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EIILM University

**DIRECTORATE OF DISTANCE
LEARNING**

**SYLLABUS BOOKLET
Year - I TO III**

**BACHELOR OF COMMERCE
(B . COM)**

JAN 2010 ONWARDS

**SYLLABUS
BACHELOR OF COMMERCE
YEAR – I**

FOUNDATION COURSE IN ENGLISH PART I

Sub. Code: BCM/Y/110

Credits: 02

Total Marks: 100

Minimum Pass Marks: 40%

Internal Assessment: 40 Marks

University Examination: 60 Marks

BLOCK – 1

Units 1-4

Reading Comprehensions :

Passage from George Orwell: Animal Farm, and
Indira Gandhi's speech on Human Environment.
Stories: Oscar Wilde – "The Nightingale and the
Rose" and Milward Kennedy "Death in the
Kitchen".

Vocabulary

Distinction between words having related
meanings; negative prefixes; phrases used to
express comparisons; use of words and their
opposites

Grammar and Usage

Concord of number and person: be, do have and
other verbs. Tenses : the past indefinite, the past
continuous, the present perfect, the present perfect
continuous

Writing

Writing a speech; completing paragraphs with the
help of outlines; rewriting a story from a different
point of view; continuing a story in different
ways.

Units 5-6

Listening Comprehension

Extracts from news bulletins and talks

Conversation

Dialogues; informal and formal situations.

Pronunciation

Letters and sounds; words stress; English vowels.

BLOCK – 2

Units 7-10

Reading Comprehension

Stories 1) Noarh burke : “The Baby-sitter” and 2) O.Henry Witches Loaves”. Autobiography: from Indira Gandhi “A page from the Book of Memory”, Passage on “The Five kind of Workers”.

Exercises on Vocabulary

Grammar and Usage

Use of the past perfect tense, the simple present tense and the present continuous tense; ways of expressing the future; articles ; types of sentences

Writing

Rewriting a story in an abridges form with the help Of given sentences; writing short essays

Units 11-12

Listening Comprehension

A lecture on “The Burden of Women in the Villages”; a talk on “Dreams”.

Conversation

A dialogue between two passengers on a railways train; talking about dreams one has had recently.

BLOCK – 3

Units 13-16

Reading Comprehension

1. Agatha Christie – “The Jewel Robbery at the Grand Metropolitan “(detective story);
2. Ved Mehta – “A world of Four Senses” (Autobiography);
3. Deris Lessing “A Mild Attack of Locusts”;
4. Willa Cather – The affair at Grover Station”.

Exercises on Vocabulary

Grammar and Usage

Question Patterns, prepositional phrases, participial phrases, phrasal verbs, relative clauses, adverbial clauses, direct and indirect speech.

Writing

Short narrative and descriptive compositions.

Units 17-18

Listening Comprehension Talks	1) Life of Albert Einstein; 2) Anthony R. Michaelis – “Science and politics”.
Conversation	A dialogue between a teacher and a student who has just passed the higher secondary examination; asking for permission
Pronunciation	Consonants; inflectional suffixes; Contracted forms.

BLOCK – 4

Units 19-22

Reading Comprehension	Bertrand Russell “ Science and Human Life”; L.P.Hartley “ A high Drive”; Jawahar Lal Nehru “ The Voice of India”
Exercises on Vocabulary	
Grammar and Usage	The passive voice; non-finite verbals; modal auxiliaries; revision
Writing	Compositions based on the passages read; short essay

Units 23-24

Listening Comprehension	Jawaharlal Nehru – “Tyrst with Destiny”
Conversation	Describing people; expressing agreement and disagreement; asking for directions; giving directions; invitations; accepting and declining invitations

**SYLLABUS
BACHELOR OF COMMERCE
YEAR – I**

PRINCIPLES OF MANAGEMENT

Sub. Code: BCM/Y/120

Credits: 02

Total Marks: 100

Minimum Pass Marks: 40%

Internal Assessment: 40 Marks

University Examination: 60 Marks

Unit 1: Management Development

Nature, Scope and Process of Management; Historical Evolution of Management Thought; Different Approaches and Systems of Management: Skills, Roles and Modern Challenges.

