



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

Shri Vaishnav Institute of Commerce

Choice Based Credit System (CBCS) in Light of NEP-2020

B.Com (No Branch) - I SEMESTER (2021-2024)

BBAI101 PRINCIPLES OF MANAGEMENT

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI101	CC	Principles of Management	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC- Core Course

*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

1. This subject is designed to provide a basic understanding to the students with reference to working of business organizations through the process of management.
2. The first part of this course will give a brief understanding of the managerial functions of planning (including decision making) and organizing.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of 5 questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. Understand the major functions of management
2. Describe the interrelationship among the various functions of Management
3. Develop a general management perspective
4. Use analytical skills for decision making.

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Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; CC- Core Course

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COURSE CONTENT

UNIT I: Nature and Evolution of Management

1. Meaning, Nature and Concept of Management
2. Functions and Responsibilities of Managers
3. Evolution of Management Thoughts
4. Hawthorne study, Principles of Fayol

UNIT II: Planning

1. Planning: Nature and Purpose of Planning
2. Planning Process, Types of Planning
3. Advantages and limitations of Planning
4. MBO

UNIT III: Organizing

1. Nature and Purpose of Organizing
2. Departmentation
3. Span of control
4. Line and Staff Relationship
5. Delegation and Decentralization

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Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; CC- Core Course

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UNIT IV: Directing

1. Meaning and Characteristics of Direction
2. Elements of Direction
3. Principles of effective Direction
4. Direction Process

UNIT V: Controlling

1. Concepts and Process of Controlling
2. Controlling Techniques
3. Feedback and Feed Forward Controls
4. Profit and Loss Control
5. Budgetary Control
6. Return on Investment Control

Suggested Readings

1. Koontz, H. and Weihrich, H. (2008). *Essentials of Management*. Tata McGraw-Hill Education, India, Latest Edition.
2. Robbins and Coulter (2007). *Management*. Prentice Hall of India, Latest Edition.
3. Frederick S. and Hillier, M. (2008). *Introduction to Management Science: A Modeling and Case Studies Approach with Spreadsheets*. McGraw Hill, India.
4. Weihrich, H. and Koontz, H. (2011). *Management: A Global and Entrepreneurial Perspective*. McGraw-Hill Education, New Delhi, India.
5. Tripathi, P.C. and Reddy, P.N.(2012). *Principles of Management*. Tata McGraw Hill Education, New Delhi, India, Latest Edition.

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B.Com (No Branch) - I SEMESTER (2021-2024)

BBAI102 PRINCIPLES OF FINANCIAL ACCOUNTING

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI102	CC	Principles of Financial Accounting	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; CC- Core Course

*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

To implant basic accounting knowledge as applicable to business. Also, to guide students about importance of Financial Accounting.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 24 Marks and consist of three questions, out of which student will be required to attempt any two questions. Section B will comprise of five questions, out of which student will be required to attempt any three cases / problems worth 36 marks.

Course Outcomes

1. Understand the major functions of Accounting.
2. Describe Practical Implication of principals of Accounting.
3. Develop a understanding of key features of Accounting
4. Use analytical skills for calculating various problems related to day-to-day finance.

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BBAI102 PRINCIPLES OF FINANCIAL ACCOUNTING

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI102	CC	Principles of Financial Accounting	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; CC- Core Course

*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE CONTENT

UNIT I: Introduction to Accounting

1. Basics of Accounting
2. Accounting Mechanics
3. Classification
4. Concepts and Conventions
5. Indian Accounting Standards

UNIT II: Journal and Ledger

1. Journal: Meaning and Advantages
2. Ledger meaning
3. Posting and Balancing

UNIT III: Trial Balance

1. Trial Balance
2. Objectives, defects, locating errors and preparations of TB

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BBAI102 PRINCIPLES OF FINANCIAL ACCOUNTING

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			THEORY			PRACTICAL		L	T	P	CREDITS
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BBAI102	CC	Principles of Financial Accounting	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; CC- Core Course

*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

UNIT IV: Final Accounts

1. Trading Account
2. Profit and Loss Account
3. Forms of Balance Sheet
4. Assets and their Classification, Liabilities and their Classification
5. Uses and Limitations
6. Expenditure

UNIT V: Depreciation

1. Meaning, Determinant Factors
2. Methods (straight line and diminishing balance) and Significance

Suggested Readings

1. Tulsian, P.C. and Tulsian, B. (2016). *Financial Accounting*. S Chand Publications.
2. Shukla, S.M. (2019). *Financial Accounting*. SahityaBhawan Publications
3. Rajasekaran, V. and Lalitha, R. (2010). *Financial Accounting*. Pearson Publications
4. Hanif, M. and Mukherjee, A. (2018). *Financial Accounting*. McGraw Hill Publications
5. Arora, M.N., Achalapathi S. and Brinda, S. (2018). *Financial Accounting*. Taxmann's
6. Sehgal, D. (2018). *Financial Accounting*. Vikas Publishing House, New Delhi.

