

## B COM (HONOURS) SYLLABUS – Proposed Course Structure 2019

Paper	First Semester	Marks	Paper	Second Semester	Marks
BC 101	Business Environment	100	BC 201	Business Economics	100
BC 102	Principles & Practice of Management	100	BC 202	Fundamental Mathematics;	100
			or	or	
BC 103	Financial Accounting	100	BC 203	Information Technology in Business	100
	<i>Total</i>	300	BC 204	Indian Financial System	100
				<i>Total</i>	300
Paper	Third Semester	Marks	Paper	Fourth Semester	Marks
BC 301	Business Statistics	100	BC 401	Compulsory English	100
BC 302	Business Laws	100	BC 402	Financial Management	100
BC 303	Optional Group – A,B,C, or D	100	BC 403	Optional Group – A,B,C, or D	100
- 305			- 406		
	<i>Total</i>	300		<i>Total</i>	300
Paper	Fifth Semester	Marks	Paper	Sixth Semester	Marks
BC 501	Modern Indian Language / Alt English	100	BC 601	Environmental Studies	100
BC 502	Cost Accounting	100	BC 602	Entrepreneurship Development	100
BC 503	Optional Group – A,B,C, or D	100	BC 603	Optional Group – A,B,C, or D	100
- 506			- 606		
	<i>Total</i>	300		<i>Total</i>	300
<b>Grand Total</b>					<b>1800</b>

The papers mentioned in bold letters are honours papers. The students shall be required to choose a group (A, B, C or D) of their choice in the Third Semester and they would continue with the group in the rest of the semesters.

### Optional Honours Papers (each paper carries 100 marks)

<b>A</b>	<b>Accounting &amp; Finance Group</b>	<b>B</b>	<b>Management Group</b>
BC 303	Corporate Accounting	BC 304	Marketing Management
BC 403	Auditing	BC 404	Human Resource Management
BC 503	Financial Services	BC 504	Service Management
BC 603	Direct & Indirect Taxes	BC 604	Small Enterprise Management
<b>C</b>	<b>Banking &amp; Insurance Group</b>	<b>D</b>	<b>Marketing Group</b>
BC 305	Fundamentals of Banking	BC 304	Marketing Management
BC 405	Fundamentals of Insurance	BC 406	Sales, & Advertisement Management
BC 505	Bank Management	BC 506	Rural & Agricultural Marketing
BC 605	Insurance Management	BC 606	Services Marketing

# Course contents

## B COM 1<sup>ST</sup> Semester

### BC – 101: BUSINESS ENVIRONMENT

**Objective:** To provide general exposure to the students of the various components of business environment in Indian context.

#### **UNIT – I: Introduction**

Meaning and significance of business environment. Business environment in Developed and Developing countries. Components of business environment – external, internal, micro, macro, social, economic, legal, demographic and political. Trends – income, savings and investment, and inflation.

#### **UNIT – II: Indian planning and economic problems**

Importance of Five Year plans, merits and limitations, major policies and resource allocation in 12<sup>th</sup> Five Year Plan. Planning and Liberalisation. Target and achievement regarding employment, sectoral and overall growth, regional balance and social justice. Broader economic problems in India. NITI AYOGE – Objectives and Functions.

#### **UNIT – III: Industry and industrial policy:**

Historical developments with emphasis on 1956 policy, Industrial Policy 1991 and modifications thereof, Small Industrial Policy 1991, Industrial Policy for North-East. Policy for MSMEs. Major industries in India – Steel, Cement, Textile, Tourism and IT. Industrial Sickness – Causes and Remedies.

#### **UNIT – IV: Trade and Foreign investment:**

EXIM Policy – historical developments and current EXIM policy. Trend of Trade and Balance of Payment, Trade relationship with USA, European Union, and SAARC. Foreign collaboration and foreign investment.

#### **UNIT – V: International Business Environment:**

Nature of International Business Environment, Trends in world trade and the problems in development countries. Foreign trade and economic growth, international economic grouping – European Union, NAFTA, OPEC.

International economic institutions – WTO, World Bank, IMF (Background, Objectives, Functions and the influence on India)

#### **Books (Latest Edition):**

- Aswathappa, K, *Essentials of Business Environment*, Himalaya Publishing House, Mumbai.
- Cherunilam, F, *Business Environment*, Himalaya Publishing House, Mumbai.
- Dhingra, IC, *The Indian Economy*, Sultan Chand & Sons, New Delhi.
- Dutt & Sundaram, *Indian Economy*, S Chand & Co, New Delhi.
- Mishra & Puri, *The Indian Economy*, Himalaya Publishing House, Mumbai.
- Ray, SK, *The Indian Economy*, Prentice Hall of India, New Delhi.
- Upadhyaya, *Business Environment*, Asian Books P. Ltd., New Delhi.

