UNIVERSITY OF DELHI

SCHEME of EXAMINATION
and
COURSES OF READING
for
B.Com (Hons.) Course

Part I Examination, 2005

Revised Syllabus application for the students seeking admission to the B.Com (Hons.) in the Academic Year, 2004-2005.

Price : Rs. 20.00

Revised Scheme of Examination and Courses of Reading for B.Com. (Hons.) Examination

For admission of July, 2004

Part-I Examination, 2005
Ist Year (Part-I)

	Max. Marks	Duration (Hours)
Paper I-Business Organisation & Management	75	3
Paper II-Financial Accounting	75	3
Paper III-Microeconomic Theory and Applications-I	75	3
Paper IV-Business Statistics	75	3
Paper V-Business Law	75	3
Paper VI-Introduction to Computers and Information Systems	75	3
Paper VII. (a) Business Communication	50	2
(b) Politics, Ethics & Social Responsibility of Business	50	2

B.Com (Hons.) Ist Year
Paper I

BUSINESS ORGANIZATION AND MANAGEMENT

Duration : 3 hrs. **Max. Marks: 75**

Objective: - The purpose of this paper is to impart to the students an understanding of state of the art of management & business concepts practices with a view to preparing them to face up to the emerging challenges of managing resources, managing business processes and managing managers.

Unit –I:

Foundation of Indian Business Spectrum of Business Activities, Manufacturing and Service Sectors. India's experience of globalization, liberalization, and privatization. Multinational corporations and Indian transnational.

10 Lectures

Unit –II:

Entrepreneurial opportunities in contemporary business environment: Networking marketing, Franchising, Business Process Outsourcing, E-commerce and M-Commerce. Process of setting up a business enterprise. Opportunity and idea generation – role of creativity and innovation. Feasibility study and preparation of business plan

15 Lectures

Unit –III:

Functional aspects of business: (a) Administrative: Choice of a suitable form of business ownership. Starting and operating small venturing enterprises, (b) Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics. (c) Marketing: marketing and consumer behaviour, Product and pricing decisions, Distribution and promotional decisions (d) Finance: Money and banking, Financial management and securities markets, risk management and insurance

(2)

(e) Human resources: Sources of human capital, Strategies for attracting (staffing) and retaining (training and compensation) human resources

Unit–IV:
Development of Management Thought: Classical, Neo-classical, Systems, Contingency and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad, Hammer, and Tom Peters

15 Lectures

Unit–V:
Process of Managing (a) Planning: corporate Strategy – Environmental Analysis and Diagnosis, Formulation of Strategic Plan; Growth strategies – internal and external; Decision-making – concept, Process, Rationality and Techniques, Information Technology and Decision-Making, Decision Support System (b) organizing and Staffing: Contemporary Organizational Formats – Project, Matrix and Networking, (c) Management in Action: Motivation – concept and Theories: Maslow, Herzberg, McGregor, and Ouchi; Leadership – Concept and Theories: Leadership Continuum, Managerial Grid, Situational Leadership, Transactional and Transformational Leadership; Communication – formal and Infromal Networks, Barriers and Principles (d) control: Concept and Process, Effective Control System, Modern Control Techniques – Stakeholder Approaches (Balanced Score Card), Accounting Measures (Intergrated Ratio Analysis), and Economic and Financial Measures (Economic Value Added and Market Value Added), Behaviral Aspects of Management Control

15 Lectures

Unit–VI:
Management in Perspective: Management of Strategic Change, Knowledge Management, Learning Organization, Managing Diversity, Corporate Governance

10 Lectures

(3)

Suggested Readings:

1. Basu, *"Business Organisation and Management"*, Tata McGraw Hill, New Delhi.
2. Gupta, C.B., *"Modern Business Organisation"*, Mayur Paper Backs, New Delhi.
3. Lele, R.K. and J.P. Mahajan, *"Business Organisation"*, Pitamber Publishing, New Delhi.
4. Mishra, N., *"Modern Business Organisation"*, Sahitya Bhawan, New Delhi.
5. Gupta, C.B., *"Management Concepts and Practices"*, Sultan Chand and Sons, New Delhi.
6. Prasad, Lallan and S.S. Gulshan, *"Management Principles and Practices"*, S. Chand & Co. Ltd., New Delhi.
7. Gupta, C.B., *"Modern Business Organisation"*, Mayur paper Backs, New Delhi.
8. Chhabra, T.N., *"Principles and Practice of Management"* (8th Ed.) 2004, Dhanpat Rai & Co., Delhi.
9. Singh, B.P. and T.N. Chhabra, *"Business Organisation and Management"* (4th Ed.), 2003, Dhanpat Rai & Co., Delhi.

References:

1. Jim, Barry, John Chandler, Heather Clark, *"Organisation and Management"*, Thomson Learning.
2. Bushkirk R.H., *"Concepts of Business: An Introduction to Business System"*, et. Al, Dryden Press, New York.
3. Bowen, H.R., *"Social Responsibilities of Business"*, Harper and Row, New York.
4. Allen L.A., *"Management and Organisation"*, McGraw Hill, New York.
5. Ansoff, H.J., *"Corporate Strategy"*, John Wiley, New York.
6. Burton Gene and Manab Thakur, *"Management Today Principles and Practice"*, Tata McGraw Hill, New Delhi.

Paper II

Duration : 3 hrs.   Max. Marks: 75

FINANCIAL ACCOUNTING

Level of knowledge: Working knowledge

Learning Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

COURSE CONTENTS

1. THEORETICAL FRAMEWORK   3 Lectures

i) 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.

ii) The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realisation, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

iii) Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS): I (ICAI)

2. ACCOUNTING PROCESS   2 Lectures

From recording of business transactions to preparation of trial balance, an overview only.

3. BUSINESS INCOME   14 Lectures

i) Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.

ii) Revenue recognition: Salient features of Accounting Standard (AS): 9 (ICAI) Recognition of expenses.

iii) The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. Salient features of Accounting Standard (AS): 6(ICAI)

iv) Inventories: meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Accounting Standard (AS): 2 (ICAI)

4. FINAL ACCOUNTS   19 Lectures

i) Capital and revenue expenditures and receipts: general introduction only.

ii) Preparation of financial statements:
   a) of non-corporate business entities from a trial balance;
   b) of not-for-profit organisations;
   c) from incomplete records: statement of affairs method and conversion method.

5. ACCOUNTING FOR HIRE PURCHASE AND INSTALMENT SYSTEMS   10 Lectures

Concepts of operating and financial lease (theory only)

6. ACCOUNTING FOR INLAND BRANCHES   15 Lectures

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system-Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

(6)

7. **ACCOUNTING FOR DISSOLUTION OF THE PARTNERSHIP FIRM**
Insolvency of partners, sale to a limited company and piecemeal distribution.

12 Lectures

Option to Unit 7 Dissolution of Partnership Firms
Computerised Accounts (By using any popular accounting software) Creation of vouchers and recording transactions, preparing reports – cash book and bank book, ledger accounts, trial balance, Profit and Loss Account (Income Statement) and Balance Sheet.

12 Lectures

Note: Any revision of relevant accounting standard issued by ICAI would become applicable immediately.

Examination Scheme for Computerized Accounts – Practical for 10 marks.

Suggested Readings:

1. Anthony, R.N., and J.S. Reece, "Accounting Principles", Richard D. Irwin, Inc.
2. Monga, J.R., "Financial Accounting: Concepts and Applications", Mayoor Paper Backs, New Delhi.
3. Shukla, M.C., T.S. Grewal and S.C.Gupta, "Advanced Accounts", Vol-I S. Chand & Co., New Delhi.
4. Gupta, R.L. and M. Radhaswamy, "Advanced Accountancy", Vol-I, Sultan Chand & Sons, New Delhi.
5. Maheshwari, S.N. and S. K. Maheshwari, "Financial Accounting", Vikas Publishing House, New Delhi.
6. Sehgal, Ashok, and Deepak Sehgal, "Advanced Accounting", Part -I Taxmann Applied Services, New Delhi.
7. Tulsian, P.C., "Advanced Accounting", Tata Mc Graw Hill, New Delhi.
8. Jain, S.P. and K.L. Narang, "Financial Accounting", Kalyani Publishers, New Delhi.

