

Detailed Course Scheme
Bachelor of Commerce
B. Com (Hons.)

Semester-I
(2021-2024)

DOC202109080019



RNB GLOBAL UNIVERSITY
RNB Global City, Ganganagar Road,
Bikaner, Rajasthan 334601

OVERVIEW

RNB Global University follows Semester System along with Choice Based Credit System as per latest guidelines of University Grants Commission (UGC). Accordingly, each academic year is divided into two semesters, **Odd (July-December) and Even (January-June)**. Also, the university follows a system of continuous evaluation along with regular updating in course curricula and teaching pedagogy.

The curriculum for B.Com (Hons).Program for (July-December) Odd Semester, 2021 along with Examination pattern is as follows:

Semester -I

S. No.	Course Code	Course Name	L	T	P	Credits
1.	99001900	Environmental Studies (AECC)	3	1	0	4
2.	11000701	Financial Accounting	4	1	2	6
3.	11014700	Management Principles and Applications	5	1	0	6
4.	11000601	Micro Economics	5	1	0	6
5.	11003500	Ability & Skill Enhancement -I	2	0	0	2
6.	99003300	Workshops/ Seminars/Human Values/ Social Service/NCC/NSS	-	-	-	1
Total			19	4	2	25

EVALUATION SCHEME

The evaluation of the B. Com (Hons.) Program would be based on Internal and External Assessments. Internal Assessment would consist of 50% of the marks (50 marks) and external assessment (in form of End Term Exam) would consist of remaining 50% marks (50 marks). Detailed scheme of Internal and External Assessments as follows:

Internal Assessment

The distribution of Internal Assessment Marks is as follows:

Type	Details	Marks
Mid Term	One Mid-term Sessional	25
Marks obtained in various Tests, Assignments, Presentations, Quiz, Tutorials, etc.	Average of marks obtained	20
Attendance	75%+ : 5 marks	5
TOTAL	50	

External Assessment

Type	Marks
Theory	50

For subjects having practical components:

Type	Marks
Theory	40
Practical	10

EVALUATION SCHEME- WORKSHOPS & SEMINARS AND HUMAN VALUES & SOCIAL SERVICE/NCC/NSS

1. The evaluation of Workshops & Seminar and Human Values & Social Service/NCC/NSS will be completed from Semester I – Semester VI. It will be evaluated internally by the various Forums & Schools Concerned. The credit for this will be given at the end of each Semester.
2. The students have to join club/clubs/Forums with the active participation in different activities of club. The students would be continuously assessed from Semester-I to Semester-IV and credits and marks would be given after the end of each Semester.

CURRICULUM

Course Name: Environment Studies (AECC)

Course Code: 99001900

Objectives

- To understand theoretical and practical aspect of environment studies. About various conservation strategies and problems with environment. Discussion, Video and Lecture is the pedagogy used.
- The Environmental Studies major prepares students for careers as leaders in understanding and addressing complex environmental issues from a problem-oriented, interdisciplinary perspective.

Course Outline

Unit I: Introduction to environmental studies

- Multidisciplinary nature of environmental studies;
- Scope and importance; Concept of sustainability and sustainable development.

Unit II: Ecosystems

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems:

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit III: Natural Resources: Renewable and Non-renewable Resources

- Land resources and land use change; Land degradation, soil erosion and desertification.
- Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- Water: Use and overexploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).
- Energy resources: Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit IV : Biodiversity and Conservation

Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zone of India; Biodiversity patterns and global biodiversity hot spots.

India as a megabiodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In situ and Ex situ conservation of biodiversity.

Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Unit V: Environmental Pollution

- Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution.
- Nuclear hazards and human health risks
- Solid waste management: Control measures of urban and industrial waste.
- Pollution case studies.

Unit VI: Environmental Policies & Practices

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human Communities and agriculture.
- Environment Laws: Environment Protection Act; Air (Prevention & Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD).
- Nature reserves, tribal populations and rights, and human-wildlife conflicts in Indian context.

