

St Xavier's College (Autonomous), Ahmedabad
B.Com BPS Semester I

Details

| Course | | Title | Incharge | CR | hrs |
|--------------------|----------|---|--------------------|-----------|------------|
| Core1 | BPS 1501 | Fundamentals of Accountancy | Dr Shrenic Shah | 4 | 4 |
| Core 1 | BPS 1502 | Principals of Management | Dr Victor Saldanha | 4 | 4 |
| AR | BPS 1101 | Business Economics | Ataman Shah | 4 | 4 |
| AR | BPS 1102 | Business Statistics | Dr Kirthan/Aruna | 4 | 4 |
| AO | BPS ?? | Computer applications (theory and Practs) | Fr David Roy | 4 | 4 |
| English compulsory | BPS 1050 | Communication Skills | Ami Mehta | 2 | 2 |
| Soft skills | BPS 1301 | SPSS | | 1 | 1 |
| Foundation course | ? | PGOP | Sr Mary James | 1 | 1 |
| | | | | 24 | |

BPS1501 : **Fundamentals Of Accounting –I (FA)**

BPS 1502 : **Principles Of Management (PM)**

BPS1503 : **Business Economics (?)**

BPS1504 : **Business Mathematics (MB)**

BPS1505L : **Computer Practical (CS)**

FA-1 (06); PM (05); MEc (05); MB (06); CS-I (02); CL (04)

FA-I Fundamentals of Accountancy;

PM Principals of Management;

MEc Managerial Economics;

MB Mathematics for Business;

CS-I Communication Skills;

CL Computer Lab

Fundamentals of Accounting –I

BPS-1501

No. of Credits: 04

Learning Hours: 60 hrs

Learning Objective: To enable the students to know the principles and practice of Financial accounting.

Unit 1: Accounting Concepts and Conventions (14 hrs)

Accounting concept, conventions and principles, Accounting standards basics(including meaning of Generally Accepted Accounting Principles, Fundamental Accounting Assumptions, Meaning , Objective, Significance, Advantages, Development of Accounting Standard

Unit 2: Accounting for Incomplete Records Conversion Method (14 hrs)

Single entry (including merits and demerits), Difference between Single Entry and Double Entry Conversion Method (Converting books of accounts from Single entry to Double entry)

Unit 3: Branch and Departmental Accounts (14 hrs)

- a) Branch accounts (Types of Branches, Dependent and independent Branches, Incorporation of branch assets and liabilities, Abridged Incorporation, Excluding Foreign Branch)
- b) Departmental accounts (Advantages of Departmental Accounting , methods of departmental accounts, allocation of departmental expenses)

Unit-4: Accounting for Consignment and Joint Ventures (14 hrs)

- a) Consignment accounts (Meaning, features of Consignment, Invoice price and loading, Valuation of unsold stock with consignee, Treatment of Abnormal Loss and Goods-in-transits, Accounting treatment in the books of Consignor and Consignee)) b) Joint venture (Excluding Conversion of Consignment into Joint venture).

Unit-5: Depreciation and Royalty Accounts (14 hrs)

Depreciation – Straight line method - Diminishing balance method- Change in method of depreciation account – Provision for depreciation account – Royalty accounts (including Sub Lease)

Distribution of Marks: 80% Problems and 20% Theory

Text Book

1. Jain S.P. and Narang K.L, “Advanced Accountancy” Volume I , Kalyani Publishers, New Delhi.

Reference Books

1. Gupta R.L. and Gupta V.K, “Financial Accounting”, Sultan Chand and Sons, New Delhi.

2. Gupta R.L. and Radhasamy, “Advanced Accountancy” , Sultan Chand and Sons, New Delhi.
3. Iyengar S.P,”Advanced Accountancy “Sultan Chand and Sons, New Delhi.
4. Reddy T.S. and Murthy A, “Financial Accounting”, Margham Publications, Chennai
5. Tulsian P.C, “ Financial Accounting “, Tata McGraw- Hill Publishing Company Ltd, New Delhi.

