



Bachelor of Commerce

SEMESTER II

1. English II
2. Communicative English II
3. Functional Management
4. Financial Accounting -II
5. Principles of Marketing
6. Constitution of India

Communicative English II

Unit 1

Effective Writing -Introduction, Diction, Effective Sentences, Effective Paragraphs.

Unit 2

Business Report: Its Types – Introduction,features of a report, Process of Writing Reports, Importance of Reports, Types of Reports.

Unit 3

Structure of Reports: Introduction,Front Matter (Report Preliminaries),Main Body,Back Matter (Report Supplements), Front Matter (Report Preliminaries), Main Body,Back Matter (Report Supplements).

Unit 4

Gathering Information : Introduction,conducting Surveys,Selection of Sampling Methods, Development of Questionnaire For Survey, Types of Questions,The Covering Letter,The Process of the Personal Interview, Telephone Interview.

Unit 5

Organisation of the Material : Introduction, Principles of Organisation, Types of outline, Format.

Unit 6

Writing Abstracts and Summaries: Introduction,Digest brief, Synopsis and Abridgement, Abstract, Summary, Suggestions for Writing Abstracts, Procedure for Writing Abstracts, Two Forms of Abstracts, Differences Between Abstract and Summary.

Unit 7

Writing Definitions :Introduction,Importance and Explanation of Definitions, What to Define,Word Selection Methods, How to Define,Techniques to Define, Placement of Definitions.

Unit 8

Visual Aids: Introduction,Guidelines for Preparing Visual Aids, The Placement of Visual Aids, Types of Visual Aids.

Unit 9

User Instruction Manual Introduction, Title, Discussion steps, Writing style,Target audience, Conclusion for instructions.

Suggested Readings

1. Professional Communication by Aruna Koneru.

Constitution of India

I. Meaning of the term - Constitution||-Its importance-making of the Indian Constitution 1946-49 Dr. Ambedkar's contribution-Preamble-Method of amending the constitution and its limitation-An over view of constitutional developments.

II. The democratic institutions created by the Constitution-bicameral system of legislature and cabinet form of government at the Center and States-Role and Position of President and Prime Minister-Adult Franchise System-Election Commission, Panchayat Raj System.

III. Fundamental Rights and Duties- Their content and significance-Special, rights created in the constitution for Dalits, Backwards, Women, Children and the Religious and Linguistic Minorities.

IV. Enforcing rights through writs: Certiorari, Mandamus, Quo Warranto and Habeas Corpus-public interest Litigation-Directive Principles of State Policy-The need to balance Fundamental Rights with Directive Principles-Constitution and sustainable development.

V. Doctrine of Separation of Powers-Legislative, Executive and Judicial and their composition and functioning in India-Features of Indian Federalism-Center State relations. Measures for national Unit -Public Service Commissions.

References Books:

1. J.C. Johari, The constitution of India- A Politico-Legal Study-Sterling Publications, Pvt.Ltd.New Delhi.
2. J.N.Pandey:Constitutional Law of India, Allahabad, Central Law Agency, 2002.
3. Granville Austin:The Indian Constitution-Corner Stone of a Nation-Oxford, NewDelhi.2000.

FINANCIAL ACCOUNTING – II

Unit 1: Accounting for Consignment transactions:

Meaning of Consignment – Goods sent at Cost Price and at Invoice price – Types of Commission – format of Account Sales – Valuation of goods lost in transit – Valuation of stock on Consignment.

Unit 2: Accounting for Joint Venture:

Meaning of Joint Venture business – Distinction between Consignment and Joint Venture – Methods of maintaining Joint Venture Accounts when: (a) Separate set of Books of Accounts are maintained (b) No separate set of Books of Accounts are maintained.

Unit 3: Accounting for Hire Purchase:

Features of Hire Purchase System – preparation of Statement Analysis – Ascertainment of cash price of an Asset –Problems on Hire purchase system (excluding re-possession).

Unit 4: Installment System:

Meaning - Features - Differences between Hire Purchase and Installment

System. Problems on Instalment system.

Unit 5: Accounting for Royalties:

Meaning Royalty – Minimum Rent – Short workings –Analytical Table – Preparation of Ledger Accounts in the books of both the parties. Sub lease (theory only).

Unit 6: Financial Statements of Non-Profit Organizations:

Meaning and Recognition of Capital & Revenue items – Nature of Receipt and Payment Account: Income and Expenditure Account –Preparation of Final Accounts.

