University School of Management Studies

Study scheme and Syllabus

Batch 2014

Programme : Management Studies
Level : Undergraduate
Course : B.COM
        (PROFESSIONAL)
## Study Scheme for B.COM

**Semester: 1st**

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## Study Scheme for B.COM

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## B.COM. I Semester Syllabus

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### Unit I


### Unit II


### Unit III

Depreciation- Fixed Instalment Method and Diminishing Balance Method (Numerical);
Provisions and Reserves. Final Accounts with simple adjustments (Excluding the adjustments of bad debts etc.)

### Unit IV

Average due date. Account current. Self balancing ledgers

### References

#### Text books & Reference Books

1. **Financial Accounting**: Sehgal, Ashok & Deepak (Latest Edition Taxman’s Allied Services)
Unit I

**Definition of management:** nature and scope, organizational objectives. Forms of different organizations: Sole Proprietorship, Partnership and Joint Stock Company. Development of management thoughts: Classical and new classical systems, contingency approaches. Scientific Management. Social responsibility and business ethics

Unit II

**Planning:** Nature, Purpose and Functions, Types, Steps in planning, Decision making and its process.

**Organizing:** Nature, Importance, Process, Formal & Informal organizations, Organization chart, Organizing principles, Span of management, Departments by function, Territory, Product/service, Customer group and Matrix organization.

**Authority:** Definition, Types, Responsibility and Accountability, Delegation, Decentralization v/s Centralization, Determinants of effective decentralization

Unit III


Unit IV

**Controlling:** control process, types, barriers to control making, control techniques: budget and nonbudgetary control devices. Introduction to TQM Introduction to Management by objective

References

Text books & Reference Books

1. **Principles of Management:** Ghuman & Ashwathapa (Tata McGraw Hill Publishers)
2. **Essentials of Management:** Koontz & Weirich (Tata McGraw Hill Publishers)
3. **Principles & Practices of Management:** L.M. Prasad (S. Chand Publishers)
4. **Management:** Stephen Robbins (Pearson Publishers)
Unit I


Unit II

**Elasticity of Demand**: Concept and measurement of elasticity of demand; Price, income and cross elasticity; Relationship between average revenue, marginal revenue and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

**Production Function**: Concept of production function; Law of variable proportions; Isoquants; Producer’s equilibrium. Expansion path; Returns to factor and returns to scale

**Theory of Costs**: Types of costs, Short-run and long-run cost curves traditional and modern approaches. Internal and external economies and diseconomies of scale

Unit III

**Introduction**: Market structure, types of markets and business decisions; Objectives of a business firm- optimum firm. **Perfect Competition**: Characteristics; Price determination under perfect competition, Equilibrium of firm and industry in the Short-run and long-run.

**Monopoly**: Characteristics; Equilibrium of the monopoly firm in short run and long run; Price discrimination, its types and price and output determination under discriminating monopoly. **Monopolistic Competition**: Meaning and characteristics; Price and output determination under monopolistic competition; Selling costs; Comparison with perfect competition; Excess capacity hypothesis. **Oligopoly**: Characteristics; Models of pricing and output determination; Price leadership; Kinked demand curve.

Unit IV

**Factor Pricing**: Marginal productivity theory of factor pricing, Classical and modern theory of wage determination. Rent-concept; Ricardian and modern theories of rent; Quasi-rent. Interest-Concept and theories of interest; Profit: nature, concepts and theories of profit.

References
Text books & Reference Books

1. **Modern Microeconomics**: Koutsoyiannis A, (Macmillan New Delhi).
2. **Advanced Economic Theory**: Ahuja H.L (S. Chand & Co., New Delhi)
5. **Micro Economic Theory**: Jhingan M.L. (Vrinda Publications.)
6. **Micro Economics**: Seth M. L.
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Unit I

**Progressions:** Application of Arithmetic Progression and Geometric Progression. Arithmetic progressions finding the ‘n’th term of an AP and also sum to ‘n’ terms of an AP. Insertion of Arithmetic means in given terms of AP and representation of AP. Geometric progression: finding nth term of GP.

Unit II

**Interest Applications:** Simple interest, compound interest including half yearly and quarterly calculation, Instalment Purchases (Cost of Instalment, Effective rates, amortization of a loan)

Unit III

**Percentage and Ratios’ Applications:** Percents, Commissions, Discounts, e.g., bill discounting, mark up and concepts of Ratios.

Unit IV

**Foreign Exchange:** Brief Introduction to Foreign Exchange Market, Rate of Exchange, Direct/Cross rate and Indirect rate of Exchange, Cross rate, Simple and Compound Conversion, Chain Rule (in the course of exchange)

**References**

**Text books & Reference Books**

1. Business Mathematics and Statistics (Quantitative Techniques for Business): T R Jain, S C Aggarwal,
2. N Ranade and S K Khurana, (V K (India) Enterprises, New Delhi)
3. A textbook of Business Mathematics: Dr. A. K Arte & R.V. Prabhakar
Unit I

**Business Communication** – its meaning & importance. Barriers to effective Communication. **Types of communication** – Verbal communication and non-verbal Communication. **Basic Model of Communication:** Essentials of effective business communication – 7 C”s of communication.

Unit II

**Business letter writing:** need, functions and kinds, layout of letter writing, types of letter writing, sales letters, complaints and adjustments; departmental communication: meaning, need and types: interview letters, promotion letters, resignation letters, circulars, agenda, notice, office memorandums, office orders, job application, leave application.

