

SHRI VENKATESHWARA UNIVERSITY GAJRAULA



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School of Commerce and Management

**Syllabus
Session-2019-20 onwards**

Bachelor of Commerce

Shri Venkateshwara University, Gajraula

B. Com. UG Semester Course w.e.f. 2019-20

PROGRAMME STRUCTURE

B. Com. (Semester Mode)

Note: Each paper in all semesters will be of 100 Marks out of which 70 Marks will be for written examination and 30 Marks for internal assessment.

Semester	No of Papers	Credit	Marks
I	5	20	400
II	5	20	400
III	5	20	400
IV	5	20	400
V	4	18	300
VI	4	18	300
Total	28	116	2200

First Year

Course Structure

Year: 1 Semester: I

S.N .	Subject Code	Subject	EVALUATION SCHEME								
			SESSIONAL EXAMS						ESE	Total	Credit
			L	T	P	CT	TA	Total			
1.	BCM-101	Principles of Management	5	2	-	20	10	30	70	100	6
2.	BCM-102	Financial Accounting	5	2	-	20	10	30	70	100	6
3.	BCM-103	Basic Business Finance	5	2	-	20	10	30	70	100	6
4	BCM-104	Business Communication	2	-	-	20	10	30	70	100	2
		Total	17	6	-	80	40	120	280	400	20
5	BCM-105	Unnat Bharat Abhiyan (Non-CGPA)	1	2	-	20	10	30	70	100	2

Semester Ist

Code-BCM-101

Principles of Management

Learning Objective :- To provide a basis of understanding to the students with reference to working of business organization through the process of management. On completion of the syllabi the student will understand the basic principles of management - will acquaint himself with management process, functions and principles. Student will also get the idea about new developments in management.

Unit - I

Introduction: Concept, Functions and Significance of Management.

Unit - II

Planning: Meaning, Objectives and Process of Planning, Management by Objectives, Decision Making- Concept, Types and Process.

Unit - III

Organizing: Meaning, Objectives, Significance, Principles and forms of organization. Centralization and decentralization of Authority, Staffing- Meaning, Significance and Process.

Unit – IV

Directing: Nature, Importance, Principles, Coordinating – nature, Importance and Principles, Communication - Meaning, types and Process. Motivation – Meaning and Definition, Importance, Types, Leadership –Meaning and Definition, Principles, Importance and Types of Leadership.

Unit - V

Controlling: Meaning, Objectives, Importance, Limitations, Principles and Process of Controlling.

Learning Outcomes

1. Evaluate the global context for taking **managerial** actions of planning, organizing and controlling.
2. Assess global situation, including opportunities and threats that will impact management of an organization.
3. Integrate **management principles** into **management** practices.

Suggested Readings:-

1. Saxena, S.C. ,Business Administration and Management, Sahitya Bhawan, Agra
2. Sherleker, S.A. and Sherleker Y.S., Principles of Business Management, Himalaya Publication House, New Delhi

Code-BCM-102

Financial Accounting

BCM-102

Learning Objectives – To providing understanding of nature, importance, structure of finance related areas and to impart knowledge regarding source of finance for a business.

B.COM.-1st Sem.

Unit – I Meaning and Scope of Accounting, Accounting Principles, Accounting Equation, Accounting Conventions and Postulates, Double Entry System of Accounting.

Unit – II Hire Purchase and Installment Payment System.

Unit – III Royalty Accounts, Insolvency Accounts of Individuals.s

Unit – IV Departmental and Branch accounting.

Unit – V Admission of New Partners, Retirement and Death of a Partner, Dissolution of Partnership.

Learning outcomes:-

After studying this course, you should be able to:

- define meaning and scope of accounting and accounting principles
- explain the general purposes and functions of accounting
- explain the differences between management and financial accounting
- describe the main elements of financial accounting information – assets, liabilities, revenue and expenses

Suggested Reading:

- 1.Lal, Jawahar, Accounting: Theory and Practice, Himalaya Publishing House, New Delhi
2. Sehgal, Ashok, Sehgal, Deepak, Advanced Financial Accounting. Taxmann's, New Delhi
- 3.Sharma, D.G., Financial Accounting, Taxmann's, New Delhi
- 4.Baker, Richard , Advanced Financial Accounting, Tata McGraw Hill, Publishing Company, New Delhi
- 5.Maheshwari, Advanced Accounting, Vikas Publishing House, New Delhi

BCM-103

Learning Objectives - To develop an understanding of: international financial instruments, markets, and institutions; international trade and capital flows; ratio analysis and their management; direct and portfolio investment; implications for the conduct of global business.