Unit VII: Human Communities and the Environment

- Human population growth: Impacts on environment, human health and welfare.
- Resettlement and rehabilitation of project affected persons; case studies.
- Disaster management: floods, earthquake, cyclones and landslides.
- Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.
- Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
- Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

Unit VIII: Field work

- Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds and basic principles of identification.
- Study of simple ecosystems-pond, river, Delhi Ridge, etc.

Suggested Readings:

1. Carson, R. 2002. *Silent Spring*. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. *This Fissured Land: An Ecological History of India*. Univ. of California Press. Gleeson, B. and Low, N. (eds.) 1999. *Global Ethics and Environment*, London, Routledge
3. Gleick, P. H. 1993. *Water in Crisis*. Pacific Institute for Studies in Dev., Environment & Security.
4. Stockholm Env. Institute, Oxford Univ. Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. *Principles of Conservation Biology*. Sunderland: Sinauer Associates, 2006.
6. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India's Himalaya dams. *Science*, 339: 36-37.
7. McCully, P. 1996. *Rivers no more: the environmental effects of dams* (pp. 29-64). Zed Books.
8. McNeill, John R. 2000. *Something New Under the Sun: An Environmental History of the Twentieth Century*.
9. Odum, E.P., Odum, H.T. & Andrews, J. 1971. *Fundamentals of Ecology*. Philadelphia: Saunders.
10. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. *Environmental and Pollution Science* Academic Press.
11. Rao, M.N. & Datta, A.K. 1987. *Waste Water Treatment*. Oxford and IBH Publishing Co. Pvt. Ltd.
12. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. *Environment*. 8th edition. John Wiley & Sons.
13. Rosencranz, A., Divan, S., & Noble, M. L. 2001. *Environmental law and policy in India*. Tripathi 1992.
14. Sengupta, R. 2003. *Ecology and economics: An approach to sustainable development* . OUP.
15. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014. *Ecology, Environmental Science and Conservation*. S. Chand Publishing, New Delhi.
16. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
17. Thapar, V. 1998. *Land of the Tiger: A Natural History of the Indian Subcontinent*.
18. Warren, C. E. 1971. *Biology and Water Pollution Control*. WB Saunders.
19. Wilson, E. O. 2006. *The Creation: An appeal to save life on earth*. New York: Norton.
20. World Commission on Environment and Development. 1987. *Our Common Future*. Oxford University Press.

Course Name: Financial Accounting

Course Code: 11000701

Objectives

- To provide an in depth study of the various business cycle and process, analyse operations, Profit planning.
- The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Course Outline

Unit I:(a) Theoretical Framework

- i) Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
- ii) The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii) Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

(b) Accounting Process

From recording of a business transaction to preparation of trial balance including adjustments software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement.

Selecting and shutting a Company; Backup and Restore data of a Company

Unit II: (a) Business Income

- i) Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii) Revenue recognition: Recognition of expenses.
- iii) The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of

method.

- iv) Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2.

(b) Final Accounts

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities.

Unit III: Accounting for Hire Purchase and Installment System

Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)

Unit IV: Accounting for Inland Branches

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit V: Accounting for Dissolution of the Partnership Firm

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution .

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C. Shukla, T.S. Grewal and S.C. Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
8. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
9. Tulsian, P.C. *Financial Accounting*, Pearson Education.
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

Course Name: Management Principles and Applications

Course Code: 11014700

Objectives

- Management faculties often use cases, simulations, and research projects to achieve learning objectives in the Principles of Management class. This course typically aims to introduce students to the topics of “planning, organizing, coordinating, staffing, directing, budgeting, controlling, and evaluating functions of management; leadership roles and styles, and the human aspects of management”. This paper describes a unique approach to teaching the above topics through an experiential and service-learning project. Student teams select small local businesses with which to work during the semester and learn their weekly topics through case let and guest lecturers of their selected businesses. This paper describes the class in detail and discusses some of the important concepts into practice.
- The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Course Outline

Unit I: Introduction

- a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership
- b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value-chain, analysis, Senge’s Learning Organization, ‘Fortune at the Bottom of the Pyramid’ – C.K. Prahalad.

