



# FACULTY OF MANAGEMENT B.M.S.

*THREE YEARS PROGRAMME*

**ORDINANCE  
&  
SYLLABUS**

**ORDINANCE & SYLLABI**  
*of*  
**BACHELOR OF MANAGEMENT STUDIES**  
**FACULTY OF MANAGEMENT**  
*(Under Choice Based Credit System)*

Bachelor of Management Studies (BMS) is a Three Years Full Time Programme under Faculty of Management. The course structure and programme ordinance are as follows:

## COURSE STRUCTURE

The B.M.S. Programme shall be of three years duration i.e. first, second and third year, each consisting of two semesters. However, after successful completion of First Year a Certificate can be awarded, Second Year a Diploma can be awarded and Third Year a Degree will be awarded. The list of papers offered during these three years of the programme shall be as follows:

Year	Semester	Paper code	Paper Name	Credit
1	I	BMS-101	<i>Micro Economics</i>	4
		BMS-102	<i>Communication &amp; Presentation Skills (English)</i>	4
		BMS-103	<i>Business Organization</i>	4
		BMS-104	<i>Book Keeping &amp; Accounting</i>	4
		BMS-105	<i>Elective -I- Part A - Optional Paper</i>	4
		BMS-106	<i>Vocational Paper-1</i>	3
1	II	BMS-201	<i>Macro Economics</i>	4
		BMS-202	<i>Business Mathematics</i>	4
		BMS-203	<i>General Management</i>	4
		BMS-204	<i>Critical Thinking &amp; Writing</i>	4
		BMS-205	<i>Elective -I- Part B - Optional Paper</i>	4
		BMS-206	<i>Vocational Paper-2</i>	3

Year	Semester	Paper code	Paper Name	Credit
2	III	BMS-301	<i>Indian Banking System</i>	4
		BMS-302	<i>Business Laws</i>	4
		BMS-303	<i>Introduction to Information Technology &amp; Systems</i>	4
		BMS-304	<i>Statistical Methods</i>	4
		BMS-305	<i>Elective -II- Part A - Optional Paper</i>	4
		BMS-306	<i>Vocational Paper-3</i>	3
2	IV	BMS-401	<i>Company Law</i>	4
		BMS-402	<i>Company Accounting</i>	4
		BMS-403	<i>Business Ethics</i>	4
		BMS-404	<i>Date Structures</i>	4
		BMS-405	<i>Rural Immersion Project-Report Presentation &amp; Viva-Voce</i>	4
		BMS-406	<i>Elective -II- Part B - Optional Paper</i>	4
		BMS-407	<i>Vocational Paper-4</i>	3

Year	Semester	Paper code	Paper Name	Credit
3	V	BMS-501	<i>Cost Accounting</i>	4
		BMS-502	<i>Industrial Law</i>	4
		BMS-503	<i>Entrepreneurship</i>	4
		BMS-504	<i>Indian Value system</i>	4
		BMS-505	<i>Foreign Language</i>	4
		BMS-506	<i>Elective -III- Part A - Optional Paper</i>	4
		BMS-507	<i>Capstone Project-I</i>	4
3	VI	BMS-601	<i>Auditing</i>	4
		BMS-602	<i>Goods &amp; Service Tax</i>	4
		BMS-603	<i>Environmental Science</i>	4
		BMS-604	<i>Business Analytics</i>	4
		BMS-605	<i>Foreign Trade</i>	4
		BMS-606	<i>Elective -III- Part B - Optional Paper</i>	4
		BMS-607	<i>Capstone Project-II</i>	4

<b>ELECTIVE-I</b>	
<i>Part A</i>	
Sociology	BMS-105-A
Philosophy	BMS-105-B
<i>Part B</i>	
Psychology	BMS-205-A
History	BMS-205-B
<b>ELECTIVE-II</b>	
<i>Part A</i>	
Constitutional Government & Democracy	BMS-305-A
Market Research	BMS-305-B
<i>Part B</i>	
International Business Environment	BMS-406-A
Stock Market Operations	BMS-406-B
<b>ELECTIVE-III</b>	
<i>Part A</i>	
Introduction To Programming	BMS-506-A
Web Development	BMS-506-B
<i>Part B</i>	
Language For Data Analytics (R & Python)	BMS-606-A
Cyber Law & Security	BMS-606-B

