



**KALINGA
UNIVERSITY**

SCHEME & SYLLABUS FOR

**Bachelor of Vocational
Studies (B.Voc.)**

**Business Management and
Entrepreneurship**



Kalinga University, Naya Raipur, Chhattisgarh

B.VOC IN BUSINESS MANAGEMENT AND ENTREPRENEURSHIP

Semester-01								
Course Code	Course Title	Credits	L	T	P	Internal Marks	End Semester Exam Marks	Total Marks
BVBME101	Communication Skills	3	3	0	0	30	70	100
BVBME102	Fundamentals of Information Technology	3	3	0	0	30	70	100
BVBME103	Principles of Management	3	3	0	0	30	70	100
BVBME104	Business Economics	3	3	0	0	30	70	100
BVBME105P	Industrial Training/On Job Training/Workshop	18	0	0	36	50	150	200
Total		30	12	0	36	170	430	600

Semester-02								
Course Code	Course Title	Credits	L	T	P	Internal Marks	End Semester Exam Marks	Total Marks
BVBME201	Basics of Accounting for Entrepreneurs	3	3	0	0	30	70	100
BVBME202	Environmental Studies	3	3	0	0	30	70	100
BVBME203	Policies and Legal Aspects of Entrepreneurship	3	3	0	0	30	70	100
BVBME204	Financial Accounting of Sole Propriety Concern	3	3	0	0	30	70	100
BVBME205P	Industrial Training/On Job Training/Workshop	18	0	0	36	50	150	200
Total		30	12	0	36	170	430	600

Semester-03								
Course Code	Course Title	Credits	L	T	P	Internal Marks	End Semester Exam Marks	Total Marks
BVBME301	Operations, Logistics and Supply Chain Management	3	3	0	0	30	70	100
BVBME302	Strategic Management	3	3	0	0	30	70	100
BVBME303	Soft Skills and Personality Enhancement	3	3	0	0	30	70	100
BVBME304	Rural and Digital Marketing	3	3	0	0	30	70	100
BVBME305P	Industrial Training/On Job Training/Workshop	18	0	0	36	50	150	200
Total		30	12	0	36	170	430	600

Semester-04								
Course Code	Course Title	Credits	L	T	P	Internal Marks	End Semester Exam Marks	Total Marks
BVBME401	Financial Accounting of Partnership Firm	3	3	0	0	30	70	100
BVBME402	Marketing Management	3	3	0	0	30	70	100
BVBME403	Corporate Communication and Public Relations	3	3	0	0	30	70	100
BVBME404	Business Networking and Negotiation	3	3	0	0	30	70	100
BVBME405P	Industrial Training/On Job Training/Workshop	18	0	0	36	50	150	200
Total		30	12	0	36	170	430	600

Semester-05								
Course Code	Course Title	Credits	L	T	P	Internal Marks	End Semester Exam Marks	Total Marks
BVBME501	Entrepreneurship Development and Government	3	3	0	0	30	70	100
BVBME502	Management Accounting	3	3	0	0	30	70	100
BVBME503	Direct Tax (Income Tax)	3	3	0	0	30	70	100
BVBME504	Legal Procedures and Intellectual Property Rights	3	3	0	0	30	70	100
BVBME505P	Industrial Training/On Job Training/Workshop	18	0	0	36	50	150	200
Total		30	12	0	36	170	430	600

Semester-06								
Course Code	Course Title	Credits	L	T	P	Internal Marks	End Semester Exam Marks	Total Marks
BVBME601	Project Management and Contingency Planning	3	3	0	0	30	70	100
BVBME602	Indirect Tax (GST)	3	3	0	0	30	70	100
BVBME603	Ethics, CSR and Corporate Governance	3	3	0	0	30	70	100
BVBME604	SAP Business Overview, MIS and Business Process Automation	3	3	0	0	30	70	100
BVBME605P	Industrial Training/On Job Training/Workshop	18	0	0	36	50	150	200
Total		30	12	0	36	170	430	600

SEMESTER-01

COMMUNICATION SKILLS

BVBME101

Course Objective:

- The purpose of this course is to introduce students to the theory, fundamentals and tools of communication and to develop in them vital communication skills which should be integral to personal, social and professional interactions. One of the critical links among human beings and an important thread that binds society together is the ability to share thoughts, emotions and ideas through various means of communication: both verbal and non-verbal. In the context of rapid globalization and increasing recognition of social and cultural pluralities, the significance of clear and effective communication has substantially enhanced.

Course outcomes:

- The purpose of this course is to introduce students to the theory, fundamentals and tools of communication
- To develop vital communication skills which should be integral to personal, social and professional interactions.
- One of the critical links between human beings.
- An important thread that binds society together is the ability to share thoughts, emotions and ideas through various means of communication: both verbal and non-verbal.
- In the context of rapid globalization and increasing recognition of social and cultural pluralities, the significance of clear and effective communication has substantially enhanced.

Unit - 1

06

- **Introduction:** Theory of communication, types and modes of communication, mediums and channels of communication, barriers to communication, English as a global language, the lingua franca, social influences on English

Unit - 2

06

- **Language of Communication:** Verbal and non-verbal (spoken and written) personal, social and business barriers and strategies intra-personal, inter-personal and group communication, varieties of English, language, accent, dialect, colloquialism, historical influences on English

Unit - 3

06

- **Speaking Skills:** Monologue, dialogue, group discussion, effective communication/mis-communication, interview, public speech, regional influences on English, convergence and divergence, linguistic imperialism

Unit - 4

06

- **Reading and Understanding** Close reading, reading analysis of a text - audience and purpose, content and theme, tone and mood, stylistic devices, structure comprehension-analysis and interpretation, translation (from Indian language to English and vice-versa), literary/knowledge texts

Unit - 5

06

- **Writing Skills:** Documenting report writing making notes letter writing, writing tabloids, diary entry, open letters, essays, newsletter and magazine articles, skits, short stories, impersonating characters it will enhance language of communication, various speaking skills such as personal communication, social interactions and communication in professional situations such as interviews, group discussions and office environments, important reading skills as well as writing skills such as report writing, note taking etc. while, to an extent, the art of communication is natural to all living beings, in today's world of complexities, it has also acquired some elements of science. it is hoped that after studying this course, students will find a difference in their personal and professional interactions.

References:

1. Fluency in English - Part II, Oxford University Press, 2006.
2. Business English, Pearson, 2008.
3. Language, Literature and Creativity, Orient Blackswan, 2013.
4. Language through Literature (forthcoming) ed. Dr. Gauri Mishra, Dr. Ranjana Kaul, Dr. Brati Biswas

BVBME102

FUNDAMENTALS OF INFORMATION TECHNOLOGY

Course objective:

- This is a basic course for commerce students to familiarize with computer and its applications in the relevant fields and exposes them to other related courses of IT.

Course Outcomes:

- Gain a foundational understanding of key IT concepts, including hardware, software, and networks.
- Develop proficiency in using common computer applications, such as word processing and spreadsheet software.
- Explore the ethical and security considerations in IT, emphasizing responsible digital behavior.
- Acquire problem-solving skills by applying IT knowledge to real world scenarios.
- Prepare for further studies in IT or related fields by establishing a strong IT knowledge base.

