

Department of Commerce
Joseph School of Business Studies, SHIATS
BACHELOR OF COMMERCE

SEMESTER- I

S. No	Course Code	Subject	Credit
1	COM 305	Business Organization I	3 (2+1+0)
2	COM 306	Statistics I	3 (2+1+0)
3	COM 307	Business Economics I	3 (2+1+0)
4	COM 309	Financial Accounting I	3 (3+0+0)
5	COM 310	Business Environment I	4 (3+1+0)
6	COM-308	Sales Management	4 (3+1+0)
7	GPT 301	Moral Value Education	1 (1+0+0)
Total Credits, Semester-I			21

SEMESTER-II

S. No	Course Code	Subject	Credit
1	COM 316	Business Organization II	3 (2+1+0)
2	COM 317	Statistics II	4 (3+1+0)
3	COM 318	Business Economics II	4 (3+1+0)
4	COM 320	Financial Accounting II	4 (3+1+0)
5	COM 323	Business Environment II	3 (3+0+0)
6	LNG 301	Structural and Spoken English	2 (2+0+0)
7	CSIT 302	Introduction to IT	3 (2+0+2)
Total Credits, Semester-II			23

SEMESTER-III

S. No	Course Code	Subject	Credit
1	BAM 331	Small Business Management	4 (3+1+0)
2	COM 410	Government & Business	3 (2+1+0)
3	COM 411	Auditing I	4 (3+1+0)
4	COM 412	Money Banking & Foreign Exchange I	3 (2+1+0)
5	COM 413	Business Maths I	4 (3+1+0)
6	COM 414	Cost Accounting I	4 (3+1+0)
7	COM 415	Indian Economics I	3 (3+0+0)
Total Credits, Semester-III			25

SEMESTER-IV

S. No	Course Code	Subject	Credit
1	BAM 404	Legal Environment & Business	4 (4+0+0)
2	SES 415	Environmental Studies	2 (2+0+0)
3	BAM 445	Personality Development	2 (2+0+0)
4	COM 418	Auditing II	3 (2+1+0)
5	COM 419	Money Banking & Foreign Exchange II	4 (3+1+0)
6	COM 421	Business Maths II	3 (3+0+0)
7	COM 422	Cost Accounting II	3 (3+0+0)
Total Credits, Semester-IV			21

SEMESTER V

S. No	Course Code	Subject	Credit
1	BAM 550	Corporate Social Responsibility	3 (3+0+0)
2	COM 507	Human Resource Development	3 (2+1+0)
3	COM 508	Taxation I	3 (3+0+0)
4	COM 509	Company Accounting I	3 (3+0+0)
5	COM 511	Management Accounting I	3 (3+0+0)
6	COM 512	Business Finance I	3 (3+0+0)
7	BAM 663	Dissertation (As per University guidelines. Write upto 250 words)	20 (0+10+20)
Total Credits, Semester-V			38

SEMESTER-VI

S. No	Course Code	Subject	Credit
1	COM 513	Management Accounting II	4 (3+1+0)
2	COM 515	Business Finance II	4 (3+1+0)
3	COM 516	Taxation II	4 (3+1+0)
4	COM 517	Company Accounting II	4 (3+1+0)
5	BAM 756	Disaster Management	2 (2+0+0)
6	BAM 602	Office Management	3 (2+1+0)
7	BAM 697	VIVA VOCE (Comprehensive)	1 (0+1+0)
Total Credits, Semester-VI			22

Total Credits: 150

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Semester-I

Course: BUSINESS ORGANISATION- I

Code: COM – 305

Credit 3 (2+1+0)

Objective – To familiarize the students with the concept of business Organization and expose them to various forms of Business organization.

Unit 1:- Nature and Scope of Business:– Types of Business, Objectives of Business, Requisites of a Successful Business, Concept and types of an organization.

Unit 2 :- Sole Proprietorship Organization :- Meaning, Social utility and future.

Unit 3 :- Partnership Firm – Meaning, Characteristics, Partnership Deed, Types of Partners, Dissolution of Partnership, Features of Limited Liability Partnership.

Unit 4 :- Company Definition, Characteristics, Incorporation of a Company, Private and Public Company, Memorandum of Association, Articles of Association and Prospectus.

Unit 5 :- Cooperative Society – Meaning, Basic Principles and Features, Objectives, Advantages and disadvantages.

Unit 6 :- Location of Business Units:- Meaning, Importance and Factors Affecting Location, Weber’s Deductive Theory, Sergeant Florence’s Inductive Theory.

Suggested Readings:

- 1- Business organization and Management – Jagdish Prakash (Kitab Mahal Allahabad) edition 2014
- 2- Business Organization and Management – Neeru Vasishtha, Namita Rajput.
- 3- An Introduction of Business Organization and Management – Singh and Chhabra.

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Semester-I

Course: Statistics-I

Course Code: COM 306

Credit 3 (2+1+0)

Objective : To give students the knowledge of the statistical methods and tools which are employed for comparison between past and present events and to throw light on the reasons of changes, examine the effects of the changes on the social system and plan for the future.

Unit 1. Introduction: Meaning, Nature of Statistics, Scope of Statistics, Importance of Statistics and Application of Statistics in various discipline, limitation of Statistics, Distrust of Statistics, Methods of Collecting Data, Classification and tabulation of Data, Diagrammatic presentation of Data.

Unit 2. Measures of Central Tendency-Mean, Median, Mode, Geometric Mean, Harmonic Mean

Unit 3. Dispersion- Meaning of Dispersion, Objective and importance of Dispersion, Characteristics of Measure of Dispersion, Measures of Dispersion, Positional Measures of Dispersion, Averaging of Dispersion, Graphic method.

Unit 4. Skewness: Symmetrical Distribution, Asymmetrical Distribution, Difference between Distribution and Skewness, Karl Pearson Coefficient of Skewness.

Unit 5. Correlation: Meanings & types of correlation, Degree of correlation. Karl Pearson coefficient of correlation, Concurrent deviation methods, Rank method, probable error & Standard error of estimates.

Suggested Readings :

1. Statistics – Theory and practice By: Dr. R.K. Singh, Published by: Kitab Mahal, Edition: 2016
2. Statistics – By: Dr. A.L. Elhance , Published by Kitab Mahal
3. Statistics – By: Dr. Ramendu Roy
4. Business Statistics – By: Dr. V.C. Sinha, SBPH, Agra

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Semester-I

Course: Business Economics I

Course Code - Com 307

Credit: 3(2+1+0)

Objective: To make student understand the basic theories of economics and their application in business .

UNIT 1. Introduction

Definition of Economics, Meaning and definition of Business Economics, Subject matter of Economics (Microeconomics & Macroeconomics), Nature of economy , Characteristics of Business Economics, Scope of Business Economics, Business decision making process, Basic or central problems of an economy, Reasons of economic problem, Opportunity cost and Production Possibilities Curve.

UNIT 2. Utility Analysis And Laws Of Returns

Utility, Relationship between Marginal and Total Utility, Consumer's equilibrium through Indifference Curve Analysis, Laws of Return to Scale

UNIT 3. Theory Of Demand

Demand Analysis, Demand Function or Determinants of demand, Law of Demand, Elasticity of Demand, Concepts of Profit and Wealth Maximization

UNIT 4. Theory Of Supply

Concept of Supply ,Supply Function or Determinants of supply, Law of Supply, Elasticity of Supply, Supply schedule

Suggested Reading:

1. Dr. Umesh Dwivedi – Business Economics- Kitab Mahal
2. Hari Gopal Das- Business Economics-Sharda Publication
3. P.N.Chopra- Business Economics-Kalyani Publication

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Semester-I

Course: Financial Accounting I

Course Code – COM 309

Credit: 3(3+0+0)

Objective: To study the application of Financial Accounting worldwide and to establish methods of gaining higher output and efficiency.