<b>Vocational Papers</b>	
Office Management & Secretarial Practice : Report Evaluation & Viva – Voce Examination	BMS-106
MS Office Application Report Evaluation & Viva –Voce Examination	BMS-206
Research Survey Report Evaluation & Viva - Voce Examination	BMS-306
Basics of Tally & its applications Report Evaluation & Viva-Voce Examination	BMS-407

**BMS - I Semester**  
**Micro Economics**  
**Paper Code: BMS-101**

- Unit I** Introduction to microeconomic concepts; Definition of economics; Scope of economics; economic problems; Concepts of production, utility, demand, supply, consumption.
- Unit II** Supply and demand forces; law of demand; law of supply; elasticity of demand.
- Unit III** Market; definition and concepts; competition and its types; Price and output determination in-perfect competition, monopoly, monopolistic competition, oligopoly, duopoly
- Unit IV** The consumption decision-budget constraint, consumption and income/price changes, demand for all other goods and price changes; description of preferences (representing preferences within difference curves); properties of indifference curves; consumer's optimum choice; income and substitution effects; labour supply and savings decision-choice between leisure and consumption.

**Suggested Books:**

1. Mankiw, Principles of Microeconomics, 7<sup>th</sup> Edition, Cengage, 2014
2. Krugman, Obstfeld, International Economics: Theory and Policy, 7th Edition, Pearson, 2005
3. Karl E. Case and Ray C. Fair, Principles of Economics, Pearson Education Inc., 8th Edition, 2007
4. N. Gregory Mankiw, Economics: Principles and Applications, India edition by SouthWestern, a part of Cengage Learning, Cengage Learning India Private Limited, 4th edition, 2007

**BMS - I Semester****Communication & Presentation Skills (English)****Paper Code: BMS-102**

- Unit I** Meaning and objective of Business communication, Forms of Communication, Communication model and process, Principles of Effective Communication
- Unit II** Corporate Communication: Formal and Informal Communication, Networks, Grapevine, Barriers in Communication, Groups discussion, Mock Interviews, Seminars, Individual and Group Presentations
- Unit III** Essential of effective Business letters, Writing Important Business letters including correspondence with Bank and Insurance companies.
- Unit IV** Oral & Non-verbal communication: Principles of Oral Presentation Factors affecting Presentation, effective Presentation skills, conducting Surveys. Body Language, Para Language, Effective Listening, Interviewing skill, Writing resume and Letter or application
- Unit V** Modern forms of communication, International communication, Cultural sensitiveness and cultural context, Writing and presenting in international situations.

**Suggested Books:**

- |                 |  |
|-----------------|--|
| 1.Bapat & Davar | A Text book of Business Correspondence |
| 2.Bhende D.S.   | Business Communication                 |
| 3.David Berio   | The Process of Communication           |
| 4.Gowd & Dixit  | Advance Commercial Correspondence      |

**BMS - I Semester**  
**Business Organisation**  
**Paper Code: BMS-103**

- Unit I**      Meaning and definition of business essentials & scope of business  
Classification of Business Activities, Meaning, Definition,  
Characteristics and objectives of Business Organisation, Evolution of  
Business Organisation . Modern Business, Business & Profession.
- Unit II**      Business Unit, Establishing a new business unit. Meaning of  
Promotion. Features for business, Plant location, Plant Layout & size  
of business unit.
- Unit III**      Forms of Business Organisation. Sole Proprietorship, Partnership,  
Joint Stock Companies & Co-operatives.
- Unit IV**      Business Combination Meaning Causes, Objectives, Types and Forms  
Mergers, Takeovers and Acquisitions.
- Unit V**      Business Finance: Financial need of Business methods & sources of  
finance.  
Security Market, Money Market, Study of Stock Exchange & SEBI.