Unit III

**Developing speaking skills** advantages and disadvantages, Conversation as communication, extempore, speaking, art of public speaking. **Group Discussion**- Nature, uses and importance, guidelines for GD. **Presentations:** Four P”s of presentation, structuring, rehearsing, and delivery methods, effective Presentations. **Interviews:** Preparation techniques, frequently asked questions, projecting a positive image

Unit IV

**Strategies to Improve Individuals Reading and Listening Skills**- Developing **Reading Skills:** Identify The Purpose of Reading, Factors Effecting Reading, developing effective reading habits, reading tactics and strategies: training eye and training mind (SQ3R). **Developing Listening Skills:** purpose of listening, factors affecting listening, components of effective listening, process of listening, principles and barriers to listening, activities to improve listening.

References

Text books & Reference Books

4. S.P. Dhanavel, *English and Communication Skills for Students of Science and Engineering* (with audio
5. CD)
### B.COM. II Semester Syllabus

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#### Unit I

Single Entry System, Accounts of Non-Profit Organizations; Consignment Accounts: accounting records; Valuation of unsold stock; Conversion of consignment into branch. Joint Venture Accounts: concept, accounting treatment.

#### Unit II

Hire purchase and installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale values and accounting records for goods of small values; installment purchase system; After sales service; installment purchase system.

#### Unit III

**Partnership Accounts**: Partnership account: essential characteristics of partnership; partnership deed Fixed and Fluctuating Capitals; goodwill; change in profit sharing ratio, Interest on Capital; Interest on Drawing.

#### Unit IV

**Partnership Accounts**: Admission, retirement and death of a partner; Dissolution of a partnership firm (excluding Garner v/s Murray, Gradual Realization and Piecemeal Distribution).

#### References

**Text books & Reference Books**

2. Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.

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BM1202 Business Laws-I 4 1 0 5

Unit I


Unit II

Introduction to Agency, Bailment, Pledge, Guarantee

Unit III


Unit IV


References

Text books & Reference Books

1. **Mercantile Law 7 Ed:** Chawla, Garg, and Sareen (Kalyani Publications)
2. **Elements of Mercantile Law:** N.D. Kapoor (Sultan Chand and Sons)
Sub code       Subject Name          L  T  P  C
BM1203         Macro Economics      4  1  0  5

Unit I
Macro Economics: nature, scope, concepts and variables; National income: concepts and measurement;

Unit II
Circular flow of income (four sector); consumption function; investment function; multiplier: concepts and importance; principle of acceleration.

Unit III

Unit IV
Monetary Policy: Constituents, objectives and role in economic development; Fiscal Policy: Constituents, objectives and role in economic development; Inflation: Types, stagflation (Philip’s curve), Theories of Demand Pull and Cost Push inflation causes, effects and measures to control inflation.

References

Text books & Reference Books
6. 6. Micro Economics: Seth M.L.,
Unit I

**Introduction:** Basic concepts of statistics: Meaning, types of statistical data, collection of data; classification and presentation of data.

Unit II

**Analysis of Data:** Construction of a frequency distribution; concept of central tendency mean, median, mode, geometric mean and harmonic mean.

**Dispersion**—measures of dispersion, Lorenz Curve;

Unit III

**Correlation**—Types of Correlation, measurement of correlation (Karl Pearson’s and Rank Correlation Method)

**Simple Regression**—meaning and regression equations. Relationship between correlation and regression

Unit IV

**Analysis of Time series**—Components of a time series. Importance of Time Series. Methods of measurement of trend, semi average method, moving average method and method of least square.

**Probability & Probability Distributions:** theory of probability. Approaches to the calculation of probability, calculation of event probabilities, addition and multiplication laws of probability, conditional probability and Baye’s Theorem; Probability distributions: Binomial, Poisson and Normal.

References

**Text books & Reference Books**

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**Unit I**

Banking system and structure in India, Types of banks, Role of Reserve Bank as regulator of banking system, Provisions of Banking Regulation Act & Reserve Bank of India Act. The terms banker and customer, Types of relationship between banker and customer.

**Unit II**

Customers’ accounts with banks, KYC norms and operation, Types of accounts and customers; Banker as lender-Types of loans, Overdraft facilities, Discounting of bills. Banking Technology- Home banking, ATMs, Internet banking, Mobile banking, Debit, Credit, and Smart cards, EFD, NEFT-RTGS

**Unit III**

Introduction to Insurance, Elements of Insurance, advantages of insurance, Annuity, Players in Life and Non-Life Insurance sector, Insurance documents, Role and responsibilities of IRDA, Insurance Ombudsman.

**Unit IV**

Types of Insurance: Life Insurance and Non Life Insurance, Re-Insurance and Double Insurance, Bancassurance-concepts, critical issues, functional aspects, Indian Scenario, Future Prospects

**References**

**Textbooks & Reference Books**

1. L. M Bhole ‘Financial Institutions & Markets’ Tata McGraw-Hill
2. Sunderaram and Varshney. “Banking Theory, Law and practice” Sultan Chand & Sons,
3. New Delhi.
5. Gordon & Natrajan, Banking (Theory, Law and Practice) Himalaya Publishing
6. Agarwal, O.P. Banking and Insurance, Himalaya Publishing