Unit 1: Introduction to Financial Accounting

Concept of Book keeping and accountancy, Importance and need of book keeping and accountancy, Difference between Book keeping and accountancy and its various systems. Importance basic terms

Unit 2: Basic accounting

Journal, Ledger, Trial Balance, Cash Book, Subsidiary Book

Unit 3: Errors and their rectification

Introduction to Errors, Types of Error, Principle of Errors, Rectification of Error after preparation of Trial Balance

Unit 4: Final account,

Account of sole traders, Trading Account, Profit and Loss Account, and Balance Sheet

Unit 5: Bank Reconciliation

Meaning and definition, Causes of difference between two balances, Methods of Reconciliation, Preparation of Bank Reconciliation Statement with Cash Book balances, Preparation of Bank Reconciliation Statement with Pass Book balances

Unit 6: Voyage Account

Concept and Definition, Difference between voyage account and Financial Account, Goods in Transit

Suggested Readings:

Financial Accounting, S.M. Shukla, Sahitya Bhawan Agra

Financial Accounting, Kareem and Ahuja, Prayag Pustak Bhawan, Allahabad.

Financial Accounting, Jain and Narang, Kalyani publication, Punjab

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Semester-I

Course: Business Environment I

Code: COM 310

Credit: 4(3+1+0)

Objective: The basic objective of this course is to familiarize the students with the nature and dimension of evolving business environment in to influence managerial decision.

Unit 1: Introduction to Business Environment: Its nature and significance, Brief overview of political Cultural- Legal-Economic and Social environments and their impact on business and strategic decisions Type of Environment- Internal, External, Micro and Macro Environment. Basic Element of the types of environment, Competitive structure of industries, Environment Analysis and. Scope of Business, characteristics of Business.

Unit 2: Political and Socio-cultural Environment in India: Political Environment, Government and Business relationship in India, Provisions of Indian constitution pertaining to business. Socio-Cultural Environment: Nature and impact of Culture on business, Cultural and Globalization, Social Responsibilities of Business. Business and Society, Social Audit, Business Ethics and Corporate Governance

Unit 3: Economic Environment: Nature of Economic Environment. Economic Factors-growth strategy, basic economic system, Economic planning, Nature and structure of economy. Economic systems and their impact of Business- Macro Economic Parameters Like GDP- Growth Rate- Population- Urbanization- Fiscal Deficit- Plan Investment- Per capita Income and their impact on business decisions, Economic policies- industrial Policy (1991), FEMA, Monetary and fiscal policies. Industrial Policy and International trade.

Unit 4: Financial Environment: Financial System- Commercial banks-RBI-IDBI- Non Banking Financial Companies NBFC's

Unit 5 Natural and Technological Environment: Innovation, Technological leadership, Sources of Technology in India. Management of technology, Features and Impact of Technology. Demographic environment population size, Migration and Ethic aspect, Birth Rate, Death Rate and Age Structure.

Unit 6: Industrial Policy: Meaning of Industrial policy, Industrial Policy 1948, Industrial policy 1956, Critical Appraisal of the policy, New Industrial Policy 1991, Merits of New industrial policy 1991.

Suggested Readings:

1. Rosy Joshi and Sangam Kapoor: Business Environment; Kalyani Publisher,Ludhiana.

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2. A.K. Malviya: Business Environment; PPB, Allahabad (Hindi)
3. Singh,R.K and Sudhir Sinha: Busines Environment; Astha Publisher, Allahabad
4. Francis Cherunilam: Business Environment; HPH, New Delhi
5. Singh R.K. and Amit Singh: Vyavashayik Paryavaran; Astha Pub., Allahabad
6. M.Adhikari: Economic Environment of Business; S.Chand and Sons, New Delhi

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Semester-I

Course: Sales Management

Code: COM 308

Credit: 4 (3+1+0)

Objective: This course enables students to understand the major issues of sales management. These include motivation and training issues, sales force recruitment issues, and evaluation and analysis of the sales.

Unit-1 Concept of sales, Difference between sales and marketing, Nature and importance of Personal Selling and Salesmanship. Functions of a salesperson, Qualities of a good salesperson, Selling of Consumer, and Industrial Products, Types of Sales Persons and Selling situations, Where Personal Selling is more effective than Advertising. Cost of Advertising Vs. Cost of Personal Selling AIDAS model of selling.

Unit-2 Sales Organization: Ever-growing complexity of Sales Organization, Different, Models of Sales Organizations, Factors determining Sales Organization Structure, Common Problems associated with Structuring the Sales Organization.

Unit-3 Buying Motives. Consumer Behavior: Fundamentals of Consumer Behavior; Factors Influencing Consumer Behavior. Learning, Motivation Personality, Attitudes, Social Cultural and Situational Factors; Consumer Decision – making process

Unit-4 Selling process: Prospecting, Pre-approach, Approach, Presentation and Demonstration, Handling objects, Closing of sale, After sales service. Concept of Sales promotion, Type of sales promotion, Techniques of sales promotion, Sales Promotion & Advertising

Unit-5 Sales Planning - Market analysis & Sales forecasting, Methods of forecasting sales, Sales territory – Consideration in allocation of sales territory, Sales Quota - Objectives, principles of sales quota, Administration of sales quota, Uses of sales quota, Sales & cost analysis- Uses & Methods.

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Suggested Readings:

1. Sales management by Robert Carlson: - Pearson Publication
2. Introduction to sales management by Singh and Chawla: - Gyanodaya Publications

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Semester-I

Course: Moral Value Education

Course Code : GPT 301

Credit :1(1+0+0)

Objective: To inculcate life affirming values based on “fear of God as the beginning of wisdom”.

Unit 1.Basics : Integrating “Heart-Head-Hand” -Story of Sam Higginbottom .

Different Values : Academic - Economic- Social- Material- Moral-Spiritual .

Unit 2.Biblical Foundations: Proverbs , Ten Commandments , Exodus chapter : 20 : 1-17 ,

Parables from the Bible . Parables of Good Samaritan , Parable of Two brothers .

Unit 3.Formation Of Character : Voice of Conscience , Virtues : Prudence ,Justice , Courage ,
Discipline , Success, Faith, Hope , Love . Values of Life , Marriage , Divorce , , Values of Belonging ,,
Families , Friends , Faith Community ,Nation , World.

Unit 4. God : Human , Plants , Animals ,Stewardship of Creation , Bio-technological advancements
,Exploration of Animals , Environmental hazards .

Unit5.Our Constitution : Fundamental Rights , Directive Principles of state policies ,.Fundamental
duties .

Unit 6.Interactive Sessions : Sexual Harassment , Corruption , Substance Abuse, Violence ,
Communalism,.

Suggested Readings :

Bible

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Semester-II

Course: Business Organisation- II

Code :- COM – 316

Credits 3 (2+1+0)

Objective – To introduce the students the basics of management which facilitates proper functioning of an organisation.

Unit 1:- Theories of Management :- Scientific Management (F.W. Taylor). Administrative Management (Henri Fayol). Behavioral Theory (Elton Mayo).

Unit 2:- Business Combination :- Meaning, Causes, Types and Forms of Combinations, Advantages and Evils of Combination, Combination in Indian Industries.

Unit 3 :- Rationalization :- Meaning, Elements, Techniques, Objects, Advantages and Disadvantages, Rationalization in Indian Industries, Rationalization Vs combination.

Unit 4 :-Labour Remuneration :- Factors Affecting Wages Rates, Methods of Labour Remuneration, Incentive Plans of Wage Payment.

Unit 5 :- Functions of Management :- Planning, Organizing, Staffing, Directing, Controlling and Coordinating.

Unit 6 :- Plant Layout and Building :- Plant Layout, Factors Affecting Plant Layout, Benefits of Sound Plant Layout, Typical weakness in a Poor Plant Layout, Types of Layout, Plant Building.

Suggested Readings :

1. Business organization and Management – Jagdish Prakash (Kitab Mahal Allahabad) edition 2014
2. Business Organization and Management – Neeru Vasishtha, Namita Rajput.
3. An Introduction of Business Organization and Management – Singh and Chhabra.

