

**SYLLABUS FOR ONLINE MID SEMESTER EXAMINATION NOVEMBER 2021**

<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>PRINCIPLES OF MANAGEMENT</b>
<b>SUBJECT CODE</b>	<b>CBM1314</b>
<b>UNIT – I</b>	<b>AN INTRODUCTION TO MANAGEMENT AND MANAGERIAL FUNCTIONS – I (PLANNING AND DECISION MAKING)</b> <ul style="list-style-type: none"><li>• Concept of Management, Definitions of Management, Nature of Management</li><li>• Approaches to Study of Management (Evolution of Management thought with focus on Contribution of Taylor and Fayol [In Brief])</li><li>• Managerial Roles and Managerial Skills</li><li>• Planning: Concept Meaning of plan and planning, Features of planning, Nature of planning, Process of planning, Types of plan and planning</li><li>• Decision-Making: Concept and Definitions, Types of Decisions, Process, Techniques (Decision Tree &amp; Queuing or waiting line theory)</li><li>• Management By Objectives [MBO]: Concept and Definitions, Features, Process</li></ul>
<b>UNIT-II</b>	<b>MANAGERIAL FUNCTIONS (ORGANIZING AND DIRECTING)</b> <ul style="list-style-type: none"><li>• Organizing: Concept of Organization and Organizing, Types of Organization Structure (Line, Line &amp; Staff and Functional)</li><li>• Authority: Concept and Definitions, Features, Blocks to Effective Delegation of Authority, Delegation and Decentralization of Authority [In Brief]</li><li>• Motivation: Concept and Definitions, Nature of Motivation, Theories of Motivation (Maslow and Herzberg)</li><li>• Leadership: Concept and Definitions, Features of Leadership, Leadership theories (Charismatic, Trait, Behavioural and Situational)</li><li>• Communication: Concept and Definitions, Communication Process (Transactional Process Model) in detail</li></ul>

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<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>MACRO ECONOMICS THEORY</b>
<b>SUBJECT CODE</b>	<b>BEC1318</b>
<b>UNIT – I</b>	<b>INTRODUCTION TO MACROECONOMICS AND NATIONAL INCOME ACCOUNTING:</b>  Macroeconomics: Meaning, Subject Matter, Post Keynesian Development; Monetarism, Supply-side Economics, Rational Expectation Theory, Importance of Macroeconomics. Circular Flow of Income: Two Sectors, Three Sectors and Four Sectors models. National Income and National Product; Different concepts of National Income, Measurement of National Income.
<b>UNIT-II</b>	<b>THEORIES OF EMPLOYMENT AND OUTPUT:</b>  Classical Theory of Employment: Assumptions, Say’s Law of Market, Wage Price flexibility; Classical approach on Savings and Investment, Aggregate Demand, Aggregate supply, Money and Prices. Keynesian Criticisms of Classical Theory. Keynesian Theory of Employment: Principal of Effective Demand, Determination of Employment, Money Wage Rigidity and its Causes; Emergence of Involuntary Unemployment.

**SYLLABUS FOR ONLINE MID SEMESTER EXAMINATION NOVEMBER 2021**

<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>COST ACCOUNTING</b>
<b>SUBJECT CODE</b>	<b>ACF1302</b>
<b>UNIT – I</b>	<ul style="list-style-type: none"><li>• <b>Introduction:</b> Cost Concepts, Installation of cost accounting system, Cost Classification (CAS-01), Cost Organization and Its Relationship with other Departments.</li><li>• <b>Material Cost:</b> Procurement Procedure, Stores Procedure and Documentation in respect of Receipts and Issues of Stock, Perpetual Inventory and Physical Stock Taking, ABC Analysis, VED Analysis, Levels of Inventories and Economic Order Quantity (EOQ) Analysis. (CAS -06)</li></ul>
<b>UNIT-II</b>	<ul style="list-style-type: none"><li>• <b>Labour Costs</b> — Remuneration Methods, Monetary and Non-Monetary Incentive Schemes, Analysis of Non-Productive Time, Overtime - Cost &amp; its Treatment, Labour Turnover and Remedial Measures. (CAS -07)</li><li>• <b>Overheads</b> - Nature, Collection, Classification, Apportionment and Absorption, (CAS – 03) Production Overheads — Collection, Apportionment, Absorption, Use of Predetermined Recovery Rates, Treatment of Under and Over Absorption, Fixed, Variable and Semi Variable Overhead, Report for Control of Overhead cost. Administration, Selling and Distribution Overheads — Analysis, Accounting and Control, Treatment of Miscellaneous items in Cost Accounting.</li></ul>

