

**Semester: IV**

| S.N. | Subject Code | Subject                   | EVALUATION SCHEME |           |          |            |           |            |            |            |           |
|------|--------------|---------------------------|-------------------|-----------|----------|------------|-----------|------------|------------|------------|-----------|
|      |              |                           | SESSIONAL EXAMS   |           |          |            |           |            | ESE        | Total      | Credit    |
|      |              |                           | L                 | T         | P        | CT         | TA        | Total      |            |            |           |
| 1.   | HBC -401     | Cost Accounting           | 5                 | 2         | -        | 20         | 10        | 30         | 70         | 100        | 6         |
| 2.   | HBC -402     | Indian Banking System     | 5                 | 2         | -        | 20         | 10        | 30         | 70         | 100        | 6         |
| 3.   | HBC -403     | Human Resource Management | 5                 | 2         |          | 20         | 10        | 30         | 70         | 100        | 6         |
| 4    | HBC -404     | Indian Economy            | 5                 | 2         |          | 20         | 10        | 30         | 70         | 100        | 6         |
| 5    | HBC -405     | Mass Communication        | 3                 | 2         |          | 20         | 10        | 30         | 70         | 100        | 4         |
|      |              | <b>Total</b>              | <b>23</b>         | <b>10</b> | <b>-</b> | <b>100</b> | <b>50</b> | <b>150</b> | <b>350</b> | <b>500</b> | <b>28</b> |

## Semester IV

Code-HBC-401

Cost Accounting

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### Learning Objective

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

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

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

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

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

### Learning Outcomes

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

### Suggested Readings:

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

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**Learning Objective**

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

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

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

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

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

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

**Learning Outcomes**

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

**Suggested Readings:**

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

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**Learning Objective**

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

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

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

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

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

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

**Learning Outcomes**

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

**Suggested Books:**

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

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**Learning Objectives:** This subject covers the major features of Indian Economy at Independence in the field of agriculture industry and other infrastructure of the economy. It also deals with growth of development of different phases on the current issues in Indian economy policy

**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.

**Course Outcome:-** Have requisite understanding of the basic structure of Indian Economy. Students will comprehensively understand, interpret, compare & contrast, explain the need of planning and know the changes through planning that led to evolution of Indian economy.

### **Suggested Readings:**

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
5. Singh, S.P. Macro Economics

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

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

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

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

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

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

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

**Learning Outcome:**

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

**Suggested Readings:**

1. Kumar, Kewal J Mass Communication in India, Jaico Books, New Delhi,
2. J.S. Yadava & Pradeep Mathur Issues in Mass Communication: The Basic Concepts, Kanishka Publishers, Delhi, 2008