



**62 years of
Academic Excellence &
building nation...**



ST. XAVIER'S COLLEGE

(Autonomous)

Ahmedabad - 380 009

Syllabus & Course Structure
B Com - BPS (2016 onwards)

Semester - I

BPS-1501	Fundamentals of Accounting –I	Credits - 4
Learning Objective		
To enable the students to know the principles and practice of Financial accounting.		
UNIT	Unit Details	Hours
I	Accounting Concepts and Conventions: 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	12
II	Accounting for Incomplete Records Conversion Method: 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)	12
III	Branch and Departmental Accounts: 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)	12
IV	Accounting for Consignment and Joint ventures: 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)	12
V	Depreciation and Royalty Accounts: Depreciation – Straight line method - Diminishing balance method- Change in method of depreciation account – Provision for depreciation account – Royalty accounts (including Sub Lease)	12
Distribution of Marks 80% Problems and 20% Theory		
Text Book		
1. Jain S.P. and Narang K.L, “Advanced Accountancy” VolumeI, 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.		

BPS-1502	Principles Of Management	Credits - 4
<u>Learning Objective</u>		
To create an understanding of the fundamental principles of management and various forms of business organizations.		
UNITS	Unit Details	Hours
I	Management: Meaning–Process of Managing–Features – Management as an art or a science or a profession–Scientific Management–Principles and Functions of Management-POSDSCARB.	12
II	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.	12
III	Motivation: Meaning–Definition–Nature–Types of Motivation–Theories of Motivation	12
IV	Leadership: Meaning–Nature–Importance–Types of Leadership–Qualities of a good leader– Leadership theories.	12
V	Controlling: Definition–Characteristics of control–Steps in controlling–Effective control– Control Techniques. Co-ordination: Definition–Features and * <u>Benefits of co-ordination–Techniques of effective co-ordination</u>	12
Text Book		
<ol style="list-style-type: none"> 1. R. N. Gupta “Principles of Management”, S. Chand& company ltd, 2005. 2. Dinkar Pagare “Principles of Management” Sultan Chand & Sons, 2004. 		
Reference Books		
<ol style="list-style-type: none"> 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. 		

BPS-1503	Business Economics	Credits - 4
<p>Learning 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.</p>		
UNITS	Unit Details	Hours
I	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.	12
II	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.	12
III	Market – Meaning – Types – Equilibrium of the firm – Industry – Pricing under Perfect Competition – Monopoly – Price Discrimination – Pricing under Monopolistic Competition – Pricing under Oligopoly and duopoly.	12
IV	Distribution- Marginal Productivity Theory – Theories of Wages – Keynes liquidity preference theory of Interest, Theories of Profit and Rent.	12
V	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	12
<p>Text Book S. Sankaran “Economic Analysis”, Margham Publications, Chennai, 2005.</p>		
<p>Reference Books</p> <ol style="list-style-type: none"> <li data-bbox="191 1129 1386 1192">1. Kaveri, SudhaNayak, Girija and Meenakshi “Micro Economic Theory”, S. Chand and Co. Ltd, 2010. <li data-bbox="191 1199 1289 1230">2. Varshini and Maheswari, “Managerial Economics”, Sultan Chand and Son’s, 2001 <li data-bbox="191 1236 1349 1266">3. M. L. Jhingan, “Microeconomic Theory 7thEdition” Vrinda Publications (P) Ltd, 2014 		