Principles Of Management

BPS-1502

No. of Credits: 04

Learning Hours: 60 hrs

Objective: To create an understanding of the fundamental principles of management and various forms of business organizations.

Unit-1 (12 hrs)

Management: Meaning–Process of Managing–Features – Management as an art or a science or a profession–Scientific Management–Principles and Functions of Management-POSDSCARB.

Unit-2 (12 hrs)

Planning: Definition–Nature and Characteristics of Planning–Importance–Types of Plans–Planning process–Limitations.

Organizing: Meaning–Principles and Types of Organisation–Delegation of Authority–Decentralization–Organizational Charts.

Unit-3 (12 hrs)

Motivation: Meaning–Definition–Nature–Types of Motivation–Theories of Motivation

Unit-4 (12 hrs)

Leadership: Meaning–Nature–Importance–Types of Leadership–Qualities of a good leader–Leadership theories.

Unit-5 (12 hrs)

Controlling: Definition–Characteristics of control–Steps in controlling–Effective control–Control Techniques.

Co-ordination: Definition–Features and *Benefits of co-ordination–Techniques of effective co-ordination

Text Books:

1. R. N. Gupta “ Principal of Management” , S.Chand & company ltd, 2005.
2. Dinkar Pagare “ Principal of Management” Sultan Chand & Sons, 2004.

Reference Books:

1. K. Aswathappa and G. Sudharsana Reddy, “ Management and Organizational Behaviour”, Himalaya Publishing house, 2010.
2. Harold Koontz and Heinz Weirich, “Essentials of Management”, McGraw-Hill Publishing Company.

Business Economics

BPS-1503

No. of Credits: 04

Learning Hours: 60 hrs

Objective: To enable the students to understand the nature and scope of Economics and to impart knowledge on consumer behavior, producer behavior and factor pricing.

Unit-1 (12 hrs)

Economics – Definition – Nature – Scope - Objectives of Firm – Social responsibilities of firm – Utility Analysis – Law of Diminishing Marginal Utility – Law of Equi-Marginal Utility. Demand – Meaning - Types- Demand Analysis --Indifference Curve Analysis – Elasticity of Demand – Consumer’s Surplus.

Unit-2 (12 hrs)

Production – Factors of production – Production Function – Least Cost Combination – Laws of Returns – Law of Variable Proportions – Returns to Scale – Economies of Scale – Cost and Revenue concepts and curves.

Unit-3 (12 hrs)

Market – Meaning – Types – Equilibrium of the firm – Industry – Pricing under Perfect Competition – Monopoly – Price Discrimination – Pricing under Monopolistic Competition – Pricing under Oligopoly and duopoly.

Unit-4 (12 hrs)

Distribution- Marginal Productivity Theory – Theories of Wages – Keynes liquidity preference theory of Interest, Theories of Profit and Rent.

Unit-5 (12 hrs)

National Income-concepts and measurement, Inflation-types- causes and controlling methods, *Trade cycle-phases of trade cycle- Balance of Payments- Disequilibrium and correction.

*** Self Study**

Text Book

1. S.Sankaran “Economic Analysis”, Margham Publications, Chennai, 2005.

Reference Books

1. Kaveri, Sudha Nayak, Girija and Meenakshi “Micro Economic Theory”, S.Chand and Co. Ltd, 2010.
2. Varshini and Maheswari, “Managerial Economics”, Sultan Chand and Son’s, 2001
3. M.L.Jhingan, “Microeconomic Theory 7th Edition” Vrinda Publications (P) Ltd, 2014

Business Mathematics

BPS-1504

No. of Credits: 04

Learning Hours: 60 hrs

Objective: To impart the students with knowledge in basic mathematical concepts.

Unit-1: (14 hrs)

Set and Set Operations - Venn diagram - Elements Of Co -Ordinate Systems - Matrices: Fundamental Ideas About Matrices - Operational Rules - Matrix Multiplication - Inversion Of Square Matrices of Not More Than 3 Order - consistency of a system of simultaneous linear equations - Input and output analysis.