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Semester-II

Course: Statistics-II

Code: COM 317

Credit 4 (3+1+0)

Objective : To give students the knowledge of the statistical methods and tools which are employed for comparison between past and present events and to throw light on the reasons of changes, examine the effects of the changes on the social system and plan for the future.

Unit 1. Regression and its coefficients, meaning and utility of regression, regression line and regression equation, coefficient of regression, standard error estimates, ration of variation, ration of regression.

Unit 2. Index Number: Meaning, characteristics, importance utility of index number, limitation of index number, problems in the construction of index number, simple and chain base index number, weighted index number. fisher's ideal index number, base conversion deflating of index number.

Unit 3. Analysis of Time Series: meaning and importance of time series, component of time series, measures of long term trends, measures of seasonal cyclical and random fluctuations.

Unit 4. Sampling: Types, Objective: Testing of Hypothesis, Estimation of Parameters, Interval Estimates, Statistical Significance and its application, Limitation of Test of Significance, Procedure of testing of Hypothesis, Test of Significance in Attributes, Test of significance for small samples, The assumption of Normality, Student's t-distribution, properties of t-distribution.

Unit 5. Indian Statistics: Central Statistical Organization (CSO), National Sample Survey Organization (NSSO).

Unit 6. Population Statistics: Measures of Population Growth, General Death rate, Standard Death rate, Fertility rate, Total Fertility Rate, Cumulative Fertility, Gross Reproduction Rate, and Net Reproduction Rate.

Suggested Readings :

1. Statistics – Theory and practice By: Dr. R.K. Singh, Published by: Kitab Mahal, Edition: 2016
2. Statistics – By: Dr. A.L. Elhance , Published by Kitab Mahal
3. Statistics – By: Dr. Ramendu Roy
4. Business Statistics – By: Dr. V.C. Sinha, SBPH, Agra

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Semester-II

Course: Business Economics II

Code – Com 318

Credits - 4(3+1+0)

Objective: To discuss the various factors of production and make students aware about the various categorization of markets and their effect on different policies of the organization.

UNIT 1. Introduction

Meaning of Market, Forms of Market, Classification of Market.

UNIT 2. MARKET And PRICING ANALYSIS

Price and Output Determination : Perfect Competition ,Monopoly Pricing and Output Equilibrium, Monopolistic Competition ,Oligopoly

UNIT 3. Theory Of Distribution

Classical Theory (Explanation, Assumption & Criticism),Marginal Productivity Theory (Explanation, Assumption & Criticism)

UNIT4. THEORY OF RENT

Wage Differentials,Marginal Productivity Theory of Wages (Explanation, Assumption & Criticism),Modern Theory of Wages,Collective Bargaining and Wages

UNIT 5. Theory Of Interest

The Time Preference Theory of Interest (Explanation, Assumption & Criticism),Keynes Liquidity Preference Theory (Explanation, Assumption & Criticism)

UNIT 6. Theory Of Profit

Risk taking and Profit (Explanation, Assumption & Criticism),Uncertainty and Profit (Explanation, Assumption & Criticism

Suggested Reading:

1. Dr. Umesh Dwivedi – Business Economics- Kitab Mahal Publishers
2. Hari Gopal Das- Business Economics-Sharda Publications
3. P.N.Chopra- Business Economics-Kalyani Publications

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Semester-II

Course: Financial Accounting II

Code – COM 320

Credit: 4(3+1+0)

Objective: To study the application of Financial Accounting worldwide and to establish methods of gaining higher output and efficiency.

Unit 1: Branch Account

Types of Branch, Dependent Branches, Goods in Transits, Cash in Transits

Unit 2: Royalty Account

Meaning and Definition of Royalty, Accounting Entries, Minimum Rent, Dead Rent, Sub –Lease

Unit 3: Hire purchase system and installment payment system

Introduction, Hire Purchase Agreement, Advantages and Limitation of Hire Purchase, Recording in Hire Purchase, Hire Purchase Trading Account

Unit 4: Insurance claims

Concept of Insurance Claim, Different type of Claims, Methods of settlement of claims

Unit 5: Partnership Partnership Account, Essential characteristic of partnership, Partnership deed, Fixed and fluctuating capital accounts, Goodwill, change in profit ratio, Reconstruction of partnership firm, Admission of partner, retirement of partner and death of partner, Dissolution of partnership, Piecemeal distribution of cash.

Suggested Readings :

1. Financial Accounting, S.M. Shukla, Sahitya Bhawan Agra
2. Financial Accounting, kareem and Ahuja, Prayag Pustak Bhawan, Allahabad.
3. Financial Accounting, Jain and Narang, Kalyani publication, punjab

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Semester-II

Course: Business Environment II

Code – Com 323

Credit - 3(3+0+0)

Objective: The basic objective of this course is to familiarize the students with the nature and dimension of evolving business environment in to influence managerial decision.

Unit 1: Monetary Policy: Meaning of Monetary Policy, Objective of Monetary policy , parameters of Monetary Policy, Instrument Of Monetary Policy, Limitation of Monetary policy in Underdeveloping Countries, Monetary policy in India, Critical Appraisal.

Unit 2: Fiscal Policy: Definition, Objective of fiscal Policy, Important of Fiscal Policy, Instrument of Fiscal Policy, Some problems in Fiscal Policy.

Unit 3 :Trade Policy: Evolution of Trade Policy in India, Export Policy, Import Policy, tariff Policy.

Unit 4: Export Import Policy: Feature of New Trade Policy, A critical Evaluation of Net trade Policy, Foreign Trade policy, A critical Evaluation of Foreign trade Policy.

Unit 5: Multinational Corporations: Origin of MNCs, Characteristics of MNCs Factors Responsible for Growth of MNCs, types of MNCs, merits in favour of MNCs, Demerits against MNCs.

Unit 6: World Trade Organization: Structure Of WTO, Nature of Agreement, Objectives of WTO, Scope of WTO, Role of WTO, WTO and general Benefits, Limitations of WTO, Emergence of WTO and India, Implications for India.

Suggested Readings:

1. Rosy Joshi and Sangam Kapoor: Business Environment; Kalyani Publisher, Ludhiana.
2. A.K. Malviya: Business Environment; PPB, Allahabad (Hindi)
3. Singh, R.K and Sudhir Sinha: Business Environment; Astha Publisher, Allahabad
4. Francis Cherunilam: Business Environment; HPH, New Delhi
5. Singh R.K. and Amit Singh: Vyavashayik Paryavaran; Astha Pub., Allahabad
6. M. Adhikari: Economic Environment of Business; S.Chand and Sons, New Delhi

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Semester-II

Course: Structural and Spoken English

Code: Lng-301

Credit. 2(2+0+0)

Objective:

1. To improve communicative competence of the students
2. To enable the students to converse in their life situations
3. To train the students to use English for the practical purposes.
4. To take remedial steps to correct the errors that enters the learner's Language system while learning English as a foreign language.
5. To make them aware of the peculiarities English language

UNIT-1: LANGUAGE

Word Enrichment (Antonyms, Synonyms, Homonyms, Homophones & Acronyms), Tenses & Modals , Concord, Modifiers and Determiners

UNIT-2: COMPREHENSION

Reading, Making Notes and Writing

UNIT-3: TECHNICAL WRITING

Importance & Objectives, Process of writing, Letter -- Types and Formats, Résumé and Report

UNIT-4: ORAL COMMUNICATION

Basics of Pronunciation, Body Language and Presentation

Suggested Readings:

1. Bansal R. K. and Harrison J. B. Spoken English for India. Orient Longman, Mumbai, 200
2. Danial Jones. English Pronouncing Dictionary. 15th edition. Roach, P. & Hartman, J. eds. Cambridge UK: Cambridge University Press, 1997.
3. Katamba, F. An Introduction to Phonology, Longman, 1989.
4. J. D. O'Connor. Better English Pronunciation. Universal Book Stall. New Delhi, 2001
5. V. Sasikumar and P. V. Dhamija. Spoken English. Tata McGraw Hill, New Delhi, 2001.
6. A. S. Hornby. Oxford Advanced Learner's Dictionary for Current English. Oup., 1989.
7. S. Chaudhari Better Spoken English. Vikas Publishing House, New Delhi, 2004.
8. T. Balsubramanian. A Textbook of English Phonetics for Indian Students. Macmillan, New Delhi, 1999

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Semester-II

Course: Introduction to IT

Code : CSIT - 302

Credits: 3 (2 + 0 + 2)

Objective: The basic objective of this course is to familiarize the students about the working of computer which help themselves in taking managerial decision.