Skill Development:

1. Prepare account sales with imaginary figures
2. List out the areas of business where joint venture form of business can be adopted
3. Calculation of cash price and Interest under hire purchase system with imaginary figures
4. Collection of final accounts of NTC and identifying Capital and revenue items
5. Prepare Royalty Analysis Statement with imaginary figures.
6. State the differences between
 - (a) Consignment and Joint venture
 - (b) Hire purchase and Installment 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.:

6. Divide the students into small groups. Give them one or two products. Ask them to discuss and find out the following
 - a. Alternative/ competing products that have come up in last 10 years
 - b. How that specific products have under gone change/modifications.
7. Organize a talk by a Marketing Manager of a firm and write a report on the talk.

Books for Reference:

| | | |
|-----------------------------------|-----|--------------------|
| Marketing Management | --- | Philip Kotler |
| Marketing Management | --- | William J. Stanton |
| Marketing Management | --- | S A Sherlekar |
| Sales Management | --- | Chunnawalia |
| Marketing and Salesmanship | --- | J.C. Sinha |

FUNCTIONAL MANAGEMENT

Unit 1 : Management as a Profession- Role of Management in modern Organization – Managerial Skill – Challenges Faced by Modern Managers – Functional areas of Management

Unit 2 : Human Resource Management – Meaning, Importance, Human Resource planning, Modern Methods, Recruitment, Selection- training and development.

Unit 3 : Marketing Management - Meaning, Definitions, Importance, Scope –Marketing Concepts – A brief Study of the Areas of Marketing Management.

Unit 4 : Office Management – Elements , Functions of Office Management, office layout- New trends in Office layout- Administrative Office management – Objectives and functions of Administrative Office Manager.

Unit 5 : Production Management – Importance of Production Management- Plant location, plant layout – production planning and control.

Unit 6 : Financial Management-Meaning, Definitions, Objectives, Sources of Finance-Role of Financial Manager.

Skill Development:

1. List the Challenges faced by Modern Manager
2. Describe the modern methods of selection and training process
3. Evaluate the factors affecting office location

4. Briefly describe the functions of Administrative office manager.
5. Explain the role of Financial Manager in the context of globalization
6. Suggest a plan layout for a company of your choice

Books for Reference:

1. **Functional Management:** Sharma R K and Shashi K. Gupta
2. **Functional Management:** O P Gupta, Jain
3. **Office Management:** R K Chpra
4. **Office Organization and Management:** S P Arora
5. **Financial Management:** I.M Pandey
6. **Financial Management:** Khan and Jain

PRINCIPLES OF MARKETING

Unit 1 Introduction, Meaning and Definition of Market, Marketing- Marketing Concepts, Marketing Mix, Marketing environment, Functions of Marketing.

Unit 2 Product Concept- Meaning of a Product, Product Plan/Strategy-Product life cycle and Marketing strategy –Diffusion (Adoption) of Innovations- New Product idea- New Product Strategy Development -Causes for Failure of a new product.

Unit 3 Product Related Strategy –Branding-Brand Strategy policy-what is a brand?- Importance of Branding- types of brands - Packing and Packaging and Labeling - Functions of packaging.

Unit 4 Channels of Distribution - Middlemen and Distribution- Selection of the type of Channel - Retailing –Nature and Importance –Non-store retailing-Wholesaling and Physical Distribution-Nature and Importance of Wholesaling and Physical Distribution

Unit 5 Advertising and Publicity- Meaning- Definition- Importance- -Social and Economic effects of advertising, Advertising Media -Advertising Agency-Advertising Copy and Layout

Skill Development:

1. Ask the student to find out the locally manufactured products and write the distribution channel for that product.
2. Give five products ask the students to draw the distribution Channel for that products
3. Give a product ask the students to write PLC of the said product.
4. Give a list of products that have failed in the market ask the students to identify the reasons for failure of such products.
5. Visit a company/ Firm and Draw a Marketing Department chart.

6. Divide the students into small groups. Give them one or two products. Ask them to discuss and find out the following
 - a. Alternative/ competing products that have come up in last 10 years
 - b. How that specific products have under gone change/modifications.
7. Organize a talk by a Marketing Manager of a firm and write a report on the talk.

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| Marketing and Salesmanship | --- | J.C. Sinha |

English II

UNIT-1

1.**Technical Report Writing:** Collection of data, planning and organization. Technical paper writing, project preparation and project report.

UNIT-2

2.**Introduction to Communication:** Principles of communication, Objectives of communication, media of communication, types of communication, barriers of communication.

UNIT-3

3.**Business Communication:** Kinds of business letters, Layout of business letters, Letters enquiries & replies, orders & execution credit, status inquiries, complaint and adjustment, collection letters, circular letters, sales letters, bank correspondence, application letters, E-mail, On-line marketing.

Reference Books:

1.Essentials of Business Communication by Rajendra Pal & Korla.