## **BC- 102: PRINCIPLES & PRACTICE OF MANAGEMENT**

**Objective:** To acquaint the students with the basic process and principles of management and to make them aware of the important management functions and practices.

### **UNIT – I: Management – Concept**

Evolution of Management thought from classical to modern; Functions of Management; Management as a dynamic process; Overview of functional areas of management; Social Stake holding and Managerial Ethics.

### **UNIT – II: Planning & Organising**

Planning Premises; Strategy and Planning; Decision making - Types of decisions, process and techniques of decision making; Management by Objectives (MBO) - Organising – Meaning, significance and process; Delegation of authority and decentralization; Departmentalisation – designing Organizational Structure – types (functional, project, matrix and network) and their features, merits and limitations.

### **UNIT – III: Motivation & Leadership**

Motivation – Concept, Theories – Maslow, Herzberg, McGregor;  
Leadership – Concept, styles, Likert's 4 styles, Transactional Leadership;  
Communication – Principles, channels, types and process, barriers and remedies.

### **UNIT – IV: Managerial Control**

Concept and Process; Effective control systems; Techniques – Traditional & Modern; PERT and CPM; Budgetary Control; Management Audit.

### **UNIT – V: Change and Conflict Management**

Concept, nature, and process of planned change; Emerging dimensions of management in a changing environment, Managing diversity, Interpersonal Conflict – Levels, causes & resolution, Functional & Dysfunctional conflict; Group Dynamics and Relationship management.

#### **Books (Latest Edition):**

- Bose, Chandra, *Principles of Management and Administration*, PHI, New Delhi.
- Chandan, JS, *Management Concepts and Strategies*, Vikas, New Delhi.
- Drucker, Peter, *The Practice of Management*, Allied Publishers, New Delhi.
- Dubrin, *Essentials of Management*, Cengage, New Delhi.
- Govindarajan & Natarajan, *Principles of Management*, PHI, New Delhi.
- Hellriegel, *Management: A Competency-Based Approach*, Cengage Pvt. Ltd, New Delhi.
- Koontz & O'Donnell, *Principles of Management*, Tata McGraw Hill, New Delhi.
- Prasad, LM, & Gulshan, SS, *Principles & Practice of Management*, Sultan Chand & Sons, New Delhi
- Robbins, *Organisational Behaviour*, PHI, New Delhi.

## **BC – 103: FINANCIAL ACCOUNTING**

**Objective:** To impart basic accounting knowledge as applicable to business.

### **UNIT – I: Introduction, Preparation and Presentation of Financial Statements**

Accounting Concepts, Functions and Principles, Accounting Cycle and Overview of Accounting Standards (Need of Ind AS, ASB, Procedure and Compliance of Ind AS in India).

Manufacturing and Trading Account, Profit and Loss Account, Profit and Loss Appropriation account, Balance Sheet (Sole Proprietorship).

### **UNIT – II: Accounting For Not for Profit Organizations**

Financial Statements of Not for Profit Organisations - Receipt and Payment Account, Income and Expenditure Account, Balance Sheet.

Conversion of Single Entry System of Accounting to Double Entry.

### **UNIT – III: Accounting for Partnership – I**

**Partnership Firm:** Nature, Test and Types of Partnership including Salient features of Limited Liability Partnership Act 2008, Partnership Deed, Rights and Duties (Liabilities) of Partners, Registration of Firm.

Accounting for Reconstitution of Partnership Firms – Admission.

### **UNIT – IV: Accounting for Partnership – II**

Retirement, Change in Profit Sharing Ratio, and Death of a Partner.

Dissolution of Partnership Firm (including piecemeal distribution) and Sale of a Firm.

### **UNIT – V: Accounting for Special Transactions**

Accounting for Joint Ventures.

Branch Accounting (without Foreign Branch and inter-branch adjustments), Consignment Accounting, Accounting for Hire Purchase (Simple Problems) and Installment

**Please Note that Latest Ind ASs are applicable.**

#### **Books (Latest Edition):**

- Gupta, RL & Radhaswamy, M, *Financial Accounting*, Vol. – I; Sultan Chand & Sons, New Delhi.
- Hanif & Mukherjee, *Financial Accounting*, Tata McGraw-Hill, New Delhi.
- Maheshwari, SN, *Financial Accounting*, Vikas Publishing House, New Delhi.
- Mukhopadhyaya, D, *Financial Accounting*, Asian Books P. Ltd., New Delhi.
- Narayanaswamy, *Financial Accounting: A Managerial Perspective*, PHI, New Delhi.
- Sehgal, A & Sehgal, D, *Fundamentals of Financial Accounting*, Taxmann, New Delhi.
- Shukla, MC, Grewal, TS, & Gupta, SC, *Advanced Accounts*, Vol – I; S. Chand & Co., New Delhi.
- Tulsian, PC, *Financial Accounting*, Tata McGraw Hill, New Delhi.