Unit - 1

Introduction to Computers

Computer Fundamentals: Block diagram of a computer, characteristics of computers, problem solving with computers, generations of computers, and classification of computers on the basis of capacity, purpose, and generation, CPU, I/O devices, memory organization.

Unit - 2

Information Concepts

Definition of information, Data Vs Information, Introduction to Information representation in Digital Media, Text, image etc., Need, Value and Quality of information, Categories and Levels of Information in Business Organization.

Unit - 3

Operating System

Software: Definition, Classification, System software: Operating System, Functions of OS, Overview of DOS, Windows.

Unit - 4

Application software:

Word Processor, MS-Excel, MS-PowerPoint

Unit - 5

Computer Networks

Computer Networks- Definition, Types, Internet: History, usage and applications
Virus, worms, threats, virus detection, prevention and cure utilities, Firewalls.

Suggested Readings:

1. Fundamentals of Computer: - V. Raja Raman
2. Fundamentals of Computer: - P. K. Sinha
1. Microsoft Office Black Book
2. PC Software: - V.K. Jain "O Level"

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Semester-III

Course: Small Business Management

Code: BAM 331

Credit 4(3+1+0)

Objective: To provide student with awareness and analysis of personal strengths/weaknesses relative to becoming a successful entrepreneur and to identify and evaluate new business startup ideas, also including takeovers and franchising.

Unit 1: Meaning & Definition of Small Business & Trends, Causes of Entrepreneurial development, who is an Entrepreneur, Importance of an Entrepreneur.

Unit 2: Entrepreneurship, Entrepreneurial Process, Environment for Entrepreneurship, Socio-economic environment, Family background, Standard of education and technical knowledge, Financial Stability, Political stability and government's policy, Availability of supporting, Achievement motivation, Personality and personal skill

Unit 3: Entrepreneurship Qualities, Characteristics of a Good Entrepreneur, kind of Entrepreneurship

Unit 4: Institutional Assistance for Small Business, Institutional Involved, District Industries Centers, SISI

Unit 5: Financial Institutional for Small Business Promotion: State Financial Corporation, SIDBI, Banks

Unit 6: Marketing Problem in Small Scale Industries: Marketing Support for Small Scale Industries

Unit 7: Government/policies on Small Business Development: Protective Measures, Promotional Measures, Institutional Measures.

Suggested Readings:

1. David Cadden, Sandra Lueder, Small Business Management in the 21st Century, the Saylor Foundation, 2014
2. Jose C. Sanchez-Garcia (ed.), Entrepreneurship Education and Training, InTech, 2015
3. Brychan Thomas, Technology-Based Entrepreneurship, Bookboon, 2013

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Semester-III

Course: Government & Business

Code: COM 410

Credit : 3(2+1+0)

OBJECTIVE:

To familiarize students with the role and performance of government in business.

Detailed Outline of the Course:

UNIT 1. Enterprises In India

Public enterprise in India, Private sector in India, Joint sector in India, Co-operative sector in India

UNIT 2. Micro, Small And Medium Enterprises In India

Nature of SSIs, Micro, Small and Medium Enterprises, Government Policy Initiatives for MSME in India

UNIT 3. Industrial Policy

Industrial Licensing Policy 1948, 1956, 1966, 1988, 1991.

UNIT 4. Industrial Sickness In India

Nature of Industrial Sickness, Criteria for Identify Sickness, Signals and symptoms of Sickness, Rehabilitation, Rehabilitation Programme.

UNIT 5. Entrepreneur

Entrepreneur, Entrepreneurship Development in India.

UNIT6. Disinvestment Policy

Objectives and Importance, Disinvestment policy in India.

UNIT 7. STARTUP POLICY

Startup- companies in India, Startup-in India ideas, Startup- Government of India.

Suggested Reading:

1. Prof. M.B.Shukla- Business Environment-Taxman's

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Semester-III

Course: Auditing I

Code : COM – 411

Credits: 4 (3+1+0)

Objective – To familiarize the students with the concept of Audit and expose them to various types and procedure of Audit.

Unit1 :- Meaning, Scope, Objectives, Advantages and limitations of Auditing,

Unit 2- Classification of Audit-Continuopus Audit, Internal Audit, Interim Audit, External Audit, Cost Audit and Special Audit.

Unit3 :- Commencement and Conductive an Audit, Audit programme , Audit note book, Audit working papers, Test Checking . Routine Checking and Audit Evidence.

Unit 4- Internal check:- Meaning, Objective, Implications, Distinction with Internal Control and Internal Audit, Essentials of a Sound System of Internal Check, Internal Check System with regard to specific areas – Purchase and Trade Creditors, Sales and Trade Debtors, Stock and Work-in-Progress, Wages and Salaries, Reliance of Auditor on Internal Check System.

Unit5 :- Vouching of Transactions: - Meaning, Objective, Significance and General Principles of Vouching, Vouchers and Their Reliability, Vouching of Specialized Transactions, Vouching of Trading Transaction, Vouching of Cash Transactions.

Suggested Readings :

1. Auditing – Principles, Practices and problems – Jagdish Prakash Edition 2012, Kalyani Publication, New Delhi
2. Auditing – Board of Studies, the Institute of Chartered Accountants of India.

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Semester-III

Course: Money Banking & Foreign Exchange-I

Code- COM – 412

Credits - 3 (2+1+0)

Objective:

- To study about the money and banking.
- To study the Indian currency and foreign exchange

Unit 1: Money:

Introduction, Barter system, Definition of Money, Concept of Money, Functions of Money: (a) Primary Functions (b) Secondary Functions (c) Contingent Functions, Classification of Money, Features of Money

Unit 2: Demand for Money:

Introduction, Classical Approach, Keynesian Approach, Transaction demand For Money, Precautionary demand For Money, Speculative Demand for Money

Unit 3: Supply of Money:

Introduction, Definitions of Money Supply, Conventional Approach, Chicago Approach, Gurley & Shaw Approach, RBI Approach

Unit 4: Inflation:

Introduction, Definitions, Types of Inflation, Demand pull inflation, Cost-Push Inflation, Causes of Inflation, Effects of Inflation, Measures to Control Inflation

Unit 5: Deflation:

Introduction, Concept of Deflation, Definitions of Deflation, Effects of Deflation, Measures to Control Deflation, Superiority of Inflation over Deflation

Unit 6: Banking:

Introduction, Origin of Bank, Definitions of Bank, Essentials of a Sound Banking System, Functions of Bank, Types of Bank

Suggested Readings:

1. Singh Dr. R.S. : “Currency, Banking & Foreign Exchange” Prayag Pustak Bhawan First Edition 2011
2. Das Dr. Hari Gopal : “Currency, Banking & Foreign Exchange”

Department of Commerce
Joseph School of Business Studies, SHIATS
BACHELOR OF COMMERCE

Semester-III

Course: Business Maths I

Code: – COM 413

Credits: 4(3+1+0)

Objective: To introduce students with the concept of Business Maths.

Unit 1. Integral, Reduction Formulae, Integration of Rational, Irrational and Transcendental Functions. Definite Integral. business Functions Including Cost, Revenue, Demand Supply and production Functions. Elasticity of demand and supply. Consumer's and Producers Surplus.

Unit 2. Probability and Expected Value. Theorem, Binomial, Poisson and Normal Distribution.