(7)

9. Gupta, Nirmal, "Financial Accounting", Sahitya Bhawan, Agra.
10. "Compendium of Statements and Standards of Accounting", The Institute of Chartered Accountants of India, New Delhi.

MICROECONOMIC THEORY AND APPLICATIONS –I

Paper III

Duration :3 Hours   **Max. Marks :75**

Objective : Objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.

Learning Outcomes: The students would be able to apply tools of consumer behaviour and firm theory to business situations.

COURSE CONTENTS

Unit-I

1. The concept of demand and the elasticity of demand and supply: Demand curves: individual's demand curve, market demand curve. Movements along versus shifts in the demand curve. Elasticity of demand: price, income and cross. Concept of revenue: Marginal and Average; Revenue and elasticity of demand.

Unit-II

2. Consumer Behaviour: Notion of indifference and preference. Indifference curve analysis of consumer behaviour; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Consumer surplus. Indifference

11 lectures

curves as an analytical tool (cash subsidy Vs kind subsidy).

Revealed Preference.

Unit-III   **22 lectures**

3. Production: Fixed and variable inputs, production function, total, average and marginal products, law of variable proportions. Linear homogeneous production function. Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale.

Unit-IV   **10 lectures**

1. Cost of Production: Social and private costs of production, difference between economic and accounting costs, long run and short run costs of production. Economies and diseconomies of scale and the shape of the long run average cost. Learning curve

Unit-V   **10 lectures**

2. Perfect Competition: Assumptions, price and output decisions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply, difference between accounting and economic profits, producer surplus. Stability analysis – Walrasian and Marshallian. Demand - supply analysis.

Suggested Readings: **22 lectures**

1. Pyndyck, R.S., and D.L. Rubinfeld, "*Microeconomics*", Pearson Education (Singapore) Pvt. Ltd., Delhi

2. Bilas, Richard A., "*Microeconomic Theory: A Graphical Analysis*", McGraw-Hill Book Co. Kogakusha Co. Ltd.

3. Browning Edgar K., and JacqueLine M. Browning, "*Microeconomic Theory and Applications*", Kalyani Publishers, New Delhi.

4. Green, H.A.J., "*Consumer Theory*", The Macmillan Company Of India Ltd., New Delhi.

5. Gould, John P., and Edward P. Lazear, "*Microeconomic Theory*", All India Traveller Bookseller, New Delhi.

6. Maddala, G.S., and E. Miller, "*Microeconomics: Theory and Applications*", McGraw- Hill International Edition, Singapore.

7. Salvatore, D., "*Schaum's Outline of Theory and Problems of Microeconomic Theory*", McGraw-Hill, International Edition, New Delhi.

8. Varian, H.R., "*Intermediate Microeconomics: A Modern Approach*", Affiliated East-West Press, New Delhi.

Note:
Detailed Guidelines for teaching and paper setting will be formulated annually by the Department of Commerce for determining the emphasis and specific scope in the suggested readings, so as to constantly update the content and improve the quality of instruction within the overall ambit of the syllabus

Paper No. IV
Business Statistics

Duration : 3 hrs.   Max. Marks: 75

Objective:
The objective of this course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

Expected Learning Outcomes:
The student is expected to be equipped with the tools of processing and description of statistical data. In addition, the student would develop competence to use computer for statistical calculations especially for comparatively large-sized problems.

Unit 1

Statistical Data and Descriptive Statistics

(No. of Lectures: 23)

1.1 Types of statistical data. Preparation of frequency distributions and their graphic presentation including histogram, frequency polygon, frequency curve and ogives.

3 Lectures

1.2 Measures of Central Tendency
a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
b) Positional Averages
   Mode
   Median (and other partition values including quartiles, deciles, and percentiles).

