

SAINT CLARET COLLEGE, ZIRO

BACHELOR OF COMMERCE (B.COM)

SYLLABUS AS PER RGU SEMESTRAL SCHEME (subjected to syllabus enrichment by SCCZ for Claretines)

SEMESTER I BCM 101: BUSINESS COMMUNICATION

Marks: 80 (ESE) + 20 (CIA) =100

Part A: English Compulsory

Objectives:

1. To provide students with a first-hand knowledge of the essential of English literary works.
2. To enable students to learn the basic English Grammar and communication skills.

ESE Format:

1. Student will be required to answer five questions.
2. Each unit will carry questions with internal choice.
3. Each unit in the final examination will carry 16 marks.

Contents:

Unit-A: Studying Prose Writing In English

Saki: *The Open Window*.
Jawaharlal Nehru: *Animals in Prison*.
Gerald Durrell: *Vanishing Animals*.
Jim Corbett: *Kunwar Singh*.

Unit-B: Grammar and Usage

Prepositions, Voice Change, Correction of Errors, Direct-Indirect Speech, Use of Verb, Use of Tense.

Unit-C: Comprehension and Composition

An unseen passage for comprehension
Paragraph/Précis writing/Formal Letter Writing

Unit-D: Studying Drama

William Shakespeare: *As You Like It*

Unit-E: Communication/ Conversational Skills

Communication Skills; LSRW; Experimenting with the English Language in conversation and writing (exercises in this unit shall be based on the conversational use of English language in real life situations. The learners and teachers may use their autonomy in developing creative and critical writing skills.)

Recommended Books:

Short Stories of SAKI.
Jagdish Chandra. *Creative English*: OUP

William Shakespeare. *As You Like It*
Prose for our Times: Orient Blackswan
Wren & Martin. *High School Grammar & Composition*.
A. J. Thomson & A. V. Martinet. *A Practical English Grammar*: OUP
Sunita Mishra & C. Murali Krishna. *Communication Skills for Engineers*: Dorling Kindersley, 2006.
Vandana Singh. *The Written Word*: OUP.
V. Sasikumar & P. V. Dhamija. *Spoken English*: Tata McGraw Hill.
R. J. Dixon. *Everyday Dialogues in English*.

Part B: Communication in Business

Objectives: Having studied this paper, a student will be able to:

- a. Understand the basic concepts of communication and its importance
- b. Grab the idea of various writing skills
- c. Understand the concept of business letter, messages and drafting of the letters
- d. Understand the concepts of reports and able to write various kinds of reports

Unit1: Communication (4 hours): An overview of communication, creativity in communication, communication with concern and empathy, interpersonal communication, body language, distance and positioning, body orientation.

Unit 2: Writing (4 hours): Abstract writing, minutes writing, technical writing, preparing agenda for various meetings.

Unit 3: Business Letters (4 hours): Business letters, memo formats, appearance request letters, business letters, sales letters, collection letters, office memorandum, resume.

Unit 4: Writing Skills (4 hours): Planning business messages, rewriting & editing, first draft & reconstructing final draft.

Unit 5: Reports (4 hours): Preparation and oral presentation, Sales presentation, Speeches to motivate effective presentation, Non- verbal communication: Kinesics, Proxemics, Para language.

References:

Vandana, S. (2006). *The Written Word*. Oxford: Oxford University Press.
Kaul. (2004). *Effective Communication*. New Delhi: Sultan Chand & Sons.
Kaul. (2012). *Business Communication*. New Delhi: Pentice Hall.
Ashraf, M. (2005). *Professional Communication*. Tata McGraw Hill.
Mishra, S., & Muralikrishna, C. (2011). *Communication Skills for Engineers*. Noida: Dorling Kindersley Pvt. Ltd.
Bovee and Thill. (2013). *Business Communications Today*. New Delhi: Tata McGraw Hill.
Zmud, R. W., Lind, M. R., & Young, F. W. (1990). An attribute space for organizational communication channels. *Information Systems Research*, 1, 440-457. Osaka, Japan.
Cardon, P.W. (2016). Community, Culture, and Affordance in Social Collaboration and Communication. *International Journal of Business Communication*, 53: 440-457. Washington

BCM 102: FINANCIAL ACCOUNTING -I

Marks: 80 (ESE) + 20 (CIA) = 100

Objectives: Having studied this paper, a student will be able to:

- a. Understand the basics of various accounting terminologies.
- b. Understand keeping systematic records.
- c. Ascertain the operational profit and loss.
- d. Ascertain the financial position of the business.

Unit 0: Baseline Analysis (2 hours): Introduction of basic concepts, objectives, and goal setting.

Unit1: Theoretical Framework of Accounting(4 hours): Definition, Features, Objectives, Functions and Scope of Accounting, Book-Keeping Vs. Accounting, Branches of Accounting, Cash Basis and Accrual Basis of Accounting, Accounting Concepts and Conversations, Accounting Equation, Classification of Accounts, Rules of Double Entry Book-Keeping (Theory).

Unit 2:Accounting Process(10 hours): Journal, Ledger, Cash Book, Subsidiary Books, Trial Balance. (Theory and Numerical).