Unit - I

Finance- Functions-Meaning, Scope of Financial Management, Financial Goal-Profit vs. Wealth Maximization.

Unit - II (A) Financing Planning & Capitalization – Over Capitalization, Under Capitalization.

(B) Capital Structure- Optimum Capital Structure, Determinants of Capital Structure.

Unit – III Cost of Capital : Meaning and Significance of Cost of Capital, Calculation of Cost of Debt, Preference Capital, Equity Capital and Retained Earnings, Combined Cost of Capital (Weighted).

Unit – IV Ratio Analysis – Meaning, Types, Solvency, Activity, and Profitability Ratios, Limitations of Ratio Analysis.

Unit - V Dividend Policy: Issues in Dividend Decisions, Dividend and Uncertainty, Stable Dividend Policy.

Learning Outcomes:- After studying this course, you should be able to:

- define meaning and scope of Financial Management
- explain the general purposes and functions of Ratio Analysis
- explain the Dividend Policy

Suggested Readings:

1. Prasanna Chandra, Financial Management, Tata McGraw Hill, Delhi
2. I.M. Pandey, Financial Management, Vikas Publishing House, New Delhi
3. M.Y. Khan and P.K. Jain, Financial Management, Tata McGraw Hill, New Delhi.
4. R.M. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House, New Delhi
5. J. Fred Weston and Eugene F. Brigham, Managerial Finance, The Dryden Press, Hinsdale, Illinois.
6. Ravi M. Kishore, Financial Management, Taxmann, New Delhi.
7. Van Horne, Financial Management & Policy, Prentice Hall of India Pvt Ltd., Delhi
8. G. Sudarsana Reddy, Financial Management Principles and Practice, Himalaya Publishing House, New Delhi
9. Dr. R. R. Rustagi, Financial Management, Himalaya Publishing House, New Delhi

Learning Objectives:-

- 1) To understand the concept, process and importance of English communication.
- 2) To develop skills of effective communication - both written and oral.
- 3) To help students to acquaint with application of communication skills in the business world

Unit -1. Language of Communication:

- Verbal and Non-verbal
- (Spoken and Written)
- Personal, Social and Business
- Barriers and Strategies
- Intra-personal, Inter-personal and Group communication

Unit-2. Speaking Skills:

- Monologue
- Dialogue
- Group Discussion
- Effective Communication/ Mis- Communication
- Interview
- Public Speech

Unit-3. Reading and Understanding

- Close Reading
- Comprehension
- Summary Paraphrasing
- Analysis and Interpretation
- Translation (from Indian language to English and vice-versa)
- Literary/Knowledge Texts

Unit-4. Writing Skills

- Documenting
- Report Writing
- Making notes
- Letter writing

Learning Outcomes:- completion of the English Communications, students will be able to:

1. Communicate effectively in oral, written, and other forms of discourse.
2. Demonstrate an ability to work effectively in collaborative learning and problem-solving environments.
3. Craft thoughtful, creative texts that demonstrate a keen sensitivity to language, form, style, and effect.
4. Analyze texts closely and critically, demonstrating how language, style, form and genre create effects and shape meanings.
5. Articulate an understanding of how cultural, historical, and ideological contexts condition both the creation and the reception of texts across time and in today's complex, diverse world.

Recommended Readings:

1. *Fluency in English* - Part II, Oxford University Press, 2006.
2. *Business English*, Pearson, 2008.
3. *Language, Literature and Creativity*, Orient Blackswan, 2013.
4. *Language through Literature* (forthcoming) ed. Dr. Gauri Mishra, Dr Ranjana Kaul, Dr Brati Biswas

Learning Objectives:

- To engage the students in understanding rural realities
- To identify and select existing innovative technologies, enable customization of technologies, or devise implementation method for innovative solutions, as per the local needs.
- To leverage the knowledge base of the institutions to devise processes for effective implementation of various government programmes
- To understand causes for rural distress and poverty and explore solutions for the same

- To apply classroom knowledge of courses to field realities and thereby improve quality of learning

UNIT: 1

Quality of rural life in villages and Unnat Bharat Abhiyan:

Introduction to Unnat Bharat Abhiyan - concept, scope and objectives, rural life, rural society, cast and gender relations, rural values with respect to community, nature and resources, elaboration of “Soul of India lies in villages” – (Gandhi Ji), Rural infrastructure, problems in rural area.