BPS-1102	Business Statistics	Credits - 4
Learning Objective To impart the students with knowledge in basic mathematical concepts.		
UNITS	Unit Details	Hours
I	<p style="text-align: center;">Linear Correlation</p> Concept of bi-variate data, Definition and types of correlation, Definition of correlation coefficient(r), its properties, and interpretation of values of r, Methods of finding correlation coefficient by using Karl Pearson method for bi-variate data and for frequency distribution data, Spearman's method for finding rank correlation coefficient for repeated and non-repeated ranks.	12
II	<p style="text-align: center;">Association of Attributes</p> Concept of qualitative data and the association between them, Meaning and interpretation of 2×2 contingency table, Types of association between attributes, Methods of obtaining nature of association by using comparison between observed and expected frequency, Coefficient of association by using Yule's method and its interpretations, Example on 2×2 problems only.	12
III	<p style="text-align: center;">Business Forecasting</p> Meaning and uses of business forecasting, Different methods of forecasting (i) Theoretical explanation of Regression analysis, Index numbers Economic models, Input output models, Opinion poll method, Extrapolation, Graphical method. (ii) Theoretical explanation with numerical examples of - Least Square Method for linear and quadratic relationship between variables, smoothing linear trend method.	12
IV	<p style="text-align: center;">Demographic Statistics</p> Meaning, definition and uses of demographic statistic, Methods of collecting demographic statistics – registration method, census method, analytical method. Mortality rates pertaining to (i) CDR (ii) SDR (iii) IMR, Birth rates pertaining to (i) CBR, (ii) SBR (iii) Age specific birth rate, Fertility rates pertaining to (i) GFR, (ii) SFR (iii) TFR	12
V	<p style="text-align: center;">Matrix Algebra</p> Definition of Matrix, Different types of matrices, Algebra of matrices (Addition, Subtraction and Multiplication), Determinant of a square matrix, Definition of adjoint of a matrix, inverse of a matrix and its uses to solve simultaneous linear equations (up to three variables only), Use of matrix in simple business applications.	12
<p style="text-align: center;">Recommended Reading</p> <ol style="list-style-type: none"> 1. Ken Black, Business Statistics, John Wiley & Sons (Asia) Pte Ltd. Singapore 2. J. K. Sharma, Business Statistics, Pearson, New Delhi. 3. Sancheti & Kapoor, Business Statistics, Sultan Chand & Sons, New Delhi. 4. Srivastava O.S.: A Text Book of Demography, Vikas publishing. 5. Trivedi and Trivedi: Business Mathematics, Pearson India Ltd. New Delhi. 		

BPS-1505L	Computer Applications (Ms –Word, Excel, Power Point, Access, Front Page & SPSS)	Credits - 4
<u>Learning Objective</u> To provide working knowledge in Office Automation tools & SPSS package.		
UNITS	Unit Details	Hours
I	<p style="text-align: center;">MS Word</p> <p>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] c) Draft a share allotment letter to the share applicants.[Mail Merge – Mailing Labels] d) Draft a letter to the shareholder for Annual General Meeting. e) Prepare your curriculum vitae and perform templates/wizards in MS Word <i>[Projects: 1) Letter head 2) Resume 3) Receipt 4) Mail merge of a letter to 15 employees 5) Index page of a book 6) Table with different tabs 7) Mail merging exercises 8) Letters 9) Applications 10) Notices]</i></p>	12
II	<p style="text-align: center;">MS Excel</p> <p>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. <i>[Projects: 1) Creating a chart with details 2) Results of examinations 3) Attendance calculation 4) Mark sheet 5) Inventory management 6) Presenting data with charts 7) Formulae usage 8) Shifting data to other sheet 9) Cash management 10) Accounting]</i></p>	12
III	<p style="text-align: center;">MS Power Point</p> <p>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. <i>[Projects: 1) Quiz 2) Transition 3) Auto timing of slides 4) PPT based on the topics given 5) Present Animation]</i></p>	12
IV	<p style="text-align: center;">MS Access & MS Front Page</p> <p>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. <i>[Projects: 1) Tables with data 2) Updating data 3) Tables with data of inventory, students, attendance, products, supplier, customer ... and fetching data from the tables]</i></p> <p>1. Create a web page for a Financial Institution. 2. Create a web site for an Industrial Development Bank. <i>[Projects: 1) College website 2) Website of your firm 3)Website of a product]</i></p>	12
V	<p style="text-align: center;">SPSS Package</p> <p>1. Computation of basic statistics (Mean, Median) 2. Computation of correlation matrix 3. Finding Regression equation. 4. Testing the significance of Mean (T-test)</p>	12