Unit 3. Matrices, inverse and Rank of a Matrix. Determinants, solution and Linear equation by matrix and Determinant Method. Input and Output analysis

Unit 4. Linear Programming: Graphic and simplex Methods

Unit 5. Element Of Sets Theory and Functions: Definitions of a set, Two symbols, Designing a set, some Common Terms, Representations of Sets, Equal Sets, Equivalent Sets, Finite Set, Infinite Set, Null set, singleton set, Union of two sets, Intersections of two sets, union of three sets, super set, complement of set, Difference of two sets.

Unit 6. Quadratic Equation: Quadratic Expressions, Quadratic Equation, nature of Roots, Four Cases Arise, Symmetric Functions

Unit 7. Sequence and Progressions: Sequence, arithmetic Progression, Standard form of A.P. , nth Term, Properties of Arithmetic progressions, Sums to n terms of an A.P., Finding even or odd number of terms, Arithmetic mean, Arithmetic means between two numbers, the sum of n Arithmetic means, Geometric Progression, standard form of G.P, nth Term of G.P., Properties of G.P., sums of n terms, sum of infinity, geometric mean, The product of n G.Ms, Arithmetic Mean between two Positive quantities is their Geometric Mean.

Suggested Readings:

1. D.C. Sancheti and V.K. Kapoor: Business Mathematics, Sultan Chand and Sons, new Delhi
2. J.D. Gupta, P.k. gupta and Man Mohan: Mathematics for Business Economics TMH, new Delhi
3. B.C Mehta and G.M.K. Madnani: Mathematics for Economist, Sultan Chand and Sons, New Delhi.

Department of Commerce
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BACHELOR OF COMMERCE

Semester-III

Course: Cost Accounting-I

Code – COM 414

Credit: 4(3+1+0)

Objective: To study the application of Cost Accounting worldwide and to establish methods of gaining higher output and efficiency.

Unit 1: Cost Accounting

Meaning, objects and importance of cost A/c, Methods of costing, Difference between cost and financial a/c element of cost.

Unit 2: Material.

Introduction, ABC Analysis, LIFO, FIFO, HIFO

Unit 3: Labor

Labor Hour Rate, Machine Hour Rate, Computation of machine hour rate

Unit 4: Overheads –

Classification, Allocation and Apportionment, Absorption of overheads,

Unit 5: Preparation of Cost sheet.

Unit 6: Tender price

Meaning and definition

Unit 7: Contract costing and process costing

Contract Costing, Work in Progress, Process Costing, Difference between Contract costing and Process costing (including inter process profits and equivalent production)

Suggested Readings:

1. Cost Accounting, Ajay kumar Singhal, Prayag Pustak Bhawan, Allahabad.
2. Cost Accounting, Jain and Narang, Kalyani publication, punjab

Department of Commerce
Joseph School of Business Studies, SHIATS
BACHELOR OF COMMERCE

Semester-III

Course: Indian Economics I

Code- Com – 415

Credits- 3 (3+0+0)

Objective:

- To study the under developed economies of the world.
- To study the Indian economy.

Unit 1: Characteristics of Indian Economy :

Definition of Developed, Developing and Under Developed Economies, Features of Indian Economy

Unit 2: Population And Occupational Structure:

Introduction, Population Explosion, Size of Population in India, Theory of Population, Determinants of Occupational Structure

Unit 3: Economic Planning :

What is Economic Planning, Features of Economic Planning, Objectives of Economic Planning, Strategy of Economic Planning, NITI Aayog

Unit 4: New Agricultural Strategy:

Introduction, New Agricultural Strategy, Components of New Agricultural Strategy, Progress of Green Revolution in India, Achievements of Green Revolution

Unit 5: Foreign Trade of India :

Introduction, Value of Foreign Trade During Five Year Plans, Composition of Exports and Imports, Direction of Foreign Trade, Chief Characteristics of India's Foreign Trade

Unit 6: India and World Trade organization :

Global Commercial Policy, Future of Multilateral Trading System, WTO – Objectives, Functions and Scope, Impact of WTO on Indian Economy

Suggested Readings:

1. Mishra J.N. "Indian Economy" Kitab Mahal Publishers' Second Edition, 2015
2. Dutta and Sundaram : Indian Economy

Department of Commerce
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BACHELOR OF COMMERCE

Semester-IV

Course: Legal Environment & Business
Code- BAM 404

Credits - 4 (4+0+0)

Objective: To familiarize students with various regulations governing business in India.

Unit 1 : Introduction to Contract Act :

Nature of Contract and its Classification, Offer, Acceptance and Capacity to Contract, Free consent and Legality of Object, Consideration and Void Agreement, Performance of Contract, Discharge and breach of Contract, Special Contract

Unit 2 : Companies Act : 2013 :

Introduction, Definition and Essential Characteristics of Companies, Kinds of Companies, Incorporation of Companies, Memorandum of Association, Article of Association, Directors and Promoters, Winding up of Companies,

Unit 3 : Partnership Act : 1932 :

Definition and Essential Characteristics of Partnership, Relations of Partners their Rights and Duties, Registration of Firm, Effects of Non-Registration, Dissolution of Firm,

Unit 4 : Sale of Goods Act : 1930 :

Definition and Essentials of a Sale Contract, Sale and Agreement to Sell, Conditions and Warranty, Doctrine of Caveat Emptor, Performance and Breach of Contract of Sale,

Unit 5 : The Consumer Protection Act : 1986 :

Definition and Essential Characteristics of Consumer Protection Act, Definition of Consumer, Grievances of Consumer, Redressal Machinery,

Unit 6 : Negotiable Instruments Act : 1881

Introduction, Definition of Negotiable Instruments, Characteristics of Negotiable Instruments, Different Types of Negotiable Instruments, Maturity of Negotiable Instruments,

Suggested Readings:

1. Chawla and Garg : Mercantile Law : kitab Mahal
2. Shukla and Sahai : Business Law : SPD Publication
3. V.M. Baijal : Commercial Law :Kitab Mahal

Department of Commerce
Joseph School of Business Studies, SHIATS
BACHELOR OF COMMERCE

Semester-IV

Course: Environmental Studies

Code: SES – 415

Credit 2(2+0+0)

Course Objective: To Recognize major concepts in environmental sciences and demonstrate in-depth understanding of the environment.

Unit 1. The multidisciplinary nature of environmental studies

Definition, scope and importance, Need for public awareness

Unit 2. Ecosystems

Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids, Introduction, types, characteristic features, structure and function of the following ecosystem:

a. Forest ecosystem

b. Grassland ecosystem

c. Desert ecosystem

d. Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries)

Unit 3. Social Issues and the Environment

From unsustainable to sustainable development, Urban problems and related to energy

Water conservation, rain water harvesting, watershed management, Resettlement and rehabilitation 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

Unit 4 Laws related to Environment

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

Suggested Readings:

1. Bharucha, E. (2005), "Textbook of Environmental Studies". Universities Press (India Pvt. Ltd) Chennai.

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BACHELOR OF COMMERCE

Semester-IV

Course: Personality Development
Code: BAM 445

Credits 2(2+0+0)

Objective: The objective of this course is to enable the students with the various communication related aspects and to refine the personality skills for better and improved organizational effectiveness. The course also aims to develop the skills of the professional undergraduate students for proper self-expression, social communication, spoken English, correct pronunciation, voice modulation and business etiquettes.

Unit 1: Introduction to Personality Development: The concept personality - Dimensions of personality - Term personality development - Significance.

Unit 2: Understanding Human Nature-Concept of Attitude, Concept of Self. Effective Thinking- Thinking Skills, Thinking Styles, Concept of Six Thinking Hats.

Unit 3: Self-esteem: Symptoms - Advantages - Do's and Don'ts to develop positive self-esteem - Low self-esteem - Symptoms - Personality having low self esteem - Positive and negative self-esteem.

Unit 4: Interpersonal Relationships: Interpersonal relationships meaning - Developing positive personality - Analysis of strengths and weaknesses. Individual Interaction and Skills-Basis of Interaction Skills: Personal and interpersonal.