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BCOM101 BUSINESS ORGANIZATION AND MANAGEMENT

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOM101	CC	Business Organization and Management	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; SEC- Skill Enhancement Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objective

The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

Course Outcomes

1. Understand the major functions of management viz. Planning, Organizing, Staffing and controlling.
2. Describe the differentiation between Small and medium enterprises.
3. Develop a general management perspective.

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BCOM101	CC	Business Organization and Management	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; SEC- Skill Enhancement Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE CONTENT

Unit I: Foundation of Indian Business

1. Manufacturing and service sectors
2. Small and medium enterprises
3. India's experience of liberalization and globalization.
4. 'Make in India' Movement.
5. E-commerce.

Unit II: Business Enterprises

1. Forms of Business Organization
2. Sole Proprietorship, Joint Hindu Family Firm
3. Partnership firm, Joint Stock Company, Cooperative society
4. Limited Liability Partnership
5. International Multinational Corporations.

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BCOM101	CC	Business Organization and Management	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; SEC- Skill Enhancement Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Unit III: Management and Organization

1. The Process of Management: Planning; Decision-making; Strategy Formulation
2. Organizing: Basic Considerations
3. Departmentation – Functional, Project, Matrix and Network
4. Delegation and Decentralization of Authority
5. Groups and Teams

Unit IV: Leadership, Motivation and Control

1. Leadership: Concept and Styles
2. Trait and Situational Theory of Leadership
3. Motivation: Concept and Importance; Maslow Need Hierarchy Theor
4. Herzberg Two Factors Theory.
5. Communication: Process and Barriers

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BCOM101	CC	Business Organization and Management	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; SEC- Skill Enhancement Course

***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Unit V: Functional Areas of Management

1. Marketing Management
2. Marketing Concept; Marketing Mix
3. Product Life Cycle; Pricing Policies and Practices
4. Financial Management: Concept and Objectives
5. Sources of Funds – Equity Shares, Debenture

Suggested Readings

1. Kaul, V.K. (2010). *Business Organisation and Management*, Pearson Education, New Delhi
2. Chhabra, T.N. (2008). *Business Organisation and Management*, Sun India Publications, New Delhi,
3. Gupta, C.B (2006), *Modern Business Organisation*, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich (2006), *Essentials of Management*, McGraw Hill Education.
5. Basu, C. R. (2008). *Business Organization and Management*, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.
7. Buskirk, R.H., et al; *Concepts of Business: An Introduction to Business System*, Dryden Press, New York.

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B.Com (No Branch) - I SEMESTER (2021-2024)

BBAI104 PRINCIPLES OF MICRO ECONOMICS

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI104	CC	Principles of Micro Economics	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; CC- Core Course

*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Objectives

1. To become familiar with the basics of Economic system and the process of economic reforms.
2. To Guide students importance of Economics in Modern Business

Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of 5 questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

Course Outcomes

1. Understand microeconomics concepts like demand, consumer behavior and consumption function.
2. Understand the relationships across different microeconomic variables.

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BBAI104 PRINCIPLES OF MICRO ECONOMICS

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BBAI104	CC	Principles of Micro Economics	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; CC- Core Course

*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE CONTENT

UNIT I: Nature and Scope of Managerial Economics

1. Meaning and Characteristics
2. Scope of Micro Economics for Managerial purpose
3. Economics in Business Decision Making

UNIT II: Demand

1. Determinants of Demand
2. Law of Demand-Demand Curve
3. Elasticity of Demand and its types and Measurement

UNIT III: Theory of Consumer Behavior

1. Cardinal and Ordinal Utility Theory
2. Consumer's equilibrium, income consumption curve
3. Price consumption curve, income and substitution effects of normal goods

