

B.Com. (Hons.) I Semester

BCH101	English Language Skill-I	Credits - 4
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Course Objective: To train students to acquire language skills with a view to enable them

1. to achieve effective and appropriate communication
2. to have a command over the interdependent skills of reading and communication; and
3. to appreciate literature and develop an understanding of how it may contribute to personal growth and advancement

Course Content:

Unit 1:

Definition - Components of Language - The Sounds of English Language - Unit of Meaning - Word Order and Sentence Structure - Meaning in Language – Learning English as a Second Language

Unit 2:

Why to listen? – How to listen? – What to listen? - Importance of Active Listening – Constraints of listening in SLA Importance of imitation – Internal monologue to global communication – Power-point presentation skills - Quantity versus quality speech The sentence – Parts of Speech- Degrees of Comparison - Tenses –

Punctuation

Unit 3:

Reading for Comprehension – Dictionary work – Difference between speaking, reading and writing – structuring writings coherently Modes of Written Communication: Emails, Notices, Personal Letters and

Applications

Unit 4:

Relationship between Literature and Language learning – Social function of Literature – Role of good literature in enriching one's language

Course Material:

Text Book

1. Raman, Meenakshi and Sangeeta Sharma. Technical Communication: Principles and Practice. 2nd ed. Oxford University Press: New Delhi, 2011
2. Wren and Martin. Rev. by N. D. V. Prasad Rao. High School English Grammar and Composition. S. Chand & Company

Reference Book

1. Miglani, Seema and Shikha Goyal. English for Professionals: A Book of Communication Skills in English. 2nd ed. Nirmal: Kurukshetra, 2013.

BCH102	Micro Economics	Credits - 4
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Course Objective:

Economics is a social science of how individuals use scarce resources to satisfy their unlimited wants. It is about understanding choices and decision making, whether that choice is made by an individual, a firm, a government, or the society as a whole. This course will introduce to you what it means to “think like an economist.” We begin with the foundations that underlie all of economics. Then we explore an important branch within economics: microeconomics. Microeconomics looks at individual agents’ behaviour and their interactions in markets.

Course Content:

- Unit 1** Introduction to Business Economics: Nature and Scope of Business Economics, its relationship with other subjects. Fundamental Economic Tools-Opportunity cost concept, Incremental concept, Principle of time perspective, discounting principle and Equi-marginal principle.
- Unit 2** Demand Analysis: Concept of Demand; its determinants. Price, Income; Substitution effects, Elasticity of demand: meaning, types, measurement and significance in managerial decisions, Revenue concepts, Concept of demand forecasting and methods of demand forecasting.
- Unit 3** Production and Cost Analysis: Meaning, Production function, Law of variable proportion and laws of return to scale, Various cost concepts and classification, Cost output relationship in short run & long run, Cost curves, Economics and diseconomies of scale.
- Unit 4** Pricing: Nature of market, Types of markets and their characteristics, Pricing under different market structures—Perfect, Monopoly, Oligopoly and Monopolistic competition, Price discrimination under monopoly competition. Profit Management & Inflation: Profit, Functions of profit, Profit maximization, Break even analysis. Elementary idea of Inflation

Course Material:

Text Book

1. Principles of Microeconomics, N. Gregory Mankiw, 6th edition, Cengage Learning India Pvt Ltd

Reference Book

2. Koutsoyiannis, A. (Latest) : Modern Micro Economics, McMillan Press, London.
3. Pindyck, Robert S., Rubinfeld : Micro-Economics, Prentice Hall of India, New Delhi

BCH103	Business Organizations	Credits - 4
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Course Objective:

- Sensitize students about the characteristics and objectives of business
- Develop understanding of structure of business
- Develop understanding of different forms of business like sole proprietorship, partnership, public and private enterprise
- Learn about the factors important to start a business
- Learn about the process involved in starting a business

Course Content:

Unit – 1:

Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.

Unit – 2:

Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.

Unit – 3:

Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout –: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit –: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.

Unit – 4:

Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation.

Course Material:

Text Book

Business Organization and Management; P.C. Tulsian & Vishal Pandey; Pearson Education

Reference Book

Business Organization and Management – Text and Cases; Vijay Kumar Kaul; Pearson Education

BCH104	Business Statistics	Credits - 4
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Course Objective:

This course is about the quantitative methods in business. Quantitative methods deal with the introduction of basic mathematical and statistical methods and models, as well as their software applications for solving business problems and/or in making decisions. Business statistics is the science of collecting, organizing, and summarizing data to provide information, stated in numerical form, for the purpose of making objective business decisions. Topics in statistics include the foundations of statistical methods of sampling, classifying, analyzing, and presenting numerical data; frequency and sampling distributions, averages, dispersion, hypothesis testing, and regression analysis. The course is aimed at introducing students to the key issues in statistical inference, thus allowing them to grasp the potential of statistics as an essential tool in everyday aspects of business.