BPS-1050	Communication Skills	Credits - 2
<p style="text-align: center;"><u>Learning Objective</u></p> <p>To acquaint the students with the basic concept of communication, how to draft formal and business letters, polishing their speaking abilities and revising their grammatical and word power.</p>		
UNIT	Unit Details	Hours
I	<p style="text-align: center;">Theory of Communication</p> <p>Definition & process of Communication - Verbal – Non-verbal Communication – General and Technical Communication -Dimensions of Communication – Language as a tool – Levels of Communication - Flow of Communication - Features of effective Communication - Barriers to effective Communication - Objectives of Communication</p>	6
II	<p style="text-align: center;">Written Communication</p> <p>Understanding the basics of traditional letter writing - Business Letters: Inquiry & Reply letters, Placing, Execution and Cancellation of an orders – Covering Letter – Email – Job Application - Resume</p>	6
III	<p style="text-align: center;">Speaking Strategies</p> <p>Interview:Introduction, General preparation for an Interview, Types of questions generally asked, Types of Interviews – General Preparation for interviews – Presentation: Preparing an outline of the presentation, Using visual aids, Body language and effective presentation.</p>	6
IV	<p style="text-align: center;">Language Work</p> <p>Tenses – Prepositions – Confusables – One word substitute – homonyms</p>	6
<p style="text-align: center;">Text Book</p> <p>Communication Skills Publisher - Meenakshi Raman, Sangeeta Sharma- Oxford University press.</p>		
<p style="text-align: center;">Reference Books</p> <ol style="list-style-type: none"> 1. Communication Skills Publisher – Leena Sen - Prentice Hall of India Pvt. Ltd. 2. Effective Technical Communication - M Asharaf Rizvi - Tata Mac. Co. Ltd. 3. Business English & Communication - Lyn R. Clark, Kenneth Zimmer and Joshoph Tinervia - Mac Graw Hill International edition 		

BPS-1301	Soft Skills Development	Credits - 2
<p><u>Learning Objective</u> To help students do well in academics, To motivate students to personal and professional growth and to provide students with tools for success and character building.</p>		
UNIT	Unit Details	Hours
I	<p style="text-align: center;">Changing Ourselves to Change the World</p> Understanding what are soft skills - Realizing the need for personality growth and development for a better life and a better world - Need for Soft Skills in today's world - Learning to recognize our wants and our choices, Anticipating and understanding changes - Preparing and dealing with change: Reacting to change in our lives - attitudinal barriers to change	6
II	<p style="text-align: center;">Time Management and Stress Management</p> Importance of Time Management - How to regulate the way you spend Time - Identifying and eliminating time wasters, Strategies for Managing Time. Understanding stress: Causes of Stress and its consequences, Techniques to manage stress	6
III	<p style="text-align: center;">Reading Skills</p> Importance of Reading - Pleasure of Reading - Types of Reading - Calculating Reading speed and Accuracy - Techniques to read faster and better - Technique of SQ3R, Practising Comprehension - How to identify the core ideas of reading material	6
IV	<p style="text-align: center;">Writing and Speaking Skills</p> Importance of writing effectively - Methods of writing better - Selecting a topic, Knowing your audience Writing an outline, Researching, Organizing, Writing and revising drafts - Making quick notes - Writing your resume and covering letter	6
<p>Text Books</p> 1. The ACE of Soft skills – Gopaldaswamy Ramesh, Mahadevan Ramesh - (Pearson Publication) 2. Corporate Skills - Gulati, Sarvesh – (Rupa& Co New Delhi)		
<p>Reference Books</p> 1. Soft Skill for Everyone - Jeff Butterfield- (Publication: Cengage) 2. Contemporary Business Communication – (Scott Ober) 3. Business Communication Today - Bovee, Thill, Schazman 4. English and Soft skills – S P Dhanavel – (Orient Blackswan)		