Unit - 1

06

- **Computer characteristics:** Speed, storage, accuracy, diligence; digital signals, binary system, ASCII; historic evolution of computers; **Classification of computers:** microcomputer, minicomputer, mainframes, supercomputers; **Personal computers:** desktop, laptops, palmtop, tablet; hardware & software; von Neumann model.

Unit - 2

06

- **Hardware:** CPU, memory, input devices, output devices. **Memory units:** RAM (SDRAM, DDR RAM, RDRAM etc. feature wise comparison only); ROM-different types: Flash memory; **Auxiliary storage:** Magnetic devices, optical devices; floppy, hard disk, memory stick, CD, DVD, CD/DVD-Writer; **Input devices** - keyboard, mouse, scanner, speech input devices, digital camera, touch screen voice input, joystick, optical readers, bar code reader; **Output devices:** Display device, size and resolution; CRT, LCD, LED; **Printers:** Dot-matrix, inkjet, laser; plotters, sound cards & speaker.

Unit - 3

06

- **Software:** System software, application software; concepts of files and folders, introduction to operating systems, different types of operating systems: single user, multitasking, time-sharing multi-user; booting, POST; **Basic features of two GUI operating systems:** Windows & Linux (Basic desk top management); Programming Languages, Compiler, Interpreter, Databases; **Application software:** Generic features of word processors, spread sheets and presentation software; generic introduction to latex for scientific typesetting; utilities and their use; computer viruses & protection, free software, open source.

Unit - 4

06

- **Computer Networks and Internet:** Connecting computers, requirements for a network: server, workstation, switch, router, network operating systems; internet: brief history, world wide web, websites, URL, browsers, search engines, search tips; internet connections: isp, dial-up, cable modem, well, dsl, leased line wireless and Wi-Fi connectivity ; email, email software features (send receive, filter, attach, forward, copy, blind copy); characteristics of web-based systems, web pages, web programming languages.

Unit - 5

06

- **Information Technology And Society:** Indian IT Act, intellectual property rights, issues. application of information technology in railways, airlines, banking, insurance, inventory control, financial systems, hotel management, education, video games, telephone exchanges, mobile phones, information kiosks, special effects in movies.
- **Programming Concepts & Techniques:** Program concept, characteristics of programme, stages in program development, tips for program designing, programming aids, algorithms, pseudo code, notations, design, flowcharts, symbols, rules, compiler & interpreter. introduction to programming techniques, top-down & bottom-up approach, unstructured, & modular programming, cohesion, coupling, debugging, syntax & logical errors, linking and loading, testing and debugging, documentation.

References:

1. Programming in C, R.S. Salaria, Khanna Publishing House
2. Computer Concepts and Programming in C, R.S. Salaria, Khanna Publishing House
3. Handbook of Computer Fundamentals, N.S. Gill, Khanna Publishing House

BVBME103

PRINCIPLES OF MANAGEMENT

Course Objective:

- The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management.

Course Outcomes:

- Assume the roles and responsibilities associated with managerial functions.
- Identify the key contributors and their contributions in the development of management thought
- Compare various approaches in management for problem solving
- Students will learn about nature of controlling and the details.

Unit - 1

08

Introduction:

- Concept, Nature, Process and significance of management;
- Managerial levels, skills, functions and roles;
- Management vs. Administration;
- Coordination as essence of management;
- Development of management thought: classical, neo-classical, behavioral, systems and contingency approaches.

Unit - 2

08

Planning:

- Nature, scope and objectives of planning;
- Types of plans; Planning process;
- Business forecasting; MBO; Concept, types, process and techniques of decision-making; Bounded Rationality.

Organizing:

- Concept, nature, process and significance;
- Principles of an organization;
- Span of Control;
- Departmentation;
- Types of an organization;
- Authority-Responsibility;
- Delegation and Decentralization;
- Formal and Informal Organization

Unit - 3

07

Staffing:

- Concept, Nature and Importance of Staffing.

Motivating and Leading:

- Nature and Importance of motivation;
- Types of motivation;
- Theories of motivation-Maslow, Herzberg, X, Y and Z;
- Leadership – meaning and importance; Traits of a leader;
- Leadership Styles – Likert's Systems of Management, Tannenbaum & Schmidt Model and Managerial Grid.

Unit - 4

07

Controlling:

- Nature and Scope of control;
- Types of Control; Control process;
- Control techniques – traditional and modern;
- Effective Control System.

References:

1. Stoner, Freeman and Gilbert Jr.; Management, Prentice Hall of India, New Delhi, 2003.
2. Gupta, C.B.; Management Concepts and Practices, Sultan Chand and Sons, New Delhi, 2003.
3. Koontz, O Donnel and Weirich (2001) – Management, Tata McGraw Hill Publishing Company, New Delhi.
4. Chopra, R.K. - Principles & Practices of Management, Sun India Publication, Latest Edition.
5. Tripathi P.C. and Reddy P.N., Principles & Practices of Management, 2nd Edition, Tata McGraw Hill.

BVBME104

BUSINESS ECONOMICS

Unit - 1

08

- **Introduction:** Scope and Importance of Business Economics - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations-Total, Average and Marginal relations- use of Marginal analysis in decision making, the basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium

Unit - 2

08

- **Demand Analysis:** Demand Function - nature of demand curve under different markets meaning, significance, types and measurement of elasticity of demand (price, income cross and promotional) - relationship between elasticity of demand and revenue concepts
- **Demand estimation and forecasting:** Meaning and significance - methods of demand estimation: survey and statistical methods (numerical illustrations on trend analysis and simple linear regression)

Unit - 3

07

- **Supply and Production Decisions and Cost of Production:** Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale.
- **Cost concepts:** Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run (hypothetical numerical problems to be discussed), LAC and Learning curve - Break even analysis (with business applications)

Unit - 4

07

- **Market Structure:** Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly
- **Monopolistic competition:** Equilibrium of a firm under monopolistic competition, debate over role of advertising (topics to be taught using case studies from real life examples) Oligopolistic markets: key attributes of oligopoly - Collusive and no collusive oligopoly market - Price rigidity - Cartels and price leadership models (with practical examples)
- **Pricing Practices:** Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing.

BVBME105P

INDUSTRIAL TRAINING/ON JOB TRAINING/ WORKSHOP

SEMESTER-02

BVBME201

BASICS OF ACCOUNTING FOR ENTREPRENEURS

Course Objectives:

- To acquaint students with the basic concepts and accounting standards
- To familiarize students with accounting as an information system

Unit - 1

08

Introduction to Accounting:

- **Accounting**- concept, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information. Role of Accounting in Business.
- **Basic Accounting Terms** - Business Transaction, Capital, Drawings. Liabilities (Non-Current and Current). Assets (Non-Current, Current); Fixed assets (Tangible and Intangible), Expenditure (Capital and Revenue), Expense, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher, Discount (Trade discount and Cash Discount)

Unit - 2

08

Fundamentals of Accounting:

- Fundamental accounting assumptions: GAAP: Concept
- Business Entity, Money Measurement, Going Concern, Accounting Period, Cost Concept, Dual Aspect, Revenue Recognition, Matching, Full Disclosure, Consistency, Conservatism, Materiality and Objectivity
- System of Accounting. Basis of Accounting: cash basis and accrual basis
- Accounting Standards: Applicability in IndAS
- Need of IFRS
- Goods and Services Tax (GST): Characteristics and Objective.