**Suggested Books:**

- |                   |                                      |
|-------------------|--------------------------------------|
| 1.Chottorjee S.K. | Business Organisation                |
| 2.Jagdish Prakash | Business Organistaton and Management |
| 3.Om Prakash      | Business Organisation                |
| 4.Sherlekar S.A.  | Business Organisation and Management |
| 5.Singh & Chhabra | Business Organisation                |

**BMS - I Semester**  
**Book Keeping and Accounting**  
**Paper Code: BMS-104**

- Unit I** Meaning of book keeping. Process of book keeping and accounting, Basic terminology of accounting, subsidiary books of accounts, Difference between accounting & book keeping. Importance & Limitations of Accounting, Various users of Accounting Information, Accounting Principles, conventions & Concepts. Revenue and capital expenditures and incomes.
- Unit II** Accounting Equation, Dual Aspect of Accounting Types of accounting Rules of debit & Credit, Preparation of Journal and Cash book including banking transaction, Ledger and Trial balance.
- Unit III** Rectification of errors preparation of bank reconciliation Statement, Bills of Exchange and promissory notes. Claims for Loss of Stocks, profits.
- Unit IV** Valuation of stocks Different methods of inventory valuation. Accounting treatment of depreciation. Reserve and provision, Mathematics of Accounting.
- Unit V** Preparation of Financial Statements of Individuals and Firms: Profit and Loss Account and Balance Sheet with adjustments.

**Suggested Books:**

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|---------------------------|----------------------------|
| 1.Agarwal B.D.            | Advanced Accounting        |
| 2.Chawla & Jain           | Financial Accounting       |
| 3.Chakrawarti K.S.        | Advanced Accounts.         |
| 4.Gupta R.L. & Radhaswamy | Fundamentals of Accounting |
| 5.Jain & Narang           | Advanced Accounts          |



**BMS - II Semester**  
**Macro Economics**  
**Paper Code: BMS-201**

- Unit I** Basic issues studied in macro economics; measurement of gross domestic product; income, expenditure and the circular flow; real versus nominal GDP; price indices; national income accounting for an open economy; balance of payments: current and capital accounts.
- Unit II** Functions of money; quantity theory of money; determination of money supply and demand; credit creation; tools of monetary policy.
- Unit III** Inflation and its social costs; hyper inflation; causes of inflation; tools of controlling inflation; deflation; causes of deflation; tools of deflation.
- Unit IV** Classical and Keynesian systems; simple Keynesian model of income determination; IS-LM model; fiscal and monetary multipliers.

**Suggested Books:**

1. Dornbusch, Fischer and Startz, Macroeconomics, McGrawHill, 11<sup>th</sup> edition, 2010.
2. N.Gregory Mankiw. Macro economics, Worth Publishers, 7<sup>th</sup> edition, 2010
3. Olivier Blanchard, Macro economics, Pearson Education, Inc., 5<sup>th</sup> edition, 2009
4. Richard T. Froyen, Macro economics, Pearson Education Asia, 2<sup>nd</sup> edition, 2005
5. Andrew B. Abel and Ben S. Bernanke, Macroeconomics, Pearson Education, Inc., 7<sup>th</sup> edition, 2011
6. Errol D'Souza, Macro economics, Pearson Education, 2009

**BMS - II Semester**  
**Business Mathematics**  
**Paper Code: BMS-202**

- Unit I** Matrix: Introduction, Square Matrix, Row Matrix, Column Matrix, Diagonal Matrix, Identity Matrix, Addition, Subtraction & Multiplication of Matrix, Use of Matrix in Business Mathematical Induction.
- Unit II** Inverse of Matrix, Rank of Matrix, Solution to a system of equation by the adjoint matrix methods & Guassian Elimination Method.
- Unit III** Percentage, Ratio and Proportion, Average, Mathematical Series- Arithmetic, Geometric & Harmonic, Simple Interest & Compound Interest.
- Unit IV** Set theory- Notation of Sets, Singleton Set, Finite Set, Infinite Set, Equal Set Null Set, Subset, Proper Subset, Universal Set, Union of Sets, Intersection of Sets, Use of set theory in business, Permutation & Combination.
- Unit V** Concept of Differentiation and Integration, Maxima and Minima in Differentiation, Application of Differentiation & Integration in Business (No proof of theorems. Etc)

