

**ALABBAR SCHOOL OF MANAGEMENT**  
**Raffles University**  
**B.COM Sem-II**  
**English Language (COM-201)**

**Objective:** Teaching English to students of Management is to prepare them with an adequate knowledge of communication in English in the periphery of business world. Students should feel comfortable and easy to communicate in English with others. They have learnt some basic grammatical usage and in this upcoming semester they will learn to communicate to each other with role play conversation. The course contents will, bring a lot of changes in their soft skills and personal development which are very essential for each of them. This syllabus is only for the second semester which will help them to communicate comfortably to others with general English in business field. The following contents are enlisted for the students of BBA/B.Com in the second semester.

**Course Credits:** 4

**Contact Hours** 48 Hrs

**Unit I: Written Communication**

1. Compose clear, concise, and effective business correspondence that meets the goal of various rhetorical situations: a. Letters – i Cover letter, ii Letter for a job application iii. Thank you letter, iv. Letter of complaint; b. Memos, c. Resumes, d. Emails, e. Reports

**Unit II: Oral Communication**

1. Communicate in ethical ways:
  - a. Construct a reasoned and fair argument without deception or inflammatory language
  - b. Adapt tone for various rhetorical situations
  - c. Appropriate source integration
2. Understand and apply basic business etiquette to a variety of professional situations:
  - a. First impressions, b. Attire, c. Listening skills, d. Tone, e. Behaviour, f. Telephone etiquette

**Unit III**

**Report Writing:** What is report writing, basic rules of report writing, practical exercises on report writing.

**Unit IV**

**Reading and Understanding:** Reading Comprehensions-interpretation of key texts-analysis of essays and articles .Book reviews-movie reviews.

**TEXT BOOK:**

1. “My Financial Career” Stephen Butler Leacock

**REFERENCE BOOKS:**

2. “The Gift of the Magi”, O. Henry

**ALABBAR SCHOOL OF MANAGEMENT**  
**Raffles University**  
**B.COM Sem-II**  
**Environment Studies (COM-202)**

**Objective:** To bring awareness about our environment in management students

**Course Credits:** 2

**Contact Hours** 30 Hrs

**Unit 1: Introduction to environmental studies**

Multidisciplinary nature of environmental studies; Scope and importance; the need for environmental education. Concept of sustainability and sustainable development

**Unit 2: Ecosystems**

What is an ecosystem? Structure: food chains, food webs and function of ecosystem: Energy flow in an ecosystem, nutrient cycle and ecological succession. Ecological Interactions. Case studies of the following ecosystems: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

**Unit 3: Biodiversity and Conservation**

- a. Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots
- b. India as a mega-biodiversity nation; Endangered and endemic species of India
- c. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.
- d. Nature reserves, tribal populations and rights (Niyamgiri-Vedanta, POSCO), and human wildlife conflicts in Indian context (Sundarban-Human-Tiger encounters).
- e. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

**Unit 4: Environmental Pollution and Global Environmental Issues**

- a. Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution.
- b. Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
- c. Nuclear hazards and human health risks (Chernobyl, 3 mile Island, Daiichi- Fukushima)
- d. Solid waste management: Control measures of urban and industrial waste, special reference e-waste, Biomedical waste.
- e. Pollution Tragedies: Love canal, Bhopal Gas, Endosulfan, Minamata and Flint water

**TEXT BOOKS :**

1. Basu, M. and Xavier, S., Fundamentals of Environmental Studies, Cambridge University Press, 2016
2. Mitra, A. K and Chakraborty, R., Introduction to Environmental Studies, Book Syndicate, 2016
3. Enger, E. and Smith, B., Environmental Science: A Study of Interrelationships, Publisher: McGraw-Hill Higher Education; 12th edition, 2010.

**REFERENCE BOOKS:**

1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India Univ. of California Press.

**ALABBAR SCHOOL OF MANAGEMENT**  
**Raffles University**  
**B.Com. Sem II**  
**Cost Accounting-I (COM-203)**

**Objectives:** The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

**Course Credits:** 4

**Contact Hours** 48 Hrs

**Unit I**

**Meaning and Scope of Cost Accounting:**

Basic Cost Concepts – Elements of Costs, Classification of Costs, Total Cost Build up and Cost Sheet, Emerging Terms viz. Life Cycle Costing, Activity Based Costing, Back Flush Costing. Materials Control: Meaning – Steps Involved – Materials and Inventory – Techniques of Material/Inventory Control – Valuation of Inventory – Material Losses.

**Unit II**

**Labour Cost Control:** Direct and Indirect Labour, Steps Involved – Treatment of Idle Time, Holiday Pay, Overtime etc. in Cost Accounts, Casual Workers & Out Workers, Labour Turnover, Methods of Wage Payment. Incentive Plans.