3 Lectures

1.3 Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their co-efficients, Properties of standard deviation/variance.

11 Lectures

1.4 Moments: calculation (including Sheppard's corrections) and significance. Skewness, Kurtosis and Moments.

6 Lectures

Unit 2

Probability, Probability Distributions and Decision Theory

(Nos. of Lectures: 18)

2.1 Theory of Probability. Approaches to the calculation of probability

2 Lectures

2.2 Calculation of event probabilities. Addition and multiplication laws of probability.

3 Lectures

2.3 Conditional probability and Bayes' Theorem. Expectation and variance of a random variable.

3 Lectures

2.4 Probability distributions: Binomial, Poisson and Normal.

5 Lectures

2.5 The decision environment. Pay-off and regret matrices. Criteria of decision-making: Laplace, Maximin/Minimax, Maximax/Minimin, Savage; and Expectation. (Excluding Bayesian analysis) EVPI and its calculation.

3 Lectures

2.6 Decision Trees.

2 Lectures

Unit 3

Simple Correlation and Regression Analysis

(No. of Lectures:10)

3.1 Correlation Analysis. Meaning of Correlation: simple, multiple and partial; linear and non-linear. Causation and correlation. Scatter diagram. Pearson's co-efficient of correlation: calculation and properties (proofs not required). Probable and standard errors. Rank Correlation.

5 Lectures

3.2 Regression Analysis. Principle of least squares and regression lines. Regression equations and estimation. Standard Error of Estimates.

5 Lectures

Unit 4

Index Numbers

(No. of Lectures: 12)

4.1 Meaning and uses of index numbers. Construction of index numbers: fixed and chain base; univariate and composite. Aggregative and average of relatives — simple and weighted.

5 Lectures

4.2 Tests of adequacy of index numbers. Base shifting, splicing and deflating. Problems in the construction of index numbers.

3 Lectures

4.3 Construction of consumer price indices. Important share price indices including BSE SENSEX and NSE NIFTY.

4 Lectures

Unit 5
Time Series Analysis

(No. of Lectures: 12)

5.1 Components of time series. Additive and multiplicative models.

2 Lectures

5.2 Trend analysis. Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual liner trend equation to quarterly/monthly basis and vice-versa. Moving averages.

6 Lectures

5.3 Seasonal variations- calculation and uses. Simple averages, ratio-to-trend, ratio-to-moving averages and link-relatives methods.

4 Lectures

The students will be familiarized with software and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of variation, skewness and kurtosis, correlation and regression co-efficients. Further, use of software to be made to calculate moments, moving averages, regression equations etc. and its use in decision analysis.

The weightage of topics and software to be used for practical work in this paper will be prescribed in the guidelines by the Committee of Courses and Studies in Commerce (Hons., P.G. and Research)

Suggested Readings:

1. Levin, Richard and David S. Rubin, "*Statistics for Management*", 7th Edition, Prentice Hall of India.

2. Siegel, Andrew F., "*Practical Business Statistics*", International Edition (4th Ed.), Irwin McGraw Hill.

3. Berenson and Levine, "*Basic Business Statistics: Concepts and Applications*", Prentice Hall.

4. Frank, Harry and Steven C. Althoen, "*Statistics: Concepts and Applications*", Cambride Low-priced Editions, 1995.

5. Spiegel M.D., "*Theory and Problems of Statistics*", Schaum's Outlines Series, McGraw Hill Publishing Co.

6. Gupta, S.P., and Archana Gupta, "*Statistical Methods*", Sultan Chand and Sons, New Delhi.

7. Dhingra, I.C., and M.P. Gupta, "*Lectures in Business Statistics*", Sultan Chand.

8. Gupta, S.C., "*Fundamentals of Statistics*", Himalaya Publishing House.

Paper V
Business Law

Duration: 3 hours   **Max. Marks: 75**

Objective:
The objective of the course is to impart basic knowledge of the important business laws alongwith relevant case law.

Course Contents:

(i) The Indian Contract Act 1872.   **35 Lectures**

    (a) Contract – meaning, characteristics and kinds   3 Lectures.