**Suggested Books:**

1. Mehta & Madnani      Mathematics for Economics
2. Mongia                      Mathematics for Economics
3. Zamiruddin              Business Mathematics
4. Raghavachari            Mathematics for Management

**BMS - II Semester**  
**General Management**  
**Paper Code: BMS-203**

- Unit I** Introduction Concepts, Objectives, Nature Scope and significance of management Evolution of management thought-Contribution Taylor, Weber and Fayol management.
- Unit II** Planning: Concept, Objectives, Nature, Limitation, Process of planning, Importance, Forms, Techniques and Process of decision making.
- Unit III** Organizing: Concept, Objectives, Nature of organizing, Types of Organization, Delegation of authority, Authority and responsibilities, Centralization and Decentralization Span of Control.
- Unit IV** Directing: Concept, Principles & Techniques of directing and Coordination Concept of leadership-Meaning. Importance, Styles, Supervision, Motivation Communication.
- Unit V** Controlling: Concept, Principles, Process and Techniques of Controlling, Relationship between planning and controlling.

**Suggested Books:**

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|---------------------------------|---------------------------------------|
| 1. Pagare Dinkar                | Principles of Management              |
| 2. Prasad B M L                 | Principles and Practice of Management |
| 3. Satya Narayan<br>and Raw VSP | Principles and Practice of Management |
| 4. Srivastava and<br>Chunawalla | Management Principles and Practice    |

**BMS - II Semester**  
**Critical Thinking and Writing**  
**Paper Code: BMS-204**

- Unit I** Reasoning : General features of reasoning, how it differs from other kinds of thinking, and why it's important. Mindset : What goes into being the sort of person who inquires successfully? What are the habits and personality traits involved?.
- Unit II** Clarity : What are the components of a thought, of a sentence, or of an argument, and how can we make these things as clear and explicit as possible? Are there limits to clarity and explicitness? Entailment. What is it for a conclusion to deductively follow from some premises? We'll look at the basics of propositional logic.
- Unit III** Evidence: What is evidence for what? What would it mean to follow one's evidence, and to apportion one's beliefs to the evidence? We'll also discuss mass communication of evidence by, e.g., the news media. Generalizations: What is a good statistical inference, and especially when are we in a position to conclude that every member of some group has some property?
- Unit IV** Causes. Some events correlate with other kinds of events; when does correlation become causation, and how could we tell? Updating: When we get evidence, how should we change our beliefs to reflect the probability of the things we're interested in given the new evidence? We'll explore Bayes's theorem, and in particular an easier-to-use version of it.

Theories. — What is a theory, and when does it explain our data (our evidence)? When can we and should we believe in them? How do we know. When we've thought of enough possible explanations, and thus of enough possible theories?

Decisions.—How do we make good practical decisions, so that we get the most of what we want, given what we believe? In this part of the course, we'll learn some decision theory.

**Suggested Books:**

1. Field book of tools and processes: Taylor, P. and J. Szteiter (2012) Taking Yourself Seriously: Processes of Research and Engagement
2. Arlington, MA, The Pumping Station
3. Guides to writing: Daniel, D., C. Fauske, P. Galeno, and D. Mael. (2001). Take Charge of Your Writing:
4. Discovering Writing Through Self-Assessment. Boston, Houghton Mifflin.
5. Hacker,D.(2000)APocketStyleManual.Boston,Bedford/St.Marti ns•ORequivalentpocketmanualonwriting.
6. Reason Better: An Interdisciplinary Guide to Critical Thinking

**BMS - III Semester**  
**Indian Banking System**  
**Paper Code: BMS-301**

- 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 Co-operative 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.