**Unit III**

**Overheads:** Meaning and Classification of Overheads – Treatment of Specific Items of Overheads in Cost Accounts – Stages Involved in Distribution of Overheads – Methods of Absorption of Overheads – treatment of Under and Over Absorption of Overheads.

**Unit IV**

**Methods of Costing:** Single Output Costing, Job Costing, Contract & Batch Costing.

**Unit V**

**Process Costing:** (including Joint Products and By-products and Inter-process Profits), Operating/Service Costing. (Transport & Power House only); Reconciliation of Cost and Financial Accounts.

**TEXT BOOK:**

- Maheshwari, S. N. and Mittal, S. N. (2009), Cost Accounting – Theory and Problems, 22<sup>nd</sup> Revised Edition, Shri Mahavir Book Depot.
- Rajasekaran, (2010), Cost Accounting, 1st edition, Pearson Education.
- Dutta, Mahesh, (2006), Cost Accounting - Principle Practices, 1st edition, Pearson Education.

**REFERENCE BOOKS**

- Arora, M.N., (2009), Cost Accounting, Vikas Publishing House.
- Lal, Jawahar and Srivastava, Seema, (2008), Cost Accounting, 4th Edition, McGraw Hill Education.
- Jain and Narang, (2008), Cost Accounting, Kalyani Publishers.

**ALABBAR SCHOOL OF MANAGEMENT**  
**Raffles University**  
**B.COM Sem-II**  
**Business Statistics (COM-204)**

**Objective:** The focus of this course is to equip the students with the knowledge of various statistical tools and techniques used in business decision making. The course aims at providing fundamental knowledge and exposure to the students to use various statistical methods in order to understand, analyze and interpret data for managerial decision making.

**Course Credits:** 4

**Contact Hours** 48 Hrs

**UNIT I**

Statistics: Meaning, evolution, scope, limitations and applications; data classification; tabulation and presentation: meaning, objectives and types of classification, formation of frequency distribution, role of tabulation, parts, types and construction of tables, significance, types and construction of diagrams and graphs.

**UNIT II**

Measures of Central Tendency and Dispersion: Meaning and objectives of measures of central tendency, different measure viz. arithmetic mean, median, mode, geometric mean and harmonic mean, characteristics, applications and limitations of these measures; measure of variation viz. range, quartile deviation mean deviation and standard deviation, co-efficient of variation and skewness.

**UNIT III**

Correlation and Regression: Meaning of correlation, types of correlation – positive and negative correlation, simple, partial and multiple correlation, methods of studying correlation; scatter diagram, graphic and direct method; properties of correlation coefficient, rank correlation, coefficient of determination, lines of regression, co-efficient of regression, standard error of estimate.

**UNIT IV**

Index numbers and time series: Index number and their uses in business; construction of simple and weighed price, quantity and value index numbers; test for an ideal index number, components of time series viz. secular trend, cyclical, seasonal and irregular variations, methods of estimating secular trend and seasonal indices; use of time series in business forecasting and its limitations, calculating growth rate in time series.

**UNIT V**

Probability: Basic concepts and approaches, addition, multiplication and Bayes' theorem. Probability distributions - meaning, types and applications.

**TEXT BOOK:**

- Gupta, S.P. & M.P. Gupta, Business Statistics

**REFERENCE BOOKS:**

- Gupta, C.B., An Introduction to Statistical Methods
- Gupta, B.N., An Introduction to Modern Statistics
- Sancheti, S.C. & V.K. Kapoor, Statistical Methods
- Ellhans, D.N., Fundamentals of Statistics

**ALABBAR SCHOOL OF MANAGEMENT**  
**Raffles University**  
**B.Com. Sem II**  
**Computer Application in Business - (COM-205)**

**Objectives:** To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

**Course Credits:** 4

**Contact Hours** 48 Hrs

**Unit 1: Word Processing**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents, **Creating Business Documents using the above facilities**

**Unit 2: Preparing Presentations**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. **Creating Business Presentations using above facilities**

**Unit 3: Spreadsheet and its Business Applications**

**Spreadsheet concepts**, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs, **Generally used Spreadsheet functions:** Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

**Unit 4: Creating Business Spreadsheet**

**Creating spreadsheet in the area of:** Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

**Unit 5 Data Base Management Systems**

DBMS, components, history, architecture, advantages and importance.

**TEXT BOOK:**

1. C. Hamacher, Z. Vranesic and S. Zaky, "Computer Organization", McGrawHill, 2002.

**REFERENCE BOOKS:**

2. W. Stallings, "Computer Organization and Architecture - Designing for Performance", Prentice Hall of India, 2002.
3. Raghu Ramakrishnan and Johannes Gehrke, "Database Management Systems" 3<sup>rd</sup> Edition, McGraw-Hill, 2003.

**Note:**

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
2. There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.
3. Teaching arrangement need to be made in the computer Lab
4. There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in computer Lab.