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BBAI104	CC	Principles of Micro Economics	60	20	20	-	-	4		-	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; CC- Core Course

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UNIT IV: Demand Forecasting and Theory of Production

1. Purpose, Techniques
2. Production Function (meaning)
3. Law of Diminishing Returns
4. Three stages of Production in Short Run

UNIT V Theory of Cost and Market Structure

1. Types of Cost Curves
2. Economies and Diseconomies of scale
3. Perfect Competition
4. Monopoly
5. Monopolistic Competition

Suggested Readings

1. Dwivedi, D. N(2009). *Managerial Economics*. Vikas Publishing House: New Delhi..
2. VarshneyandMaheshwari(2009). *Managerial Economics*. Sultan Chand and Sons: New Delhi, Latest Edition.
3. DholakiaandOza(2012). *Microeconomics for Management Students*.Oxford University Press:New Delhi. Latest Edition.
4. Udipto Roy. *Managerial Economics*. Asian Book: Kolkata.Latest Edition.
5. Samuelson and [Nordhaus](#)(2009).*Economics*.Tata-McGraw Hill: New Delhi.Latest Edition.

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HU101 FOUNDATION ENGLISH I

COURSE CODE	CATEG ORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
HU101	AECC	Foundation English I	60	20	20	0	50	3	0	2	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

*Teacher Assessment shall be based following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

Course Educational Objectives (CEOs): The students will

- **CEO 1** Understand the different nuances of communication.
- **CEO2** understand the features of listening skill.
- **CEO3** Comprehend the factors that influence use of grammar and vocabulary in speech and writing
- **CEO4** study the essential aspects of effective written communication through Business letters and email writing for professional success.
- **CEO5** Identify other common methods of professional communication

Course Outcomes (COs): The students will be able to

- **CO1** develop a comprehensive understanding of the theoretical and practical aspects of communication.
- **CO2** explain the difference between listening and hearing and understand the value of listening.
- **CO3** Apply grammatical rules in speech and writing.
- **CO4** Use proper formats of written business communication.
- **CO5** Use appropriate organization and order of words, sentences and paragraphs in technical writing.

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Shri Vaishnav Institute of Commerce

Choice Based Credit System (CBCS) in Light of NEP-2020

B.Com (No Branch) - I SEMESTER (2021-2024)

HU101 FOUNDATION ENGLISH I

COURSE CODE	CATEG ORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
HU101	AECC	Foundation English I	60	20	20	0	50	3	0	2	4

Legends: L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit;

*Teacher Assessment shall be based following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

COURSE CONTENTS

UNIT I

Communication: Nature, Meaning, Definition, Process, Functions and importance, Characteristics of Business Communication, Verbal and Non-Verbal Communication, Barriers to Communication.

UNIT II

Listening: Process, Types, Difference between Hearing and Listening, Benefits of Effective Listening, Barriers to Effective Listening, Overcoming Listening Barriers, and How to Become an Effective Listener

UNIT III

Basic Language Skills: Grammar and usage- Parts of Speech, Tenses, Subject and Verb Agreement, Prepositions, Articles, Types of Sentences, Direct - Indirect, Active - Passive voice, Phrases & Clauses.

UNIT IV

Business Correspondence: Business Letters, Parts & Layouts of Business Letter, Job application and Resume, Application Calling/ Sending Quotations/ Orders/ Complaints. E-mail writing, Email etiquettes

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UNIT V

Précis Writing and Noting: The Purpose of Notes, Methods of Notetaking, General Principles of Good Notes. Drafting: Notices, Agenda and Minutes. Advertisement: Importance, Types, Various Media of Advertising, Slogan Writing.

Practicals

- Self Introduction
- Reading Skills and Listening Skills
- Linguistics and Phonetics
- Role plays
- Oral Presentation – Preparation & Delivery using audio – visual aids with stress on body language and voice modulations.
- Social etiquettes

Suggested Readings:

- Adair, John (2003). **Effective Communication**. London: Pan Macmillan Ltd.
- A.J. Thomson and A.V. Martinet (1991). **A Practical English Grammar** (4th ed). New York: Ox- ford IBH Pub
- Ashraf Rizvi. (2005). **Effective Technical Communication**. New Delhi: Tata Mc Graw Hill
- Kratz, Abby Robinson (1995). **Effective Listening Skills**. Toronto: ON: Irwin Professional Publishing.

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