**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.

**BMS - III Semester**  
**Business Laws**  
**Paper Code: BMS-302**

- Unit I** Indian Contract Act: Definition and essentials, Contracts agreements, Offer & Acceptance Consideration, Capacity of parties Free Consent, Performance of Contracts, Terminal of Contract, Consequence and Remedies of Contract terminal.
- Unit II** Contingent contract, Implied, Quasi contract, Indemnity Contract, Guarantee contract, Bailment, Lien, Pledge contract, Agency contract.
- Unit III** Sales of Goods Act: Sale contract-Definition, Features, Formation of Contract Contents of sale contract-Goods, Price, Condition and Warranty, Ownership of goods and transfer, Performance of sale contract, Delivery, Rights of unpaid sellers, Auction Sale.
- Unit IV** Indian Partnership Act: Definition and Nature of Partnership, Partnership deed Mutual and Third parties relation of Partners, Registration of Partnership Dissolution of Partnership.
- Unit V** Definition Features Types Recognition And Endorsement of Negotiable Instruments.

**Suggested Books:**

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|-------------------------|--|
| 1. Dhanda PMV           | Commercial and Industrial Laws                 |
| 2. Kapoor D             | Elements of Mercantile law(including Companing |
| Law Industrial Law)     |  |
| 3. Gulshan S and Kapoor | Lectures on Business & Economics Laws          |
| 4. Kuchall              | Business Laws                                  |
| 5. Mandal C.            | Economics and other Legislations               |

**BMS - III Semester**

**Introduction to Information Technology & Systems**

**Paper Code: BMS-303**

- Unit I** Introduction to Information Technology, Understanding the Digital Domain, Representing Numbers and Text in Binary
- Unit II** Computer Hardware, Computer Software, Digital Audio Technology, Digital Images and Video
- Unit III** Fundamentals of Communication, Introduction to Fiber Optics, Wireless Communications, Local Area Networks, Wide Area Networks, Communication
- Unit IV** Internet Architecture, Network Security, VoIP, Wireless Multimedia

**Suggested Readings:**

1. Introduction to Information Technology. Rajaraman V. Prentice Hall India Learning Private Limited; (2018)

**BMS - III Semester**  
**Statistical Methods**  
**Paper Code: BMS-304**

- Unit I** Statistics: Concept, significance & Limitations. Type of Data, Classification & Tabulation, Frequency Distribution & graphical representation.
- Unit II** Measures of Central Tendency (Mean, Medium, Mode) Measures of Variation: Significance & Properties of a good measure of variation: Range, Quartile Deviation, Mean Deviation and Standard Deviation, Measures of Skewness & Kurtosis.
- Unit III** Correlation: Significance of Correlation, Types of correlation, Simple correlation, Scatter Diagram method, Karl Pearson Coefficient of Correlation. Regression : Introduction, Regression lines, and Regression Equation & Regression coefficient.
- Unit IV** Probability : Concept, Events, Addition Law, Conditional Probability, Multiplication Law & Bays' theorem [Simple numerical], Probability Distribution: Binomial, Poisson and Normal.
- Unit V** Sampling Method of sampling, Sampling and Non-sampling errors. Test of Hypothesis, Type- I and Type -II Errors, Large sample tests

**Suggested Readings:**

- |                              |                                   |
|------------------------------|-----------------------------------|
| 2. Gupta, S.P. & Gupta, M.P. | Business Statistics               |
| 3. Levin, R.I.               | Statistics for Management         |
| 4. Feud, J.E.                | Modern Elementary Statistics      |
| 5. Elhance, D.N.             | Fundamentals of Statistics        |
| 6. Gupta, C.B.               | Introduction of Stastical Methods |



**BMS - IV Semester**  
**Company Law**  
**Paper Code: BMS-401**

- Unit I** Corporate Personality : Kinds of Company, Promotion and Incorporation of Companies.
- Unit II** Memorandum of Association, Articles of Association Prospectus.
- Unit III** Shares ; Share Capital, Members , Share Capital- Transfer and Transmission, Directors-Managing Director, Whole Time Director.
- Unit IV** Capital Management-Borrowing powers, mortgages and charges, debentures, Company Meetings-kinds quorum, voting resolutions, minutes.
- Unit V** Majority Powers and minority Rights Prevention of oppression and mismanagement, winding up-Kinds and Conduct.

