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

Semester- IV
(2020-21)

DOC202002250011

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 –IV

S. No.	Course Code	Course Name	L	T	P	Credits
1.	11008900	Indian Economy	5	1	0	6
2.	11008600	Cost Accounting	5	1	0	6
3.	11008700	Business Mathematics	4	1	2	6
4.	11008800	Computer Applications in Business	4	1	2	6
5.	99001800	Entrepreneurship (SEC)	3	1	0	4
6.	11003800	Ability & Skill Enhancement -IV	2	0	0	2
7.	99002800	Workshops & Seminars	-	-	-	1
8.	99002700	Human Values & Social Service/NCC/NSS	-	-	-	1
Total			**23**	**5**	**4**	**32**

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: Indian Economy

Course Code: 11008900

Objectives

- This course seeks to enable the student to grasp the major economic problems in India and their solution.
- Using appropriate analytical frameworks, this course reviews major trends in economic indicators and policy debates in India in the post-Independence period, with particular emphasis on paradigm shifts and turning point.

Course Outline

Unit I
Basic Issues in Economic Development Concept and Measures of Development and Underdevelopment; Human Development

Unit II
Basic Features of the Indian Economy at Independence Composition of national income and occupational structure, the agrarian scene and industrial structure.

Unit III: **Policy Regimes**
  a) The evolution of planning and import substituting industrialization.
  b) Economic Reforms since 1991.
  c) Monetary and Fiscal policies with their implications on economy.

Unit IV: **Growth, Development and Structural Change**
  a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
  b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
  c) Changes in policy perspectives on the role of institutional framework after 1991.
  d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
  e) Demographic Constraints: Interaction between population change and economic development.

Unit V: Sectoral Trends and Issues

a) Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.

b) Industry and Services Sector: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.

c) Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilization and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,

Suggested Readings:

1. Mishra and Puri, Indian Economy, Himalaya Publishing House.
2. IC Dhingra, Indian Economics, Sultan Chand & Sons.
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
5. Ahluwalia, Montek S. State-level Performance under Economic Reforms in India in A. O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The University of Chicago Press.
6. Dreze, Jean and Amartya Sen. Economic Development and Social Opportunity. Ch. 2. OUP.
7. Khanna, Sushil. Financial Reforms and Industrial Sector in India. Economic and Political Weekly. Vol. 34. No. 45.
8. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles.
9. Rangarajan, C. and N. Jadhav. Issues in Financial Sector Reform. BimalJalan. (ed). The Indian Economy. Oxford University Press, New Delhi.

Course Name: Cost Accounting

Course Code: 11008600

Objectives

- To provide an overview of the various business process, analyse operations,

production planning.
- To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting bookkeeping systems.

Course Outline

Unit I: Introduction
Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization.

Unit II: Elements of Cost: Material and Labour
a. Materials: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses.
b. Labour: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

Unit III: Elements of Cost
Overheads Classification, allocation, apportionment and absorption of overheads; Under- and over absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

Unit IV: Methods of Costing
Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

Unit V
Book Keeping in Cost Accounting Integral and non-integral systems; Reconciliation of cost and financial accounts

Suggested Readings:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , Cost Accounting: A Managerial Emphasis, Pearson Education.
2. Drury, Colin. Management and Cost Accounting. Cengage Learning.
3. Jawahar Lal, Cost Accounting. McGraw Hill Education.
4. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning.
5. Rajiv Goel, Cost Accounting. International Book House.
6. Singh, Surender. Cost Accounting, Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers 8. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
8. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
9. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons
10. H.V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt. Ltd.

Course Name: Business Mathematics

Course Code: 11008700

Objectives

- The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.
- This course provides complete skill to understand basic function of Mathematics and their use in Business and Finance. After completing the course, student will be able to solve business and finance problems.

Course Outline

Unit I: Matrices and Determinants
  a. Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application.
  b. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cremer's Rule, The Leontief Input Output Model (Open Model Only).

Unit II: Calculus I
a. Mathematical functions and their types- linear, quadratic, polynomial, exponential,
b. Logarithmic function Concepts of limit, and continuity of a function
c. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.
d. Concept of Marginal Analysis, Concept of Elasticity, Applied Maximum and Minimum Problems including effect of Tax on Monopolist's optimum price and quantity, Economic Order Quantity.