Unit - 3

07

Recording of Business Transactions:

- **Voucher and Transactions:** Source documents and Vouchers, Preparation of Vouchers,
- **Accounting Equation Approach:** Meaning and Analysis, Rules of Debit and Credit. (Traditional and Modern Approach)
- **Recording of Transactions:** Books of Original Entry- Journal
- **Special Purpose books:** Cash Book: Simple, cash book with bank column and petty cashbook, Purchases book, Sales book, Purchases return book
- **Sales return book Note:** Including trade discount, freight and cartage expenses for simple GST calculation.
- **Ledger:** Format, Posting from journal and subsidiary books, Balancing of accounts
- **Bank Reconciliation Statement:** Need and preparation

Unit - 4

Depreciation, Provisions and Reserves:

- **Depreciation:** Concept, Features, Causes, factors
- **Other similar terms:** Depletion and Amortisation
- **Methods of Depreciation:**
 - i. Straight Line Method (SLM)
 - ii. Written Down Value Method (WDV) Note: Excluding change of method
 - iii. Difference between SLM and WDV; Advantages of SLM and WDV
- Accounting treatment of depreciation
 - i. Charging to asset account
 - ii. Creating provision for depreciation/accumulated depreciation account
 - iii. Treatment for disposal of asset
- **Provisions and Reserves:** Difference
- **Types of Reserves:**
 - i. Revenue reserve
 - ii. Capital reserve
 - iii. General reserve
 - iv. Specific reserve
 - v. Secret Reserve
- Difference between capital and revenue reserve Accounting for Bills of Exchange
- Bill of exchange and Promissory Note: Definition, Specimen, Features, Parties
- Difference between Bill of Exchange and Promissory Note

Terms in bill of exchange:

- i. Term of Bill
 - ii. Accommodation bill (concept)
 - iii. Days of Grace
 - iv. Date of maturity
 - v. Discounting of bill
 - vi. Endorsement of bill
 - vii. Bill after due date
 - viii. Negotiation
 - ix. Bill sent for collection
 - x. Dishonor of bill
- **Accounting Treatment Note:** excluding accounting treatment for accommodation bill Trial balance and Rectification of Errors
 - **Trial balance:** objectives and preparation (Scope: Trial balance with balance method only)
 - **Errors:** types-errors of omission, commission, principles, and compensating; their effect on Trial Balance.
 - Detection and rectification of errors; preparation of suspense account.

BVBME202

ENVIRONMENTAL STUDIES

Course Outcomes:

- Master core concepts and methods from ecological and physical sciences and their application in environmental problem solving.
- Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
- Apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.
- Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
- Master core concepts and methods from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.

Unit - 1

06

Introduction to Environmental Studies:

- Multidisciplinary nature of environmental studies, Scope and importance; concept of sustainability and sustainable development.

Ecosystems:

- What is an ecosystem? Structure and function of the ecosystem;
- **Energy flow in an ecosystem:** food chains, food webs and ecological succession.
- **Case studies of the following ecosystems:** Forest ecosystem, grassland ecosystem, desert ecosystem, aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit - 2

06

Natural Resources:

- **Renewable and Non--renewable Resources:** Land resources and land use change; Land degradation, soil erosion and desertification.
- **Deforestation:** Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- **Water:** Use and over--exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter--state).
- **Energy resources:** Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit - 3

06

Biodiversity and Conservation:

- **Levels of biological diversity:** genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots, India as a mega-biodiversity nation; Endangered and endemic species of India
- **Threats to biodiversity:** Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions;
- **Conservation of biodiversity:** In-situ and Ex-situ conservation of biodiversity.
- **Ecosystem and biodiversity services:** Ecological, economic, social, ethical, aesthetic and Informational value.

Unit - 4

06

Environmental Pollution:

- Types, causes, effects and controls; Air, water, soil and noise pollution, Nuclear hazards and human health risks
- **Solid waste management:** Control measures of urban and industrial waste. Pollution case studies.

Environmental Policies & Practices:

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- **Environment Laws:** Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

Unit - 5

06

Human Communities and the Environment:

- **Human population growth:** Impacts on environment, human health and welfare. Resettlement and rehabilitation of project affected persons; case studies.
- **Disaster management:** floods, earthquake, cyclones and landslides.
- **Environmental movements:** Chipko, Silent valley, Bishnois of Rajasthan.
- **Environmental ethics:** Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

References:

1. Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. *Global Ethics and Environment*, London, Routledge.
4. Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. *Principles of Conservation Biology*. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. *Science*, 339: 36--37.
7. McCully, P. 1996. *Rivers no more: the environmental effects of dams*(pp. 29--64). Zed Books.
8. McNeill, John R. 2000. *Something New Under the Sun: An Environmental History of the Twentieth Century*.
9. Odum, E.P., Odum, H.T. & Andrews, J. 1971. *Fundamentals of Ecology*. Philadelphia: Saunders.
10. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. *Environmental and Pollution Science*. Academic Press.
11. Rao, M.N. & Datta, A.K. 1987. *Waste Water Treatment*. Oxford and IBH Publishing Co. Pvt. Ltd.
12. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. *Environment*. 8th edition. John Wiley & Sons.
13. Rosencranz, A., Divan, S., & Noble, M. L. 2001. *Environmental law and policy in India*. Tripathi 1992.
14. Sengupta, R. 2003. *Ecology and economics: An approach to sustainable development*. OUP.
15. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
16. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
17. Thapar, V. 1998. *Land of the Tiger: A Natural History of the Indian Subcontinent*.
18. Warren, C. E. 1971. *Biology and Water Pollution Control*. WB Saunders.
19. Wilson, E. O. 2006. *The Creation: An appeal to save life on earth*. New York: Norton.
20. World Commission on Environment and Development. 1987. *Our Common Future*. Oxford University Press.

BVBME203

POLICIES AND LEGAL ASPECTS OF ENTREPRENEURSHIP

Course Objectives:

- To help aspiring entrepreneurs learn about the schemes offered to the MSME Sectors
- To acquaint students with the regulations and policies governing new startups

Unit - 1

08

- **Policies and Programmes relating to MSME sector:**
 - a) MSMED Act- Law with large impact
 - b) Entrepreneurship & Skill Development Training Programmes
- Entrepreneurship Development Programmes (EDPs)
- Management Development Programmes (MDPs)

Unit - 2

08

Indian Contract Act 1872, Indian Partnership Act 1932 & Limited Liability Partnership Act 2008:

- **Indian Contract Act 1872:**
 - a) Nature of Contract
 - b) Classification of Contracts
 - c) Offer and Acceptance
 - d) Capacity of Parties to Contract
 - e) Free Consents
 - f) Consideration
 - g) Legality of Object
 - h) Agreement Declared Void
 - i) Performance of Contract
 - j) Discharge of Contract
 - k) Remedies for Breach of Contract
 - l) Indemnity
 - m) Guarantee
 - n) Bailment and Pledge
 - o) Agency
- **Indian Partnership Act 1932:**
 - a) Definitions
 - b) Application of Provisions of the Act
 - c) Rights & Responsibilities of Partners

- **Limited Liability Partnership Act 2008:**
 - a) Definitions
 - b) Extent of liability of limited liability partnership
 - c) Incorporation by registration
 - d) Incorporation Document
 - e) Effect of Incorporation.

