

**Course Structure of IInd Semester
of
Bachelor of Commerce(Hons.)
Batch 2018-19**



IIMT UNIVERSITY
MEERUT

**IIMT UNIVERSITY, Meerut
(website: www.iimtu.com)**

Evaluation Scheme

B.Com. (H) SEMESTER-II (2018-19)

Sl. No.	Sub Code	Subjects Title	Periods			Eevaluation Scheme					Credits
			L	T	P	Sessional			ESE	Total	
						CT	TA	Total			
1	BCH-201	Financial Management	4	0	0	20	10	30	70	100	4
2	BCH-202	Cost Accounting	4	0	0	20	10	30	70	100	4
3	BCH-203	Business Statistics	4	0	0	20	10	30	70	100	4
4	BCH-204	Business Law	4	0	0	20	10	30	70	100	4
5	BCH-205	Indian Economy	4	0	0	20	10	30	70	100	4
6	BCH-206	Business Commiunication	4	0	0	20	10	30	70	100	4
7	FC-211	Functional & Communicative English-II	4	0	0	20	10	30	70	100	4
8	ECC-211	Industrial Visit/ Seminar or Presentation based on the report of Visits	0	0	1	0	25	25	0	25	1
9	ECC-212	University Social Responsibility	0	0	1	0	25	25	0	25	1
10	ECC-213	Spoken Tutorial Certification	0	0	1	0	25	25	0	25	1
11	ECC-214	Moocs / Swayam	0	0	1	0	25	25	0	25	1
TOTAL									800	32	

SCHEME OF EXAMINATIONS FOR B.COM (Hons)

1. Examinations shall be conducted at the end of each Semester as per the Academic Calendar notified by the IIMT University.

2. The system of evaluation shall be as follows:

2.1 Each course will carry 100 marks, of which 30 marks shall be reserved for internal assessment based on a combination of tutorials, classroom participation, project work, seminar, test, and attendance.

2.2 The remaining 70 marks in each paper shall be awarded on the basis of a written examination at the end of each semester. The duration of written examination for each paper shall be three hours.

3. Examinations for courses shall ordinarily be conducted only in the respective odd and even Semesters as per the Scheme of Examinations. Regular as well as ex-students shall be permitted to appear/reappear/improve in courses of odd Semesters only at the end of odd Semester and courses of even Semesters only at the end of even Semesters.

4. PASS PERCENTAGE AND PROMOTION CRITERIA

40% in each subject and 50% aggregate in all subjects.

5. DIVISION CRITERIA

I division 60% or more than 60%

II division Below 60%, but not less than 50%

6. CRITERIA FOR Internal MARKS

Internal assessment Marks: Total 30 (Each paper)

- Assignment 10
- Class Test 10
- Attendance 10

BCH-201
FINANCIAL MANAGEMENT

Course Credit : 4
Total Lecture : 40

Course Objectives

- To explain both the theoretical and practical role of financial management in business corporations.
- To discuss the importance of cost of capital and capital structure in financial decision.
- To calibrate the various factors influencing dividend policy.
- To familiarise students with various issues in working capital and operating cycles.

Unit – I (6 Sessions)

Financial Management:

Financial goals; Profit vs wealth maximization; Financial Functions- investment, financing, and dividend decisions; financial planning.

Unit – II (8 Sessions)

Capital Structure:

Determinants; trading on equity; capital gearing; capitalization- over & under.

Unit – III (8 Sessions)

Cost of Capital:

Significance of cost of capital; Calculating cost of debt; Preference Shares, equity capital, and retained earnings; Combined (weighted) cost of capital.

Unit – IV (10 Sessions)

Dividend Policies:

Issues in dividend policies: determinants. **Management of Working Capital:** Nature & Significance; factors affecting; sources of working capital.

Unit – V (8 Sessions)

Operating and Financial Leverage:

Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

Employable Skills	Measuring Tool
Identify the decision areas in which a financial manager has a role to play	Classroom Discussion
Prepare a capital budget for your new Business	Exercise
Capital structure analysis of companies in different industries	Exercise
Study of dividend policy practices of certain companies in India	Exercise
Prepare an aging schedule of debtors with imaginary figures	Exercise

Course Outcomes:

After the course the students will be able to

- Describe both theoretical and practical role of financial management in business corporations.
- Compute the cost of capital of specific sources of capital.
- Compute the problems in capital structure.
- Explain the various types of policies in dividend.
- Evaluate the importance of working capital management and its role in meeting firm's strategic objectives and its impact in value creation.