Unit 3: Bank Reconciliation (6hours): Statement, Bills of Exchange, Accounting Treatment.(Theory and Numerical).

Unit 4: Depreciation Accounting (4 hours): Meaning, Causes, Objectives of Charging Depreciation, Methods of Charging Depreciation- Straight Line method and Diminishing Balance Method(Theory Only).

Unit 5: Final Accounts (10hours): Capital and Revenue. Preparation of Financial statements of Non-Corporate Business Entities with adjustments. Errors and their rectification.(Theory and Numerical).

Unit 100: Advanced skills (10 hours): Revision of concepts, journal/magazine reviews, and assignments/projects.

References:

- Pandey, A.K.(2015).*Basics Financial Accounting*.Allahabad:Yashoda Publications,.
- Shukla & Grewal.(2010).*Advance Accounting*. New Delhi:S. Chand & Company.
- Maheshwary, S.N. (2009).*Advanced Accountancy*. Vikas Publishing House.
- Gupta, R.I. & Gupta, V.K.(2010).*Principles and Practice of accounting*. New Delhi:S. Chand & Company.
- Tulsian.(2010).*Accountancy*.S. Chand &Company .
- Gupta, R.L. &Radhaswamy.(2012).*AdvancedAccountancy*.New Delhi:Sultan Chand & Sons.
- Dai, X. (2011). Thoughts on Construction of Conceptual Framework of Financial Accounting in China. *International Journal of Business and Management*,6(4),237-240.doi:10.5539/ijbm.v6n4p237,China

BCM 103: BUSINESS ECONOMICS

Marks: 80 (ESE) + 20 (CIA) =100

Objectives: Having studied this paper, a student will be able to:

- a. Understand the concept of economics, its types, nature and scope
- b. Understand the theory of consumer behaviour, different concepts of utility, concepts of demand, elasticity of demand, its types and methods of measurement
- c. Explain the concept of theory of production, various factors of production and their meanings and characteristics, laws of returns and returns to scale and different concepts of cost and their relationship
- d. Understand the concept of theory of exchange and market, different types of revenue and their relationship and determination of price under different market situation under short- run and long- run
- e. Explain the concept of theory of distribution, reward to factors of production and their nature and theories

Unit 0: Baseline Analysis (2 hours): Introduction of basic concepts, objectives, and goalsetting.

Unit 1: Introduction (9-11 hours): Definition, nature, and scope of Economics. Micro and Macro Economics

Unit 2: Theory of Consumer Behaviour(12 hours): Concept of utility, Law of diminishing marginal utility and law of Equi- marginal Utility .Demand; and Law of Demand; Elasticity of Demand, its types and methods of measurement.

Unit 3: Theory of production (10 hours): Factors of production, their meaning and characteristics, Land; Labour; Capital; and entrepreneur. Laws of Returns & Returns to Scale; Cost curves- Total cost, Average cost and Marginal cost and their relationship.

Unit 4: Theory of exchange (12 hours): Concept of Market. Revenue Curves- Total Revenue, Average Revenue and Marginal Revenue and their relationship. Equilibrium of Firm and Industry. Price determination under different market situation (Perfect competition, Monopolistic competition and Monopoly) under short- run and long -run.

Unit 5: Theory of distribution (8hours): Reward to factors of production. Rent, Wages, Interest and Profit, their nature and theories.

Unit 100: Advanced skills (2 hours): Revision of concepts, journal/magazine reviews, and assignments/projects.

References:

- Dewett, K.K. and Navalur, M.H. (1970). *Modern Economic Theory*. New Delhi: S. Chand and Company Ltd.
- Bhatia, H.L. (2004). *Micro Economic Theory*. New Delhi: S. Chand & Company Pvt. Ltd.
- Mithani, D.M. (2005). *Money Banking International Trade and Public Finance*. Bombay: Himalaya Publishing House.
- Ahmed, R.U. (2005). *Business Economics*. Panbazar, Gwahati: Book Land.
- Datt, R. and Sundaram, S.P.M. (2009). *Indian Economy*. New Delhi: S. Chand and Company.
- Agarwala, S.K. (2009). *Economic System and Micro Economic Theory*. New Delhi: Galgotia Publishing Company.
- Ahuja, H.L. (2004). *Advanced Economic Theory (9th ED.)*. New Delhi: S. Chand & Company Pvt. Ltd.
- Lancaster, K.J. (1966). A New Approach to Consumer theory. *The Journal of Political Economy*, 74(2), 132-157.
- Bagozzi, R.P., Gopinath, M., Nyer, P.U. (1999). "The role of emotions in marketing". *Journal of the Academy of Marketing Science*, 27(2), 184-206.

BCM 104: BUSINESS ORGANISATION AND ENVIRONMENT

Marks: 80 (ESE) + 20 (CIA) =100

Objectives: Having studied this paper, a student will be able to:

- a. Understand the concept, characteristics, components and objectives of business
- b. Understand the various forms of business organisation, both corporate and non-corporate and its meaning, characteristics, advantages and disadvantages
- c. Analyse the meaning and concepts of business environment
- d. Understand the meaning of social responsibility of business, and concept of globalisation, privatisation, MNCs and WTO

Unit 0: Baseline Analysis (2 hours): Introduction of basic concepts, objectives, and goal setting.