Unit - 3

07

Sale of Goods Act 1930 & Negotiable Instrument Act 1881:

- **Sale of Goods Act 1930:**
 - a) Formation of Contract of Sale
 - b) Goods and their Classifications
 - c) Price, Conditions and Warranties
 - d) Transfer of Properties in Goods
 - e) Performance of Contract of Sales
 - f) Unpaid Seller and his Rights
 - g) Sale by Auction
 - h) Hire Purchase Agreement
- **Negotiable Instrument Act 1881:**
 - a) Definition of Negotiable Instruments
 - b) Features of Negotiable Instruments
 - c) Promissory Note
 - d) Bill of Exchange and Cheque
 - e) Holder and Holder in due Course
 - f) Crossing of a Cheque
 - g) Types of Crossing
 - h) Dishonour and Discharge of Negotiable Instruments

Unit - 4

07

Company Law and Consumer Protection Act 1986:

- **Company Law:** The Companies Act 1956 (Basic elementary knowledge) essential characteristics of a company, types of companies, memorandum and articles of association prospectus, shares – kinds, allotment and transfer, debentures, essential conditions for a valid meeting, kinds of meetings and resolutions.
- **Consumer Protection Act 1986:**
 - a) Salient Features
 - b) Definition of Consumers
 - c) Deficiency in Service
 - d) Defects in Goods
 - e) Objects of Consumer Protection
 - f) Consumer disputes and Complaints.

BVBME204

FINANCIAL ACCOUNTING OF SOLE PROPRIETY CONCERN

Course Objectives:

- To develop an understanding about recording of business transactions and preparation of financial statements.
- To enable students to understand and analyze financial statements

Unit - 1

08

Financial Statements of Sole Proprietorship:

- **Financial Statements:** Meaning, objectives and importance; Revenue and Capital Receipts; Revenue and Capital Expenditure; Deferred Revenue expenditure.
- **Trading and Profit and Loss Account:** Gross Profit, Operating profit and Net profit. Preparation. Balance Sheet: need, grouping and marshalling of assets and liabilities. Preparation.
- Adjustments in preparation of financial statements with respect to closing stock, outstanding expenses, prepaid expenses, accrued income, income received in advance, depreciation, bad debts, provision for doubtful debts, provision for discount on debtors, Abnormal loss, Goods taken for personal use/staff welfare, interest on capital and managers commission.
- Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship with adjustments.
- Incomplete Records Features, reasons and limitations. Ascertainment of Profit/Loss by Statement of Affairs method.

Unit - 2

08

Final Accounts of Sole Proprietary Concern:

- Preparation of Final account of sole Trading
- **Accounting Entries in Tally 7.2 Using Vouchers:** (Relevant vouchers in printed/physical form to be provided to students as documentary evidence and accounting entries in Tally 7.2 (accounts only) to be passed and it will be evaluated on the basis of Day Book, Trial Balance, Profit and Loss Account and Balance Sheet. Opening balances of certain Ledger Accounts may also be given in case of continuing firm.)

Unit - 3

07

- **Accounting for Non-Trading Concerns:** Meaning of Non Trading Concern, Annual Financial Statements of Non Trading Concerns (NTC), and How NTC differs from Trading Concern, Identification of Capital and Revenue Items for non-trading organizations, Receipts and Payments Account, Income and Expenditure Account, Balance Sheet, Concept of different funds and their accounting treatment. (Practical Examples of Clubs & Restaurants)

Unit - 4

Introduction to computer and Accounting Information system:

- Introduction to computers (elements, capabilities, limitations of computer system)
- Automation and accounting process
- **Stages in automation:**
 - a) Accounting process in a computerized environment; comparison between manual accounting process and computerized accounting process
 - b) Sourcing of accounting software and generic considerations before sourcing accounting software
 - c) Generation of reports – trial balance, profit and loss account and balance sheet.

BVBME205P

INDUSTRIAL TRAINING/ON JOB TRAINING/ WORKSHOP

SEMESTER-03

BVBME301

OPERATIONS, LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Course Objectives:

- To provide students with basic understanding of concepts of logistics and supply chain management
- To understand global trends in logistics and supply chain management

Unit - 1

08

Overview of Logistics and Supply Chain Management:

- **Introduction to Logistics Management:** Meaning, Basic Concepts of Logistics- Logistical Performance Cycle, Inbound Logistics, In process Logistics, Outbound Logistics, Objectives of Logistics, Importance of Logistics, Logistical Functions/Logistic Mix, Changing Logistics Environment
- **Introduction to Supply Chain Management:** Meaning, Objectives, Functions, Participants of Supply Chain, Role of Logistics in Supply Chain, Comparison between Logistics and Supply Chain Management, Channel Management and Channel Integration
- **Customer Service:** Key Element of Logistics Meaning of Customer Service, Objectives, Elements, Levels of customer service, Rights of Customers
- **Demand Forecasting:** Meaning, Objectives, Approaches to Forecasting, Forecasting Methods, Forecasting Techniques

Unit - 2

08

Elements of Logistics Mix:

- **Transportation** Introduction, Principles and Participants in Transportation, Transport Functionality, Factors Influencing Transportation Decisions, Modes of Transportation-Railways, Roadways, Airways, Waterways, Ropeways, Pipeline, Transportation Infrastructure, Intermodal Transportation
- **Warehousing** Introduction, Warehouse Functionality, Benefits of Warehousing, Warehouse Operating Principles, Types of Warehouses, Warehousing Strategies, Factors affecting Warehousing
- **Materials Handling** Meaning, Objectives, Principles of Materials Handling, Systems of Materials Handling, Equipments used for Materials Handling, Factors affecting Materials Handling Equipments
- **Packaging** Introduction, Objectives of Packaging, Functions/Benefits of Packaging, Design Considerations in Packaging, Types of Packaging Material, Packaging Costs

Unit - 3

07

Inventory Management, Logistics Costing, Performance Management and Logistical Network Analysis:

- Inventory Management Meaning, Objectives, Functions, Importance, Techniques of Inventory Management
- Logistics Costing Meaning, Total Cost Approach, Activity Based Costing, Mission Based Costing
- Performance Measurement in Supply Chain Meaning, Objectives of Performance Measurement, Types of Performance Measurement, Dimensions of Performance Measurement
- Logistical Network Analysis Meaning, Objectives, Importance, Scope, RORO/LASH

Unit - 4

07

Recent Trends in Logistics and Supply Chain Management:

- Information Technology in Logistics Introduction, Types of Logistical Information System, Information Technology Infrastructure
- Modern Logistics Infrastructure
- Logistics Outsourcing Meaning, Objectives, Benefits & drawbacks of Outsourcing, Third Party Logistics Provider, Fourth Party Logistics Provider, Selection of Logistics Service Provider,
- Logistics in the Global Environment, Impact of Globalization on Logistics and Supply Chain Management, Global Logistics Trends, Global Issues and Challenges in Logistics and Supply Chain Management

BVBME302

STRATEGIC MANAGEMENT

Course Outcome:

- To introduce the concept of strategic management and familiarize the students with the importance and relevance of strategy in improving business performance of an enterprise. Unit 1

Unit - 1

08

- **Corporate Strategic planning** - Mission - Vision of the firm - Development, Maintenance & the role of leader - Hierarchical levels of planning - Strategic planning Process. Merit and limitations of Corporate Strategic Planning, Strategic management in Practice.
- **Environment Analysis & Internal Analysis of Firm:** General environment scanning, competitive environment analysis - to identify opportunities & threat - Assessing internal environment through functional approach and value chain - identifying critical success factors - to identify the strength & weakness - SWOT audit - swot matrix - implications core competencies - Port – folio analysis - Stake - holder’s expectations, Scenario - planning.