Unit-2: (14 hrs)

Mathematics of Finance: Simple and Compound Interest - Depreciation - Annuities - Sinking Fund - Discounting - Bill of exchange - Banker’s discount - Banker’s gain.

Unit-3: (14 hrs)

Permutation & Combinations: Introduction - Permutations - Types of Permutation - combinations - Types of Combinations - Sequences and Series: Sequence - Series - Arithmetic progression - Geometric progression - Geometric mean - Harmonic progression - Harmonic Mean.

Unit-4: (14 hrs)

Limits: Introduction - Limits of a function - properties of a limit - L’Hospitals rule - certain important limits - Differentiation - Uses of Differentiation - integration - indefinite integral - method of substitution - uses in economics.

Unit-5: (14 hrs)

Probability and Theoretical Distributions: Definition - Concepts of Probability - Calculation of Probability - Addition and Multiplication theorem - Conditional Probability - Bayes theorem - Binomial Distribution and Poisson distribution - simple problems.

* -----*: **Self Study**

Text Book:

1. P.A.Navnitham,” Business Mathematics And Statistics”, Jai Publishers, 2003.
(Unit-1: Chapter -3 sections 1, 2,3,4,5,6,7,8,9 and Chapter -4 sections 1, 2, 3, 4, 5, 6, 7, 9, 10, 11, 13, Unit-2: Chapter -2 sections 1, 2, 3,4,5,6,7,8,10, Unit-3: Chapter -1 sections 1,2,3,4, Unit-4: Chapter -5 sections 1,2,3,4,5 and Chapter -6 sections 1,2,3,4,5,6,7,8 (only 2nd order) and Chapter -7 sections 1,2,3,4,5,6 Chapter -8 sections 1,2,5,8)

Computer Practical

BPS-1505L

(Ms –Word, Excel, Power Point, Access, Front Page & Spss Package)

(Computer Applications)

No. of Credits: 04

Learning Hours: 60 hrs

Learning Objective: To provide working knowledge in Office Automation tools & SPSS package.

Ms Word

1. a) Create a chart showing the different elements of Indian Financial system
b) Draft a chairman speech of a company.
[Format – Font – Paragraph – Bullet – Border and shading – Page setup – Header and footer – Insert – Comment – Hyperlink – Bookmark – Page Break – Page Number - Tools – Auto text]
2. a) Draft a share allotment letter to the share applicants.
[Mail Merge – Mailing Labels]
b) Draft a letter to the shareholder for Annual General Meeting.
[Mail merge - Mailing Labels]
3. Prepare your curriculum vitae and perform templates/wizards in MS Word

Ms Excel

1. Prepare a worksheet using minimum two Finance functions.
2. Draw a graph to illustrate your class performance.
3. Use IF function to assign letter grade to numbers referred by the name average score for the marks scored by the students .
4. Prepare Final accounts of a banking company in the new format using MS Excel
5. Prepare an Excel sheet and apply the following statistical functions to analyze the data Mean, Median, Mode and Standard Deviation.

Ms Power Point

1. Create contents of a sample research Report on your area of specialization.
2. Create a slide show of various activities of your Department Association.
3. Create a slideshow presentation for the advertisement of a company’s product.

Ms Access

1. Prepare a pay roll for employee's data base of an organization with the following details Employee Id, Name, Date of birth, Department and designation, Basic pay, DA, HRA, CCA and Other deductions.
2. Create a database of major MNC's in India and their business using Access.
3. Prepare a cash budget by using Wizard.
4. Gather price quantity description for five products and enter in access table and create an invoice in Form design view.

Ms Front Page

1. Create a web page for a Financial Institution.
2. Create a web site for an Industrial Development Bank.

Spss Package

1. Computation of basic statistics (Mean, Median)
2. Computation of correlation matrix
3. Finding Regression equation.
4. Testing the significance of Mean (T-test)