



Bachelor of Commerce

SEMESTER I

1. English I
2. Communicative English
3. Business Management
4. Financial Accounting -I
5. Environmental Studies
6. Management of Banking Operations

BUSINESS MANAGEMENT

Unit 1 : Concept of Management-Definitions, Characteristics, Management & Administration, Different Concepts, Management by Communication, Management by Systems, Management by Results, Management by Participation, Management by Motivation, MBE, MBO –Functions of management,

Unit 2 : Planning – Meaning, Nature, Definition, significance, Process, Types, Importance, Principles, Steps – Planning and forecasting, Planning and Decision, Making and Planning and Control

Unit 3 : Organizing –definitions, Principles of Organization, Formal & informal Organizations, Steps, Importance, Organization Development, Problems in Organization, Delegation - Centralization and Decentralization–Span of Control, Types or Forms of Organization - Organizational goals – Determination of Organizational goals and Determinants of Organizational goals

Unit 4 : Directing- Meaning , Definitions, Nature of Directions, Elements of Direction, Directing and Other Managerial Activities, Importance of Direction-Orders and Instructions, Supervision, Essentials of Effective Supervision and Principles of Direction.

Unit 5 : Leading – Meaning, Functions, Qualities of good leader – Leadership Styles - Motivation-Meaning, Nature Definitions, Benefits, Modern Theories of Motivation – McGregor’s Theory, Maslow’s hierarchy of Needs Theory - Herzberg’s Theory

Unit 6 : Entrepreneurship – Concept of Entrepreneur, Meaning, Definitions, Characteristics, Qualities, Types, Functions, Importance and Problems of Entrepreneur – Women Entrepreneur - Definitions, Importance and Problems faced by Women Entrepreneurs.

Skill Development:

1. Write a report on any one Short Term Plan or One Long Term Plan Adopted by an Organization
2. Collect Organization Chart of any Business Establishment in your area and redraft it.
3. Describe Determinants of Organizational goals
4. Identify the Motivational techniques used by a Company.
5. Identify the factors of resistance to Organizational Change
6. Organize a special talk of successful Entrepreneurs and write a report on it.
7. List out names and Address of any 5 successful Entrepreneurs in your area

Books for Reference:

1. **Essentials of Management:** Koontz H and O' Donnel
2. **Practice of Management,** Allied Management Tasks – Peter F. Druckar
3. **The Process of Management** – S R Davar
4. **Principles of Management** – T N Chhabra
5. **Principles of Management** – L M Prasad
6. **Essentials of Management** - Koontz H and Heinz Wehrich
7. **Organizational Behaviour** – L M Prasad
8. **Organizational Behaviour** – Stephen P. Robbins

Communicative English I

Unit 1

Basics of Communication- Introduction, Process of Communication, Components of Communication, Factors of Communication.

Unit 2

Non-verbal Communication – Introduction, Personal Appearance, Facial Expressions, Movement, Posture, Gestures, Eye Contact, Vocal Communication Techniques.

Unit 3

Barriers to Communication - Introduction, Physical Barriers, Psychological Barriers, Semantic Barriers, Organisational Barriers, Interpersonal Barriers.

Unit 4

Letter Components and Layout -Introduction, Letterhead, Inside Address, Layout of a Business Letter, Forms of Layout of Letter.

Unit 5

Planning a Letter – Introduction, Select the Suitable Tone, State the Purpose, Assemble Relevant Information, Arrange the Material.

Unit 6

Process of Letter Writing – Introduction, Purposes of Business Letters, Write Naturally, Write Concisely and Directly, Write Precisely and Clearly, Write Positively and Courteously.

Unit 7

E-mail Communication -Introduction ,Popularity of E-Mails ,Problems in E - Mail communication, General Problems, Techniques for Writing Effective E-Mails, E-Mail Etiquette, Typography.

Unit 8

Memo and Memo Reports – Introduction, Usefulness of Memos, The Importance of Context in Memos, Structure for Memos.

Unit 9

Employment Communication Introduction -The Organisation Role, Goals of Interviews, Types of Interviews, Conducting Job Interviews, Evaluation of Applicants , Making Recommendations, The Applicant's Role, Elements of Resume, Selection of the Organisational Plan, Preparation of the Final Copy, Writing Job Application Letter, Interview Process.

