

DEPARTMENT OF COMMERCE

BS with Business Administration

Semester -1

Major 1: Fundamentals of Management

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title & Code	Credit Distribution of The Course			Eligibility Criteria	Prerequisite(s) of the Course (if any)
	Lecture	Tutorial	Practical / Practice		
Fundamentals of Management	60	0	0	10 + 2 from a recognized board in any stream	Nil

Preamble: This course is designed to provide working knowledge for the processes of planning, organizing, leading, and controlling an organization's resources to achieve its goals. These functions are essential for the smooth operation of an organization.

Course Outcomes:

Students will be able to

CO1- manage business organizations in the dynamic global environment

CO 2- develop and maintain competitive advantage strategies

CO 3- use problem-solving strategies and critical thinking skills in real-life situations

Syllabus

Unit 1: Introduction to Management (17 Lectures)

1. Introduction: Organization, Manager
2. How managers are different from non-managerial employees,
3. Levels of Management: First line manager, Middle-level Managers, Top Level Managers,
4. What do managers do: Management Functions, Managerial Roles.
5. Management Skills: Technical Skills, Human skills, Conceptual skills.
6. Challenges and opportunities faced by managers.
7. Importance of studying Management

Unit 2: A. Evolution of Management Thought (15 Lectures)

1. Introduction, Administration vs. Management
2. Management as a Science, Art and Profession
3. Evolution of Management

B. Planning

1. Nature and Importance, Planning, Steps of Planning, Making Effective Plans
2. Management by Objectives (MBO), Management by Exception (MBE)
3. Forecasting and decision making

Unit 3: Organizing, Directing (15 Lectures)

1. Principles of an Organization, Organizational Structure and Design, Line and Staff Concept
2. Departmentation: Span of Control, Types
3. Authority, Responsibility and Accountability, Delegation of Authority, Centralization
4. Directing: Features, Importance, Principles
5. Motivation and Leadership

Unit 4: Control and coordination (13 Lectures)

1. Control: Meaning, Nature, Types, Process, Importance, The Need for an effective control system, Techniques of Controlling
2. Coordination & Cooperation

Reference books and Links

1. https://www.du.ac.in/uploads/new-web/29122022_Appendix-121.pdf
2. Robbins, S. P., DeCenzo, D. A., Coulter, M. A., & De Cenzo, D. A. (2019). Fundamentals of Management, eBook. Pearson Higher Ed.
3. Harold Koontz and Heinz Wehrich, Essentials of Management, McGraw Hill Publication

Major 2: Business Economics - I

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title & Code	Credit Distribution of The Course			Eligibility Criteria	Prerequisite(s) of the Course (if any)
	Lecture	Tutorial	Practical / Practice		
Business Economics -I	4	0	0	10 + 2 from a recognized board in commerce stream	Nil

Preamble: This course aims to provide students with a thorough understanding of microeconomic principles and their applications. This course will equip students with the analytical skills and knowledge necessary to understand and analyze microeconomic concepts and apply them to real-world situations.

Course Outcomes:

CO1: Understand microeconomic concepts such as demand and consumer behavior, production and cost analysis.

CO2: Apply their knowledge to determine equilibrium conditions, understand elasticity of demand, analyze production functions,

CO3: Understand the optimal resource combinations, cost of production, economies of scale, and the various types of market structures.

Syllabus

Unit 1: Introduction (12 lectures)

1. Definitions – Adam Smith, Marshall, Robbins, Samuelson, Jacob Viner;
2. Microeconomics and Macroeconomics – Meaning, Scope and Importance;
3. Utility – Meaning, Characteristics, Law of Diminishing Marginal Utility;
4. Indifference Curve – Concept and Characteristics; Budget Line – Concept.

Unit 2: Demand and Supply Analysis (15 lectures)

1. Law of Demand with the help of Utility Analysis;
2. Law of Supply – Meaning – Factors affecting supply;
3. Price determination in terms of demand and supply;
4. Change in Demand – Expansion, Contraction and Shift.
5. Elasticity of demand – Meaning, Types ; Price elasticity – Income elasticity – Cross elasticity – Advertising elasticity ; Price elasticity of demand – Meaning, Types, Factors, Methods, Importance ; Income elasticity of demand – Meaning, Types, Factors ; Cross elasticity of demand – Meaning, Types ; Advertising elasticity of demand – Meaning.

Unit 3: Cost, Revenue and Production (15 lectures)

1. Short run and Long run cost curves – Fixed cost – Variable cost – Total cost – Average fixed cost – Average variable cost – Average cost – Marginal cost ; Relationship between Average cost and Marginal cost ;
2. Revenue – Basic concepts ; Production – Meaning, Characteristics,
3. Production Function ; Law of Variable Production – Returns to scale.

Unit 4: Types of Competition and Theory of Distribution (18 Lectures)

1. Perfect Competition Meaning, Characteristics, AR and MR in a perfectly competitive market ; Equilibrium conditions – Firm and Industry – Short run and Long run,
2. Monopoly Meaning, Characteristics, AR and MR in Monopoly ; Price Determination – Short run and Long run ; Price Discrimination – Meaning, Type, Possibility and Profitability ; Monopsony – Concept.
3. Monopolistic Competition – Meaning, Features, AR and MR in monopolistic competition ; Price Determination – Short run and Long run ;
4. Oligopoly and Duopoly – Meaning, Characteristics. Marginal Productivity
5. Theory of Distribution ; Rent – Classical and Modern, Quasi Rent – Concept ; Profit – Risk, Uncertainty, Innovation.

