

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

Semester-II
(2020-21)

DOC202002250009



RNB
GLOBAL UNIVERSITY
Educating stars for tomorrow

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 along with Examination pattern is as follows:

Course Scheme

Semester -II

| S. No. | Course Code | Course Name | L | T | P | Credits |
|---------------|--------------------|--|-----------|----------|----------|----------------|
| 1. | 99002200 | Business Communication (AECC) | 3 | 1 | 0 | 4 |
| 2. | 11002500 | Corporate Accounting | 5 | 1 | 0 | 6 |
| 3. | 11014700 | Management Principles and Applications | 5 | 1 | 0 | 6 |
| 4. | 11002300 | Macro Economics | 5 | 1 | 0 | 6 |
| 5. | 11003600 | Ability & Skill Enhancement II | 2 | 0 | 0 | 2 |
| 6. | 99002800 | Workshops & Seminars | - | - | - | 1 |
| 7. | 99002700 | Human Values & Social Service/NCC/NSS | - | - | - | 1 |
| Total | | | 20 | 4 | 0 | 26 |

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 | Two Mid-term Sessional of 15 marks each (15+15) | 30 |
| Marks obtained in various Tests, Assignments, Presentations, Quiz, Tutorials, etc. | Average of marks obtained | 15 |
| 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: Business Communication

Course Code: 99002200

Objectives:

- To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.
- To provide an overview of the various business communication skills and groom students professionally.

Course Outline

Unit I: Nature of Communication

Process of Communication, Types of Communication (verbal & Non-Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

Unit II: Business Correspondence

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Unit III: Report Writing

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

Unit IV: Vocabulary

Words often confused Words often misspelt, common errors in English.

Unit V: Oral Presentation

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings:

1. Bovee, and Thill, Business Communication Today, Pearson Education.

2. Lesikar, R.V. & Flatley, M.E. Kathryn Rentz; Business Communication Making. Connections in Digital World, 11th ed., McGraw Hill Education.
3. Shirley Taylor, Communication for Business, Pearson Education.
4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH.

Course Name: Corporate Accounting

Course Code: 11002500

Objectives:

- To provide an overview of the various accounting treatment that are required in various corporate events which include issue and redemption of shares and debentures, consolidation of accounts, liquidation of company and amalgamation of company. The objective is to provide overall accounting treatment in case of companies explaining the standards and principles of Accounting.
- To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Course Outline

Unit I : Accounting for Share Capital & Debentures

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures.

Unit II: Final Accounts

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits.

Unit III: Valuation of Goodwill and Valuation of Shares

Concepts and calculation: simple problem only.

Unit IV: Amalgamation of Companies

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit V: Accounts of Holding Companies/Parent Companies

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

Unit VI: Banking Companies

Difference between balance sheet of banking and non-banking company.

Unit VII: Cash Flow Statement

Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.

Suggested Readings:

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House.
8. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand.
9. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill 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: Macro Economics

Course Code: 11002300

Objectives:

- The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed, and the policy framework is elaborated, including the open economy.
- The purpose of this course is to familiarize the student with the generally accepted principles of macroeconomics.

Course Outline

Unit I: Introduction

Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium.

Unit II: Economy in the short run

IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand–aggregate supply analysis.

Unit III: Inflation, Unemployment and Labour market

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

Unit IV: Open economy

Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

Unit V: Behavioral Foundations

Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money.

Suggested Readings:

1. Mankiw, N. Gregory. Principles of *Macroeconomics*. Cengage Learning.
2. Robert J Gordon, *Macroeconomics*, Pearson Education.
3. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*. McGraw-Hill Education.
5. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*. McGraw-Hill Education.
6. Oliver J. Blanchard, *Macroeconomics*, Pearson Education.
7. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
8. Shapiro, *Macroeconomic Analysis*.
9. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, *Macroeconomic*, McGraw-Hill Education.
10. S N Singh, साम अयशा , Pearson Education.

Course Name: Ability and Skill Enhancement - II

Course Code: 11003600

Objective

To improve the communication skills of the students with respect to pronunciation. The classes are interactive, and activity based.

Course Outline - Final Assessment - Debate/Group Discussion

Unit I: Phonetics

Phonetic symbols and the International Phonetic Alphabets (IPA), The Description and Classification of Vowels (Monophthongs & Diphthong) Consonants, Phonetic Transcription & Phonology, Syllable, Stress & Intonations, reading aloud, recording audio clips.

Unit II : Vocabulary Building

Idioms and Phrases Words Often Confused, One word Substitution, Word Formation: Prefix & Suffix.

Unit III: Ethics & Etiquettes

What are ethics, what are values, difference between ethics and morals, Business ethics, workplace ethics, what are virtues for e.g. civic virtues, etc. Human ethics and values- 5 core human values are: right conduct, living in peace, speaking the truth, loving and care, and helping others.

Etiquette awareness, Importance of First Impression, Personal Appearance & Professional presence, Personal Branding, Dressing Etiquette, Dining Etiquettes.

Unit IV: Reading & Writing Skills

Reading Comprehension, News Reading, Picture Description, Paragraph Writing, News Writing.

Unit V: Listening & Speaking Skills

Public Speaking, Debate, Inspirational Movie Screening, Skit Performance.

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.

----- **End of document** -----