**Suggested Books:**

1. Grower L.C.B. Principles of Modern Company Law, Stevens & Sons, London
2. Ramaiya A. Guide to the Companies Act. Wadhwa & Co., Nagpur
3. Singh, Avtar Company Law, Eastern Book Co. , Lucknow
4. Kuchal, M.C. Modern Indian Company Law, Sri Mahavir Books, Noida
5. Kapoor, N.D. Company Law- Incorporating the Provisions of the Companies Amendment Act, 2000, Sultan & sons

**BMS - IV Semester**  
**Company Accounts**  
**Paper Code: BMS-402**

- Unit I** Joint Stock Companies- its types and share capital, Issue, Forfeiture and Re-issue of shares, Redemption of preference shares, Issue and Redemption of Debenture.
- Unit II** Final Accounts of Companies : Including Computation of managerial Remuneration and disposal of profit.
- Unit III** Accounting for Amalgamation of companies as per Accounting Standard 14 Accounting for Internal reconstruction.
- Unit IV** Consolidated Balance Sheet of Holding Companies with one Subsidiary Only.
- Unit V** Liquidation of Companies, Statement of Affairs and Deficiency/Surplus Account. Liquidators final statement of A/c Receiver's Receipt and Payment A/c.

**Suggested Books:**

- |   |  |
|---|--|
| 1. Gupta R.L. Radhaswamy M,                       | Company Accounts, Sultan chand & Co.   |
| 2. Maheshwari, S.N.,                              | Corporate Accounting, Vikas Publishing |
| 3. Monga J.R., Ahuja, Girish,<br>and Sehgal Ashok | Financial Accounting                   |
| 4. Shukla, M.C., Grewal T.S.<br>and Gupta, S.C.   | Advanced Accounts, S. Chand & Co.      |
| 5. Moore C.L. & Jaedicke R.K.                     | Management Accounting                  |

**BMS - IV Semester**  
**Business Ethics**  
**Paper Code: BMS-403**

- Unit I** Business Ethics- An overview-Concept, nature, evolving ethical values, Arguments against business Ethics.
- Unit II** Work life in Indian Philosophy: Indian ethos for work life, Indian values for the work place, Work-life balance.
- Unit III** Relationship between Ethics & Corporate Excellence-Corporate Mission Statement, Code of Ethics, Organizational Culture, TQM.
- Unit IV** Gandhian Philosophy of Wealth Management-Philosophy of Trusteeship, Gandhiji's Seven Greatest Social Sins.
- Unit V** Corporate Social Responsibility-Social Responsibility of business with respect to different stakeholders, Arguments for and against Social responsibility of business, Social Audit.

**Suggested Readings :**

1. Chakraborty , S.K. : ,Foundations of management Work - Contributions from Indian Thought: Himalaya Publishing House Delhi 1998
2. Griffiths , B. : Themarriage of East and West , colling London 1985
3. Gandhi , M.K. : The Study of My Experience with Truth, Navjivan Publishing House , Ahmedabad , 1972
4. Velasquez , M.G. : Business Ethics
5. Sekhar , R.C. : Ethical Choices in Business .
6. Dr Neeru Vashishth, Dr Namita Rajput: Business ethics & values with case studies.
7. Dr Neeru Vashishth, Dr Namita Rajput: Corporate Governance values and ethics.
8. Sh. S.K.Bhatia:Business Ethics & corporate governance.

**BMS - IV Semester**  
**Data Structures**  
**Paper Code: BMS-404**

- Unit I**     Stacks, Queues, Linked List
- Unit II**    Recursion, Searching and Sorting
- Unit III**    Trees, Priority Queue
- Unit IV**    Hashing, Graphs

**Suggested Readings :**

1. T. H. Cormen, C.E. Leiserson, R.L. Rivest, C. Stein, Introduction to Algorithms 3<sup>rd</sup> ed., PHI, New Delhi, 2009.
2. Y. Langsam, M. J. Augenstein, A. M. Tenenbaum, Data Structures Using C and C++, PHI, New Delhi, 2001.