    (b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.   7 Lectures

    (c) Void agreements   2 Lectures

    (d) Discharge of contract – modes of discharge including breach and its remedies.   4 Lectures

    (e) Contingent contracts   2 Lectures

    (f) Quasi - contracts   2 Lectures

    (g) Contract of Indemnity and Guarantee   5 Lectures

    (h) Contract of Bailment   5 Lectures

    (i) Contract of Agency   5 Lectures

(ii) Indian Sale of Goods Act. 1932.   **10 Lectures**

    (a) Contract of sale, meaning and difference between sale and agreement to sell.   2 Lectures

    (b) Conditions and warranties   2 Lectures

    (c) Transfer of ownership in goods including sale by non-owners   2 Lectures

    (d) Performance of contract of sale   2 Lectures

    (e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.   2 Lectures

(iii) Negotiable Instrument Act: Kinds and characteristics of Negotiable Instruments, Holders and Holder-in-due course, Privileges of Holders-in-due course. Negotiation and endorsement, crossing of cheques types of crossing, bouncing of cheques.   **10 Lectures**

(iv) Information Technology Act 2000   **20 Lectures**

    (a) Definitions   3 lectures

    (b) Digital signature   1 lecture

    (c) Electronic governance   2 lectures

    (d) Attribution, acknowledgement and dispatch of electronic records.   2 lectures

    (e) Regulation of certifying authorities   3 lectures

    (f) Digital signatures certificates   2 lectures

    (g) Duties of subscribers   1 lectures

    (h) Penalties and adjudication   1 lectures

    (i) Appellate Tribunal   3 lectures

    (j) Offences   2 lectures

Suggested Reading List

1. Kucchal, M.C., "*Business Law*", Vikas Publishing, House (P) Ltd., New Delhi, 2002.

2. Desai, T.R., "Indian Contract Act, Sale of Goods Act and Partnership Act", S.C. Sarkar & Sons Pvt. Ltd., Calcutta.

3. Khergamwala, J.S., "The Negotiable Instruments Act", N.M. Tripathi Pvt. Ltd., Bombay.

4. Singh, Avtar, "The Principles of Mercantile Law", Eastern Book Company, Lucknow.

5. Maheshwari & Maheshwari, "Business Law", National Publishing House, New Delhi.

6. Kapoor, N.D., "Business Law", Sultan Chand & Sons, New Delhi.

7. Chadha, P.R., "Business Law" Galgotia Publishing Company, New Delhi.

8. "Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000" Taxmann Publications Pvt. Ltd., New Delhi.

9. Painttal, D., "Law of Information Technology" Taxmann Publications Pvt. Ltd., New Delhi.

Paper VI

Introduction to Computers and Information System

Duration : 3 hrs.   **Max. Marks: 75**

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

Learning Outcome: After studying this paper, a student will become **IT** literate, and be able to understand basic **IT** terminology. The student should be able to understand the role of information system in business world.

Part - A   (35)

Unit 1. Basic Concepts: (6)
- What is a computer.
- Characteristics of a Computer.
- Advantages of Computers.
- Limitation of Computers.
- Types of Computers.
- Applications of computers.
- Data Representation.

Unit 2. Essential components of Computers.   (6)
- Hardware, Firmware, Live-ware
- Software:
  - o Relationship between hardware and software
  - o System Software : Operating system, Translators, interpreter, compiler, assemblers, linkers.
  - o Overview of operating system, function of operating system.
  - o application software : General Purpose Packaged Software and tailor made software.

Unit 3. Information Systems   (6)
- o Meaning
- o Need of an efficient information System.
- o Type of Information system
- o Information requirement for Planning, Coordination, and control for various level in Business, Industry
- o Basic of data arrangement and Access

Unit 4. Database System.   (6)
- o Traditional file Environment
- o Identification of Relevant data.
- o Evolution of Database Technology.
- o Databases : The Modern Approach.

