

BIR TIKENDRAJIT UNIVERSITY

MANIPUR

COURSE STRUCTURE

FOR UNDERGOING COURSES: B.COM (FIRST YEAR)

Sl.No.	Course code	Name of the course
1	BCOM-101	Business communication
2	BCOM-102	Financial accounting
3	BCOM-103	Business environment
4	BCOM-104	Principles of management
5	BCOM-105	Fundamental of entrepreneurship
6	BCOM-106	Cost accounting
7	BCOM-107	E - Commerce

BCOM-101: BUSINESS COMMUNICATION

Objective: To develop effective business communication skills.

Unit I: The Nature of Communication: Definition of communication, Purpose of communication, Variables in communication process, Communication barriers – meaning, organization, interpersonal, individual, economic, geographical, temporal, channel, media and technological Encoding – decoding skills Communication styles .

Unit II: Non-Verbal Communication: Meaning & importance, Paralanguage, Kinesics , Proxemics, Other Categories – dress, colour, time , Combined Impact.

Unit III: Listening: Meaning and importance, Characteristics of listening, Perceptual barriers to listening, General barriers to listening, Active listening, other concepts related to listening, Keys to effective listening.

Unit IV Business Letters:Need and functions of business letters - Planning & layout of business letter - Kinds of business letters - Essentials of effective correspondence.

Unit V: Drafting of business letters: Enquiries and replies - Placing and fulfilling orders - Complaints and follow-up - Sales letters - Circular letters - Application for employment and resume - Report writing - Notices, Agenda and Minutes of the Meetings – Memos.

REFERENCES:

1. Business Communication - K. K. Sinha - Galgotia Publishing Company, New Delhi.
2. Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.
3. Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
4. Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
5. Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. Ravindra Kothavade - Diamond Publications, Pune.
6. Business Correspondence and Report Writing - R. C. Sharma, Krishna Mohan - Tata McGraw-Hill Publishing Company Limited, New Delhi.

BCOM -102: FINANCIAL ACCOUNTING

Objectives: To equip the students with the knowledge of accounting process and preparation of final accounts and to develop the skills of recording financial transactions and preparation of reports .

Unit I: Introduction to Accounting: Definition, features, objectives, functions, scope of accounting - Book keeping and Accounting - Branches of Accounting - Advantages and limitations-basic terminology used- – Accounting concepts and conventions. Accounting Process-Accounting cycle-Accounting equation-classification of accounts-rules of double entry book keeping - Journalizing –Posting to Ledgers, Balancing of Ledger Accounts

Unit II: Subsidiary Books and Bank Reconciliation Statement: Sub Division of Journal-Preparation of Subsidiary Books including different types of cashbooks- simple cashbook, cashbook with cash and discount columns, cashbook with cash, discount and bank columns, cashbook with cash and bank columns and petty cash book. Bank Reconciliation Statement- Preparation of bank reconciliation statement.

Unit III: Trial Balance, Final Accounts: Trial Balance: meaning, objectives, methods of preparation - Final Accounts: Meaning, features, uses and preparation of Trading Account, Profit & Loss Account and Balance Sheet-Adjusting and Closing entries.

Unit IV: Consignment and Joint Ventures: Consignment - Features, Terms used Proforma invoice - Account sale, Del Credere commission -Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock - Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. Joint ventures -

features-difference between joint venture and consignment, Accounting Procedure – Methods of keeping records for Joint venture accounts-method of recording in co ventures books-separate set of books method.

Unit V: Depreciation - Provisions and Reserves: Meaning of Depreciation - Causes-objects of providing for depreciation -Factors affecting depreciation - Accounting Treatment- Methods of providing depreciation - Straight line method - Diminishing Balance Method, Provisions and Reserves - Reserve Fund – Different Types of Provisions and Reserves.

REFERENCES:

1. Principles and Practice of Accounting R.L. Gupta & V.K. Gupta Sulthan Chand &sons
2. Accountancy - I S.P. Jain & K.L NarangKalyani Publishers
3. Accountancy – I Tulasian Tata Mcgraw Hill Co
4. Introduction to Accountancy T.S.GrewalS.Chand and CO
8. Advanced Accountancy-I S.N.Maheshwari&V.L.MaheswariVikash Publishing co.

BCOM-103: BUSINESS ENVIRONMENT

Unit 1: Elements of Business Environment - Meaning - various environments affecting business-direct and indirect environment.