Unit 1: Concept, Characteristics and Objectives of Business (8 hours): Components of business: Trade, Industry and Communication- their meaning and characteristics.

Unit 2: Forms of business organisation; non- corporate (6 hours): Sole trader, Partnership and H.U.F., L.C.P. Formation and characteristics, advantages and disadvantages.

Unit 3: Forms of business organisation; Corporate(6hours): Company; meaning and characteristics, types of companies, advantages and disadvantages of company form of organisation. Co-operative societies and non- profit organisation, public enterprises (concept).

Unit 4: Business Environment(8 hours): Meaning, Concept and Reference. Types- Micro and Macro, NABARD, Economic and Non-economic, Political, Economic, Social and Technological, Legal, Demographic, International.

Unit 5: Social Responsibility of Business (5 hours): Social responsibility of business, Globalisation and Privatisation, MNCs, WTO and its functioning.

Unit 100: Advanced skills (2 hours): Revision of concepts, journal/magazine reviews, and assignments/projects.

References:

- Joshi, R.M. (2009). *International Business*. Jai Singh Road, New Delhi: Oxford University Press.
- NCERT. (2006). *Business Studies*. New Delhi: NCERT.
- Kar, R. (2007). *Business Studies*. Panbazar Guwahati: Book Land.
- Saleem, S. (2010). *Business Environment*. New Delhi: Dorling Kindersley Pvt. Ltd.
- Bhusan, Y.K. (2008). *Business Organisation*. New Delhi: Sultan Chand Pvt. Ltd.
- Morrison, J. (2002). *The International Business Environment*. Basingstoke, Palgrave.
- Pugh, D.S. (2007). *Organisation Theory*. London: Penguin Books.
- De Mooj, M. (2003). Convergence and Divergence in Consumer Behaviour: Implications for global advertising. *International Journal of Advertising*, vol.22, no.2, pp.183-202.
- Sharma, B. R. (2014). What Drives Employee Engagement: Personal Attributes or Organisational Climate?. *Abhigyan*, 31(4), 15-27.

SEMESTER -II

BCM 201: BUSINESS STATISTICS AND MATHEMATICS I

Marks: 80 (ESE) + 20 (CIA) = 100

Objectives: Having studied this paper, a student will be able to:

- a. Describe the data in different ways.
- b. Organise the masses of information.
- c. Understand how to find the dispersion of clustered data.
- d. Analyse through mathematical application that outcome of any business is the result of the application of the proportion of the factors involved.

Unit 0: Baseline Analysis (2 hours): Introduction of basic concepts, objectives, and goal setting.

Unit1: Introduction(12 hours): Meaning and Importance of Business Statistics, Nature, Scope, Importance and Limitation of Statistics, Collection and Classification of Data, Statistical Investigation-Questionnaire and Schedule, Methods and Principles of Sampling, Methods of Classification and Tabulation of Data.(Elementary Ideas Only), (Theory Only).

Unit 2:Diagrammatic and Graphical Presentation of Data(12 hours): Fundamentals of Graphs, Bar Diagrams, Histogram, Frequency Polygon, Graphs of Frequency Distribution(Ogives),Pie Diagram: its application in presentation of business Data (Theory and Problems).

Unit 3: Measures of Central Tendency (13hours): Arithmetic Mean(A.M), Geometrical Mean(G.M) and Harmonic Mean(H.M), Median, Quartiles and Mode (Problems Only)

Unit 4: Measures of Dispersions (10hours): Mean and standard Deviation and their Coefficient, Coefficient of Variation, Skewness and Coefficient of Skewness (Theory and Problems).

Unit 5: Basic Business Mathematics (12hours): Solution of Linear Equations in two Variables, Solution of Quadratic Equations. Cartesian Co-ordinate System, Distance between two points, Equation of Straight Line, Point Slope form and perpendicular for two lines i.e., $m_1=m_2$ and $m_1m_2=-1$ respectively. (Simple Problems Only).

Unit 100: Advanced skills (10 hours): Revision of concepts, journal/magazine reviews, and assignments/projects.

Reference:

- Gupta, S.P.(2012).*Statistical Methods*.Sultan Chand & Sons.
Elhance, D.N.(2010).*Fundamentals of Statistics*. Allahabad:KitabMahal.
Gupta,S.C.(2014).*Fundamentals of Statistics*. Himalayan Publishing House.
Goen, Gupta.,&Dasgupta.(2005).*Elementary Statistics*.Delhi: Vikas Publishing House.
Pillai.,&Bhagvati.(2010).*Business Statistics*.Sultan Chand & Sons.
Sancheti, D.C.(2012).*Business Mathematics*.Sultan Chand & Sons.
Zameeruddin.(2009).*Business Mathematics*. Delhi: Vikas Publishing House.
Hazarika, P.L.(2014).*A Text Book OfBusiness Mathematics*.S.Chand& Co.
Almasi,A., Eshraghian,M.R. (2016). Multilevel zero-inflated Generalized Poisson regression modeling for dispersed correlated count data. *Statistical Methodology*,30,1-14.