Unit 2: Managing Activities

Planning: Understanding the Needs of Planning, Types of Planning, the Elements of Planning. Strategic Planning: The Growth of Strategic Planning, Strategic Thinking Frameworks, Strategic Planning Process, Assessing Organisation's Environment, Establishing Organisational Operating Strategies.

Managerial Decision Making: Types of Managerial Decisions, Steps in Decision Making Process.

Organizing: Organisational Design, Six Key Elements of Organisational Design, Different Types of Organisational Design, Advantages and Disadvantages of Different Types of Organisational Design, Organisational Structure, Dimensions of Structure, and Situational Influences on Organization Design.

Controlling: Nature of Control in Organizations, Types of Control, Steps in Control in Process, Various Levels of Control Process, and Managing Control in Organizations.

Unit 3: Managing Human Resources

Staffing: Human Resource Management, Human Resource Planning, Human Resource Planning Process, Human Resource Management Process, Recruitment, Selection, Socialization, Training and Development, Performance Appraisal, Promotions, Transfers, Demotions and Separations, Maintaining Human Resources, Four C's Model for Evaluating Human Resources, Special Issues in Human Resources.

Leadership: Leader, Power, Types of Power, Various Approaches to Leadership: Trait Theory Leadership, Behavioral Approach to Leadership, Contingency Theory of Leadership; Other Situational Approaches; Modern View of Leadership.

Suggested Reading:

1. **Management Principles and Guidelines, Dueing N T and Ivancevich M J., Biztantra.**
2. **Management Principles and Guidelines, Charles Hill and Steve McShane, McGraw Hill.**

**SYLLABUS
BACHELOR OF COMMERCE
YEAR – I**

BUSINESS STRATEGY

Sub. Code: BCM/Y/130

Credits: 02

Total Marks: 100

Minimum Pass Marks: 40%

Internal Assessment: 40 Marks

University Examination: 60 Marks

Unit 1: Strategic Planning

Strategic Contexts and Terminology: Definition, History, and Nature of Strategy, Missions, Concept of Strategic Management, Need for Strategic Management, Difference between Policy ,Strategy and Tactic, Difference between Long Range Planning and Strategic Planning, Characteristics of Strategic Decisions; Strategy Architecture: Levels of Strategies, Characteristics of Strategic Decisions at 3 Levels, Role of Strategic Management; Objective / Mission/Vision: Concept of Goals, Objective, Mission, Vision, Strategic Intent, Core Competencies; Differing Approaches to Strategy: Introduction to different Approaches to Strategy, Incremental and Emergent Strategies, Implicit or Explicit Strategies, Overview of Behavioral Approach, Concept of Incrementalism and Competition; The Planning Process: Features of Planning, Importance of Planning, Steps in the Planning Process: Strategic Planning Process, Approaches to Planning and Formulation of Strategy and Objectives in Small, Medium and Large Organizations.

Unit 2: Strategy Formulation

Environment Auditing: Environment Analysis, Political, Economic, Socio-Cultural, Technological, Legal and Economic Analysis (PESTLE), Porter's 5 Force Analysis, Threat of New Entrants, the Power of the Buyer, Threat of Substitutes, Competitive Rivalry, Competition and Collaboration; Strategic Direction: Competitor Analysis, Boston Matrix, International Dimensions of Strategy: Growth, Stability, Profitability, Efficiency, Market Leadership, Survival, Mergers and Acquisitions, Core Competence; Internal Audit: Benchmarking, Use of Mckinsey's 7S Framework; SWOT: Strengths, Weaknesses, Opportunities and Threats Purpose, Value Chain Analysis, Scope of Activities and Markets.

Unit 3: Strategy Implementation

Framework for Strategy Implementation: Concept of Strategy Implementation, Activating Strategy, Factors Causing Unsuccessful Implementation of Strategy, Structural Implementation, Functional Implementation, Behavioral Implementation; Resource Mobilization And Allocation: Finance, Human Resources, Materials, Time.

