

Syllabus for four years B.Com in Accounting & Finance
Subject under CBCS system and Semester System as per UGC
Regulations
(Curriculum and Credit framework for undergraduate programme)
(Group-A) Accounting & Finance
(A) Major Core Courses

| Sl. No. | Sem | Type of Course | Course Code | Name of Course | Credits | Marks CIA+ESE (30+70=100) |
|---------|------|----------------|-------------|--------------------------------------|---------|---------------------------------|
| 1. | I | MJC-1 | BCAF/MJC-1 | Financial Accounting | 6 | 100 |
| 2. | II | MJC-2 | BCAF/MJC-2 | Business Organization and Management | 6 | 100 |
| 3. | III | MJC-3 | BCAF/MJC-3 | Business Law | 5 | 100 |
| 4. | III | MJC-4 | BCAF/MJC-4 | Business Mathematics & Statistics | 4 | 100 |
| 5. | IV | MJC-5 | BCAF/MJC-5 | Business Finance | 5 | 100 |
| 6. | IV | MJC-6 | BCAF/MJC-6 | Income Tax Law & Accounting | 5 | 100 |
| 7. | IV | MJC-7 | BCAF/MJC-7 | Investment Management | 5 | 100 |
| 8. | V | MJC-8 | BCAF/MJC-8 | Corporate Accounting | 5 | 100 |
| 9. | V | MJC-9 | BCAF/MJC-9 | Cost Accounting | 5 | 100 |
| 10. | VI | MJC-10 | BCAF/MJC-10 | Business Economics | 4 | 100 |
| 11. | VI | MJC-11 | BCAF/MJC-11 | Management Accounting | 5 | 100 |
| 12. | VI | MJC-12 | BCAF/MJC-12 | Goods & Service Tax | 5 | 100 |
| 13. | VII | MJC-13 | BCAF/MJC-13 | Audit & Corporate Governance | 5 | 100 |
| 14. | VII | MJC-14 | BCAF/MJC-14 | Research Methodology | 5 | 100 |
| 15. | VII | MJC-15 | BCAF/MJC-15 | Company Law | 6 | 100 |
| 16. | VIII | MJC-16 | BCAF/MJC-16 | Business Communication | 4 | 100 |

Sub Total = 80

Note:

BCAF- B.COM in Accounting & Finance

MJC- Major Course

CIA- Continous Internal Assessment

ESE- End Semester Examination

Zainab
14/06/23
14.06.2023

Antak
14-06-2023
P.4. Kur
14.6.23

Prakash
14.06.2023
19/06/23

Amber
14/06/23

GROUP A: ACCOUNTING & FINANCE

SEMESTER II

BCAF/MJC-2: BUSINESS ORGANISATION & MANAGEMENT

Objective:

To acquaint the learners with the basic concepts of business, different forms of business organization, basic of management concepts and the different management functions.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Provide Basic knowledge of Organization and its management in order to manage the enterprise effectively.
2. Have awareness of the global environment in which business operate.
3. Learn critical thinking and problem-solving skills to provide Leadership in organization.

| BCAF/MJC-2: BUSINESS ORGANISATION & MANAGEMENT (Theory: 6 credits) | | |
|--|--|-----------------|
| Unit | Topics to be covered | No. of Lectures |
| 1 | Business Concept, meaning, features, stages of development of business and its importance classification of Business Activities. Meaning features, importance, objectives of Business Organisation, its types & kinds, Difference between Trade, Industry & Commerce. | 10 |
| 2 | Promotion of Business Consideration in establishing a New Business, Qualities of a successful Businessman. Forms of Business Organisation: Sole proprietorship, Partnership, J.S. Companies, Cooperatives and their characteristics, relative merits & demerits, Distinction between private and public company concept of one person company. | 15 |
| 3 | Plant location: Concept, Meaning, Importance, Factors affecting plant location, size of a Business unit: criteria for measuring the size, factors affecting the size, optimum size and factors determining the optimum size. | 10 |
| 4 | Principles and Functions of Management Management - Meaning and Characteristics. Fayol's 14 Principles of Management. Functions of Management. Levels of Management – Skills of Management. Scientific Management - meaning, objectives, relevance and criticism. | 15 |
| 5 | Business Combination: Meaning, characteristics objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits & Demerits. | 10 |
| | TOTAL | 60 |

Suggested Readings:

1. Basu, C. R. (1998). *Business Organization and Management*. New Delhi: McGraw Hill Publishing India.
2. Chhabra, T. N. (2011). *Business Organization and Management*. New Delhi: Sun India Publications.
3. Gupta, C. B. (2011). *Modern Business Organization*. New Delhi: Meryur Paperbacks.
4. Kaul, V. K. (2012). *Business Organization and Management, Text and Cases*. New Delhi: Pearson Education.
5. Koontz, H., & Weihrich, H. (2008). *Essentials of Management*. New York: McGraw Hill Education.
6. Singh, B. P., & Singh, A. K. (2002). *Essentials of Management*. New Delhi: Excel Books
7. F. C. Sharma, *Business Organisation*, SBPD Publications, Agra
8. M.C. Shukla, *Business Organisation*, S. Chand Publications, New Delhi.
9. Y. P. Verma, *Business Organisation*, Sahitya Bhawan Publications, Agra.

P.V. Kulkarni
14.6.23

14.06.2023

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