BCM 202: FINANCIAL ACCOUNTING II

Marks: 80 (ESE) + 20 (CIA) = 100

Objectives: Having studied this paper, a student will be able to:

- a. Understand special Features Applicable to Accounting for Partnership, Joint Venture, Consignment and Non Profit Organisation.
- b. Understand the advantages of Partnership firm.
- c. Access Additional Financial Contact through Joint Venture.
- d. Analyse the difference between two term-Sale and consignment.
- e. Practice the Accounting Treatment for Consignment Transactions between the Consignor and Consignee.
- f. Learn the technique of computing the value of closing stock lying separately with the consignee and consignor and also the stock reserve in it.
- g. Accounting of Non Profit Organisation.

Unit 0: Baseline Analysis (2 hours): Introduction of basic concepts, objectives, and goal setting.

Unit1: Accounting from Incomplete Records (10 hours): Meaning Advantages and Disadvantages, Distinction between Single and Double Entry system, Ascertainment of Profit, Conversion of Single Entry System into Double Entry System(Theory and Numerical)

Unit 2: Partnership Accounts (12 hours): Goodwill and its Valuation, Admission, Retirement and Death of a partner (Theory and Problems).

Unit 3: Accounting for Consignments (10hours): Important terms, Accounting Records, Normal and Abnormal Wastage, Valuation of Unsold Stocks (Theory and Problems Only)

Unit 4: Accounting for Joint Ventures (6hours): Important terms, Joint Venture Vs. Consignment, Joint Venture Vs. Partnership, Accounting .(Theory and Problems).

Unit 5: Accounts of Non- Profit Organisations (6hours): Receipts and Payments Accounts and Income and Expenditure Accounts, Balance Sheet, Procedure and Preparation. (Theory and Problems).

Unit 100: Advanced skills (10 hours): Revision of concepts, journal/magazine reviews, and assignments/projects.

Reference:

- Pandey, A.K.(2016).*Financial Accounting-II*.Allahabad:Yashoda Publications.
- Shukla & Grewal.(2010).*Advance Accounting*. S. Chand & Company.
- Maheshwary, S.N. (2009).*Advanced Accountancy*. Vikas Publishing House.
- Gupta, R.I. & Gupta, V.K.(2010).*Principles and Practice of accounting*. S. Chand & Company.
- Tulsian.(2010).*Accountancy*.S. Chand &Company .
- Gupta, R.L. &Radhaswamy.(2012).*Advanced Accountancy*.Sultan Chand & Sons.
- Dai, X. (2011). Thoughts on Construction of Conceptual Framework of Financial Accounting in China. *International Journal of Business and Management*, 6(4),237-240.doi:10.5539/ijbm.v6n4p237

BCM 203: ENTREPRENEURSHIP

Marks: 80 (ESE) + 20 (CIA) =100

Objectives: Having studied this paper, a student will be able to:

- a. Understand the concept of Entrepreneur and Entrepreneurship and explain the various factors which affect the entrepreneurship growth
- b. Analyse the concept, role, significance, problems and its remedies of the small scale industries and the government policy and measures for the growth of small enterprises
- c. Understand the procedure of setting up a small enterprises
- d. Analyse the small scale industrial policies of Arunachal Pradesh, and its global competitiveness, strategies for developing small enterprises in Arunachal Pradesh and need of professionalism in managing small enterprises. It also aims to understand the social responsibilities of entrepreneurs

Unit 0: Baseline Analysis (2 hours): Introduction of basic concepts, objectives, and goal setting.

Unit 1: Entrepreneur and Entrepreneurship (7 hours): Definition of entrepreneur and enterprise; Concept of entrepreneurship; Features of entrepreneurship; entrepreneurial function; Classification; Type of entrepreneurs; essential characteristics of an entrepreneur.

Unit 2: Small Enterprises(8 hours): Concept of small scale industries: Concept of tiny sector; Ancillary industries and cottage and village industries; Role of small enterprises and its significance; Problems of small enterprises- reasons and remedies; Government policy and measures adopted for the growth of small enterprises.

Unit 3: Factors affecting Entrepreneurship Growth (5 hours): Economic; Social; Psychological; Political factors.

Unit 4: Procedure of setting up small enterprises(8 hours): Steps involved in the formation of small scale enterprises.

Unit 5: Future Outlook (6 hours): Global competitiveness and small scale industrial policies; Arunachal Pradesh industrial policy 2008; Strategies for developing small enterprises in Arunachal Pradesh; Need for professionalism in management of small business in India, social responsibilities of entrepreneurs.

Unit 100: Advanced skills (2 hours): Revision of concepts, journal/magazine reviews, and assignments/projects.