**BMS - V Semester**  
**Cost Accounting**  
**Paper Code: BMS-501**

- Unit I** Introduction: Nature and Scope of Cost Accounting, Cost, concepts and Classification, Methods and Techniques, Installation of Costing System.
- Unit II** Material Cost and Control, Labour Cost and Control and Overheads. Machine Hour Rate.
- Unit III** Element of Cost, Assessment of Cost-Preparation of Cost Sheet and Statement of Cost. Operating Costing
- Unit IV** Contract Costing, Process Costing and Job Costing.
- Unit V** Management Accounting – Meaning, Nature, Scope, Functions Relationship of Management Accounting, Financial Accounting and Cost Accounting. Marginal Costing and Absorption Costing

**Suggested Readings:**

1. Maheshwari S.N. : Advanced Problem and Solutions in Cost Accounting
2. Khan & Jain: Management Accounting
3. Gupta, S.P. Management Accounting



**BMS - V Semester**  
**Entrepreneurship**  
**Paper Code: BMS-503**

- Unit I** Name & Scope :Role & Importance in Indian Economy, Theories of Entrepreneurship traits of entrepreneur, entrepreneurs Vs professional managers, problems faced by entrepreneurs.
- Unit II** Entrepreneurial Development : Entrepreneurial Development, Significance and role of environment infrastructural network, environmental analysis, E.D. programmes (EDP), problems of EDP.
- Unit III** Transportation-North West Corner Rule, matrix Minima & VAM Methods, Degenerating, MODI Method. Assignment Problems
- Unit IV** Project & Reports : Search for business idea, transformation of idea into reality: projects and classification. Identification of projects, project design and network analysis, project appraisal plant layout.
- Unit V** Small industry setup : Types of organization-sole proprietorship, partnership, joint stock company, co-operative organization, their merits, limitations, suitability. Organisational locations, steps in starting a small industry, incentives and subsidies available, export possibilities.

**Reference Books:**

1. Entrepreneurship Development Vasant Desai

**BMS - V Semester**  
**Foreign Language (French)**  
**Paper Code: BMS-505**

- Unit I** Greetings, introduce yourself (talk about yourself: talk about work, your activities, your country, your city.), introduce someone, politeness, meetings. Basic grammar of French covering all the parts of speech
- Unit II** Numbers, Name of days, Months, Seasons, time, Colors, Parts of body, important phrases.
- Unit III** Basic sentence construction, types and forms of sentences in present tense, imperative mood.
- Unit IV** Situational dialogue or conversation (hotel, restaurant, cinema, airport etc). Basic phrases for specialized stream of Trade, commerce and management.



**BMS - VI Semester****Auditing****Paper Code: BMS-601**

- 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.

**Suggested Books:**

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

**BMS - VI Semester**  
**Goods and Service Tax**  
**Paper Code: BMS-602**

- Unit I** Basic concepts of GST- Direct & indirect tax, Pre-GST indirect tax structure in India, law regulating GST, Concept of Supply- Taxable event, significance of consideration, activities which are treated as supply under Schedule I and II, activities given in negative list, significance of expression, relevant to attract GST, types of supply (With Problems). Levy of GST, Basic charges, inter & intra State supply, GST rates notified for supply of various goods and services.
- Unit II** Exemptions from GST- Power to grant exemption, goods and services under exemption notification (With Problems). Place of Supply- Need & importance (With Problems). Time of supply- Significance, parameters and rules for determination of time of supply of goods and services.
- Unit III** Value of Taxable supply- Methods, determinations, rate of exchange of currency, value of supply inclusive of GST. Reverse charge mechanism- Applications (With Problems). Input tax credit- Conditions, parameter for payments, apportionment of credit, modes of computation, distribution and availability. (With Problems).
- Unit IV** Composition scheme- Small taxpayers limit, composition levy, and specified GST rate (With Problems). Registration- Significance, liable and procedure for registration under GST, GST invoices, Provisions, Credit and Debit Notes (With Problems).
- Unit V** GST returns- Basic features, different returns, Matching, Reversal and Reclaim of input tax credit. Electronic Liability, credit, cash Ledgers. Different assessments under GST, interest applicable under GST, liable for penalty under GST, national anti-profiteering authority in GST, Provisions regulating- e-way bill, e-commerce & audit in GST, mechanism of TDS under GST and Problems on GST.