Unit - 2

08

- **Strategy Formulation:** Generic strategies - Grand strategies - Strategies of leading Indian companies the role of diversification - limits- means and forms. Strategic management at Corporate level, at Business level and at Functional level with special reference to companies operating in India.

Unit - 3

07

- **Concepts and Tools of Strategy Evaluation:** Competitive cost dynamics experience curve - BCG approach – cashflow implication - IA - B5 matrix A.D. Little's Life - cycle approach to strategic planning - Assessment of economic contribution of strategy - Cost of equity capital - M/B model with stationary growth - Assessing market value of a Business - Profitability matrix -divestiture decision-cash flows and selection of proper discount rates.

Unit - 4

07

- **Strategy Implementation & Control:** Various approaches to implementation of strategy - Commander approach - Org. change approach, collaborative. approach, Cultural approach, creative approach - Matching organization structure with strategy -76 model - Strategic control process – Dupant’s control model and other Quantitative and Qualitative tools - steps - M. Porter’s approach for Globalisation-Future of Strategic Management.

References:

- Strategic Management - Pearce & Robinson. All Indian Travellers N.D. 1988.

BVBME303

SOFT SKILLS AND PERSONALITY ENHANCEMENT

Course Outcome:

- To facilitate Personality Development.
- To improve Soft skill.
- To improve Presentation skill.
- To prepare multimedia presentation.
- To facilitate in an Interview and being successful in it.

Unit - 1

06

- Team Building – The magic of synergy, characteristics of an effective team, essentials of an effective team, Team Dynamics, Team Leading, Managing a Team.
- Art of Negotiation –To understand what is negotiation, Ways of negotiating and being successful in it,
- To understand the power of language and non-verbal communication.
- Grooming –To learn selection of proper attire as per the place, Practiced perception, How to carry one's self,
- How to project one's self in the positive frame and spirit.

Unit - 2:

06

- Organizing Meetings – How to announce, call and organize a meeting in a smooth manner, How to design Agenda and prepare Minutes of Meeting
- Telephonic Etiquettes –Learn the tone and pitch of voice while speaking over phone, How to send a voice mail.
- Business Etiquettes –What does business etiquettes mean, Professional and Cultural expectations, Effective writing, Corporate Communication, Interaction with foreign clients.

Unit - 3

06

- Stress Management –Types of stress, Symptoms and causes of Stress, Power of perception, Reaction to stress, Stress Management techniques.
- Time Management – Importance of Time Management, Prioritizing Tasks, Goal setting, Barriers to Time Management, Planning Routine and Time Tables.
- Self-Management –Self-evaluation, Self-discipline, Self-criticism, SWOT analysis, Self-Awareness, Development of the Self.

Unit - 4

06

- Presentation Skills –How to prepare a presentation, knowing the audience and their requirements, Effective ways to deliver presentation, How to prepare Multimedia presentation.
- Organizational Skills – How to understand the nature and structure of organization, To understand hierarchy and communication channel of the organization, Clarity about the roles and responsibilities in an organization, How to be a team member, How to draft reports
- Leadership Skills

Unit - 5

06

- Group Discussion – Understanding the nature of discussion, Difference between debate and discussion, Ways to form and present arguments, Ways to defend your point.
- Personal Interview –To learn the skills of appearing in an interview and being successful in it.
- Public Speaking – Art of public speaking, To know the rhetoric of making a public speech, exploring rhetorical elements through various ideas..
- Conference and Meeting, Participation and Technical clarity in conference and meeting, Learning to listen and respond, Final Report drafting.

References:

1. Soft Skill for everyone –Jeff Butterfield
2. Soft Skill for-S.I. Hariharan -MJP Publications
3. Personality Development & Soft skill – Goyal Brothers Prakasan

BVBME304

RURAL AND DIGITAL MARKETING

Unit - 1

08

Introduction: Introduction to Rural Market, Definition & Scope of Rural Marketing. Rural Market in India-Size & Scope, Rural development as a core area, Efforts put for Rural development by government (A brief Overview). Emerging Profile of Rural Markets in India, Problems of rural market. Constraints in Rural Marketing and Strategies to overcome constraints

Unit - 2

08

Rural Marketing Mix:

Relevance of marketing mix for Rural market/Consumers. Product Strategies, Rural Product Categories-FMCGs, Consumer Durables, Agriculture Goods & Services; Importance of Branding, Packaging and Labelling. Nature of Competition in Rural Markets, the problem of Fake Brands Pricing Strategies & objectives Promotional Strategies. Segmentation, Targeting & Positioning for rural market.

Unit - 3

07

Introduction to Digital Marketing:

Introduction to Digital Marketing, Advantages and Limitations of Digital Marketing.

- **Various Activities of Digital Marketing:** Search Engine Optimization, Search Engine Marketing, Content Marketing & Content Influencer Marketing, Campaign Marketing, Email Marketing, Display Advertising, Blog Marketing, Viral Marketing, Podcasts & Vodcasts.
- Digital marketing on various Social Media platforms.
- Online Advertisement, Online Marketing Research, Online PR
- Web Analytics
- Promoting Web Traffic
- Latest developments and Strategies in Digital Marketing.

Unit - 4

07

E-Business & Applications:

- **E-Business:** Meaning, Launching an E-Business, Different phases of Launching an E- Business
- **Important Concepts in E-Business:** Data Warehouse, Customer Relationship Management, Supply Chain Management, and Enterprise Resource Planning.
- **Bricks and Clicks business models in E-Business:** Brick and Mortar, Pure Online, Bricks and Clicks, Advantages of Bricks & Clicks Business Model,
- **Superiority of Bricks and Clicks E-Business Applications:** E-Procurement, E-Communication, E-Delivery, E-Auction, E Trading.
- **Electronic Data Interchange (EDI) in E-Business:** Meaning of EDI, Benefits of EDI, Drawbacks of EDI, Applications of EDI.

BVBME305P
**INDUSTRIAL TRAINING/ON JOB TRAINING/
WORKSHOP**

SEMESTER-04

BVBME401

FINANCIAL ACCOUNTING OF PARTNERSHIP FIRM

Course Objectives:

- To understand the nuances of managing the Accounting in case of a Partnership firm
- To apply the current Accounting Standards for accuracy in maintaining financial records of a Partnership firm.

Unit - 1

08

Partnership Accounts:

- **Partnership:** features, Partnership Deed.
- Provisions of the Indian Partnership Act 1932 in the absence of partnership deed.
- Fixed v/s fluctuating capital accounts.
- Preparation of Profit and Loss Appropriation account- division of profit among partners, guarantee of profits.
- Past adjustments (relating to interest on capital, interest on drawing, salary and profit sharing ratio).
- **Goodwill:** nature, factors affecting and methods of valuation - average profit, super profit and capitalization.