References:

- Desai, V. (2014). *Small Scale Industries and Entrepreneurship*. Bombay: Himalaya Publishing House Pvt. Ltd.
- Khanka, S.S. (2015). *Entrepreneurial Development*. New Delhi: Sultan Chand Pvt. Ltd.
- Dutta, B. (2009). *Entrepreneurship Management: "text and cases"*. Excel Books.
- Gupta, C.B. and Srinivasan, N.P. (2011). *Entrepreneurial Development*. New Delhi: S. Chand & sons.
- Gosh, B. (2000). *Entrepreneurship Development in India*. New Delhi: National Publishing House.
- Singh, A.K. (2006). *Entrepreneurship Development and Management*. New Delhi: Laxmi Publication Ltd.
- Gordon, E. and Nataranjan, K. (2013). *Entrepreneurship Development (4th ed.)*. Mumbai: Himalaya Publishing House Pvt. Ltd.
- Vanipriya, R., Venkatramaraju, D. (2011). Growth of Small Enterprises in India. *International Journal of Scientific & Engineering Research*, 2(9), 1-5.

BCM 204: FUNCTIONAL AREAS OF BUSINESS

Marks: 80 (ESE) + 20 (CIA) =100

Objectives: Having studied this paper, a student will be able to:

- a. Understand the basics of the various functional areas of business
- b. Understand the concept of financial management, its objectives, scope and importance
- c. Explain the concept, meaning, scope and importance of Human Resource Management
- d. Analyse the concept, meaning, scope and importance of Marketing Management and Production and Operation management

Unit 0: Baseline Analysis (2 hours): Introduction of basic concepts, objectives, and goal setting.

Unit 1: Functional Areas of Business (7 hours): Financial management, Human resource management, Marketing management, Production and operation management and their changing role of business in business organisation.

Unit 2: Financial Management (10 hours): Basic objectives of financial management, Sources of finance- long term and short term, Debt vs Equity, Finance functions, Basics and Theoretical concepts of Capital budgeting, Capital structure and Working capital management.

Unit 3: Human Resource Management (8 hours): Meaning, scope and importance of Human resource management, Human resource management functions, Concepts of human resource planning, Recruitment, Selection, Training and development and Compensation.

Unit 4: Marketing Management (8 hours): Meaning, scope and importance, Marketing mix, Product price, Place, Promotion decisions.

Unit 5: Production and Operation Management (6 hours): Meaning, scope and importance, Plant location, Plant layout.

Unit 100: Advanced skills (2 hours): Revision of concepts, journal/magazine reviews, and assignments/projects.

References:

- Pandey, A.K. (2016). *Functional Areas of Business*. Allahabad: Yashoda Prakashan.
- Sherlekar, S. and Krishnamurthy, R.K. (2012). *Marketing Management; concepts and cases*. Mumbai: Himalaya Publishing House.
- Mamoria, C.B. and Gankar, S.V. (2010). *Personnel Management*. Mumbai: Himalaya Publishing House Pvt. Ltd.
- Sharma, R. (2012). *Personnel Management & Industrial Relations*. Agra: Lakshmi Narain Agarwal.
- Khanna, R.B. (2004). *Production and Operation Management*. New Delhi: Jain Book Agency.
- Khan, M.Y., & Jain, P.K. (2007). *Financial Management*. New Delhi: Tata McGraw-Hill Education.
- Linda, D., & Roderick, J. (2016). Strategic drivers, anticipated and unanticipated outcomes of customer engagement. *Journal of Marketing Management*, 32(5-6), 393-398. doi: 10.1080/0267257X.2016.1144360

SEMESTER -III
BCM 301: PRINCIPLES OF MANAGEMENT

Marks: 80 (ESE) + 20 (CIA) =100

Objectives: Having studied this paper, a student will be able to:

- a. Understand the basic concepts, meaning, objectives and importance of management
- b. Analyse the concepts of principles of management
- c. Understand the various functions of management

Unit 0: Baseline Analysis (2 hours): Introduction of basic concepts, objectives, and goal setting.

Unit 1: Introduction (7 hours): Concept, Nature and significance of management, Objectives of management, Evolution of management- Scientific management and contemporary approach to management, Management principles; Management functions.

Unit 2: Planning & Decision Making (10 hours): Concept & meaning, Types and objectives of planning; Steps involved in planning; Decision making.

Unit 3: Organising (8 hours): Organising function- Meaning and importance, Nature and process, Organisation structure- Formal and informal. Concepts of line and staff authority, Departmentation, Delegation of authority, Span of control.

Unit 4: Directing (8 hours): Directing- Meaning and importance, Steps involved in directing, Motivation concepts and theories- Maslow, Herzberg; Leadership- Styles: Importance of communication.

Unit 5: Controlling (6 hours): Controlling- Meaning and importance, Process and types, Essentials of a good control system.

Unit 100: Advanced skills (2 hours): Revision of concepts, journal/magazine reviews, and assignments/projects.

References:

- Prasad, L.M.(2002). Principles of Management. New Delhi: Sultan Chand & Sons.
Gupta, C.B. (2007). Principles of Management. New Delhi: Sultan Chand & Sons.
Coulter, M. & Robbins, S.P. (2008). Management. New Delhi: Prentice Hall of India.
Koontz, H. & Weirich, H. (2008). Management- A Global and Entrepreneurial Perspective. New Delhi: Tata McGraw Hill.
Taylor, F. W. (1911). Scientific Management: Principles and Methods, Journal of Accountancy, 12: 117-124.
Taylor, F.W. (1911). Scientific Management: Principles and Methods, Part II, Journal of Accountancy, 12: 181-188.
Taylor, F. W. (1911). The Principles of Scientific Management, New York: Harper and Brothers.

