

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

Semester-II
(2017-20)

DOC201712080003



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 for (January-June) Even Semester, 2018 along with Examination pattern is as follows:

Course Scheme

Semester -II

S. No	Course Code	Course Name	Credits
1.	99002200	Business Communication (AECC)	4
2.	11002500	Corporate Accounting	6
3.	11014700	Management Principles and Applications	6
4.	11002300	Macro Economics	6
5.	11003600	Ability & Skill Enhancement Module-II	3
6.	99002000	NCC/NSS/Similar Activities	-
7.	99002100	Club Activity	-
Total Credits			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

Type	Details	Marks
Mid Term	Two Mid-term Examinations	10+10
Marks obtained in various Tests, Assignments, Presentations, etc.	Average of marks obtained	15
Discipline	To be decided by concerned faculty	5
Attendance	80% - 5 marks and 0.25 percent for every one percent above 80 %	10

TOTAL	50

External Assessment

Type	Marks
Theory	50

EVALUATION SCHEME- NCC/NSS AND CLUB ACTIVITIES

1. NCC/NSS will be completed from Semester I – Semester IV. It will be evaluated internally by the institute. The credit for this will be given after IVth Semester.
2. The students have to join club/clubs 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 IVth Semester.

CURRICULUM

Course Name: Business Communication

Course Code: 99002200

Course Outline

Unit I: Introduction: 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 mis spelt, 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 Essentials*, Pearson Education.
2. Shirley Taylor, *Communication for Business*, Pearson Education.
3. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education.
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education.
5. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education.
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education.

Course Name: Corporate Accounting

Course Code: 11002500

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 nonbanking 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

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 Organisation, ‘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 *Staffing*: Concept of staffing, staffing process

- a. *Motivation*: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow’s Need-Hierarchy Theory; Herzberg’s Two-factor Theory, Vroom’s Expectation Theory.
- b. *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.
- c. *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

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, समि अथर्शा , Pearson Education.

Course Name: Ability and Skill Enhancement Module II

Course Code : 11003600

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 Etiquette

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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