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<b>FS BCOM III [FIFTH SEMESTER TYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>ELEMENTS OF DIRECT TAXES</b>
<b>SUBJECT CODE</b>	<b>ACF1301</b>
<b>UNIT – I</b>	Introduction: Historical background- Definitions- Meaning of various important terms Residential Status and Incidence of Tax: Determination of Residential Status -Incidence to Tax on the basis of Residential Status of an Assessee and Basis of charge Exempted Incomes
<b>UNIT – II</b>	Taxation of Income under the head ‘Salaries’: Determination / Taxation of income under the head ‘Salaries’-Income includible in ‘Salaries’- Taxable and Exempted allowances, valuation of selected perquisites and Amount deductible from ‘Salaries’-Professional Tax, standard deduction.

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<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>HUMAN RESOURCE MANAGEMENT</b>
<b>SUBJECT CODE</b>	<b>CBM1315</b>
<b>UNIT – I</b>	Evolution & Growth of HRM; Meaning & Definition; Nature & Scope; Objectives & Importance; Functions of HRM & Roles Of HR Manager; Human Resource Planning-Features, Objectives & Importance; Recent Trends in HRM
<b>UNIT-II</b>	Recruitment-Introduction-Definition, Sources of Recruitment; Selection-Introduction & Significance of Selection Process, Interviews & Selection Tests; Induction & Placement

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<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>HIGHER FINANCIAL ACCOUNTING – CORE ELECTIVE [CE]</b>
<b>SUBJECT CODE</b>	<b>ACF1313</b>
<b>UNIT – I</b>	Introduction to Company Accounts: Books of Accounts, Statutory Records, Shares and Share Capital: – Prospectus & Red herring prospectus, ASBA. Issue of shares, Underwriting of shares, Issue of Bonus Shares Forfeiture and Reissue of Forfeited Shares and Buy back of Shares.
<b>UNIT-II</b>	Redemption of Preference Shares: Legal provisions - Accounting Treatment in the Books of Company. Acquisition of Business: Profit/Loss Prior to Incorporation

**SYLLABUS FOR ONLINE MID SEMESTER EXAMINATION NOVEMBER 2021**

<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>INDIAN BANKING SYSTEM – CORE ELECTIVE [CE]</b>
<b>SUBJECT CODE</b>	<b>BNK1301</b>
<b>UNIT – I</b>	<b>RESERVE BANK OF INDIA</b> Reserve Bank of India (RBI) - Its constitution- General working- Conventional and Promotional functions, Objectives and Instruments of Monetary Policy, Types of Money & Measures of money supply. NABARD: Rationale for its Establishment, Objectives, Major functions and its Role in Economic Development
<b>UNIT-II</b>	<b>BUSINESS OF BANKING</b> Regulation of Banking Business in India- Banking Regulation Act, 1949- Permitted and Prohibited activities of Banks in India.

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<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>FUNDAMENTALS OF FINANCIAL ECONOMICS – CORE ELECTIVE [CE]</b>
<b>SUBJECT CODE</b>	<b>BEC1302</b>
<b>UNIT – I</b>	INTRODUCTION a. Definition and subject matter b. Financial decisions of households and firms c. Brief introduction on Financial systems and markets d. The role of finance specialist in the corporate world
<b>UNIT-II</b>	FOUNDATIONS OF FINANCIAL PLANNING a. Analysis of Financial statements and Financial ratios b. The Financial Planning Process c. Growth and Need for External Financing d. Working Capital Management



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<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>ESSENTIALS OF OPEN ECONOMY AND INTERNATIONAL BUSINESS – CORE ELECTIVE [CE]</b>
<b>SUBJECT CODE</b>	<b>BEC1303</b>
<b>UNIT – I</b>	<b>INTRODUCTION TO OPEN ECONOMY</b> Introduction to Open Economy—Circular Flow in the Open Economy— Output and Employment Determination in Open Economy Model--- Foreign Trade Multiplier--- Foreign Income Adjustment Process—Balance of Payments--- Concepts, Meaning, Purpose
<b>UNIT-II</b>	<b>INTERNATIONAL BUSINESS CONCEPTS</b> Evolution and Nature of International Business—Pull and Push Factors for International Business—Stages of Internationalization—Approaches to International Business--- Advantages and Problems of International Business.