Unit 5. Net works: LAN, WAN, Wireless Network (5)

o Introduction to networking
o Importance of networking
o Communication devices such as Modem
o Features of Networking

Unit 6. Introduction to Internet (6)

o Meaning of Internet.
o Growth of internet.
o Owner of Internet.
o Anatomy of Internet
o Basic Internet Terminology
o Net Etiquette
o World Wide Web
o Internet Protocols.
o Usage of Internet to society.
o Search Engines.

Part – B

Computer based information System (40)

* Accounting Information System (AIS): Meaning, characteristics, diagrams to depict AIS and its major subsystems.
* Management Information System: Meaning, concepts, input and output of MIS with illustration.
* Decision Support system: Introduction, Decision making, DSS concept, objective.
* Knowledge-Based Information System: Introduction, Expert system, User interface, knowledge base, advantages and disadvantages, illustrating an expert system.
* Concept of virtual office: Introduction, office automation (OA), virtual office, OA application; visualizing paperless office by Illustration

* Executive Information system: Introduction, peculiar information requirements of executives.
* Marketing Information: Introduction, evolution and need of marketing information system
* Manufacturing Information System: Introduction, need and characteristics.
* Introduction to Financial Information System.
* Introduction to Human Resource Information System.
* Concept, Applications, Advantages and limitations with regards:

  o Word Processor
  o Spread Sheet
  o Database

Part C. Introduction to Essential tools. (40)

Unit 1. Word Processing. (8)

o Introduction to word Processing.
o Word processing concepts.
o Use of Templates
o Working with word document:

  ⌄ Opening an existing document/ creating a new document.
  ⌄ Saving,
  ⌄ Selecting text,
  ⌄ Editing text,
  ⌄ Finding and replacing text,
  ⌄ Closing,
  ⌄ formatting,
  ⌄ Checking and correcting spell-ings
  o Bullets and numbering
  o Tabs
  o Paragraph Formatting

○ Indent
○ Page Formatting
○ Header and footer

○ **Mail Merge**

○ **Tables**
  ➤ Formatting the table
  ➤ Inserting filling and formatting a table

• **Unit 2. Spreadsheet and its Business Applications.** (12)

  ➤ Spreadsheet concepts
  ➤ Creating a work book, saving a work book
  ➤ editing a work book, inserting, deleting work sheets,
  ➤ entering data in a cell
  ➤ formula Copying
  ➤ Moving data from selected cells,
  ➤ handling operators in formulae.
  ➤ Rearranging Worksheet
  ➤ project involving multiple spread-sheets
  ➤ organizing . Charts and graphs
  ➤ Printing worksheet.

• **Unit 3. Generally used Spread sheet functions** (5)

  ➤ Mathematical
  ➤ Statistical
  ➤ Financial
  ➤ Logical

• **Unit 4. Creating spreadsheet in the following areas:** (5)

  ➤ Loan & Lease statement
  ➤ Ratio Analysis.
  ➤ Graphical representation of data
  ➤ Payroll statements
  ➤ Frequency distribution and its statistical parameters

• **Unit 5. Database Software.** (10)

  ➤ Creating Data Tables
  ➤ Editing a Database
  ➤ Performing queries.
  ➤ Generating Reports

Notes:

1. Part-A of this paper is compulsory. A College will have an option either to opt for part B or Part C. However for a group of students college may have the combination of Part A & B and for another Group A & C, depending upon the availability of infrastructure.

2. Before starting part C an approval from the department/ university is required.

3. The General Purpose Software referred in this course will be notified by the department 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.

4. The familiarity with commercial and business software will be imparted through guidelines, that shall be revised every year.

Scheme of examination:

➤ Part A. will be of 35 marks including internal assessment.
➤ Part B will be of 40 marks including internal assessment.

➤ Part C will be of 40 marks practical examination. It will carry internal assessment in the form of a work book.