Unit 4: Strategic Evaluation and Control

Strategic Evaluation and Control: Concept of Strategic Evaluation and Control, Role of Strategic Evaluation and Control, Barriers in Strategic Evaluation and Control; Strategic Control: Control Process; Techniques of Strategic Evaluation and Control.

Suggested Reading:

1. **Exploring Corporate Strategy, Johnson & Scholes, Prentice Hall.**
2. **The Strategy Process, Mintzberg, Quinn & Ghoshal, Prentice Hall.**

**SYLLABUS
BACHELOR OF COMMERCE
YEAR – I**

COMPUTER AWARENESS

Sub. Code: BCM/Y/140

Credits: 02

Total Marks: 100

Minimum Pass Marks: 40%

Internal Assessment: 40 Marks

University Examination: 60 Marks

UNIT 1: Introduction to Computers

What is a computer, Components of Computer System, Introduction to software? Types of Software, Operating systems & its operation techniques, Data types, Hierarchy of data, Types of data processing & number processing, Data representation & processing.

UNIT 2: Introduction to Operating system. Need & function of OS, Types and Characteristics of OS & performance of OS, Study of factors affecting OS performance, measuring performance of OS.: Introduction to windows 98 OS, Features of win98, Features, tools & its working, Types of OS, CUI & GUI OS and their operations characteristics.

UNIT 3: Data communication, Transmission basics-direction, Data transmission consideration, multiplexing, transmission flaws.

UNIT 4: Introduction to Internet, its working. Internet tools, browsers, protocols & plug-ins, World Wide Web (WWW), search engines & security issues on the internet.

UNIT 5: MS Office-MS Word. Its features & applications, MS Office –MS Excel, Its features & applications, MS Office –MS PowerPoint Its features & applications.

BOOKS AND REFERENCES:

1. P.K.Sinha & Priti Sinha, “Computer Fundamentals”, BPB publication, 3rd Edition, 2007.
2. Chetan Srivastava, “Fundamentals of Information Technology”, Kalyani Publishers, 2nd Edition, 2008.
3. V Rajaraman, “Introduction to information technology”, PHI, 2nd Edition
4. Soni, “Computer Applications for Management”, HPH, 3rd Edition

**SYLLABUS
BACHELOR OF COMMERCE
YEAR – II**

BUSINESS ORGANISATION

Sub. Code: BCM/Y/210

Credits: 02

Total Marks: 100

Minimum Pass Marks: 40%

Internal Assessment: 40 Marks

University Examination: 60 Marks

Block – 1: Basic Concepts and Forms of Business Organisation

- Unit 1 Nature and Scope of Business**
- Unit 2 Forms of Business Organisation – I**
- Unit 3 Forms of Business Organisation – II**
- Unit 4 Business Promotion**

Block- 2: Financing of Business

- Unit 5 Methods of Raising Finance**
- Unit 6 Long-term Financing and Undertaking**
- Unit 7 Stock Exchange**

Block- 3: Marketing

- Unit 8 Advertising**
- Unit 9 Advertising Media**
- Unit 10 Home Trade and Channels of Distribution**
- Unit 11 Wholesalers and Retailers**
- Unit 12 Procedure for Import and Export trade**

Block- 4: Business Combinations

- Unit 13 Business Combination –I**
- Unit 14 Business Combination – II**
- Unit 15 Feasibility of Business**

Block- 5: Government and Business

- Unit 16 Government in Business**
- Unit 17 Forms of Organisation in Public Enterprises**
- Unit 18 Public Utilities**

**SYLLABUS
BACHELOR OF COMMERCE
YEAR – II**

ACCOUNTANCY – I

Sub. Code: BCM/Y/220

Credits: 02

Total Marks: 100

Minimum Pass Marks: 40%

Internal Assessment: 40 Marks

University Examination: 60 Marks

Block – 1: Basic Concepts and Forms of Business Organisation

- Unit 1 Basic Concepts of Accounting**
- Unit 2 The Accounting Process**
- Unit 3 Cash Book and Bank Reconciliation**
- Unit 4 Other Subsidiary Books**
- Unit 5 Bills of Exchange**