Unit 5: Other Aspects of Personality Development: Body language - Problem-solving - Conflict and Stress Management - Decision-making skills - Positive and creative thinking - Leadership and qualities of a successful leader - Character-building - Team-work - Lateral thinking - Time management - Work ethics – Management of change - Good manners and etiquettes.

Suggested Readings:

1. Hurlock, Elizabeth B, Personality Development, Tata McGraw Hill, New Delhi.
2. Mc.Grath, E.H., Basic Management Skills for All, Prentice Hall of India Pvt. Ltd., New Delhi.
3. Wehtten, David A and Kin S Cameron, Developing Managerial Skills, Pearson Education, New Delhi.

Department of Commerce
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BACHELOR OF COMMERCE

Semester-IV

Course: Auditing II

Code -: COM – 418

Credits 3 (2+1+0)

Objective – To introduce the students with the concept of Verification, Valuation of Various Assets and Liabilities and expose them regarding the Auditors and Audit Report.

Unit1 :-Verification and Valuation of Assets and Liabilities-Meaning and objectives verification, difference between verification and vouching, Process of verification, verification of Assets, objects of verification of Assets, Valuation Of Assets, Basis of valuation, Specific Assets, Investments

Unit2 :-Verification and Valuation of Inventories, other Current Assets- Cash-in-hand at Bank,Detors,Bills Receivable, Loans and Advances. Verification and valuation of Fictitious Assets and verification of Contingent Assets

Unit3 :-Verification of Contingent Liabilities and Specific Liabilities

Unit4 :-Company Auditors– Appointment, Qualification ,Disqualification. Remuneration, Removal, Rights, Duties and Liabilities of Company Auditors.

Unit5 :- Auditors Report – Scope, Contents, Clean and Qualified Audit Reports Ex.

Suggested Readings :

1. Auditing – Principles, Practices and problems – Jagdish Prakash Edition 2012, Kalyani Publication, New Delhi
2. Auditing – Board of Studies, the Institute of Chartered Accountants of India.

Department of Commerce
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BACHELOR OF COMMERCE

Semester-IV

Course: Money Banking & Foreign Exchange - II

Code- Com – 419

Credit - 4 (3+1+0)

Unit 1: Banking Operations:

Banking Operations: (a) Customer (b) Relationship between Banker and Customer (c) obligations of Banker (d) Rights of the Banker, Deposit Accounts, Non Performing Assets, Clearing House System, Social Responsibility of Banks

Unit 2: Credit Creation:

Introduction, Features of Credit, Factors Influencing the Volume of Credit, Importance of Credit, Evils of Credit, Credit Creation, Process of Credit Creation, limitations of Credit Creation

Unit 3: Central Bank:

Introduction, Definitions of Central Bank, Reserve Bank of India, Organization & Structure of RBI, Objectives of RBI, Functions of Central bank, Objectives of Credit Control, Instruments of Credit Control,

Unit 4: International Trade:

Introduction, Need of International Trade, Importance of International Trade, Features of International Trade, Balance of Payment, Components of Balance of Payment

Unit 5: Foreign Exchange:

Introduction, Meaning of Foreign Exchange, Fixed Exchange Rate, Floating Exchange Rate, Causes of Fluctuation in Exchange Rate, Theories of Foreign Exchange

Unit 6: International Monetary Fund:

Introduction, Evolution of IMF, Functions of IMF, Objective of IMF, Structure of IMF, India and IMF, Special Drawing Rights (SDR), International Liquidity, IMF and International liquidity

Suggested Readings:

1. Singh Dr. R.S. : “Currency, Banking & Foreign Exchange” Prayag Pustak Bhawan First Edition 2011
2. Das Dr. Hari Gopal : “Currency, Banking & Foreign Exchange”

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BACHELOR OF COMMERCE

Semester-IV

Course: Business Maths II

Code: COM 421

Credits: 3(3+0+0)

Objective: To familiarize students with the application of Business Maths .

Unit 1.Averages: Properties of an Ideal Average, Arithmetic Average or Mean, Kinds of arithmetic Mean, Direct Method, short Cut Method, Calculation Arithmetic Mean is discrete Series, Illustration, Direct Formula, step Deviation Method.

Unit 2.Ratio and Proportion: Ratio, Ratio in the simplest form, Comparison of Ratio, ratio of greater inequalities, less Inequalities and Equality, Composition of Ratios, Ratio and proportion, Ratio , Excercises, promotion, continued properties proportion

Unit 3.Simple Interest: Introduction, Definition, Interest, Illustration, Exercises

Unit 4.Percentage: Examples, exercises, illustration, Exercise.

Unit 5.Functions, Continuity and Discontinuity of algebraic and Transcendental Functions.

Differentiation from First Principle, successive Differentiation, Leibnitz's Theorem, Expansion of Functions, Maclaurin's and Taylor's Theorem, Partial Differentiation, Euler's Theorem, Maxima.

Suggested Readings:

1. D.C. Sancheti and V.K. Kapoor: Business Mathematics, Sultan Chand and Sons,new Delhi
2. J.D. Gupta, P.k. gupta and Man Mohan: Mathematics for Business Economics TMH,new Delhi
3. B.C Mehta and G.M.K. Madnani: Mathematics for Economist, Sultan Chand and Sons, New Delhi.

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BACHELOR OF COMMERCE

Semester-IV

Course: Cost Accounting-II

Code – COM 422

Credit: 3(3+0+0)

Objectives: To study the application of Cost Accounting worldwide and to establish methods of gaining higher output and efficiency.

Unit 1: Reconciliation between costing profit and financial profits,
Cost Ledgers, Reconciliation of cost accounts with financial accounts. Need for Reconciliation,
Procedure of Reconciliation

Unit 2: Cost Ledger Accounting and Integrated Accounting System

Unit 2: Marginal costing and break even analysis

Meaning and definition of Marginal Costing, Marginal cost Equations, Break Even Point, Profit Volume Ratio, and Margin of Safety

Unit 3: Standard costing – Computation of Material, labor, overhead, sales, fixed overhead variance.

Unit 4: Operating cost: Meaning and Definition of Process Costing, Application of Process Costing, Advantages and Limitation of Process costing, Elements of Production Cost, Process Losses, Normal Process Loss, Abnormal Process Loss, Abnormal Gain, Inter Process Profit

Unit 5: Joint product and by product

Meaning of Joint Product Costing, Difference between Joint Product and Co-product, By Product Costing, Distinction between by-product, main product and joint product

Unit 6: Job and Batch Costing.

Meaning and definition of Job costing, Features of Job Costing, Objectives of Job Costing, Pre-requisites of Job Costing, Procedure of Job Costing, Batch Costing, Features of Batch Costing, Objectives of Batch Costing, Pre-requisites of Batch Costing, Procedure of Batch Costing

Allahabad

Suggested Readings :

1. Cost Accounting, Ajay kumar Singhal, Prayag Pustak Bhawan, Allahabad.
2. Cost Accounting, Jain and Narang, Kalyani publication, punja

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Semester-V

Course: Corporate Social Responsibility

Code: BAM 550

Credits 3(3+0+0)

Objective: This course focuses on creating awareness among students regarding the concept of corporate social responsibility and the various methods and models adopted by companies to impart social responsibility of business.

Unit 1:

Corporate social responsibility in Indian context and international, Definition, concepts, Approaches of CSR: Soft Vs Hard Approach, Consumer approach, Shareholder Approach, overview of corporate social responsibility and corporate social accountability.

Unit 2:

Business ethics and corporate social responsibility, concept of business ethics – meaning, importance and factors influencing business ethics.

Unit 3:

Corporate Governance- meaning, significance, principles and dimensions. Ethical decision making in different culture, Environment protection

Unit 4:

Strategy Perspectives of CSR – The Industry perspective, The Stakeholder perspective, Social perspective of CSR.