Note: Interest on partner's loan is to be treated as a charge against profits. Goodwill to be adjusted through partners' capital/ current account (AS 26)

Unit - 2

08

Accounting for Partnership firms - Reconstitution - I:

- Change in the Profit Sharing Ratio among the existing partners– sacrificing ratio, gaining ratio, accounting for revaluation of assets and reassessment of liabilities and treatment of reserves and accumulated profits. Preparation of revaluation account and balance sheet.
- Admission of a partner – effect of admission of a partner on change in the profit sharing ratio, treatment of goodwill (as per AS 26), treatment for revaluation of assets and reassessment of liabilities, treatment of reserves and accumulated profits

Unit - 3

07

Accounting for Partnership firms - Reconstitution - II:

- Retirement and death of a partner: effect of retirement / death of a partner on change in profit sharing ratio, treatment of goodwill (as per AS 26), treatment for revaluation of assets and reassessment of liabilities, adjustment of accumulated profits and reserves and preparation of balance sheet.
- Calculation of deceased partner's share of profit till the date of death.

Unit - 4

Accounting for Partnership firms - Dissolution:

- Dissolution of a partnership firm: meaning of dissolution of partnership and partnership firm, types of dissolution of a firm. Settlement of accounts - preparation of realization account, and other related accounts: capital accounts of partners and cash/bank a/c (excluding memorandum balance sheet, piecemeal distribution, sale to a company and insolvency of partner(s)).

Note:

- The realized value of each asset must be given at the time of dissolution.
- In case, the realization expenses are borne by a partner, clear indication should be given regarding the payment thereof

BVBME402

MARKETING MANAGEMENT

Course Objectives:

- To identify the foundation terms and concepts that are commonly used in marketing.
- To learn about market, product, consumer behaviour, distribution, promotion and pricing decisions

Unit - 1

08

- **Overview of the Market & Marketing Environment:** Nature and Scope of Marketing – Concepts of Marketing – Marketing Management – Functions of Marketing – Types of Markets - Difference between Marketing and Selling -Various Environmental Factors affecting Marketing Function

Unit - 2

08

- **Buying Behaviour & Market Segmentation:** Buyer behaviour – Factors influencing buyer behaviour – Buying Motives – Stages of buying decision process - Market segmentation – Need and basis of Segmentation – Concept of Marketing Mix – Marketing Strategy

Unit - 3

07

- **Marketing Mix –I (Product & Pricing):** Product – Definition – Classification – Consumer Goods – Industrial goods – Product Life Cycle – Product Mix – Product Planning – Branding – Packaging – Developing new Products
- Pricing – Objectives – Pricing Policies and Procedures – Factors influencing pricing decisions – New product pricing – Psychological aspects in pricing.

Unit - 4

07

- **Marketing Mix-II (Physical Distribution & Promotion):** Physical distribution – Channels of distribution – Types of Channel – Channel Policy – Wholesalers, Retailers and Middle men and their functions.
- Promotion – Advertising – Personal Selling – Sales Promotion – Publicity- Recent Trends in Marketing: E-marketing, Relationship marketing, Mobile marketing.

BVBME403

CORPORATE COMMUNICATION AND PUBLIC RELATIONS

Unit - 1

08

Foundation of Corporate Communication:

a) Corporate Communication: Scope and Relevance:

- Introduction, Meaning, Scope, Corporate Communication in India, Need/ Relevance of Corporate Communication in Contemporary Scenario

b) Key concept in Corporate Communication:

- **Corporate Identity:** Meaning and Features, Corporate Image: Meaning, Factors Influencing Corporate Image, Corporate Reputation: Meaning, Advantages of Good Corporate Reputation

c) Ethics and Law in Corporate Communication:

- **Importance of Ethics in Corporate Communication, Corporate Communication and Professional Code of Ethics, Mass Media Laws:** Defamation, Invasion of Privacy, Copyright Act, Digital Piracy, RTI.

Unit - 2

08

Understanding Public Relations:

a) Fundamental of Public Relations:

- Introduction, Meaning, Essentials of Public Relations, Objectives of Public Relations, Scope of Public Relations, Significance of Public Relations in Business

b) Emergence of Public Relations:

- Tracing Growth of Public Relations, Public Relations in India, Reasons for Emerging International Public Relations

c) Public Relations Environment:

- Introduction, Social and Cultural Issues, Economic Issues, Political Issues, Legal Issues

d) Theories used in Public Relations:

- Systems Theory, Situational Theory, Social Exchange Theory, Diffusion Theory

Unit - 3

Functions of Corporate Communication and Public Relations:

a) Media Relations:

- Introduction, Importance of Media Relations, Sources of Media Information, Building Effective Media Relations, Principles of Good Media Relations

b) Employee Communication:

- Introduction, Sources of Employee Communications, Organizing Employee Communications, Benefits of Good Employee Communications, Steps in Implementing An Effective Employee Communications Programme, Role of Management in Employee Communications

c) Crisis Communication:

- Introduction, Impact of Crisis, Role of Communication in Crisis, Guidelines for Handling Crisis, Trust Building

d) Financial Communication:

- Introduction, Tracing the Growth of Financial Communication in India, Audiences for Financial Communication, Financial Advertising

Unit - 4

Emerging Technology in Corporate Communication and Public Relation:

a) Contribution of Technology to Corporate Communication:

- Introduction, Today's Communication Technology, Importance of Technology to Corporate Communication, Functions of Communication Technology in Corporate Communication, Types of Communication Technology, New Media: Web Conferencing, Really Simple Syndication (RSS)

b) Information Technology in Corporate Communication:

- Introduction, E-media Relations, E-internal Communication, E-brand Identity and Company Reputation

c) Corporate Blogging:

- Introduction, Defining Corporate Blogging, Characteristics of a Blog, Types of Corporate Blogs, Role of Corporate Blogs, Making a Business Blog

BVBME404

BUSINESS NETWORKING AND NEGOTIATION

Course Objectives:

- To help learners develop and maintain business networks
- To develop the basic skills and techniques to be a successful negotiator

Unit - 1

08

Networking & Branding Skills:

- What are Networking and Branding Skills in Business?
- Importance of Networking and Branding for Entrepreneurs
- Quality vs. Quantity in Networking
- Networking for New Opportunities
- Networking for Professional Partnerships

Unit - 2

08

Networking Strategies:

- Local and In-Person Networking
- Online networking using LinkedIn, Twitter, etc.
- How Introverts Can Network
- Maintain Your Connections
- Long-Term Networking Strategies

Unit - 3

07

Negotiation Skills:

- What is negotiation?
- Negotiation V/s other social interactions
- Aspects of negotiation research and practice
- Benefits of Negotiation Skills for Entrepreneurs

Preparing the negotiations:

- Goal-setting: identifying your goals, options and criteria of success
- Identifying your “Best alternative to a negotiated agreement” and “Zone of possible agreement”
- Assessing the other side, red-teaming
- Learning about catalysts and barriers of successful collaboration
- Designing a negotiation plan
- Creating a negotiation team

Unit - 4

Negotiation & Post Negotiation Stage:

- **The negotiation stage**
 - » **3 phases of actual negotiations:** initial phase, exploratory phase and finalization
 - » Rational and emotional elements of trust, cultural and psychological differences of trusting people
 - » Tactics for promoting a constructive negotiation climate
 - » Positions and interests in negotiations
 - » **Negotiation scenarios:** win-win, win-lose, lose-win, lose-lose & BATNA Strategy for Negotiation
- **Post-negotiation stage**
 - » Implementation and compliance
 - » Post-negotiation assessment and evaluation

BVBME405P

INDUSTRIAL TRAINING/ON JOB TRAINING/ WORKSHOP

SEMESTER-05

BVBME501

ENTREPRENEURSHIP DEVELOPMENT AND GOVERNMENT

Course Objectives:

- To create awareness about the institutional support available to new entrepreneurs
- To provide knowledge about the Finance and other benefits provided by Government to small businesses

Unit - 1

08

Institutional Support to Small Industries:

- Institutional Infrastructure set up by Central Government and at the state level-SIDO, CSSI, SISIs, NSIC, PDTCs Specialized Corporations, DICs, Specialized Corporations DICs, and Addresses of SISIs etc.