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<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>MARKETING OF SERVICES – CORE ELECTIVE [CE]</b>
<b>SUBJECT CODE</b>	<b>CBM1303</b>
<b>UNIT – I</b>	<b>An Introduction to Services:</b> Meaning-Definition-Characteristics-Classification-Scope-After-Sales Service - Consumer Behaviour for Services-Relationship Marketing in Marketing of Services-Marketing Management-Operations & Services in Different Industries & Contexts- Effects on Brand Image-Impact on Buyer Behaviour and Customer Care
<b>UNIT-II</b>	<b>Marketing Mix Strategies:</b> The 7-Ps Model-Product- Service Attributes-Life Cycle- Positioning of Service-Price: Pricing Concepts & Issues For Services-Pricing Policy & Framework For Pricing Decisions- Promotion: Internal & External Communication-Promotional Message & Communications Mix- Advertising Medias & Monitoring & Evaluation –Place: Direct & Channel Decisions - Distribution- Accessibility- Availability & Channel Selections- People: Role of Employees-Staff Selection, Training & Motivation-Process: Use of Technology & Way of Delivery of Service-Physical Evidence: Corporate Image-Identity & Environment of Delivery of Services

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<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>HUMAN RESOURCE DEVELOPMENT, WELFARE &amp; SOCIAL SECURITY – CORE ELECTIVE [CE]</b>
<b>SUBJECT CODE</b>	<b>CBM1304</b>
<b>UNIT – I</b>	<b>CONCEPTUAL FRAMEWORK OF HRD &amp; TRAINING SYSTEM</b> Meaning, Process, & Scope of HRD -Organizational Strategy & HRD Intervention- Identifying Training Needs- Developing Training Modules- Training at different level& Evaluating Training- Development Initiative- Developing Leadership; Motivation & Collaboration
<b>UNIT-II</b>	<b>PERFORMANCE APPRAISAL &amp; CAREER DEVELOPMENT</b> Multi-Source Assessment or 360 - Degree Feedback System - Career Development - Succession Planning - Mapping Competencies for Development

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<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>RURAL ECONOMIC ENVIRONMENT – CORE ELECTIVE [CE]</b>
<b>SUBJECT CODE</b>	<b>CPR1301</b>
<b>UNIT – I</b>	RURAL ENVIRONMENT: 12 Hours Environment-Definition, Meaning of Rural Environment - Overview of Economic, Political, Social & Cultural Environment and its Impact on Rural Development, Size and Structure of Indian Rural Economy- Agriculture Sector – Production Trends in Agriculture, Causes of Low Productivity
<b>UNIT-II</b>	Meaning and Definition - Its Role in Indian Economy, Different Forms of Rural Industries Cottage and Village Industries, their Problem and Prospects, Government Policy for Rural Industries; Urban-Rural Linkage and Interdependence. Rural Industries under Five Year Plan

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<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>ACCOUNTING AND FINANCE FOR SERVICES – INTERDISCIPLINARY ELECTIVE [IE]</b>
<b>SUBJECT CODE</b>	<b>ACF1314</b>
<b>UNIT – I</b>	<p><b>Introduction:</b></p> <p>-Concept of Service -Importance of Service sector in Indian Economy-Service vs. Manufacturing-Various types of Services-Accounting issues related to Services.</p> <p><b>Accounting for Tourism and Hospitality Services:</b></p> <p>-Peculiar terms and transactions -Visitors’/Guest Ledger-Occupancy Rate-Accounting System-Preparation of Financial Statements and their analysis-Relevant Cost concepts and cost management-Financial Management</p>
<b>UNIT-II</b>	<p><b>Accounting for Health Care Services:</b></p> <p>-Peculiar terms and Transactions-Accounting System -Preparation of Financial Statements and their Analysis-Relevant cost concepts and Finance related issues</p> <p><b>Accounting for Real Estate Developers:</b></p> <p>-Peculiar terms and transactions-Accounting System -Preparation of Financial Statements and their analysis-Relevant cost concepts and Finance related issues</p>

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<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>BUSINESS ETHICS – INTERDISCIPLINARY ELECTIVE [IE]</b>
<b>SUBJECT CODE</b>	<b>CBM1316</b>
<b>UNIT – I</b>	<b>INTRODUCTION TO BUSINESS ETHICS</b> Meaning of Business Ethics Relationship between Morality and Ethics Importance of Business Ethics Sustainability a Key Goal for Business Ethics- Principles of Business Ethics
<b>UNIT-II</b>	<b>FRAMING BUSINESS ETHICS AND ETHICAL THEORIES</b> Corporate Responsibility, Stakeholder Theory of Firm, Corporate Accountability Normative Ethical Theories, Western Modernist Ethical Theories, Alternative Perspectives on Ethical Theories