BCM 302: BUSINESS STATISTICS AND MATHEMATICS- II

Marks: 80 (ESE) + 20 (CIA) =100

Objectives: Having studied this paper, a student will be able to:

- a. Understand the concepts of Correlation and its importance
- b. Understand the basic concepts of construction of index numbers and its applications
- c. Analyse the concepts of time series and its analysis
- d. Analyse the concepts and application of interpolation and extrapolation.
- e. Grasp the knowledge and application of business statistics and mathematics

Unit 0: Baseline Analysis (2 hours): Introduction of basic concepts, objectives, and goal setting.

Unit1:Correlation (7 hours): Concept, Importance, Types of correlation, Simple correlation between two variables (Ungrouped Data Only), Rank correlation and Correlation of concurrent deviation.

Unit 2: Construction of index numbers (10 hours):Applications, Steps, Uses and problems in construction of index numbers, Methods of constructing price index numbers (Simple and weighted).

Unit 3: Analysis of Time Series(8 hours):Causes of variation in time series data, Components of time series, Measurement of secular trend- free hand curve method (Graphic), Moving average method and least square method (Fitting Straight Lines Only).

Unit 4: Interpolation and Extrapolation (8 hours):Concept, Uses and application, Binomial, Newton's (Advancing or Leading Difference Method and Divided Difference Method only).

Unit 5: Business Mathematics (6 hours): Matrices and Determinants (Simple Problems Only), Definition and kinds of matrices, Addition and multiplication of matrices, Transpose of matrix, Application of matrices in solving business.

Unit 100: Advanced skills (2 hours): Revision of concepts, journal/magazine reviews, and assignments/projects.

References:

- Gupta, S.P. (2011). Statistical Methods. New Delhi: Sultan Chand & Sons.
Gupta, S.C. (2011). Fundamental of Statistics. New Delhi: Himalaya Publishing House
Sancheti, D.C. (2002). Business Mathematics. New Delhi: S. Chand.
Zameeruddin. (2003). Business Mathematics. Delhi: Vikas Publishing House.
Hazarika, P.L. (2008). A Textbook of Business Mathematics. New Delhi: S. Chand & Co.
Almasi,A., Eshraghian, M.R. (2016). Multilevel zero-inflated Generalized Poisson regression modeling for dispersed correlated count data. *Statistical Methodology*,30,1-14.

BCM 303: COMPUTERISED ACCOUNTING

Marks: 80 (ESE) + 20 (CIA) =100

Objectives: Having studied this paper, a student will be able to:

- a. Understand the basic concepts of computer and its application
- b. Understand the basic concepts of spreadsheet and its application in business
- c. Analyse the concept of ratio analysis and graphical representation of data
- d. Understand the meaning of tally as a computerised accounting and analyse its importance and its application

Unit 0: Baseline Analysis (2 hours): Introduction of basic concepts, objectives, and goal setting.

Unit1: Basic Concepts(7 hours): What is a computer? Characteristics, Advantages, Limitations, Types and Applications of Computers. Working with MS Office (MS Word, MS Excel, MS PowerPoint)

Unit2: Spreadsheet and its Business Applications (10 hours):Spreadsheet concepts, Creating a work book, Saving a work book, editing a work book, inserting, deleting, deleting work sheets, Entering data in a cell, Formula copying, Moving data from selected cells, Handling operators in formulae.

Unit 3: Ratio Analysis(8 hours):Ratio Analysis and graphical representation of data with the help of spreadsheet.

Unit 4: Working in Tally-I (8 hours):Opening new company, Safety of accounts or password, Characteristics, Making ledger accounts, Writing voucher, Voucher entry, Making different types of voucher, Correcting sundry debtors and sundry creditors accounts.

Unit 5: Working in Tally-II (6 hours): Preparation of Trial balance, Accounts books, Cash books, Bank books, Ledger accounts, Group summary, Sales register and Purchase register, Journal register, Statement of accounts & Balance sheet.

Unit 100: Advanced skills (2 hours): Revision of concepts, journal/magazine reviews, and assignments/projects.

References:

- Sinha, P.K. (2007). Computer fundamentals. New Delhi: BPB Publication.
Rajaraman, V. (1999). Introduction to Computer Science. New Delhi:PHI
Murungi,S., &Kayigamba,C. (2015). The Impact of Computerized Accounting System on Financial Reporting in the Ministry of Local Government of Rwanda. *Journal of Emerging Trends in Economics and Management Sciences*, 6(4),261-265.

BCM 304: COMMERCIAL LAW

Marks: 80 (ESE) + 20 (CIA) =100

Objectives: Having studied this paper, a student will be able to:

- a. Understand the basic concepts of law of contracts, capacity of parties, and performance of contract.
- b. Analyse the meaning and concepts of Guarantee; Bailment and Pledge
- c. Understand and explain the concepts of Law of sales of goods

Unit 0: Baseline Analysis (2 hours): Introduction of basic concepts, objectives, and goal setting.