Introduction to Computers

Reading List for Paper -I for First Year

REFRENCES:

1. Rajaraman,V., "Introduction to Information Technology", 2003 PHI.
2. Hunt, R., J. Shelley, "Computers and Commonsense", Prentice Hall of India, 2002.
3. Leon, A. and M. Leon, "
4. Leon, Vikas, "Fundamentals of Information Technolgy", 2002 (4) Software manuals.
5. Sinha, Pradeep K. and Preeti Sinha, "Foundation of Computing", BPB Publication, 2003.
6. Basandra, Suresh K., "Management Information System", Wheeler Publication, New Delhi-Allahab.
7. Kumar, Muneesh, "Business Information System", Vikas Publishing House, 1998.
8. Barihoka, Deepak, "Fundaments of Information Technology", Excel Book, 2000.
9. Saxena, Sanjay, "A First Course in Computers", Vikas Publishing House, 1998.
10. Fizgerald & Dennis – Wiley, "Business Data Communication and Networking".
11. Rajaraman , V., "Analysis and design of information systems", 2003 PHI.
12. Sadagopan, S., "Management Information Systems", 2003 PHI.
13. Laudon, Kenneth C. and Jane P. Laudon, "Management Information Systems", 2003, PHI.

Note: Specific package to be used for word-processing, spread sheet, and database management system and related books will be announced by the department every three year.

Department of English
Paper VII a

Business Communication

Maximum Marks: 50   **Total Lectures: 50**

          (2 Lectures per week + tutorial)

Objective: To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

COURSE CONTENT:

1. Introduction to the essentials of Business Communication: Theory and practice	**2 lectures**
2. Citing references, and using bibliographical and research tools	**2 lectures**
3. Writing a project report	**10 lectures**
4. Writing reports on field work/visits to industries, business concerns etc./business negotiations.	**8 lectures**
5. Summarizing annual report of companies	**8 lectures**
6. Writing minutes of meetings	**8 lectures**

7. E-correspondence — 2 lectures

8. Spoken English for business communication (Viva for internal assessment) — 5 lectures

9. Making oral presentations (Viva for internal assessment) — 5 lectures

Note: A reading list will be compiled in consultation between the Department of English and the Department of Commerce. Guidelines regarding teaching practice in the classroom will be issued along with the reading list.

Paper VII b

Politics, Ethics and Social Responsibility of Business

Maximum Marks: 50   **Total Lectures: 50**

1. Thinking conceptually about Politics: Liberty, Equality, Justice, Rights and Recognition, The Idea of a Good society, Concept of Business Ethics and Corporate Social Responsibility.
Lectures 12

2. Domain of Politics and Ethics: Democracy and Welfare state, Market and Globalisation.
Lectures 8

3. Approaches to Moral Reasoning: Consequentialism, Deontologism, Teleological reasoning.
Lectures 6

4. Politics and Ethics in Business: Corporate Code of Ethics.
   a) Environment
   b) Accountability

   c) Responsibility
   d) Leadership
   e) Diversity
Lectures 10

2. Corporate Social Responsibility: Arguments for and Against; Strategic Planning and Corporate Social Responsibility; Corporate Philanthropy.
Lectures 6

3. Cases of corruption, Corporate Scandals, Whistle Blowing, Insider Trading, Discrimination, Advertising, Consumer Rights etc.
Lectures 8

Suggested Readings:

1. Best Internet Source for Ethics, http://www.josephsoninstitute.org/jilinks.htm
2. Bok, Sissela. *Lying: Moral Choice in Public and Private Life*, Random House Inc., 1990, Ch. 7, 8, 12 and 16
3. Bok, Sissela. Secrets, on the Ethics of Concealment and revelation, Random House Inc., 1990. Chapter on "Whistle blowing and Leaking: Undercover Police Operations", pp. 265-280.
4. Desjarding, Joseph, *An Introduction to Business Ethics*, McGraw-Hill, 2003.
5. Dworkin, Ronald, *Sovereign Virtue*, Harvard, 2000.
6. Frederick, Davis and Post, Business and Society. McGraw-Hill.
7. Gardner, John, *On Leadership*, pp. 67-80, 112-120.
8. Goodin Robert E. and Philip Pettit, Edited, *A Companion to Contemporary Political Philosophy*, OUP, 1993.
9. Jagdish Bhagwati, *In Defense of Globlization*, 2004.
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