Block – 2: Final Accounts

- Unit 6 Concepts Relating to Final Accounts**
- Unit 7 Final Accounts- I**
- Unit 8 Final Accounts-II**
- Unit 9 Errors and their Rectification**

Block – 3: Consignments and Joint Ventures

- Unit 10 Consignment Accounts – I**
- Unit 11 Consignment Account s - II**
- Unit 12 Consignment Accounts – III**
- Unit 13 Joint Venture Accounts**

Block – 4: Accounts from Incomplete Records

- Unit 14 Self Balancing System**
- Unit 15 Accounting from Incomplete Records-I**
- Unit 16 Accounting from Incomplete Records-II**
- Unit 17 Accounting from Incomplete Records-III**

Block – 5: Accounts of Non-trading Concerns, Depreciation, Provisions and Research

- Unit 18 Accounts of Non-trading Concerns-I**
- Unit 19 Accounts of Non-trading Concerns –II**
- Unit 20 Depreciation – I**
- Unit 21 Depreciation – II**
- Unit 22 Provisions and Reserves**

**SYLLABUS
BACHELOR OF COMMERCE
YEAR – II**

MANAGEMENT THEORY

Sub. Code: BCM/Y/230

Credits: 02

Total Marks: 100

Minimum Pass Marks: 40%

Internal Assessment: 40 Marks

University Examination: 60 Marks

Block – 1 Management : Introduction and Overview

Unit 1 Nature and Scope of Management

Unit 2 Approaches to the study of Management

Unit 3 Functions and Principles of Management

Block – 2 Planning and Organisation

Unit 4 Fundamentals of Planning

Unit 5 Plans, Policies, Schedules and Procedures

Unit 6 Organising : Basic Concepts

Unit 7 Departmentation and forms of Authority Relationship

Unit 8 Delegation and Decentralisation

Block – 3 Staffing and Directing

Unit 9 Staffing

Unit 10 Directing

Unit 11 Motivation

Unit 12 Leadership

Unit 13 Communication

Block – 4 Coordination and Control

Unit 14 Coordination

Unit 15 Process of Control

Unit 16 Techniques of Control

**SYLLABUS
BACHELOR OF COMMERCE
YEAR – II**

ACCOUNTANCY-II

Sub. Code: BCM/Y/240

Credits: 02

Total Marks: 100

Minimum Pass Marks: 40%

Internal Assessment: 40 Marks

University Examination: 60 Marks

Block – 1 Branch Accounts and Insurance Claims

Unit 1 Branch Accounts- I

Unit 2 Branch Accounts-II

Unit 3 Insurance Claims

Block – 2 Hire Purchase Accounts

Unit 4 Hire Purchase Accounts –I

Unit 5 Hire Purchase Accounts – II

Unit 6 Hire Purchase Accounts –III

Block – 3 Partnership Accounts

Unit 7 General Introduction and Distribution of Profits

Unit 8 Admission of a Partner

Unit 9 Retirement of a Partner

Unit 10 Dissolution of a Partnership Firm

Block – 4 Company Accounts – I

- Unit 11 General Introduction**
- Unit 12 Record of Share Capital Transactions**
- Unit 13 Issue and Redemption of Debentures**
- Unit 14 Purchase of Business and profits prior to Incorporation**

Block – 5 Company Accounts – II

- Unit 15 Final Accounts – I**
- Unit 16 Final Accounts – II**
- Unit 17 Analysis of Financial Statements – I**
- Unit 18 Analysis of Financial Statements – II**

Block – 6 Statement of Charges in Financial Position

- Unit 19 Basic Concepts**
- Unit 20 Fund Flow Statements**
- Unit 21 Cash Flow Statement**
- Unit 22 Mechanized System of Accounting**

Block – 7 Fundamentals of Auditing

- Unit 23 Basic Concepts**
- Unit 24 Internal Controls**
- Unit 25 Audit Planning**