Unit1: Law of Contracts (7 hours): Definition of Contract- elements of a valid contract; Contract and Agreement, Offer and acceptance- Rules regarding offer and acceptance; Consideration- essentials of valid consideration.

Unit 2: Capacity of Parties (10 hours): Minority, Lunacy, Idiocy, Drunkenness, Otherwise disqualified persons; Free consent- Coercion, Undue influence, Misrepresentation, Fraud and mistake; Legality of object and consideration; Void agreement.

Unit 3: Performance of Contract (8 hours): Performance of contract; Discharge of contract; Remedies for breach of contract.

Unit 4: Meaning (8 hours): Indemnity and Guarantee; Bailment and Pledge.

Unit 5: Law of Sales of Goods (6 hours): Definition and essentials of a contract of sale- Sale and an agreement to sell: Distinguish condition and warranty; and Rights of an unpaid seller.

Unit 100: Advanced skills (2 hours): Revision of concepts, journal/magazine reviews, and assignments/projects.

References:

- Sukla, M.C. (2013). Mercantile Law. United Kingdom:Osborne Books Ltd.
Kapoor,N.D. (2013). Mercantile Law.New Delhi: Sultan Chand & Sons.
Kuchhal, M.C. (2013). Mercantile Law. Delhi:Vikash Publishing House.
Banerjee, A.K. (1938). Indian Mercantile. New Delhi: Book Company
Corbin, A. (1917). Offer and Acceptance, and Some of the Resulting Legal Relations.*Yale Law Journal*,26(3), 169-206.

SEMESTER -IV

BCM 401: COMPANY LAW

Marks: 80 (ESE) + 20 (CIA) =100

Objectives: Having studied this paper, a student will be able to:

- a. Understand the basic concepts, features and types of companies
- b. Grip the knowledge of formation of company and understand the concept of members and shareholders.
- c. Analyze the idea of management of company and company meetings and resolutions.

Unit 0: Baseline Analysis (2 hours): Introduction of basic concepts, objectives, and goal setting.

Unit1: Concept, Features and Types of Companies (7 hours): Conversion of a private company into public company and vice-versa.

Unit 2: Formation of Company (10 hours): Procedures/ Stages (Public); Memorandum and articles of associates and prospectus, Documents required for formation of a company.

Unit 3: Members and Shareholders (8 hours): Meaning and difference, elementary, share, types of share and share capital, share certificate and warrants, transfer and transmission of shares, buy-back of shares, (Difference between stock and share).

Unit 4: Management of Company (8 hours): Directors and board of directors: Qualification, disqualification, appointment, duties, and liabilities of director, power of board of directors.

Unit 5: Company Meetings and Resolutions (6 hours): Types of meetings and resolution.

Unit 100: Advanced skills (2 hours): Revision of concepts, journal/magazine reviews, and assignments/projects.

References:

- Sukla, M.C., & Gulshan. (2015). Principles of Company Law. New Delhi: Sultan Chand & Sons.
- Kapoor, N.D. (2013). Company Law and Secretarial Law. New Delhi: Sultan Chand & Sons.
- Kuchhal, S.C. (2010). Company Law and Secretarial Practice. Delhi: Vikash Publishing House.
- Reddy, P.N., & Appaniah, H.R. (2010). Essentials of Company Law and Secretarial Practice: New Delhi: Himalaya Publisher.
- Highhouse, S., Brooks, M.E. (2015). An Organizational Impression Management Perspective on the Formation of Corporate Reputations. *Journal of Management*, 35(6), 1481-1493. doi: 10.1177/0149206309348788.

BCM 402: ADVANCED ACCOUNTING

Marks: 80 (ESE) + 20 (CIA) =100

Objectives: Having studied this paper, a student will be able to:

- a. Understand the meaning of shares and its various concepts
- b. Grip the idea of accounting for royalty and accounting for hire purchase and instalment purchase
- c. Analyze the meaning and concept of accounting for branches and departments and accounting for insolvency

Unit 0: Baseline Analysis (2 hours): Introduction of basic concepts, objectives, and goal setting.

Unit1: Shares (7 hours): Issue, Forfeiture and reissue of equity and preference shares including pro-rata allotment, Redemption of preference shares, Issue and redemption of debentures.

Unit 2: Accounting for Royalty (10 hours): Important terms and accounting procedure (Except sub-lease).

Unit 3: Accounting for Hire Purchase and Installment Purchase: (8 hours): Important terms, Accounting procedure, Repossession of goods, Installment purchase- Important terms (Theory).

Unit4: Accounting for Branches and Departments (8 hours): Concepts, Importance, Accounting for dependent branches, debtors system, stock and debtors system. Departmental accounts- Appropriation of expenses and incomes.

Unit5: Accounting for Insolvency (6 hours): Features, Important terms, Insolvency of an individual, Preparation of statement of affairs and deficiency account.

Unit 100: Advanced skills (2 hours): Revision of concepts, journal/magazine reviews, and assignments/projects.

