

B.Com. (H): Semester - II
Paper COM-201: English Language-II

(From list –I)

Duration: 3Hrs.

Marks: 100

Credits: 2

The subject of English Language-II is basically designed for students of Management to equip with written communication, oral communication, report writing and reading comprehension to develop skills for business communication. The more specific objectives are as follows:

- To make learners know, understand and use written communication with particular reference to, Memo, resume and professional correspondence in a business environment.
- To make learners know and understand Oral communication along with knowledge of communication ethics.
- To Make learner know and understand how to write different types of project reports.
- To facilitate the learners to sharpen their english language by reading selected texts to create a conducive environment for professionals to grow as good and responsible human beings imbining values and ethics.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1:	Use of written communication for professional purpose.
CO2:	To identify, formulate and solve the real life problems with positive attitude, Overcome the problems he/she faces in oral and written communication
CO3:	Acquire knowledge of and methods for using Business communication, such as, different types of reports.
CO4:	Using literature to enhance the overall communication skills by reading the prescribed texts, articles and movies reviews.

Course Contents

Curriculum

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.

RECOMMENDED TEXTS

- Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education
- Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, Effective Business Communication (SIE), McGraw Hill Education
- Dona Young, Foundations of Business Communication: An Integrative Approach, McGraw Hill Education
- Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, Business Communication: Connecting in a Digital World (SIE), McGraw Hill Education
- “My Financial Career” Stephen Butler Leacock
- “The Gift of the Magi”, O. Henry

B.Com. (H): Semester - II
Paper COM-202: Environment Studies
(From list-II)

Duration: 3Hrs.

Marks: 100

Credits: 4

Objective

To bring awareness about our environment in management students

Unit I: The multidisciplinary nature of environmental studies

- Definition,
- Scope and importance
- Need for public awareness

Unit II: Natural Resources:

Renewable and non-renewable resources:

Natural resources and associated problems.

- Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

- Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.
- Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

Unit III: Ecosystems

- Concept of an ecosystem
- Structure and function of an ecosystem
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:
 - Forest ecosystem
 - Grassland ecosystem
 - Desert ecosystem
 - Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries)

Unit IV: Biodiversity and its conservation

- Introduction – Definition: genetic, species and ecosystem diversity
- Biogeographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical aesthetic and option values
- Biodiversity at global, national and local levels
- India as a mega-diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity

Unit V: Environmental Pollution

- Definition
- Causes, effects and control measures of:
 - Air pollution
 - Water pollution
 - Soil pollution
 - Marine pollution
 - Noise pollution
 - Thermal pollution
 - Nuclear pollution
- Solid waste management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies

- Disaster management: floods, earthquake, cyclone and landslides

Text Readings:

B.Com. (H): Semester - II

Paper COM-203: Cost Accounting

Duration: 3Hrs.

Marks: 100

Credits: 6

Course Objective

The subject of Management Accounting is basically Designed to equip the student with tools for analyzing financial and non-financial information which will help them in decision-making planning and control. The more specific objectives are as follows:

- To understand the basics of cost accounting.
- To understand the Treatments of Costs Under Different Situations
- To understand how methods of costing and types of costing are used together
- To develop expertise on the calculation of cost of production.
- To apply cost accounting in the field of management.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1:	Recognize and apply appropriate theories, principles and concepts relevant to cost accounting.
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CO2:	Differentiate various costs and understand cost behavior which will be helpful in analysing cost sheets and making related decisions.
CO3:	Recognise the operation department and the service department. Also, it will enhance knowledge related to apportionment and absorption of overhead.
CO4:	Exercise appropriate judgment in selecting and presenting information using various methods relevant to cost accounting.
CO5:	Understand marginal costing and absorption costing systems for making decisions related to operation and marketing.

Course Contents

Curriculum

Unit I: Introduction

Meaning, objectives and advantages of cost accounting, Difference between cost accounting and financial accounting. Cost concepts and classifications, Elements of cost. Installation of a costing system. Role of a cost accountant in an organization.

Unit II: Cost concept

Types of cost, Cost Accumulations, cost objects, cost classifications, cost applications, cost behavior, Techniques of Costing.

Unit III: Overhead

Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Bad Activity – based cost allocation.

Unit IV Methods of Costing

Unit costing, Job costing. Contract Costing. Process costing (process losses, valuation of work in progress, joint and by-products) Service costing (only transport).

Unit V: Cost -Volume -Profit Analysis

The Relationship of cost and profit with volume, use of CVP Analysis, Marginal Costing and Absorption costing, Breakeven point, contribution marginal Approach, Use of Break even analysis.

Recommended Book

- Lal, Jawahar. Cost Accounting. Tata McGraw Hill Publishing Co., New Delhi

Reference Book

- Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. Prentice Hall of India, New Delhi.
- Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
- Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
- Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems.

- S. Chand & Co. Ltd., New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot, New Delhi.

B.Com. (H): Semester - II

Paper COM-204: Business Statistics

Duration: 3Hrs.

Marks: 100

Credits: 6

Course Objective

- To understand the importance of data and how to collect, organize and summaries those data.
- To describe preliminary statistical techniques to solve problems.
- To explain the merits and limitations of different statistical techniques.
- To impart the knowledge of interpreting the result of data analysis.
- To enable the students in terms of understanding the statistical aspects related to business thereby enhancing their skills in this regard.

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1:	Understand the concept of probability for decision making in business and other walks of life.
CO2:	Understand the theory of probability and apply probability distribution in business decisions.
CO3:	Know about the relationship between sample size and standard error. It will help in doing specimen testing.
CO4:	Apply inferential statistics for generalizing and conformation of parameters for a population.
CO5:	Get exposure to testing hypotheses related to some research work or projects.

Course Contents

Unit I

Probability: introduction, basic terminology, Types of probability, Probability rules, posterior probability.

Unit II

Probability distribution: Introduction, random variables, use of expected value in decision making, normal distribution, binomial distribution.

Unit III

Sampling and Sampling distribution: introduction, random sampling, sampling distribution, relationship between sample size and standard error.

Unit IV

Estimation: introduction, point estimate, interval estimate, confidence interval, sample size in estimation.

Unit V

Testing Hypothesis: introduction, basic concept, testing procedure, testing hypothesis, measuring the power of hypothesis test. Testing of proportion.

Reference books:

- Vohra, N.D., (2009) Quantitative Techniques in Management, 4th edition, McGraw Hill Education.
- Vishwanathan, P.K., (2008) Business Statistics and Applied Orientation, 1st edition, Pearson Education.
- Rajagopalan, S. and Sattanathan, R., (2009) Business Statistics & Operations Research, 2nd Edition, McGraw Hill Education.
- Sharma, J.K., (2009) Operations Research: Problems & Solutions, 2nd edition, Macmillan India Ltd.
- Taha, Hamdy, (2008) Operations Research: An Introduction, 8th edition, Pearson Education.
- Render, Barry, Stair, R.M., Hanna, M.E., and Badri, (2009) Quantitative Analysis for Management, 10th edition, Pearson Education
- Richard I. Levin and Devid S. Rubin, Statics for management, Pearson

B.Com. (H): Semester - II

Paper COM-205: Computer Application in Business

Duration: 3Hrs.

Marks: 100

Credits: 6

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.

Contents

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.

References:

1. C. Hamacher, Z. Vranesic and S. Zaky, "Computer Organization", McGrawHill, 2002.
2. W. Stallings, "Computer Organization and Architecture - Designing for Performance", Prentice Hall of India, 2002.
3. Raghu Ramakrishnan and Johannes Gehrke, "Database Management Systems" 3rd 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.