Unit 5:

Concept of Corporate Governance, Models of corporate Governance –Perspective and practice of CSR Present CSR practice in India

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Semester-V

Course: Human Resource Development

Code: COM-507

Credit: 3 (2+1+0)

Objective: This course enables students to understand the basics of organizational human resource system and various activities doing by organizations to develop their human resources

Unit-1 Introduction to Human Resource Development, Nature and concept of HRD, Objectives and Importance of HRD, Principles and functions of HRD, Role of Chief Executive Officer (CEO) in HRD: CEO and HR, People - focused HR Processes

Unit-2 Manpower Planning, Recruitment-method and Evaluation, Selection-Induction & Placement, Promotion-Transfer and Demotion, Job analysis-Job description and Job Specification, Mentoring and Coaching

Unit-3 Training, Concept of training, Objectives of training, Methods of training: Apprenticeship training, Vestibule training, simulation training, Brainstorming training, Role playing and case study training, Responsibility for training, Career Planning-The Career Decision –Making Process

Unit-4 Importance of Performance Appraisal, Process of Performance Appraisal, Essentials of a Good Appraisal System, Issues and challenges of Performance Appraisal, Potential performance appraisal

Unit-5 Total Quality Management and HRD, Employees and TQM, Employee Empowerment: Concept, objectives and Limitations of employee empowerment, HRD Climate in India HRD for Workers Technology, HRD Emerging Trends and HRD Challenges.

Suggested Readings:

1. Human Resource Development: Edwin. P.C. Tripathi, Sultan Chand & Sons Publication, 6th Edition.
2. Human Resource Development: Dale. S. Beach.

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BACHELOR OF COMMERCE

Semester-V

Course: Taxation -I

Code – COM 508

Credits: 3(3+0+0)

Objective: To study the application of Taxation worldwide and to establish methods of gaining higher output and efficiency.

Unit 1: Income Tax

Introduction, Agricultural Income, Residential status , Tax Incidence, Income exempt from Tax

Unit 2: Heads of Income:

Salaries, Income from House Property, Profit or Gain from Business or Profession,
Capital Gain, Income from Other Source

Unit 3: Deemed Income and Clubbing of Income

Unit 4: Set off & carry forward of losses

Suggested Readings:

1. Income Tax, R.K.Jain, S.B.P.D.Sahita Bhawan Agra
2. Tax law and account, H.C. Malhotra, Sahita Bhawan Agra
3. Tax law and account,Gaur and Narang, Kalyani publication punjab
4. Income Tax, Singhanian, Taxman Publication, New Delle, Punjab

Department of Commerce
Joseph School of Business Studies, SHIATS
BACHELOR OF COMMERCE

Semester-V

Course: Company Accounting - I

Code: – COM 509

Credits : 3(3+0+0)

Objective: To study the application of Corporate Accounting worldwide and to establish methods of gaining higher output and efficiency.

UNIT 1 : Introduction to Issue of Shares :

Meaning and Definition of Company ,Features and Types of Companies ,Documents of Company , Share Capital ,Types and Kinds of Share Capital , Procedure of Issuing Shares ,Issue of Shares at Par, Issue of Shares at Discount, Issue of Shares at Premium, Calls in Advance, Calls in Arrears ,Over –subscription and under – subscription of Shares, Forfeiture of Shares, Re-issue of Shares ,Pro-rata Allotment.

UNIT 2 :Redemption of Shares :

Meaning and Definition of Redemption, Types of Redemption, Sources of Redemption of Preference and Equity Shares, Redemption of Preference and Equity Shares by Conversion.

UNIT 3 :Issue of Debentures :

Meaning and Definition of Debentures, Features of Debentures, Types and Kinds of Debentures, Issue of Debenture at Par, Issue of Debenture at Discount, Issue of Debenture at Premium, Calls in Advance, Calls in Arrears, Forfeiture of Debentures , Re-issue of Forfeited Debentures, Bonds, Types of Bonds, Securities, Types of Securities.

UNIT 4 :Redemption of Debentures :

Meaning and Definition of Redemption, Types of Redemption, Sources of Redemption of Debentures, Redemption of Debentures by Conversion.

UNIT 5 :Valuation of Goodwill :

Meaning and Definition of Goodwill, Types of Goodwill, Methods of Valuation of Goodwill.

Suggested Readings :

1. Corporate Accounting : R.K.Singh : Kitab Mahal
2. Corporate Accounting : Umesh Diwedi : Kalyani Publisher
3. Principle of Accounting : M.L.Das : Kitab Mahal
4. Accounting Principle : S.A.Siddiqui : Laxmi Publication

Department of Commerce
Joseph School of Business Studies, SHIATS
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Semester-V

Course: Management Accounting I

Code – COM 511

Credit: 3(3+0+0)

Objective: To study the application of Management Accounting worldwide and to establish methods of gaining higher output and efficiency.

Unit 1: Introduction

Meaning ,Definition, Nature, Scope of management, Objective of management accounting, Role of Management Accounting, Management Accounting and Financial Management, Cost Accounting and Management Accounting

Unit 2: Ratio Analysis

Meaning, scope definition, Function, nature, objective, Advantages, limitation of ratio analysis, Different Types of Ratio Analysis

Unit 3: Fund flow statement,

Introduction, Meaning of fund flow Statement, Concept of Funds, Key factor, Techniques of Preparing the Statement, Sources of Fund and uses of funds, Adjusted profit and loss.

Unit 4: Cash flow statement.

Meaning of cash flow statement, Objective or Uses or importance of cash flow Statement, Procedure of preparing cash flow Statement, Classification of Cash flows, Cash flows from operating Activities, Cash flows from Investing Activities, and Cash flows from Financing Activities, Cost of capital

Unit 5: Marginal Costing

Marginal analysis or marginal costing system, Uses of marginal cost or marginal analysis, Cost volume profit ratio or BEP (Break Even point analysis)

Suggested Readings:

1. Cost and management accounting, S.M.Shukla, Sahitya bhawan Agra.
2. Management Accounting, Jain and Narang, Kalyani publication, Punjab

Department of Commerce
Joseph School of Business Studies, SHIATS
BACHELOR OF COMMERCE

Semester-V

Course: BUSINESS FINANCE I

CODE : COM 512

Credits: 3(3+0+0)

Objective : To familiarize the students with the technique of managing finance of accounting .

Unit 1.Introduction to Financial Management : Nature and scope of Finance,Meaning and nature of Finance Function , Financial objectives of Business , Objectives of Financial Management , Limitations of Financial Management ,.

Unit 2.Financial Planning : Nature of financial Planning , steps in financial planning , need and importance of financial planning , factors influencing financial planning , characteristics of a sound financial plan , limitations of financial planning .

Unit 3.Financial System of India : Elements of Financial System , Financial Market , Financial Assets , Financial Institutions , Regulatory bodies

Unit 4.Sources of Finance :long term /short term source of finance , External / internal source of Finance .

Unit 5.Capitalisation : Introduction , Classification of Capital ,Theories of Capitalisation ,Over Capitalisation , Test of Over Capitalisation , Causes and effects of Over Capitalisation , Remedies of Over Capitalisation , Under Capitalisation , Causes and effects of Under Capitalisation , Remedies of Under Capitalisation, Over Capitalisation vs. Under Capitalisation , Watered Capital , Causes of Watered Capital

Suggested Readings :

1. H.K.Singh and Sankalp Srivastava : Business Finance , PPB , Allahabad
2. M.B.Shukla : Business Finance , CPH , Allahabad .
3. Howard and Upton : Introduction to Business Finance , New York
4. S.C.Kuchal : Corporation Finance , CPH , Allahabad

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Semester-VI

Course: Management Accounting -II

Code – COM 513

Credit: 4(3+1+0)

Objective: To study the application of Management Accounting worldwide and to establish methods of gaining higher output and efficiency.