Assignment: - 2

Prepare a map (Physical , visual and digital) of the village you visited and write an essay about inter-family relation in that village

UNIT: 2

Rural economy and livelihood :

Agriculture, farming, land ownership pattern, water management, animal husbandry, non-farm livelihoods and artisans, rural entrepreneurs, rural market

Assignment: 1

Describe your analysis of rural household economy, it’s challenges and possible pathways to address them.

Group discussion in class- (4)

Field visit 3

UNIT : 3

Rural Institutions: 2

History of Rural Development, Traditional rural organizations, Self Help Groups, Gram Swaraj and 3- Tier Panchayat Raj Institutions(Gram Sabha, Gram Panchayat, Standing Committee), local civil society, local administration.

Introduction to Constitution, Constitutional Amendments in Panchayati Raj – Fundamental Rights and Directive Principles.

Assignment 2

Panchayati Raj institutions in villages? What would you suggest to improve their effectiveness? Present a case study (written or audio-visual).

Field Visit – 4

UNIT : 4

Rural Development Programmes: 2

National programmes - Sarva Shiksha Abhiyan, Beti Bachao, Beti Padhao, Ayushman Bharat, Swachh Bharat, PM Awas Yojana, Skill India, Gram Panchayat Decentralised Planning, NRLM, MNREGA, etc

Written Assignment – 2

Describe the benefits received and challenges faced in the delivery of one of these programmes in the rural community, give suggestions about improving implementation of the programme for the rural poor

Field work:

Each student selects one programme for field visit

Field based practical activities:

- Interaction with SHG women members, and study of their functions and challenges; planning for their skill building and livelihood activities
- Visit MGNREGS project sites, interact with beneficiaries and interview functionaries at the work site
- Field visit to Swachh Bharat project sites, conduct analysis and initiate problem solving measures
- Conduct Mission Antyodaya surveys to support under Gram Panchayat Development Plan(GPDP)
- Interactive community exercise with local leaders, panchayat functionaries, grass-root officials and local institutions regarding village development plan preparation and resource mobilization

- Visit Rural Schools / mid-day meal centres, study Academic and infrastructural resources and gaps
- Participate in Gram Sabha meetings, and study community participation
- Associate with Social audit exercises at the Gram Panchayat level, and interact with programme beneficiaries
- Attend Parent Teacher Association meetings, and interview school drop outs
- Visit local Anganwadi Centre and observe the services being provided
- Visit local NGOs, civil society organisations and interact with their staff and beneficiaries,
- Organize awareness programmes, health camps, Disability camps and cleanliness camps
 - o Conduct soil health test, drinking water analysis, energy use and fuel efficiency surveys
- Raise understanding of people's impacts of climate change, building up community's disaster preparedness
- Organise orientation programmes for farmers regarding organic cultivation, rational use of irrigation and fertilizers and promotion of traditional species of crops and plants
 - Formation of committees for common property resource management, village pond maintenance and fishing

Learning Outcomes:

After completing this course, student will be able to

- Gain an understanding of rural life, culture and social realities
- Develop a sense of empathy and bonds of mutuality with local community
- Appreciate significant contributions of local communities to Indian society and economy
- Learn to value the local knowledge and wisdom of the community

Suggested Books:

1. Singh, Katar, Rural Development Principles, Policies and Management, Sage Publications, New Delhi, 2015.
2. A Hand book on Village Panchayat Administration, Rajiv Gandhi Chair for Panchayati Raj Studies, 2002.
3. United Nations, Sustainable Development Goals, 2015 un.org/sdgs/
4. M.P.Boraian, Best Practices in Rural Development, Shanlax Publishers,
5. Unnat Bharat Abhiyan Website : www.unnatbharatabhiyan.gov.in