand the need, basic guidelines, content and process of value education, explore the meaning of happiness and prosperity and do a correct appraisal of the current scenario in the society*
- 2. Distinguish between the Self and the Body, understand the meaning of Harmony in the Self the Co-existence of Self and Body.*
- 3. Understand the value of harmonious relationship based on trust, respect and other naturally acceptable feelings in human-human relationships and explore their role in ensuring a harmonious society*