Unit 2: Consumer rights, consumerism, social responsibility of business, business ethics.

Unit 3: Working of stock exchanges:- Concepts regulations, trading in stock exchange, shares, bond and debentures.

Unit 4: Macro Economics:-Monetary policy and fiscal policy Indian economic liberalization, Role of W.T.O, IMF and world bank

Reference Books

1. Amarchand D Government and Business - Tata McGraw Hill
2. K. Aswathapa Essentials of Business Environment - Himalaya publication
3. Cherunilam Francis Business Environment – Himalaya publication
4. Gosh P.K. Government and Industry –Rupa and Co.
5. Dr. P.K. Ghosh Business Environment – Sultan Chand

BCOM-104: PRINCIPLES OF MANAGEMENT

Objectives: To familiarize the students with concepts and principles of Management.

Unit 1: Concept And Nature Of Management: Concept & Definitions, Features Of Management, Management As Science, Art & Profession, Levels Of Management, Scope Of Management, Nature Of Management Process, Classification Of Managerial Functions,

Unit 2: Evolution of Management Thought Approaches To Management (Classical, Behavioral, Quantitative Contingency), Contribution Of Leading Thinkers, Recent Trends In Management Thought.

Unit-3: Planning And Decision Making Nature, Process And Types of Planning, Management By Objectives (MBO), Decision Making, Forecasting. Organizing: Nature & Principles Of Organization, Departmentation, Span Of Management, Authority & Responsibility, Delegation And Decentralization, Forms Of Organization Structure Line & Staff Authority Relationships.

Unit-4 Directing: Nature & Scope of Directing, Motivation And Morale, Theories of Motivation Communication, Leadership, Coordination: Controlling: Nature & Process Of Controlling, Techniques Of Control, control for organisational effectiveness and organisational culture

Reference Books

1 Stoner, Freeman and Gilbert Jr., “ Management”, Prentice Hall of India, New Delhi, 2003.

2 Gupta, C.B., “Management Concepts and Practices”, Sultan Chand and Sons, New Delhi, 2003.

3 O’Donnel, Koontz and Weirich, “Management”, Tata McGraw Hill Publishing Company, New Delhi, 2001.

BCOM-105: FUNDAMENTAL OF ENTREPRENEURSHIP

Objective: The purpose of this paper is to enable student to develop the importance of entrepreneurship and to understand the generation of self employment.

Unit I. Entrepreneur-entrepreneurship-and-enterprise: Meaning, conceptual framework, Entrepreneurship *versus* Intrapreneurship, Role of entrepreneurship in economic development, functions of entrepreneur in relation to new venture creation.

Unit II. Theories of Entrepreneurial Emergence: Economic, Sociological and Psychological Perspectives. Entrepreneurial competencies, motivations, performance and rewards: role in entrepreneurial manifestation and sustenance- Innovation Theory.

Unit III. Global Entrepreneurship Monitor (GEM) Project and Total Entrepreneurship Index (TEI), India’s rank and the issues facing Indian Entrepreneurship: families business management.

Unit IV. Policy for entrepreneurship and small business development in India.

Genesis and the evolution of the Government of India's small-scale sector policy: Industrial Policy Resolutions. - Entrepreneurial environment in India .

Unit V. Promotional Programmes: evaluation of their effectiveness-Role of financial Institutions and Govt. - vendor development cells, business incubators and venture capital, and, their interface with the entrepreneur.

REFERENCES:

1. Bhide, Amar V., "The Origin and Evolution of New Businesses", Oxford University Press, New York, 2000.
2. Desai, Vasant., "Small Scale Enterprises Vols. 1-12", Mumbai, Himalaya Publishing House. (Latest edition).
3. Desai, Vasant., "Dynamics of Entrepreneurial Development and Management," Mumbai, Himalaya Publishing House. (Latest edition).
4. Dollinger, Mare J., "Entrepreneurship: Strategies and Resources", Illinois, Irwin, 2004.
5. Holt, David H., "Entrepreneurship: New Venture Creation", Prentice-Hall of India, New Delhi, latest Edition

BCOM-106: COST ACCOUNTING

Objectives: To familiarize students with the various concepts and element of cost and to create cost consciousness among the students.