Course Content:

- Unit 1** Introduction: Concept, features, significance & limitations of statistics, Types of data, Classification & Tabulation, Frequency distribution & graphical representation.
- Unit 2** Measures of Central Tendency (Mean, Median, Mode), Measures of Variation (Range, Quartile Deviation, Mean Deviation and Standard Deviation), Significance & properties of a good measure of variation, Measures of Skewness & Kurtosis.
- Unit 3** Correlation and Regression: Meaning and types of correlation, Simple correlation, Scatter diagram method, Karl Pearson's Coefficient of correlation, Significance of correlation, Regression concept, Regression lines, Regression equations and Regression coefficient.
- Unit 4** Probability: Concept, Events, Addition Law, Conditional Probability, Multiplication Law & Baye's theorem [Simple numerical]. Probability Distribution: Binomial, Poisson and Normal. Sampling: Method of sampling, Sampling and non-sampling errors, Test of hypothesis, Type-I and Type-II Errors, Large sample tests.

Course Material:

Text Book

1. Applied Statistics for Business and Economics: An Essential Version, Allen L. Webster, 3rd edition, Tata McGraw-Hill

Reference Book

2. S.P Gupta: Statistical Methods, Sultan Chand Publication
3. V.K. Kapoor – Operations Research Techniques for Management - Sultan Chand & Sons, Delhi.

BCH105	Fundamental of Accounting	Credits - 4
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Course Objective:

By the end of the course, the students will be able to:

1. Understand the theoretical framework that serves as guide
2. Familiarize with the Accounting Process
3. Analyze and understand the concept of Inventory valuation and Non-Profit Organization's Accounting
4. Acquaint themselves with the evolving concepts of Accounting
5. Learn the accounting process for Hire Purchase, Inland branches, Consignment and Partnership.

Course Content:

Unit 1 Introduction: Meaning and process of accounting, Basic terminology of accounting, Difference between accounting & book keeping. Importance & limitations of accounting, Various users of accounting information, Accounting Principles: Conventions & Concepts.

Unit 2 Accounting equation, Dual aspect of accounting, Types of accounts, Rules of debit & credit, Preparation of Journal and Cash book including banking transactions, Ledger and Trial balance, Subsidiary books of accounts. Rectification of errors, Preparation of bank reconciliation statement, Bills of exchange and promissory notes.

Unit 3 Valuation of stocks, Accounting treatment of depreciation, Reserves and provisions, Preparation of final accounts along with adjustment entries.

Unit 4 Issue of shares and debentures, Issue of bonus shares and right issue, Redemption of preference shares and debentures.

Course Material:

Text Book

1. Monga, J.R. Financial Accounting: Concepts and Applications. Mayoar Paper Backs, New Delhi. Reference Book
2. Tulsian, P.C. Financial Accounting, Tata McGraw Hill, New Delhi
3. Narayanaswamy, R., Financial accounting: A Managerial Perspective, 4e, PHI Learning

BCH106	Essentials of Management	Credits - 4
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Course Descriptions: Essentials of Management is an introductory course that provides students with a comprehensive overview of the fundamental principles, theories, and practices of management in organizations. This course aims to equip students with essential managerial skills and knowledge to effectively lead and coordinate teams, make informed decisions, and address challenges in diverse business environments. Through a mix of theoretical concepts, case studies, and practical applications, students will develop a solid foundation in management principles and gain insights into the roles and responsibilities of managers across different functions.

Course Content:

Unit 1:

Introduction: Concepts, objectives, nature, scope and significance of management, Contribution of Taylor, Weber and Fayol in management, Management Vs. administration..

Unit 2:

Planning: Concept, objectives, nature, importance and limitations of planning, planning process Concept of Decision Making and its Importance, forms, techniques and process.

Unit 3:

Organizing: Concept, objectives, nature of organizing, Types of Organization, Delegation of authority, Authority and responsibility, Centralization and Decentralization, Span of Control.

Unit 4:

Directing: Concept, principles & aspects of directing, Concept and types of Coordination, Concept of leadership, Supervision, Motivation and Communication. Controlling: Concept, Principles, Process and Techniques of Controlling, Relationship between planning and controlling.

Suggested Readings:

1. Pagare Dinkar, Principles of Management
2. Prasad L.M., Principles and Practice of Management
3. Satya Narayan and Raw VSP, Principles and Practice of Management
4. Srivastava and Chunawalla, Management Principles and Practice