Block – 8 Vouching and Verification

- Unit 26 Vouching of Cash Transactions**
- Unit 27 Vouching of Trading Transactions and Interpersonal Relations**
- Unit 28 Verification and Valuation of Assets and Liabilities –I**
- Unit 29 Verification and Valuation of Assets and Liabilities –II**
- Unit 30 Company Auditor**

**SYLLABUS
BACHELOR OF COMMERCE
YEAR – II**

MERCANTILE LAW

Sub. Code: BCM/Y/250

Credits: 02

Total Marks: 100

Minimum Pass Marks: 40%

Internal Assessment: 40 Marks

University Examination: 60 Marks

Block – 1 General Law of Contract – I

- Unit 1 Essentials of a Contract**
- Unit 2 Offer and Acceptance**
- Unit 3 Capacity of Parties**
- Unit 4 Free Consent**

Block – 2 General Law of Contracts – II

- Unit 5 Consideration and Legality of Object**
- Unit 6 Void Agreement and Contingent Contracts**
- Unit 7 Performance and Discharge**
- Unit 8 Remedies for Breach & Quasi Contracts**

Block – 3 Specific Contracts and Arbitration

- Unit 9 Indemnity and Guarantee**
- Unit 10 Bailment and Pledge**
- Unit 11 Contract of Agency**
- Unit 12 Arbitration**

Block – 4 Partnership

- Unit 13 Definition and Registration**
- Unit 14 Rights and Liabilities of Partners**
- Unit 15 Dissolution and Partnership Firm**

Block – 5 Sale of Goods

- Unit 16 Nature of Contract of Sale**
- Unit 17 Conditions and Warranties**
- Unit 18 Transfer of Ownership and Delivery**
- Unit 19 Rights of Unpaid Seller**

Block – 6 Negotiable Instruments

- Unit 20 Negotiable Instruments and its Parties**
- Unit 21 Promissory Notes, Bills of Exchange and Cheques**
- Unit 22 Negotiation**
- Unit 23 Presentment and Discharge.**

**SYLLABUS
BACHELOR OF COMMERCE
YEAR – III**

ECONOMIC THEORY

Sub. Code: BCM/Y/310

Credits: 02

Total Marks: 100

Minimum Pass Marks: 40%

Internal Assessment: 40 Marks

University Examination: 60 Marks

Block – 1 Fundamental Problems of Economic Systems and Basic Concepts

- Unit 1 Fundamental Problems of Economic Systems and Basic Concepts**
- Unit 2 Basic Concepts**
- Unit 3 Economic Systems**

Block – 2 Consumer Behaviour and the Demand Theory

- Unit 4 Laws of Diminishing Marginal Utility and Equi-marginal Utility**
- Unit 5 Indifference Curve Analysis**
- Unit 6 Consumer Demand**
- Unit 7 Elasticity of Demand**

Block – 3 Theory of Production

- Unit 8 Production Function – I**
- Unit 9 Production Function – II**
- Unit 10 Law of Supply and Elasticity of Supply**
- Unit 11 Theory of Costs and Cost Curves**

Block – 4 Theory of Price

Unit 12 Equilibrium Concept and Conditions

Unit 13 Perfect Competition

Unit 14 Monopoly

Unit 15 Monopolistic Competition

Unit 16 Oligopoly

Block – 5 Distribution of Income

Unit 17 Theory of Distribution

Unit 18 Distribution of Income – I; Wages and Interest

Unit 19 Distribution of Income – II; Rent and Profits

Unit 20 Inequality of Income

**SYLLABUS
BACHELOR OF COMMERCE
YEAR – III**

ELEMENTS OF STATISTICS

Sub. Code: BCM/Y/320

Credits: 02

Total Marks: 100

Minimum Pass Marks: 40%

Internal Assessment: 40 Marks

University Examination: 60 Marks

Block – 1 Basic Statistical Concepts

- Unit 1 Meaning and Scope of Statistics**
- Unit 2 Organising a Statistical Survey**
- Unit 3 Accuracy, Approximation and Errors**
- Unit 4 Ratios, Percentages and Rates**

