

**Charutar Vidya Mandal's
SEMCOM**

Advanced Accounting & Auditing - III
(Corporate Accounting)

2014-15

BCOM Semester: II

Course objective

1. To enhance understanding of student about some of the important accounting standard.
2. To study the most important technique of financial analysis and interpretation.

Unit	Description in detail	Weighting (%)	Lectures required
3	Accounting Standards Concept of Accounting Standard Utility of Accounting Standards Accounting Standards AS 1 (Disclosure of Accounting Inventories) AS 2 (Valuation of Inventors) AS 6 (Depreciation Accounting)	25 %	11
4	Accounting Ratio Theory Classification of Accounting Ratio Advantages & Limitations of Accounting Ratio Computation and interpretation of the following ratios (Based on Balance Sheet of Two Years) 1) Gross Profit 2) Net Profit ratio 3) Stock turnover ratio 4) Operating ratio 5) Current ratio 6) Liquid ratio 7) Debtors ratio 8) Debt-Equity ratio 9) Return on capital employee 10) Return on shareholders fund 11) Earnings per share	25 %	14

Course Outcome

1. Students are able to understand the application of accounting standards
2. Students can analyses and interpret the financial health of an undertaking.

**Charutar Vidya Mandal's
SEMCOM**

Advanced Accounting & Auditing - VII (Advanced Cost Accounting)

2014-15

BCOM Semester: IV

Course objective

1. To enhance understanding of student about computation of cost for service oriented companies
2. To study the most important technique of computation of process cost for certain type of manufacturing organization

Unit	Description in detail	Weighting (%)	Lectures required
2	Operating Costing Introduction, Examples of Calculation of Operating cost of Transport Company	25 %	11
3	Processes Costing Meaning of Process Costing- Process account and work process account, Normal loss, Abnormal loss- Abnormal gain, By Product & Joint product. Example up to three processes of loss, Abnormal loss and Abnormal gain, by Product only.	25 %	14

Course Outcome

1. Students are able to understand the computation of cost for service oriented companies
2. Students can compute process cost for certain type of manufacturing organization

**Charutar Vidya Mandal's
SEMCOM**

**Fundamentals of Strategic Planning and Development
BBA (GENERAL)
Semester: II**

Course objective

1. To enhance understanding of student about concept of strategy and strategic management.
2. To study about the strategy formulation and implementation for the efficiency of the organization.

Unit	Description in detail	Weighting (%)	Lectures required
1	Introduction Strategic Management - An Introduction - Evolution of business policy as a discipline – Concept of strategic management - Characteristics of strategic management – Defining strategy	25 %	11
2	Formulation Strategy formulation - Stakeholders in business - Vision, mission and purpose - Business definition, objectives and goals - Environmental appraisal - Types of strategies - Guidelines for crafting successful business strategies	25 %	12
4	Structure and Strategy Strategy implementation - Issues in implementation - Project implementation - Procedural implementation - Resource Allocation - Budgets - Organization Structure - Matching structure and strategy	25 %	12

Course Outcome

1. Students are able to understand the conceptual frame work of strategic management.
2. Students can enhance their understanding about strategy formulation and implementation.

**Charutar Vidya Mandal's
SEMCOM**

**Management for Innovation
BBA (GENERAL)
Semester: II**

Course objective

3. To enhance understanding of student about concept of Innovation and Innovation management.
4. To study about the Business idea and creativity for the efficiency of the organization. Moreover, they can get idea about areas of innovation.

Unit	Description in detail	Weighting (%)	Lectures required
1	Innovation Management Meaning-Characteristics-Importance-Process of Innovation-Principles of Innovation-Model (Interactive, Simultaneous, Linear & Serendipity Models)	25 %	11
2	Business Idea & Creativity Concept & Sources of Business Ideas-Methods Generating New Ideas- Concept of Creativity-Importance of Creativity in Idea Generation-Creativity Process-Hurdles to Creativity.	25 %	12
4	Areas of Innovation Product Innovation (Concept, Packaging & Positioning Innovation)-Process Innovation (Concept, Requirement & Types (Benchmarking – TQM – Business Process Reengineering)).	25 %	12

Course Outcome

3. Students are able to understand the conceptual frame work of Innovation management.
4. Students can enhance their understanding about creativity and areas of innovation.

**Charutar Vidya Mandal's
SEMCOM**

**Group Process & Behaviour
BBA (Information Technology Management)
Semester: VIII**

Course objective

5. To enhance understanding of student about concept of Group decision making and inter-group behaviour
6. To study about the effective leadership style and creation of a good organizational climate for the efficiency of the organization.

Unit	Description in detail	Weighting (%)	Lectures required
2	Groups and Teams Theories of Group Formation. The Dysfunctions of Groups and Teams. Group Decision Making Techniques for improving Group Decision Making Positive and Negative aspects of Group Decision Making. Inter-group Behavior	25 %	11
3	Leadership Difference between Leadership and Management. Leadership Styles in Indian Organizations. Contemporary Issues in Leadership.	25 %	12
4	Organizational Climate Concept of Organizational Climate. Developing a Sound Organizational Climate. Participation and Organizational Climate. Participation In Indian Organizations.	25 %	12

Course Outcome

7. Students are able to understand the Group decision making process and inter-group behaviour
5. Students can enhance their understanding about effective leadership style and creation of a good organizational climate for the efficiency of the organization.

**Charutar Vidya Mandal's
SEMCOM**

**Strategies for Change Management
BBA (Information Technology Management)
Semester: VIII**

Course objective

8. To enhance understanding of student about concept of Human Resource Development and it need for the organisation.

Unit	Description in detail	Weighting (%)	Lectures required
2	Introduction to HRD Concept of Human Resource Development; Characteristics of Human Resource Development; Objectives of Human Resource Development; Need for Human Resource Development; Functions of Human Resource Development; HRD And Personnel Management; HRD as a Total System	25 %	11

Course Outcome

1. Students are able to understand the concept of Human Resource Development and it need for the organisation.

**Charutar Vidya Mandal's
SEMCOM**

**Management for Innovation
BBA (GENERAL)
Semester: II**

Course objective

1. To enhance understanding of student about concept of Human population and environment.

Unit	Description in detail	Weighting (%)	Lectures required
1	Human Population : Population Growth, Population Explosion. Environment & Human Health. Role of Information Technology in Environment & Human Health. Visit to a local area to Document Environmental Assets as per Guidelines.	25 %	10