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<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>BANK CREDIT – INTERDISCIPLINARY ELECTIVE [IE]</b>
<b>SUBJECT CODE</b>	<b>BNK1302</b>
<b>UNIT – I</b>	Various Types of Borrowers and Credit Facilities Provided by the Banks Principles of Sound Lending Different Method of Charging Securities adopted by banker Establishing Bank Lending Policies under Changing Environment – Monetary Policy of Reserve Bank of India
<b>UNIT-II</b>	Term Loan Project Appraisal – Viability Aspect, Appraisal and Monitoring through Ratios Consortium Financing Non-Performing Assets Industrial Sickness, Revival of Sick Units – Recovery Mechanisms

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<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>BUSINESS ENVIRONMENT – INTERDISCIPLINARY ELECTIVE [IE]</b>
<b>SUBJECT CODE</b>	<b>BEC 1315</b>
<b>UNIT – I</b>	<b>AN OVERVIEW OF BUSINESS ENVIRONMENT</b> Concept and Meaning of Business Environment- Economic and Non-Economic Environment- Economic Environment and Business Environment- Business and Society, Social Responsibility of Business- Components and Features of Indian Business Environment
<b>UNIT-II</b>	<b>REGULATORY FRAMEWORK OF BUSINESS</b> Nature and system of Indian economy- The need for economic regulations- Government and Business-IDRA-1951, MRTP-1969, FEMA-1999- Competition act -2002



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<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>COOPERATIVE MOVEMENT IN INDIA – INTERDISCIPLINARY ELECTIVE [IE]</b>
<b>SUBJECT CODE</b>	<b>CPR 1302</b>
<b>UNIT – I</b>	Genesis, the concept of Cooperation, Definition of the Cooperation, Objectives of the Cooperation, Characteristics of the Cooperative Enterprise Cooperatives and other forms of enterprises.
<b>UNIT-II</b>	Agricultural credit Cooperative structure- PACS, DCCB's and ARDB's

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<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>FROM LANGUAGE TO LITERATURE AND COMMUNICATION SAMPLING – INTERDISCIPLINARY ELECTIVE [IE]</b>
<b>SUBJECT CODE</b>	<b>ENG 1316</b>
<b>UNIT – I</b>	<ul style="list-style-type: none"><li>• Definition of Emotional Intelligence</li><li>• Characteristics of Emotional Intelligence</li><li>• Owing Your Emotions</li><li>• Building Self-Management Skills</li><li>• Emotional Intelligence at Work</li><li>• Being Aware of the Emotions of Others &amp; Managing Interpersonal Relationship</li><li>• Improving Emotional Intelligence</li><li>• Questions on the Text: Death of A Salesman by Arthur Miller</li></ul>
<b>UNIT-II</b>	<ul style="list-style-type: none"><li>• Definitions: Culture, Multiculturalism, Intercultural Communication</li><li>• Stereotype, Ethnocentrism, Parochialism</li><li>• Intercultural Differences and the</li><li>• Communication Patterns</li><li>• Problems and Consequences related to Inter-Cultural Communication</li><li>• Avoiding and Mitigating Problems of Intercultural</li><li>• Communication</li><li>• Questions on Text: Monkey Shadows: Sujata Bhatt (Select Poems)</li></ul>

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<b>FS BCOM II [THIRD SEMESTER SYBCOM]</b>	
<b>SUBJECT TITLE</b>	<b>REGRESSION ANALYSIS AND SAMPLING – INTERDISCIPLINARY ELECTIVE [IE]</b>
<b>SUBJECT CODE</b>	<b>STA1303</b>
<b>UNIT – I</b>	<ul style="list-style-type: none"><li>• <b>Matrix Algebra</b></li><li>• Definition and notation for Matrices.</li><li>• Types of Matrices.</li><li>• Matrix Operations (Algebra of Matrices).</li><li>• Transpose of Matrix, Symmetric and Skew Symmetric Matrices.</li><li>• Computation of Determinant, Minor and cofactor of Determinant, Adjoint of Matrices, Inverse of matrix.</li><li>• Application of Matrices-solving linear equations.</li></ul>
<b>UNIT-II</b>	<ul style="list-style-type: none"><li>• <b>Multiple Linear Regression.</b></li><li>• Multiple Correlation.</li><li>• Idea of ANOVA.</li></ul>