

B. Com

Department of higher education govt. of M.P.

Under graduate year wise syllabus

As recommended by central board of studies and approved by the
governer of M.P.

Class - B.A./B.Com./ B.Sc./ B.Sc.(Home Science) I Year

Subject - foundation Course

Session 2020-21

Paper-3 Enterprenuership Development

Unit 1- Enterprenuership Development - Concept and importance ,
function of Enterprisar , Goal determination - Problems Challenges
and solutions.

Unit -2 Project Proposal - need and Objects -Nature of organisation ,
Production Management, Financial Management , Marketing
Management , Consumer Management .

Unit -3 Role of regulatory Institutions , Role of development
Organisations , self employment oriented schems , Various growth
Schemes .

Unit -4 Financial Managemet for Project -Financial institution and
their role ,Capital estimation and arrangment, cost and price
determination, accounting management

Unit -5 Problem of enterpreneour - Problem relating Capital, Problem
relating Registration , administration problem and how to overcome
from above problems .

Shubha Tapale
Dr. Ramesh Choudhary
Dr. Ramesh Choudhary
Dr. Ramesh Choudhary

Rajendra
15.6.17

15.6.17
15.6.17

Rajendra
15.6.17
15.6.17

✓

St. Aloysius' (Autonomous) College, Jabalpur (M.P.)

B.Com. Honours I Year		
Title of the Subject Group	Accounting	
Paper	I	
Title of the Paper	Financial Accounting	
Max. Marks	Theory	Internal Assessment
50	40	10

Course Outcome: - To acquire knowledge and understanding of the principle and concepts of financial accounting and develop the skill required for the preparation of financial statement and accounts of various business area.

UNIT-I	Concept of Double Entry System, Accounting Principles, Journal, Ledger, Trial Balance, Types of Cash Book(One/Two/Three Column)Accounting Standards, IFRS-Basics.
UNIT-II	Final Accounts with Adjustments, Bank Reconciliation Statement, Depreciation Accounting (As per Accounting Standard 6)
UNIT-III	Single Entry System, Insolvency Accounts, Departmental Accounts, Branch Accounts.
UNIT-IV	Accounting for Partnership- Basic Concept, Capital Accounts, Accounting process of Goodwill, Accounting for Admission, Retirement and Death of a Partner.
UNIT-V	Dissolution of partnership with Insolvency, Conversion of Firm to Company.

Suggested Readings:

Gupta R.L. and Radhaswamy M	Financial Accounting, Sultan Chand and Sons, New Delhi.
Monga, L.R.Ahuja, Girish and Sehgal Ashok	Accounting, Sultan Chand and Sons, New Delhi.
Khatri	Financial Accounting-MC Graw Hill
Bhattacharya	Ess. of Financial Accounting-PHI
Shukla M.C. Grewal T.S. and Gupta S.C.	Advanced Accounting Sultan Chand and Sons, New Delhi.
Shukla M.C.	Financial Accounting, Sahitya Bhawan, Pub. Agra
Dr.P.K.Jain	Financial Accounting

Handwritten signature

Handwritten signature

Handwritten signature

Handwritten signature

✓

St. Aloysius' (Autonomous) College, Jabalpur (M.P.)

B.Com. Honours I Year		
Title of the Subject Group	Accounting	
Paper	II	
Title of the Paper	Business Mathematics	
Max. Marks	Theory	Internal Assessment
50	40	10

Course Outcome: To familiarize students with the knowledge of fundamental mathematical tools like Ratio, Percentage, Commission, Profit and Loss, Interest, Average and its application in the Business and Economic situations.

UNIT-I	Average, Ratio and Proportion, Percentage
UNIT-II	Profit and Loss, Simple Interest, Compound Interest
UNIT-III	Annuities, True Discount, Banker's Discount
UNIT-IV	Basic Concepts of Set Theory: Definition, Types, Operations on Sets, Venn Diagram Simultaneous Equations: Meaning, Characteristics, Types and Calculations
UNIT-V	Quadratic Equation in one variable inequalities, linear Programming (Two Variable)

Suggested Readings:

S. M. Shukla	Business Mathematics, Prentice Hall of India, New Delhi
Padmalochan Hazarika	Business Mathematics S. Chand & Company, New Delhi
Qazi Zameeruddin	Business Maths Vikas publishing house, New Delhi
Dr. B. N. Gupta & Dr. V. K. Sharma	Business Mathematics Sahitya Bhawan Publishing house, Agra
Soni, R. S.	Business Mathematics with Application in Business & Economics, Pitambar Publishing Co. Pvt. Ltd, New Delhi
Trivedi Kashyap, Trivedi Chirag	Business Mathematics, Dorling Kindersley (India), Pvt. Ltd
Holden Keneeth, Pearson bA. W.	Introductory Mathematics for Economics and Business, Palgrave Macmillan Limited
Das	Buss. Mathematics- Mc Graw Hill

Handwritten signature

Handwritten signature

Handwritten signature

Handwritten signature

St. Aloysius College (Autonomous), Jabalpur, M.P.

