

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

**Semester-II
(2021-24)**

DOC202109080020



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 (January-June) Even Semester, 2022 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. | 11008600 | Cost Accounting | 5 | 1 | 0 | 6 |
| 3. | 11015000 | Principles of Marketing | 5 | 1 | 0 | 6 |
| 4. | 11002300 | Macro Economics | 5 | 1 | 0 | 6 |
| 5. | 11003600 | Ability & Skill Enhancement -II | 2 | 0 | 0 | 2 |
| 6. | 99003300 | Workshops/ Seminars/Human Values/ Social Service/NCC/NSS | - | - | - | 1 |
| Total | | | 20 | 4 | 0 | 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 | 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: 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: Principles of Marketing

Course Code: 11015000

Objective

- Subject attempts are to provide basic understanding of principles, importance, tactics, tools and developments in the field of marketing. With specific emphasis on Marketing Mix i.e. Product, Price, Place & Promotion.
- The objective of this course is to provide basic knowledge of concepts, principles,

tools and techniques of marketing.

Course Outline

Unit I: Introduction

Nature, scope and importance of marketing; Evolution of marketing; Selling vs. Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit II

- a. **Consumer Behaviour:** Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.
- b. **Market segmentation:** concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Unit III: Product

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

Unit IV

- a. **Pricing:** Significance. Factors affecting price of a product. Pricing policies and strategies.
- b. **Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

Unit V

- a. **Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;
- b. **Recent developments in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition), McGraw Hill Education.

3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*, Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
7. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, *Principles of Marketing*, PHI Learning.
10. Rajendra Maheshwari, *Principles of Marketing*, International Book House.

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.

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