Block – 2 Collection, Classification and Presentation of Data

- Unit 5 Collection of Data**
- Unit 6 Classification of Data**
- Unit 7 Tabular Presentation**
- Unit 8 Diagrammatic Presentation**
- Unit 9 Graphic Presentation**

Block – 3 Measures of Central Tendency

- Unit 10 Concept of Central Tendency and Mean**
- Unit 11 Median**
- Unit 12 Mode**
- Unit 13 Geometric, Harmonic and Moving Averages**

Block – 4 Measures of Dispersion and Skewness

Unit 14 Measures of Dispersion – I

Unit 15 Measures of Dispersion – II

Unit 16 Measures of skewness

**SYLLABUS
BACHELOR OF COMMERCE
YEAR – III**

COMPANY LAW

Sub. Code: BCM/Y/330

Credits: 02

Total Marks: 100

Minimum Pass Marks: 40%

Internal Assessment: 40 Marks

University Examination: 60 Marks

Block – 1 Company and its Formation

- Unit 1 Nature and Types of Companies**
- Unit 2 Public vs. Private Company**
- Unit 3 Promoters**
- Unit 4 Formation of a Company**

Block – 2 Principal Documents

- Unit 5 Memorandum of Association**
- Unit 6 Articles of Association**
- Unit 7 prospectus**

Block – 3 Capital and Management

- Unit 8 Shares and Loan Capital**
- Unit 9 Allotment of Shares**
- Unit 10 Membership of a Company**
- Unit 11 Directors**

Block – 4 Meetings and Winding Up

Unit 12 Company Secretary

Unit 13 Meetings and Resolutions

Unit 14 Winding Up

**SYLLABUS
BACHELOR OF COMMERCE
YEAR – III**

MONEY, BANKING AND FINANCIAL INSTITUTIONS

Sub. Code: BCM/Y/340

Credits: 02

Total Marks: 100

Minimum Pass Marks: 40%

Internal Assessment: 40 Marks

University Examination: 60 Marks

Block – 1 Monetary Theory

- Unit 1 Money : Nature, Functions and Significance**
- Unit 2 Demand for and supply of money**
- Unit 3 Money and Prices**
- Unit 4 Inflation**

Block – 2 Banking Theory and Practice

- Unit 5 Commercial Banking**
- Unit 6 Commercial Banking in India**
- Unit 7 Central Banking**
- Unit 8 Reserve Bank of India**
- Unit 9 Indian Money Market**

Block – 3 Non-Banking Financial Institutions in India

- Unit 10 Non-Banking Financial Intermediation – An overview**
- Unit 11 Term Lending Financial Institutions – All India Level**
- Unit 12 Term Lending Financial Institutions – State Level**
- Unit 13 Agriculture Finance in India**

Block – 4 International Financial System

Unit 14 International Financial System

Unit 15 International Monetary Fund

Unit 16 World Bank

**SYLLABUS
BACHELOR OF COMMERCE
YEAR – III**

ELEMENTS OF COSTING

Sub. Code: BCM/Y/350

Credits: 02

Total Marks: 100

Minimum Pass Marks: 40%

Internal Assessment: 40 Marks

University Examination: 60 Marks

Block – 1 Basic Concept

- Unit 1 Nature and Scope**
- Unit 2 Concept of Cost and its Ascertainment**

Block – 2 Materials and Labour

- Unit 3 Procurement, Storage and Issue of Materials**
- Unit 4 Inventory Control**
- Unit 5 Pricing Issue of Materials**
- Unit 6 Labour**

Block – 3 Overheads

- Unit 7 Classification and Distribution of Overheads**
- Unit 8 Absorption of Factory overheads**
- Unit 9 Treatment of Other Overheads**

Block – 4 Methods of Costing

- Unit 10 Unit Costing**
- Unit 11 Reconciliation of Cost and Financial Accounts**
- Unit 12 Job and Contract Costing**
- Unit 13 Process Costing**