Unit III: Calculus II
a. Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials.
b. Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier.
c. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases
d. Application of Integration to marginal analysis. Consumer's and Producer's Surplus, Rate of Sales and the Learning Curve.

Unit IV: Mathematics of Finance
a. Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.
b. Compounding and discounting of a sum using different types of rates.
c. Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest. Depreciation of Assets. (General annuities to be excluded).

Unit V: Linear Programming
a. Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.
b. Solution to LPP using Simplex method – maximization and minimization cases. Shadow prices of the resources. Identification of unique and multiple optimal solutions, unbounded solution, infeasibility and degeneracy.

Suggested Readings:

1. Mizrahi and Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
2. Budnick, P. Applied Mathematics. McGraw Hill Education.
3. R.G.D. Allen, Mathematical Analysis For Economists
4. Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance. McGraw Hill Education.
5. Dowling, E.T., Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Education.
6. Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning.
7. Thukral, J.K., Mathematics for Business Studies.
8. Vohra, N.D., Quantitative Techniques in Management. McGraw Hill Education.
9. Soni, R.S,. Business Mathematics. Ane Books, New Delhi.
10. Singh J. K., Business Mathematics. Himalaya Publishing House.

Course Name: Computer Applications in Business

Course Code: 11008800

Objectives:

- This course is intended to teach the basics involved in Microsoft Office. Microsoft Office on a daily basis is difficult. Whether it is Outlook for e-mail, Word for creating and editing documents, or Excel for manipulating data, these old standbys seem to dominate the life of the modern-day information worker.
  Office Professional Plus includes much more than these old stalwarts, though. In particular, Office Professional Plus includes the following applications.
- To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Course Outline

Unit I
Word Processing Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and

formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities.

Unit II
Preparing Presentations Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities.

Unit III
Spreadsheet and its Business Applications Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

Unit IV
Creating Business Spreadsheet Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression.

Unit V
Database Management System Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS. SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

Course Name: Entrepreneurship

Course Code: 99001800

<u>**Objective**</u>

- To know about the importance of startups and government subsidies available for entrepreneur.
- The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

Course Outline

Unit I: Introduction
Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Unit II: Entrepreneurship and Micro, Small and Medium Enterprises
Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioral orientations; Conflict in family business and its resolution.

Unit III
Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit IV: Sources of business ideas and tests of feasibility
Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Unit V: Mobilizing Resource
Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.

Suggested Readings:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective,* Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship,* McGraw-Hill Education.
3. Desai, Vasant*. Dynamics of Entrepreneurial Development and Management*.
4. Mumbai, Himalaya Publishing House.
5. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
6. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New

Delhi.
7. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
8. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
9. SS Khanka, *Entrepreneurial Development,* S. Chand & Co, Delhi.
10. K Ramachandran, *Entrepreneurship Development,* McGraw-Hill Education
11. SIDBI Reports on Small Scale Industries Sector.

Course Name: Ability & Skill Enhancement IV

Course Code: 11003800

Objective

The objectives of the module are to make students self-confident individuals by developing leadership and organizing skills; to guide students in making appropriate and responsible decisions; to give each student a realistic perspective of work related skills and to help students prepare effective interview questions to conduct effective interviews.

Course Outline - Final Assessment – Mock Interviews & PI Kit Submission

Unit I: Tele – Etiquettes
Receiving Calls, Placing a call, Ending Calls, Transferring calls, Taking Message/ Voice Mails, Placing call on hold, Handling Complaints.

Unit II: Confidence Building & Brain Storming
How to build confidence by positive thinking, identifying negative thoughts, how to control negative thoughts entering our mind, identifying personal talents, and its ways to improve, how to develop good habits and having principles and follow them at all times. Need to learn new things, ideas and skills, what is brain storming, why do we need it, what are the different ways of brain storming through logics and reasoning, Brain Storming Session.

Unit III: PI Kit
What is resume, Format of Resume, Formatting, Resume Preparation, Covering Letter, PI Kit.

Unit IV: Interview Skills
Mastering the art of giving interviews in - selection or placement interviews, web /video conferencing, Mock Interview, HR Expert Mock Interview, Telephonic Interviews.

Unit V: Internship Preparation: Company Specific Research and Presentation
Identifying domain specific industries, researching the industry, Industry analysis, Presentation on specific industry/company.

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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