B.Com. Honours I Year		
Title of the Subject Group	Management Group	
Paper	I	
Title of the Paper	Principles of Management	
Max. Marks	Theory	Internal Assessment
50	40	10

Course Outcome: To impart the knowledge of evolution of management and its effect on future managers. Identify and evaluate social responsibility and ethical issues involved in business situations. Understand the process of management and impact of human resources in the organization.

Unit-I	Basics of Management: Concept and Significance of Management, Evaluation of Management thought, some leading Management thinker, F.W.Taylor, Henry Fayol, Functions of Management and Manager. Business Environment: Economic, Political, Social, Legal, And Technical. Social Responsibilities of Manager, Ethics in Management.
Unit-II	Planning and Leadership: Nature of Planning, Importance of Planning, Elements, types, Process of Planning, Barriers to Effective Planning, Forecasting-Need and Techniques. Decision Making: Concept, Process, Coordination.
Unit-III	Organization – Meaning, Span of Management, Principles of Organizing, Departmentalization, Organization Structure- Formal and Informal Organization, Line and Staff Matrix. Recent trends in CSR, Green Management.
Unit-IV	Coordination and Decision Making: Distinction between coordination and cooperation, Need for coordination, Requisites for Excellent Coordination, Meaning and Types of Decision, Steps in Rational Decision Making. Environment of Decision Making, Difficulties in Decision Making.
Unit-V	Controlling and Staffing: Need for Control, Steps in Control Process, Types of Control Methods, Control Techniques. Importance and Need for Staffing, Staffing Process, Methods of Staffing, New Trends in Staffing.

References

1.	नौतखा आर.एल.	प्रबंध के सिद्धांत, आर.बी.डी. पब्लिशिंग हाऊस, नई दिल्ली (जयपुर)
2.	शुक्ला एस एम	प्रबंध के सिद्धांत, साहित्य भवन, आगरा
3.	बी. के. अग्रवाल	प्रबंध के सिद्धांत, रामप्रसाद एंड संस, भोपाल
4.	Ramasamy T.	Principle of Management, Himalya Publishing House, Mumbai (Both Medium)
5.	Gupta & Sharma	Principle of Management, Kalyani Publishers, New Delhi (Both Medium)
6.	Sen & Gupta	Principle of Management, Vikash Publishing House, New Delhi

Handwritten signature

Handwritten signature

Handwritten signature

Handwritten signature

St. Aloysius College (Autonomous), Jabalpur, M.P.

B.Com. Honours I Year		
Title of the Subject Group	Management	
Paper	II	
Title of the Paper	Business Organization and Communication	
Max. Marks	Theory	Internal Assessment
50	40	10

Course Outcome: To acquaint and develop understanding of the forms of organization in various business areas. To expose students about the application of business communication and to familiarize them with the modern means of communication.

Unit-1	Business Organization: Definition, Concept, Characteristics, Objectives, Significance, Components, Functions. Social responsibilities of Business, Promotions of Business: Meaning, Functions, Stages of Promotion. Forms of Business Organization: Detailed Study of Sole Proprietorship and Partnership.
Unit-2	Company Organisation: Meaning, Definition, Formation of Private and Public Company, Merits and Demerits, Types of Companies, Cooperative Organisation-Need, Meaning, Significance and its Merits- Demerits. Public Enterprises- Concept, Meaning, Characteristic, Objectives and Significance. Business – Size and Location, Plant Layout and Business combination.
Unit-3	Introductions- Definition, Nature, Objects, Importance of communication to Manager, Elements of Communication, Feedback, Dimension and Directions of communication, Means of communication –Verbal Communication ,SWOT Analysis. Leadership, Motivation, Theories of motivation.
Unit-4	Non-Verbal communication, Body Language, Paralanguage, Sign Language, visual and Audio Communication, Channel of communication, Barriers in Communications. Written Business Communication - Concept, Advantages, Disadvantages, Importance. Need and kinds of business Letters, Essentials of an Effective Business Letter.
Unit-5	Modern Forms of Communication- Fax, E-mail, Video conferencing, International Communication for Global Business

Recommended Books

Dr. Ramesh Mangal (English)

डॉ. विनोद मिश्रा

डॉ. सुरेश चन्द्र, जैन

डॉ. अरुण पाठक, डॉ. मेहता

Jain K.