Unit - 2

08

Finance for Small Industries:

- Financing by commercial banks, Assistance by other agencies NSIC;
- **IDBI** - Refinance assistance, Bills rediscounting scheme, Special Capital/Seed Capital Scheme, Export Finance; Non-traditional methods of financing, common problems in raising finances.

Unit - 3

07

Legal Requirements Concerning Business:

- Factories Act, 1948; Employment of Children Act, 1938; ESIC Act, 1948,
- Employees Provident Fund Act, 1952, Industrial Disputes Act, 1947,
- Workmen's Compensation Act, 1923; Trade Union Act, 1948; Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959; Apprentices Act, 1961;
- Indian Boilers Act, 1923; Payment of Bonus Act, 1965; Payment of Gratuity Act, 1972.

Unit - 4

07

Taxation Benefits to Small Industry:

- Depreciation, Investment Allowances & Investment Deposit Account,
- Expenditure on Scientific Research,
- Acquisition of patents & copyright, Know how;
- Amortization of Certain preliminary expenses;
- Deductions from Gross Total Income.

BVBME502

MANAGEMENT ACCOUNTING

Unit - 1

08

- **Introduction to Management Accounting:** Meaning, Features, Scope, Importance, Functions, role of Management Accounting, Management Accounting Framework, Tools, Management Accounting and Financial Accounting

Unit - 2:

08

- **Analysis and Interpretation of Accounts:** Vertical Forms of Balance Sheet and Profit and Loss Account suitable for analysis, Trend Analysis, Comparative Statement, Common Size Statement

Unit - 3

07

Financial Statement analysis: Ratio analysis:

- Meaning of financial Statement Analysis, steps, Objective and types of Analysis. Ratio analysis: Meaning, classification, Du Point Chart, advantages and Limitations.
- **Balance Sheet Ratios:** Current Ratio, Liquid Ratio, Stock Working Capital Ratio, Proprietary Ratio, Debt Equity Ratio, Capital Gearing Ratio
- **Revenue Statement Ratios:** Gross Profit Ratio, Expenses Ratio, Operating Ratio, Net Profit Ratio, Net Operating Profit Ratio, Stock Turnover Ratio
- **Combined Ratio:** Return on Capital employed (Including Long Term Borrowings), Return on proprietor's Fund (Shareholders Fund and Preference Capital), Return on Equity Capital, Dividend Payout Ratio, Debt Service Ratio, Debtors Turnover, Creditors Turnover.

Unit - 4

07

- **Cash Flow Analysis:** Preparation of Cash Flow Statement with reference to Accounting Standard No .3. (Indirect method only)

BVBME503

DIRECT TAX (INCOME TAX)

Course Objectives:

- To acquaint students to the concepts of Direct Taxation
- To understand the computation of tax Third Year – (Advanced) Venture Creation Level

Unit - 1

08

Computation of gross total income:

- Computation of gross total income, carry forward and set off of losses, clubbing of income.
- Deductions from gross total income.

Unit - 2

08

Introduction of Income Tax:

- Introduction of Income Tax: Meaning, features and contribution to public revenue.
- Important definition-income, gross total income, total income, previous year and assessment year, agriculture income, exempted income. Determination and tax incidence of residential status

Unit - 3

07

Computation and taxable income:

- Computation of taxable income from salary head.
- Computation of taxable income from 'House Property' head. Computation of taxable income from 'Business or Profession' head.

Unit - 4

07

Capital Gains:

- Short term and Long term, exemption from capital gains, computation of capital gains/loss. Computation of taxable income under the head "Income from other sources."

BVBME504

LEGAL PROCEDURES AND INTELLECTUAL PROPERTY RIGHTS

Course Objectives:

- To acquaint students with the Legal aspects of a business
- To enlighten students with the knowledge required to safeguard their Intellectual property

Unit - 1

08

The Indian Contract Act, 1872:

- The Indian Contract Act, 1872 Introduction – Definition of contract – agreement – offer – acceptance – consideration capacity to contract – contingent contract – Quasi-contract – performance – Discharge – Remedies to breach of contract.
- Partnership- essentials of partnership, Rights and duties of partner, types of partners. Dissolution of partnership. Sale of Goods Act: Sale and Agreement to sell, Conditions and Warrantees, Transfer of property, Finder of goods, Performance of contract of sale, Rights of an unpaid seller.

Unit - 2

08

Consumer Protection Act, 1986 & Cyber Laws:

- Contract of Agency- Essentials of Contract of Agency – Creation of Agency – Kinds of Agents - Duties of an Agent – Rights of an Agent – Duties and Rights of the Principal – Delegation of authority by an Agent – Sub Agent – Position of Principal and Agent in relation to third Parties – Termination of Agency.
- Company – Formation – Memorandum – Articles – Prospective Shares – debentures – Directors – appointment – Powers and duties. Meetings – Proceedings – Management – Accounts – audit – oppression & mismanagement – winding up.
- The Consumer Protection Act, 1986; Object – Rights of Consumers – Important Terms- Consumer Complaint – Consumer Protection Councils – Redressal Machinery – District Forum – State Commission – National Commission.
- Cyber Law -Need for Cyber laws – Cyber law In India – Information Technology Act –2000 – Defining Cyber Crime – Types of Cyber Crimes – Preventing of Computer Crime.

Unit - 3

07

Intellectual property rights:

- **Intellectual property rights:** Introduction, Need for intellectual property right (IPR), Genesis and Development IPR in IPR in India & abroad with some important examples of IPR. Kinds of Intellectual Property (OR)
- Major Forms of IP (Copyright, Patent, Trade Marks, Design, Geographic Indication, Semi Conductor's & Plant Varieties) Major international documents relating to the protection of IP, Economic importance of Intellectual Property

Unit - 4

07

Trade Marks & Patents:

- **Trade Marks:** Meaning and historical development. Need of Trademarks. Functions of marks (Commercial Aspect & Consumer aspect). Kinds of Trademarks, Procedure for registration, Rights of Registered Trademark Owners. Assignment and licensing of marks & Infringement, Trade Marks Registry and Appellate Board.
- **Patents:** Meaning and Historical Development, Criteria for obtaining Patents and Non Patentable Inventions, Procedure for Registration, Terms of Patent and Rights of Patentee, compulsory license and revocation, Government use of Patent, Infringement of Patents and Exceptions to Infringement, Remedies and Patent Office and Appellate Board.