NOTE: In case of any subsequent notifications/amendments regarding GST or customs law by the government, the syllabus would be updated accordingly.

**SUGGESTED READINGS:**

1. GST & Customs Law, Dr. Vinod K. Singhania, Taxmann Publications.
2. Systematic Approach to Income Tax, Dr. Girish Ahuja and Dr. Ravi Gupta Bharat law House.
3. Indirect Taxes law and Practice, V.S. Datey, Taxman Publications.
4. Income Tax, Dr. V.K. Singhania, Taxman
5. GST-How to meet your obligations (April 2017), Taxmann Publications.
6. GST Manuals- Taxmann Publication.

**BMS - VI Semester**  
**Environmental Science**  
**Paper Code: BMS-603**

- Unit 1: Introduction:** Definition, scope and importance, Need for public awareness
- Unit 2: Natural Resources:** Natural resources and associated problems - Forest resources: Use and over-exploitation, Water resources: Use and over-utilization, Mineral resources: Use and exploitation, Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture.
- Unit 3: Ecosystems:** Concept of an eco-system, Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids.
- Unit 4: Biodiversity and its conservation:** Introduction – Definition: genetic, species and ecosystem diversity, Value of biodiversity: consumptive use, productive use, social, ethical aesthetic and option values, Hot-spots of biodiversity, Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts Conservation of biodiversity.
- Unit 5: Environmental Pollution:** Definition, Causes, effects and control measures of: Air pollution, Water pollution, Soil pollution, Solid waste management: Causes, effects and control measures of urban and Industrial wastes, Climate change, global warming, acid rain, ozone layer depletion.
- Unit 6: Social Issues and the Environment:** Water conservation, rain water harvesting. Brief idea of Environmental Protection Act, Wildlife Protection Act, Forest Conservation Act.

**Suggested Readings:**

1. Bandhu, Desh, Environment Management, Indian Environment Society, New Delhi
2. Djameja, Suresh K, Environment Engineering and Management, S K Kataria & Sons, New Delhi
3. Thakur Kailash, Environmental Protection Law & Policy in India, Deep and Deep Publications, New Delhi

**BMS - VI Semester**  
**Indian Economy**  
**Paper Code: BMS-604**

- Unit I** Meaning of Economy, Economic growth & development, characteristics of India Economy, Concepts of Human development, Factors affecting economic development.
- Unit II** An overview of Economic Resources of India, Human Resources of India: Concept of Population Explosion, Interrelation of Population and economic development, Population policy of India, Problem of Unemployment in India.
- Unit III** Economic planning in India; Planning commission, Critical evaluation of current Five Year Plan.
- Unit IV** Problems and prospects of Indian Agriculture, agriculture development during plan period. Position, Problems and Prospects of Large Scale Industries. (Iron, Steel, Sugar, Cotton, Textile)
- Unit V** Service and Entrepreneurial Sector, role of Commercial Bank and Financial Institutions, Role of Small Scale Industries in Indian Economy.

**Suggested Readings:**

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|----------------|--|
| 1. Kenes J.M.  | General Theory of Employment, Interest and Money |
| 2. Brooman     | Macro Economics                                  |
| 3. Seth, M..L. | Monetary Theory                                  |
| 4. Vaish, M.C. | Monetary Theory                                  |

**BMS - VI Semester**  
**Foreign Trade**  
**Paper Code: BMS-605**

- Unit I** Basics of international trade: Basics of international trade, international trade theories, drivers of international trade, restraining forces, recent trends in world trade.
- Unit II** Foreign trade & economic growth: Foreign trade & economic growth, balance of trade, balance of payments, free trade, forms and restrictions.
- Unit III** International economic institutions: International economic institutions, IMF, World Bank, WTO (in brief), Regional economic groupings NAFTA, EU, ASEAN, SAARC.
- Unit IV** Recent trends in India's foreign trade: Recent trends in India's foreign trade, institutional infrastructure for export promotion in India, projects & consultancy exports.
- Unit V** India's Trade Policy: India's Trade policy, export assistance, marketing plan for exports.

**Suggested Readings:**

1. Varshney & Bhattacharya: International Marketing