References:

- Shukla & Grewal. (2013). Advance Accounting. New Delhi: S.Chand and Company.
Maheshwary, S.N. (2009). Advanced Accountancy. Delhi: Vikash Publisher.
Jain & Narang. (2015). Advanced Accountancy. Kalyani Publisher.
Tulsian. (2015). Accountancy. New Delhi: Tata McGraw Hill.
Gupta, R.L. & Radhaswamy. (2014). Advanced Accountancy. New Delhi: Sultan Chand & Sons.
Kumar, N. & Pandey, A.K. (2015). Higher Accountancy. Allahabad: YashodaPrakashan.
Shleifer, A., & Vishny, R. (1997). A survey of corporate governance. *Journal of Finance*, 52: 737-783.

BCM 403: BANKING AND INSURANCE

Marks: 80 (ESE) + 20 (CIA) =100

Objectives: Having studied this paper, a student will be able to:

- a. Understand the meaning and concepts of banking
- b. Comprehend the meaning, objectives, roles and functions of Central Bank
- c. Analyze the meaning and functions of Commercial bank, Cooperative bank and Regional Rural bank
- d. Understand the meaning and concepts of Insurance and the significance of Life insurance and its various concepts

Unit 0: Baseline Analysis (2 hours): Introduction of basic concepts, objectives, and goal setting.

Unit1: Banking (7 hours): Meaning- features- significance; Evolution of bank; Types of bank; Function of bank.

Unit 2: Central Bank (10 hours): Meaning, Objectives, Roles and functions; Monetary and credit control policy.

Unit 3: Commercial bank, Cooperative bank, Regional Rural bank(8 hours):Functions, Features, Credit creation- Meaning, significance and features; Structure of Indian Banking system.

Unit 4 : Insurance (8 hours):Meaning, Features and significance; Purpose and need; Principles of insurance; Types of insurance; Essential features of insurance contract; Present state of insurance industries in India.

Unit 5: Life Insurance (6 hours): Meaning- Types- Importance; Non life insurance- Meaning- Significance- Types- Fire- Marine-Motor- Health and Miscellaneous- their features.

Unit 100: Advanced skills (2 hours): Revision of concepts, journal/magazine reviews, and assignments/projects.

References:

- Mishra, M.N. (2015). Insurance Principles and Practice. New Delhi: S.Chand & Co. Ltd.
Government of India.(1956). Life Insurance Corporation Act.
Government of India. (1963). The Marine Insurance Act.
Sundhram, K.P.M. (2013). Banking Theory Law and Practice. New Delhi: Sultan Chand & Co. Ltd.
Read, E.W. (1982). Commercial Bank Management. New York: Harper and Row Publisher.
Varshney, P.N. (2004). Banking Law and Practice. New Delhi: Sultan Chand & Sons.
Seth. (1998). Marketing of Banking Services. New Delhi: Macmillan India Ltd.
Nigam, B.M. Lal. (1988). Banking Law & Practice. New Delhi. Konark Publishing House.
Rempel,M. (2016). Improving Overnight Loan Identification in Payments Systems.*Journal of Money, Credit and Banking*.48(2-3), 549-564.

BCM 404: INDIAN ECONOMY

Marks: 80 (ESE) + 20 (CIA) =100

Objectives: Having studied this paper, a student will be able to:

- Understand the salient features of Indian economy and various planning made by the government for the economic development
- Analyse the role of agriculture in Indian Economy
- Understand and explain the Industrial policy of 1991
- Explain the emergence and contribution of service sectors in Indian Economy

Unit 0: Baseline Analysis (2 hours): Introduction of basic concepts, objectives, and goal setting.

Unit 1: Salient Features of Indian Economy (7 hours): Indicators of economic development: Difference between Growth and Development.

Unit 2: Planning in India (10 hours): Importance of planning for economic development. Five year plan, Detail study of current five year plan (Objectives, Target and Performance).

Unit 3: Agriculture (8 hours): Role of agriculture in Indian economy (Contribution to GDP and employment). Problem faced by agriculture sector.

Unit 4: Industry (8 hours): Industrial Policy of 1991 and afterward (A detailed study).

Unit 5: Emergence of Services Sector in India (6 hours): Contribution to GDP and Employment. Potential for growth of services sector.

Unit 100: Advanced skills (2 hours): Revision of concepts, journal/magazine reviews, and assignments/projects.

References:

- Mishra &Puri. (2003). Indian Economy. New Delhi: Himalaya Publishing House.
Sundhram, K.P.M. &Dutt, R. (2004). Indian Economy. New Delhi: Sultan Chand & Sons.
Aggarwal, A.N. (1990). Indian Economy. Delhi: Vikash Publishing House.
Roy, K.C. (2005). Historical pattern of India's economic growth: salient features. *International Journal of Social Economics*,32(11), 951-967.doi.org/10.1108/03068290510623799

Please Note:

The B. Com Syllabus given above is essentially as per the BUGS of Rajiv Gandhi University, Itanagar, under which SCCZ is a permanently affiliated undergraduate school. However, for the purposes of meeting the needs of the Claretines and to give them an edge at excellence, the syllabus has been enhanced by adding Unit 0 and Unit 100, besides providing a more detailed references with additional listing of books and journal articles. The responsibility for and the rights regarding the enrichment of the syllabus rests with Saint Claret College, Ziro.

~ Principal