Shashi K. Gupta

Nolkha R.C.

Business Communations, Univeral Pub. Agra.

साहित्य भवन, आगरा

व्यावसायिक संगठन

व्यावसायिक संगठन

Himalya Publishing House, Mumbai.

Kalyani Pubshing, New Delhi.

RBD Publishing House, Jalpur

St. Aloysius' (Autonomous) College, Jabalpur (M.P.)

B.Com. Honours I Year		
Title of the Subject Group	Applied Economics	
Paper	I	
Title of the Paper	Managerial Economics	
Max. Marks	Theory	Internal Assessment
50	40	10

Course Outcome: The Course enables the students to understand the role of managers in firms and helps them to understand the demand and supply conditions of the firms. It also helps to analyze the real world businesses problems and a systematic theoretical framework.

UNIT-I	Concepts and Techniques- Nature and scope of Managerial Economics, Application of Economics in Managerial Decision Making-Marginal Analysis; Meaning and definition of Demand, Functions of Demand, Types of Demand, Demand Forecasting.
UNIT-II	Production Function: Types of Production function- one variable two variable, Law of return and return to scales, Law of Variable Proportion, Isoquant curves and Economies of scale.
UNIT-III	Market Structure- Price and Output decision under different Market Structures, Price Discrimination, Non-Price Competition, Price Determination under Perfect and Monopolistic Market.
UNIT-IV	Factor Pricing: Meaning, Definition & types of Rent, Wages, and Marginal Productivity Theory.
UNIT-V	New Economic Policy-1991; Liberalization, Privatization Globalization, Impact on Business, Business Cycle.

Suggested Readings:

Dewett, K.K.	Modern Economic Theory, S. Chand Publication
Adhikary M.	Business Economics, New Delhi, Excel Books
Chopra O.P.	Managerial Economics, New Delhi Tata McGraw Hill
Devedi D.N.	Managerial Economics, Vikas Publication
Varshney R.L. & Maheshwari R.L.	Managerial Economics
Koutsoyiannis A.	Modern Micro Economics, New York, Macmillan
Debabrata Dutta	Managerial Economics-PHI

[Handwritten Signature]

[Handwritten Signature]

[Handwritten Signature]

St. Aloysius' College (Auto.), Jabalpur

B.Com. Honours I Year		
Title of the Subject Group	Applied Economics	
Paper	II	
Title of the Paper	Macro Economics	
Max. Marks	Theory	Internal Assessment
50	40	10

Course Outcome: The course enables the students to understand the basics of national income accounting and its calculation, employment, wages, rent and interest concepts and theories. Students will also learn to apply basic knowledge of monetary theories to global pricing issues and will gain the understanding of current economic policies.

Unit-I	Macro Economics- Concept, Nature, Importance, Limitations, Difference Between Micro and Macro Economics, Significance
Unit-II	National Income- Meaning, Definition and concept, Methods for Measuring National Income in India and its Problems, GDP, GNP and factor cost
Unit-III	Theories of Rent, Wages, Interest and Employment
Unit-IV	Monetary Theories- Quantity theory of Money, Modern Theory of Money, Keynes's theory of Money and Price
Unit-V	Recent Industrial Policy, Industrial Growth in Phase II and III disinvestments, Foreign Direct Investment, Regulating Bodies, Finance Commissions NITI Ayog, Roles and Responsibilities

Suggested Readings-

1.	मिश्रा एवं पूरी	हिमालया पब्लिशिंग हाउस, मुंबई
2.	बी. एल ओझा	आर. बी. सी. पब्लिशिंग हाउस, नई दिल्ली
3.	पी. एन. चोपड़ा	कल्याणी पब्लिशिंग हाउस, नई दिल्ली
4.	M. C. Bais	Vikash Publishing House, New Delhi
5.	Dwivedi	Macro Economics-Mc Graw Hill

(Signature)

(Signature)

(Signature)

(Signature)