Unit 10

Notice, Agenda and Minutes of Meeting -Introduction, Meeting, Notice of Meeting, Agenda of Meeting, Minutes of Meeting, Structure of Minutes, Delivery of Minutes.

Unit 11

Brochures – Introduction, Purpose, Audience, Qualities of Well-Designed Brochures.

Suggested Readings

1. Professional Communication by Aruna Koneru.

English - I

UNIT-1

1. Grammar and Vocabulary: Review of elements of grammar & usage for effective communication – Parts of speech, Phrases, Clauses, Sentences – Pattern, Complex and Compound sentences, Transformation of sentences, Direct and Indirect speech; Synonyms, Antonyms.

UNIT-2

2. Reading & Writing Skills: Reading passages from Books, News Papers, Journals and writing them in concise forms. Exercises on Reading and Writing skills.

UNIT-3

3. Personality Development: Exercises focusing on vocabulary and communication skills, art of public speaking, preparation of Resume, facing of interviews, group discussion.

Reference Books:

1. Current English for colleges by N. Krishnaswamy.

Environmental Studies

1. The Multidisciplinary nature of Environmental Resources

Definition, Scope and Importance, Need for Public awareness.

II. Natural Resources and associated problems

a) Forest Resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining dams and their effects on forests and tribal people.

b) Water Resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral Resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) Food Resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case study.

e) Energy Resources: Growing energy needs, renewable and non-renewable energy resources use of alternate energy sources. Case studies.

f) Land Resources: land as a resource, land degradation, man induced landslides, soil erosion and desertification.

III. Ecosystems: concept, structure and function, producers, consumers, decomposers, Energy flow , Ecological succession, Food chains, food webs and ecological pyramids. Introduction, types, characteristics, structure and function of following ecosystems:

a) Forest Ecosystem

b) Grassland Ecosystem

c) Desert Ecosystem

d) Aquatic Ecosystems(pond, streams, lakes,,rivers,oceans,estuaries)

IV. Biodiversity and its conservation: Introduction, Definition:genetic, species and ecosystem diversity, Biogeographical classification of India, value of Biodiversity, Biodiversity at Global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threat to biodiversity, Endangered and endemic species of India. Conservation of bio-diversity.

V. Environmental Pollution: Definition, causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards.

VI. Social Issues and the Environment: From Unsustainable to sustainable development, Urban problems related to energy, Water conservation, rain water harvesting , watershed management, Resettlement and rehabilitilization of people; its problems and concerns. Case studies.

Environmental Ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, case studies. Wasteland reclamation, Consumerism and waste products, Environment protection Act, Air(prevention and control of pollution) Act, Water (Prevention and control of pollution)Act, Wildlife protection Act, Forest Conservation Act. Issues involved in enforcement of environmental legislation. Public awareness.

VII. Human population and Environment: Population growth, variation among nations. Population explosion- Family Welfare Programme. Environment and human health. Human Rights. Value Education. HIV/AIDS, Women and Child Welfare, Role of Information Technology in Environment and human health. Case studies.

VIII. Field work: visit to a local area to document environmental assets river/forest/grassland/hill/mountain. Visit to locate polluted site, study of common plants, insects, birds, study of simple ecosystems.

References:

1. Agarwal, K.C.2001 Environmental Biology, Nidi publications Ltd.Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt.Ltd.,Ahmedabad-380013
3. Brunner R.c>,1989,Hazardous Waste Incineration,k McGraw Hill Inc.480 p.
4. Trivedi R.K. and P.K.Goel, Introduction to Air pollution. Techno-science publications.
5. Wagner K.D.1998. Environmental Management, W.B.Saunders Co.Philadelphia, USA.

FINANCIAL ACCOUNTING – I

Unit 1: Accounting Principles & Standards:

GAAPS- Basic Accounting Concepts & Conventions along with examples - An Overview of Accounting Standards issued by ICAI and IFRS issued by IASB.

Unit 2: Final Accounts of Sole Trading Concerns:

Preparation of Trading & Profit/loss Account and Balance Sheet – Accounting treatment of General and Special adjustments.