BVBME505P
**INDUSTRIAL TRAINING/ON JOB TRAINING/
WORKSHOP**

SEMESTER-06

BVBME601

PROJECT MANAGEMENT AND CONTINGENCY PLANNING

Course Objectives:

- To familiarize the students with the various aspects of Projects
- To provide key guidelines relevant to project planning, analysis, financing, selection, implementation and review.

Unit - 1

08

- **Introduction to Project Management:** Introduction: Meaning and characteristics of project; Meaning, scope, characteristics, need & importance of project management;
- **Project Management:** Forms of Project Organization, Project Planning, Project Control, Human Aspects of Project Management, Pre- Requisites for Successful Implementation

Unit - 2

08

- **Project Planning:** project identification, project formulation, Feasibility Analysis: Financial appraisal, socio cost benefit appraisal, market appraisal, phases of project life cycle
- **Generation and Screening of Project Ideas:** Generation of Ideas, Monitoring the Environment, Corporate Appraisal, Profit Potential of Industries, Scouting for Project Ideas, Preliminary Screening, Project Rating Index.

Unit - 3

07

- **Network Techniques:** Development of Project Network, Time Estimation (Simple Practical Problem with EST, EFT, LST, LFT, Total Float), Determination of the Critical Path, Scheduling when Resources are limited, PERT Model, CPM Model (Simple Practical Problem of Crashing), Network Cost System).

Unit - 4

07

- **Project Review and Administrative Aspects:** Control of In- Progress Projects, Post Completion Audits, Abandonment Analysis, Administrative Aspects of Capital Budgeting, Agency Problem, Evaluating the Capital Budgeting System of an Organization.

BVBME602

INDIRECT TAX (GST)

Course Objectives:

- To provide the knowledge of computation of income for Income Tax and value of goods for Indirect Taxes.
- To introduce the students, basic concepts of Indirect Tax in Business

Unit - 1

08

Overview of GST:

- Introduction, Challenges of Previous Tax Structure, Taxes under GST (Central Goods and Service Tax, State Goods and Service Tax Union Territory Goods and Service Tax, Integrated Goods and Service Tax & Cess), Difference between VAT, Service Tax & Excise Duty with GST
- **Registration** – Introduction, Threshold for Registration, Regular Tax Payer, Composition Tax Payer, Casual Taxable Person, Non-Resident Taxable Person, Unique Identification Number, Registration Number Format, Important Points, Special & Amendments / Cancellation.

Unit - 2

08

Determination of Value of Supply / Time of Supply:

- Taxable Supply, Supply of Goods and Supply of Services, Course or Furtherance of Business, Special Transactions, Time of Supply – Goods, Time of Supply – Services & Other Points.
- **Place of Supply** - Concept of Place of Supply (Interstate Supply, Intrastate Supply, Export of Service & Export of Goods, Import of Service & Import of Goods), Where there is movement of Goods, Where there is no movement of Goods, Where Goods are installed and Assembled, Goods are shipped on board.

Unit - 3

07

Levy of and Exemption from Tax:

- Levy of GST – Introduction, Composition Scheme, Remission of Tax / Duty.
- Input Tax Credit – Introduction, Input tax credit process, Negative list of the input tax credit, Input tax credit utilization, Input tax credit reversal, Job worker, Case Studies, Returns, GSTR-2, Other Taxable persons, Annual Return & GST Council.

Unit - 4

07

Payment of Tax:

- TDS on GST, TCS on GST.
- Electronic Liability Register, Electronic Credit Ledger, Electronic Cash Ledger, Unique Identification Number.
- Returns, Refund, Audit and Assessment.

BVBME603

ETHICS, CSR AND CORPORATE GOVERNANCE

Course Objectives:

- To familiarize the learners with the concept and relevance of Business Ethics in the modern era
- To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context

Unit - 1

08

Business Ethics & approaches to Business Ethics:

- Concept of business ethics – meaning, Importance and factors influencing business ethics
- Sources of Ethics, Concept of Corporate Ethics, code of Ethics-Guidelines for developing code of ethics, Ethics Management Program, Ethics Committee.
- Various approaches to Business Ethics - Theories of Ethics- Friedman’s Economic theory, Kant’s Deontological theory, Mill & Bentham’s Utilitarianism theory
- Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business, Gandhi’s Doctrine of Satya and Ahimsa,
- Emergence of new values in Indian Industries after economic reforms of 1991

Unit - 2

08

Principles of Corporate Governance:

- Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and Patents
- **Corporate Governance:** Concept, Importance, Evolution of Corporate Governance, Principles of Corporate Governance
- Regulatory Framework of Corporate Governance in India, SEBI Guidelines and clause 49, Role of Independent Directors, Protection of Stake Holders, Changing roles of corporate Boards
- Elements of Good Corporate Governance, Failure of Corporate Governance and its consequences

Unit - 3

07

Corporate Social Responsibility:

- Concept, Scope & Relevance and Importance of CSR in Contemporary Society
- Corporate philanthropy, Models for Implementation of CSR, Drivers of CSR, Prestigious awards for CSR in India
- CSR and Indian Corporations- Legal Provisions and Specification on CSR, A Score Card,
- Future of CSR in India
- Role of NGO’s and International Agencies in CSR, Integrating CSR into Business

Unit - 4
CSR and Sustainability:

- CSR towards Stakeholders-- Shareholders, Creditors and Financial Institutions, Government, Consumers, Employees and Workers, Local Community and Society
- Designing CSR Policy- Factors influencing CSR Policy, Role of HR Professionals in CSR
- **Legislative Measures of CSR:** Corporate, Labour, Stakeholders, Environmental and Pollution
- Global Recognitions of CSR- ISO- 14000-SA 8000 – AA 1000 – Codes formulated by UN Global Compact – UNDP, Global Reporting Initiative; major codes on CSR
- CSR and Sustainable Development
- CSR through Triple Bottom Line in Business

BVBME604

SAP BUSINESS OVERVIEW, MIS AND BUSINESS PROCESS AUTOMATION

Course Objectives:

- To enable students to understand the SAP Interface from the
- To help students determine the role of technology in supporting their processes

Unit - 1

08

Introduction to SAP and Navigation:

- Introduction: Business Process Overview: system application product (SAP) overview Navigating in the SAP system
- Use of SAP in Business Processes- Logistics overview, Sales order management, Customer relationship management, Production, Procurement, Supplier relationship management, Supply chain management

Unit - 2

08

SAP Interface for Business Processes:

- ERP Financials, Financial Accounting and Financial
- Supply Chain Management, Management Accounting and Corporate Governance, Human Capital Management
- **Theoretical understanding-** Analytics and Architecture: Reporting, Analytics and Strategic planning, SAP Netweaver Overview, SAP Netweaver Application server, SAP services

Unit - 3

07

Techniques & Applications of MIS in Business:

- MIS in Organization, Decision Support System
 - a) Expert System
 - b) Executive Information System
 - c) Expert system
 - d) Office Support System(Whole)
 - e) Data Processing System
 - f) Characteristics of DPS
 - g) Scope of Trans. Processing

Unit - 4

07

Business Process Automation & Management:

- Meaning of Business Process Automation and Business Process Management
- Application of Business Process Automation
- Types of Business Process Management
- Use of Business Process Management in Finance, Sales, HR

BVBME605P
**INDUSTRIAL TRAINING/ON JOB TRAINING/
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