Unit II: Planning

- a. Types of Plan – An overview to highlight the differences
- b. Strategic planning – Concept, process, Importance and limitations
- c. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components.
- d. Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)

Unit III: Organizing

Concept and process of organizing – An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority.

Formal and Informal Structure; Principles of Organizing; Network Organization Structure.

Unit IV: Staffing and Leading

- a. *Staffing*: Concept of staffing, staffing process
- b. *Motivation*: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory.
- c. *Leadership*: Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.
- d. *Communication*: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

Unit V: Control

- a. *Control*: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.
- b. Emerging issues in Management.

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. George Terry, *Principles of Management*, Richard D. Irwin.
4. Newman, Summer, and Gilbert, *Management*, PHI.
5. James H. Donnelly, *Fundamentals of Management*, Pearson Education.
6. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books.
7. Griffin, *Management Principles and Application*, Cengage Learning.
8. Robert Kreitner, *Management Theory and Application*, Cengage Learning.
9. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi.
10. Peter F Drucker, *Practice of Management*, Mercury Books, London.

Course Name: Micro Economics

Course Code: 11000601

Objectives

- The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.
- Microeconomics helps in macro analysis. It is an important method of economic analysis, It is microeconomics that tells us how a free market economy with its millions of consumers and producers work to decide about the allocation of productive resources among the thousands of goods and services.

Course Outline

Unit I: Demand and Consumer Behaviour

Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross.

Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.

Unit II: Production and Cost

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

Unit III: Perfect Competition

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Stability Analysis – Walrasian and Marshallian. Demand - supply analysis including impact of taxes and subsidy.

Unit IV: Monopoly

Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.

Unit V: Imperfect Competition

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization, Contestable markets theory. Pricing Public Utilities.

Suggested Readings:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
4. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
5. Case and Fair, *Principles of Micro Economics*, Pearson Education
6. Koutsiyannis, *Modern Micro Economic Theory*.
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
10. Amit Sachdeva, *Micro Economics*, Kusum Lata Publishers.

Course Name: Ability & Skill Enhancement I

Course Code: 11003500

Objectives

- To sensitize students to the nuances of the four basic communication skills – Listening, Speaking, Reading and Writing.
- To enable students to convert the conceptual understanding of communication into everyday practice. Besides making English Learning an interesting activity, the curriculum aims to develop and enhance creativity of the students.

Course Outline - Final Assessment - Written Paper

Unit I: Ice Breaking Session & Recap of Language Skills

Ice Breaking Session, Phrase, Clause, Sentence, Word Classes (Parts of Speech).

Unit II: Recap of Language Skills

Tenses (Present, Past Future), Modals, Articles (a, an, the).

Unit III: Reading Skills & Fluency Building

Reading Process, Importance & Types of Reading, Techniques of Reading, and Strategies to Improve Reading Abilities, Comprehension, Reading Aloud, Reading News.

Unit IV: Writing Skills

Generating ideas/gathering data, organizing ideas, Note taking, Outlining, drafting, Editing, and Proof Reading, Story Writing (through pictures/videos), Dialogue Writing, Email Writing.

Unit V: Listening & Speaking Skills

Types and Essentials of good listening, Listening Process, Barriers to Listening and Strategies to improve Listening, Listening to Inspirational Movies/Clips, Listening News Techniques of Effective Speaking, Introducing Oneself and others, Extempore, Situational Conversations (Practicing Short Dialogues).

Note: The review of Syllabus happens on periodic basis for the benefit of the students. In case there are changes in curriculum due to review, students would be intimated in writing.

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