Text Book:

Ahuja H.L., Business Economics, S Chand Publications

Suggestive Readings:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
2. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
3. Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education

Minor: Financial Accountancy

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title & Code	Credit Distribution of The Course			Eligibility Criteria	Prerequisite(s) of the Course (if any)
	Lecture	Tutorial	Practical / Practice		
Financial Accounting	4	0	0	10 + 2 from a recognized board in commerce stream	Nil

Course Objectives

To provide a conceptual and practical understanding of financial accounting principles, systems, and procedures for accurate financial reporting and decision-making.

Course Outcomes

At the end of the course, a student will be able to –

- **CO1:** Understand fundamental accounting concepts, conventions, and the process of recording and summarizing business transactions.
- **CO2:** Apply accounting treatment for consignment and joint venture transactions in the books of parties involved.
- **CO3:** Prepare accounts for dependent and independent branches using appropriate systems and adjustments.
- **CO4:** Understand the concept of the hire purchase system and accurately record transactions using various interest calculation methods under different scenarios.

Syllabus of []

Unit 1: Theoretical Framework (15 lectures)

1. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
2. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
3. The Accounting Equation. Understanding Assets, Liabilities, Revenues, and Expenses. Understanding Capital Expenditure, Revenue Expenditure, Deferred Revenue Expenditure, Capital Receipts, and Revenue Receipts. Nature of Accounts and Rules of Debit and Credit.
4. Recording transactions in General Journal. Preparation of Ledger Accounts. Opening and Closing Entries. Preparation of Trial Balance

Unit 2: Accounting for Consignment and Joint Venture (15 lectures)

Consignment –

1. Meaning, Features of Consignment
2. Difference between Consignment and Sale
3. Procedure of Consignment Business
4. Valuation of closing stock, del credere commission, loss of goods sent on consignment, goods invoiced at selling price.
5. Accounting treatment in the books of Consignor and Consignee

Joint venture

1. Definition and Features of Joint Venture
2. Difference between Joint Venture and Partnership, Joint Venture and Consignment
3. Methods of Keeping Accounts of Joint Venture – (a) When separate books are kept and (b) When separate books are not kept.
4. (Excluding Conversion of Consignment into Joint venture)

Unit 3: Accounting for Inland Branches (15 lectures)

1. Objectives of branch account
2. Distinction between Sales through Branch, Consignment, Joint Venture and Brokers.
3. Types of Branches – (a) Independent Branch and (b) Dependent Branch – Debtors System and Stock & Debtors System.

Unit 4: Accounting for Hire Purchase System (15 lectures)

1. Meaning of Hire Purchase System
2. Difference between Instalment and Hire Purchase System
3. Accounting under Hire Purchase System – (a) When Cash Price and Rate of Interest are given, (b) Calculation of Interest when interest is not included in the amount of installment, (c) Calculation of interest when rate of interest is not given (d) Calculation of interest when cash price is not given (e) Calculation of interest when cash price and rate of interest are not given

Text Book:

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

SEC: Computer Application for Business

CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE

Course Title & Code	Credit Distribution of The Course			Eligibility Criteria	Prerequisite(s) of the Course (if any)
	Lecture	Tutorial	Practical / Practice		
Computer Application for Business	0	0	2	10 + 2 from a recognized board in any stream	Nil

Preamble: This course is designed to provide working knowledge in the Office Automation tools.

Course Outcomes:

CO1: Demonstrate usage of text processing with the help of MS Word Application.

CO2: Analyze data with the usage of MS Excel Application.

CO3: Create and present a presentation prepared with the help of MS PowerPoint.

Syllabus

Unit 1: MS Word and MS PowerPoint

1. Chart Creation on Elements of Indian Financial System
2. Speeches (Formatting: Font, Paragraph, Bullet, Border, Shading, Page Setup, Header, Footer, Insert, Comment, Hyperlink, Bookmark, Page Break, Page Number, Tools, Auto Text)
3. Business/Corporate Letters (Mail Merge, Mailing Labels)
4. Curriculum Vitae (Templates, Wizards)
5. Slideshow Creation

Projects: Annual General Meeting Shareholder Letter, Letterhead, Resume, Receipt, Mail Merge (15 employees), Book Index Page, Table (Tabs), Mail Merging Exercises, Letters, Applications, Notices. Quiz, Transitions, Slide Auto Timing, Topical PPT, Animations, Product Advertisement, Department Association Activities.

Unit 2: MS Excel

1. Finance Functions (Worksheet Creation)
2. Graph on Class Performance
3. IF Function in Letter Grade Assignment
4. Statistical Analysis (Mean, Median, Mode, Standard Deviation)
5. Data Manipulation (Filter, Sort, Conditional Filter)
6. Pivot Tables, Table Formatting, Borders

Projects: Chart Creation (Details), Examination Results, Attendance Calculation, Mark

Sheet, Inventory Management, Data Charts, Formula Usage, Data Shifting, Cash Management, Accounting.