Unit 1: Business forecasting, budgeting and budgetary control

Cash budgeting, Capital expenditure, Budgeting and management of working capital,
Fixed Budgeting, Budgetary Control, Objectives of Budgetary Control

Unit 2: Standard costing

Labor, material, sales, Sales overhead, Fixed and variable variance,

Unit 3: Management Audit

Meaning of Audit, Objectives of Audit, Types of Audit, Difference between Management Audit and Financial Audit

Unit 4: Decision Accounting

Meaning of Profit Planning, Purpose of Profit Planning, Techniques of Profit Planning
Stages in the Installation of Profit Planning and Control System

Suggested Readings :

1. Cost and management accounting, S.M.Shukla, Sahitya bhawan Agra.
2. Management Accounting, Jain and Narang, Kalyani publication, Punjab

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Semester-VI

Course: Business Finance II

Code :COM 515

Credits: 4 (3+1+0)

Objective : To familiarize the students with the technique of managing finance of accounting .

Unit 1.Capital Structure : Difference between Capital structure and Capitalisation , Balanced Capital structure ,, Capital gearing , Trading on Equity , limitations of Trading on Equity , Financial Leverage , Operating Leverage .

Unit 2.Capital Budgeting : Process of Capital Budgeting , Evaluation Techniques , Importance of Capital Budgeting .

Unit 3.Dividend Policy : Meaning of Dividend Policy , Nature of Dividend policy , Types of Dividends, Forms of Dividend policy .

Unit 4. Working Capital Planning : meaning of Working Capital , kinds of Working Capital , Adequate Working Capital , factors determining working capital .

Suggested Readings :

1. H.K.Singh and Sankalp Srivastava : Business Finance, PPB , Allahabad
2. M.B.Shukla : Business Finance CPH , Allahabad .
3. Howard and Upton : Introduction to Business Finance , New York
4. S.C.Kuchal : Corporation Finance , CPH , Allahabad

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Semester-VI

Course: Taxation -II

Code – COM 516

Credit: 4(3+1+0)

Objective: To study the application of Taxation worldwide and to establish methods of gaining higher output and efficiency.

Unit 1: Deduction from gross total income,

Unit 2: Assessment of individual HUF

Unit 3: firms & association of persons, companies,

Unit4: Return of Income & procedure of assessment, Penalties & Prosecution, Interest,

Unit5: Advance Payment of Tax, Tax Deduction at Source, Refund of Excess Payment, Appeals & Revisions, Income Tax Authorities

Suggested Readings:

1. Income Tax, R.K.Jain, S.B.P.D.Sahita Bhawan Agra
2. Tax law and account, H.C. Malhotra, Sahita Bhawan Agra
3. Tax law and account,Gaur and Narang, Kalyani publication punjab
4. Income Tax, Singhanian, Taxman Publication, New Delle, Punjab

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Semester-VI

Course: Company Accounting - II

Course Code – COM 517

Credit : 3(3+1+0)

Objective : To study the application of Corporate Accounting worldwide and to develop parameters of evaluating organizational proficiency.

UNIT 1 :Final Account of Companies :

Meaning and Objectives of Final Account, Trading A/C , Profit & Loss A/C, Balance Sheet, Horizontal form of Balance Sheet, Vertical form of Balance Sheet.

UNIT 2 :Liquidation of Companies :

Meaning of Liquidation, Methods of Liquidation, Liquidation Final Statement of Account, Liquidator, Calculation of Liquidator's Commission, Distribution of Surplus.

UNIT 3 :Winding –Up of Companies :

Meaning and Definition of Winding –Up, Objectives of Winding –Up, Kinds and Types of Winding-Up of Companies, Accounts prepared at the time of Winding-Up of Companies.

UNIT 4 :Accounts of Insurance Companies :

Meaning and Definition of Insurance, Kinds of Insurances, Terms of Insurance

Regulatory Framework of Insurance Companies,Accounts of Life Assurance, Accounts of Fire Insurance, Accounts of Marine Insurance, Accounts of General Insurance Business.

UNIT 5 :Accounts of Banking Companies :

Nationalisation of Indian Banks, Functions of Banks, Important Books of Banks, Banking Company , Legal Requirements of Banks, Annual Records of Banking Companies.

Suggested Readings :

1. Corporate Accounting : R.K.Singh : Kitab Mahal
2. Corporate Accounting : Umesh Diwedi : Kalyani Publisher
3. Principle of Accounting : M.L.Das : Kitab Mahal
4. Accounting Principle : S.A.Siddiqui : Laxmi Publication

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Semester-VI

Course: Disaster Management

Code: BAM 756

Credits 2(2+0+0)

Objective: This course develops among the students the concept of the disaster management and examines the reasons for the natural disasters and how to cope in such situations by proper allocation of resources.

Unit-1 Introduction

Concept of Disaster Management, Definitions of Disaster and Disaster management Management, Principles of Disaster Management, Importance of the study of disaster management, Scope of Disaster Management, Disaster Cycle, Objectives of Disaster management.

Unit-2 Factors Responsible for Disasters

Environmental Factors: - Climate Change, Pollution (Air, Water, Soil), Geographical Factors: - Geographical Distributions of Areas (Hill Areas, Sea coastal Areas, Desert habitats), Industrial Factors: - Working Methods, Organizational Rules and Regulations and their acceptance.

Unit-3 Types of disasters: - Natural (Detail Concept): - Geographical Disasters- : Land-slides, Earthquake, Mud-Flow, Air Cyclone and Rock-slides, Water Related Disasters: - Flood, Heavy Raining, Cloud Bursting, Acid Rain, and Drought. Biological Disasters- : Pest Attacks, Viral Infections, Bacterial Infections. Man Made (Detail Concept): - Industrial Disasters, Chemical Disasters, Nuclear Disasters, Transportation related disasters (Road, Air and water ways).

Unit-4 Causes of disasters: - Man-made Causes and Natural Causes. Effects of the Disasters: - Economical Effects, Social Effects, Geographical Effects, Demographical Effects. Disaster related Awareness: - Medium for awareness, Responsible Authorities, Factors Affecting. Communication role of media, Disasters related Preventions, Preparedness, Vulnerable areas, damaged assessment.

Unit -5 Rehabilitation and Reconstruction: -Assessment of Damage, Allocation of resources, resource implementation, Role of government and other non-governmental organizations.

Unit-6 Contingency Plan, Case studies

Reference Books: - 1. Disaster Management: - B. Narayan
2. Disaster Management: - Ram Kumar and S. L. Goel

Department of Commerce
Joseph School of Business Studies, SHIATS
BACHELOR OF COMMERCE

Semester-VI

Course: Office Management

Code: BAM-602

Credits: 3(2+1+0)

Objective: the course will help enhance the students to understand the working of a modern office, understand the importance of equipment and furniture kept in the office, importance of office communication to make everyone's work life easier.

Unit: 1

Introduction , meaning of office ,purpose of office, office work ,office activities.

types of office-traditional and modern-the changing office, paperless office, principle of management-office management, elements of office management, management, functions of office management, office managers, functional office management, office organization -organisation defined, characteristics of good organization, steps in organizing -management administration and organisation, office organization -formal informal organization.

Unit: 2

Administrative office management-objective, function of office manager, information management, scientific office management and its aims. office space management-intro, location of office, office building, office layout, open and private office new trends in office layout, officelayout, benefit of good lighting in office, ventilation, furniture , freedom-from dust, safety physical hazards, sanitary requirements, cleanliness, security, secrecy.

Unit: 3

Office systems and procedures-the systems concept-system analysis-flow of work Analysis of flow of work, role of office manager in system s and procedures. November, office services-centralized vs decentralized services, office machines and equipments, office forms, continuous stationary ,records management-importance, communication, office correspondence and mail, reporting.

Books for Study and Reference:

1. Office Management: R.K. Chopra & Ankita Chopra
2. Office Organization & Management: R.K. Chpra, (Himalya Publication House)
3. Office Management: Dr. M.M. Verma & Dr. R.K. Agarwal (Forward Book Depot)
4. Office Organization & Management: C.B. Gupta (Sultan Chand & Sons)