Unit – I: Cost Accounting: Meaning of Cost, costing and Cost Accounting – Comparison between Financial Accounts and Cost Accounts – Application of Cost Accounting – Designing and installing a Cost Accounting system – Cost concepts and Classification of Costs – Cost Unit – Cost Center –Elements of Cost – Preparation of cost sheet – Tenders and Quotations – Problems.

Unit – II: Material Costing: Classification of materials – Material Control – Purchasing procedure – store keeping – techniques of Inventory control – Setting of stock levels – EOQ – Methods of pricing materials issues – LIFO– FIFO – Weighted Average Method – Simple Average Method – Problems.

Unit – III: Labour Costing: Control of labour cost – Labour Turn Turnover – Causes and effects of labour turnover – Meaning of Time and Motion Study, Merit Rating, Job Analysis, Time keeping and Time booking – Idle time, causes and treatment – Overtime – Methods of Wage Payment, Time rate and Piece Rate –Incentive Schemes – Halsey Premium Plan – Rowan Bonus Plan – Taylor's and Merrick's differential piece rate systems – Problems.

Unit – IV: Overhead Costing: Definition – Classification of overheads – Procedure for accounting and control of overheads –Apportionment of Service department costs to production departments – Repeated Distribution method – Simultaneous equation method – absorption of OH's – Methods of Absorption – Percentage of direct material cost – Direct Labour Cost – Prime Cost, Direct Labour hour rate and Machine Hour Rate – Problems.

Unit – V: Reconciliation Of Cost And Financial Accounts: Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements.

REFERENCES:

1. N.K. Prasad : Cost Accounting, Book Syndicate Pvt. Ltd. Calcutta
2. Nigam & Sharma : Cost Accounting, Himalaya Publication
3. Jain & Narang : Cost Accounting, Kailani Publication, New Delhi
4. S.P. Iyengar : Cost Accounting, Sultan Chand and Sons, New Delhi
5. S.N. Maheshwari : Cost Accounting, Shree Mahvir Book Dept. New Delhi.
6. Horngren : Cost Accounting : A Managerial Emphasis, Prentice Hall of India Pvt. Ltd.
7. M. N. Arora : Cost Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.
8. P.C. Tulsian, Practical Costing, Vikas Publishing House Pvt. Ltd.

BCOM-107: E-COMMERCE

Objectives: A student should become familiar with mechanism for conducting business transactions through electronic means.

Unit-I: Introduction to e-Commerce: Framework, Architecture, Benefits and Impact of e-Commerce, The Anatomy of e-Commerce applications, e-Commerce Consumer applications, e-Commerce Organisation Applications, e-commerce in India, Prospects of e-commerce.

Unit-II: Network Infrastructure for e-commerce: Intranet, Extranet, & Internet, Internet

Backbone in India, ISP and services in India, OSI Model, Standards & Overview of TCP/IP, Internet Security, e-commerce & Internet

Unit-III E-commerce Models: Business-to-Business–Hubs, Market Places, Business-to-Business Exchange, Business-to-Consumer, Consumer-to-consumer, Business-to-Government, Government-to-Government.

Unit-IV: Electronic Payment Systems: Introduction to Payment Systems, On-Line Payment Systems, Pre-Paid e-Payment System, Post-Paid e-Payment System, Requirements Metrics of a Payment System.

Unit-V: E-Security: Securing the Business on Internet- Security Policy, Procedures and Practices, Transaction Security, Cryptology, Digital Signatures, Security Protocols for Web Commerce

REFERENCES:

1. Jeffrey F.Rayport& Bernard J.Jaworski: Introduction to E-commerce, TMH, 2003.
2. Kalakota& Winston: Frontiers of E-commerce, Pearson Education, Mumbai, 2002.
3. David Whiteley: E-Commerce- Strategy technologies and Applications, Tata Mac-Graw Hill, New Delhi, 2000.
4. C.S.V.Murthy: E-Commerce–Concepts, Models & Strategies, Himalaya Publishing house, Mumbai, 2003.
5. Kamalesh K Bajaj &Debjani Nag: E-Commerce, the Cutting Edge of Business- Tata McGraw-Hill, New Delhi, 2002.
6. Bharat Bhaskar: Electronic Commerce,TataMc-Graw-Hill, New Delhi, 2003.
7. Perry: E-Commerce, Thomson Publications, New Delhi,2003.
8. Elias M.Awad: Electronic Commerce,Prentice-Hall India, New Delhi,,2002.

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