Unit 3: Accounts from Incomplete Records:

Features of Incomplete Records-Techniques of obtaining complete information: preparing opening and closing statement of affairs, Cash & Bank Account, Sundry Debtors & Sundry Creditors Account – Preparation of Final accounts from Incomplete Records.

Unit 4: Departmental Accounts:

Objects & Advantages of keeping Departmental Accounts – Basis for Apportionment of Joint expenses – Inter department Transfer at cost price. Preparation of Departmental Trading & Profit/Loss Account.

Unit 5: Branch Accounts;

Meaning & Types of Branches – Objectives of maintaining Branch Accounts by Head office – Accounting for Dependent branches under (a) Debtors System (b) Stock & Debtors System – Goods invoiced by Head Office at Cost price & at Invoice Price.

Unit 6: Rectification of Errors

Errors in Accounting – Types of errors – clerical errors, errors of omission- errors of commission- errors of duplication – errors of principle. Locating errors and passing Journal entries for rectification of errors without suspense account.

Skill development:

1. Explain any Three Accounting Concepts with suitable examples
2. Preparation of correct final accounts from the given wrong final Accounts.
3. Preparation of Total Debtor accounts and total creditors Account with imaginary figures.
4. Prepare a list of Common or joint expenses and show their basis of apportionment.
5. Pass rectification entries with imaginary errors in entries (at least 10)
6. Visit any branch office of an organization and write a report on their accounting System.

Books for Reference:

1. **Accounting Principles:** Anthony, R.N. and Reece, J.S.; Richard Irwin Inc.
2. **Financial Accounting:** Gupta, R.L and Radhaswamy.M. Sultan Chand and Sons, New Delhi.
3. **Financial Accounting;** Monga J.R., Ahuja Girish, and Sehgal Ashok:
Mayur Paper Back, Noida.
4. **Advanced Accounts;** Shukla. M.C., Grewal T.S., and Gupta, S.C.:
S. Chand & Co. New Delhi.
5. **Compendium of Statement and Standards of Accounting:**
The Institute of Chartered Accountants of India, New Delhi.
6. **Higher Sciences of Accountancy:** Agarwala A.N., Agarwala K.N.: Kitab Mahal, Allahabad.
7. **Financial Accounts,** Mishra A.K.: Sahitya Bhawan Publishers and Distributers.
8. **Financial Accounting,** Jha, B.K.: Kedar Nath & Ram Nath, Meerut.
9. www.icaai.org

MANAGEMENT OF BANKING OPERATIONS

Unit 1: Banking – Meaning and Definition - Role of Banks - Types of Banks--Banking Structure – Unit and Branch Banking, Pure and Mixed Banking.

Unit 2: Commercial Banks – Functions including Modern Services and High-Tech Banking: Internet Banking, ATM, Debit Card and Credit Card.

Unit 3: Central Banking – Evolution of Central Bank, Functions of Central Bank, Monetary Policy – Objectives, Credit Control Methods.

Unit 4: Banker and Customer – Meaning, Relationship: General and Special, Special Relationship: Obligation to Honor Cheques on demand, Secrecy of Accounts. Bankers Right to combine Accounts and Bankers General Lien - Types of Accounts & Procedure to open a Bank Account.

Unit 5: Cheques – Definitions, Essentials, Crossing, Endorsements. Paying Banker – Payment of Customers' Cheques, Precautions to be taken by the Banker. Collecting Banker – Duties.

Skill Development:

1. Enumerating of Banks in your area and classifying them.
2. Visit a Bank and ATM centre near-by. Collecting details about credit cards and working of ATM and write a report on it.
3. Collection of Loan application form and filling it up.
4. Collection of specimen of Cheques, Demand Drafts.
5. Visit a bank and write the procedure of opening an account and paste filled account opening form.

Books for Reference:

1. **Central Banking** M.H. De kock
2. **Modern Banking** M.C. Vaishya
3. **Banking Theory & Practice** B.S. Raman
4. **Banking Theory & Practice** Shekhar and Shekhar
5. **Banking Theory & Practice in India** Varshney and Radhaswamy
6. www.rbi.org.