Suggested Reading:

1. Van Horne J. C.(2001). *Financial management & policy*. New Delhi, India: Prentice Hall of India.
2. Khan M.Y.,& Jain P. K. (2018). *Financial management: Text, problems and cases*. New Delhi, India: Tata McGraw Hill.
3. Chandra, P. (2015). *Financial management: Theory & practice*. New Delhi, India: Tata McGraw Hill.
4. Pandey, I. M. (2018). *Financial management*. New Delhi, India: Vikas Publishing House.
5. Sagner, J. (2014). *Working capital management: Applications and case studies*. New Delhi, India: Willey.

BCH-202
COST ACCOUNTING

Course Credit : 4
Total Lecture : 40

Course Objectives

- To have a basic understanding of various types of costs and their relevance in decision making.
- To have an understanding of accounting for material, labour and overheads and its application in decision making .
- To understand the concept of cost records and reconciliation of cost and financial accounts.
- To apply the technique for ascertainment of cost.

Unit- I (8 Sessions)

Introduction:

Nature and scope of cost accounting; Cost concepts and classification; methods and techniques; installation of costing system; concept of cost audit.

Unit -II (8 Sessions)

Accounting for Material:

Material control; concept and techniques; Pricing of material issues; treatment of material losses.

Unit -III (8 Sessions)

Accounting for Labour:

labour cost control procedure: labour turnover: idle time and overtime; Methods of wage payment-time and piece rates; incentive schemes

Unit – IV (8 Sessions)

Accounting for Overheads:

Classification and Departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.

Unit- V (8 Sessions)

Cost Ascertainment:

Unit costing; job, batch and contract costing; operating costing; Process costing- excluding inter process profits, and joint and by-products, Cost records: Integral and non integral system; reconciliation of cost and financial accounts.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

Employable Skills	Measuring Tool
Ability to prepare cost sheet	Exercise
Ability to apply CVP analysis for different decisions	Exercise + Workshop
Prepare cost estimates with imaginary figures	Exercise

Course Outcomes

After the course the students will be able to

- Demonstrate an understanding of the context within which cost accounting is used for planning and control purposes.
- Understand the use of various costing systems and techniques
- Prepare cost estimates using appropriate assumptions.
- Appreciate the impact on management information of using different costing systems and techniques.

Suggested Reading:

1. Arora, M. N. (2016). *Cost accounting-principle and practice*. New Delhi, India: Vikas.
2. Jain, S.P., &Narang, K. L. (2018). *Cost accounting*. New Delhi, India: Kalyani.
3. Horngren, C. T., Datar, S. M., &Rajan, M. V. (2014). *Cost Accounting*. New Delhi, India: Pearson.
4. Khan, M.Y., & Jain, P. K. (2013). *Management accounting*. New Delhi, India: Tata McGraw Hill.
5. Tulsian, P. C. (2018). *Practical costing*. New Delhi, India: Vikas.

BCH-203
BUSINESS STATISTICS

Course Credit : 4
Total Lecture : 40

Course Objectives

- To compute and understand the measures of central tendency, symmetrical and asymmetrical distribution.
- To compute and understand the measures of dispersion and skewness.
- To understand the time series analysis and to compute index number.
- Performing correlation and practical role of correlation in data analysis.

Unit I (6 Sessions)

Introduction

Meaning, Characteristics, scope and function, limitations & misuse of statistics, Primary & secondary data, collection & editing of data, classification, Frequency distribution and statistical series, Tabulation of data.

Unit II (8 Sessions)

Measures of Central Tendency

Mean, weighted mean, combined mean. Median, Mode.

Unit III (8 Sessions)

Measures of Dispersion and Skewness

Range, inter-quartile range, percentile range, quartile deviation mean deviation, standard deviation with their co-efficient, Skewness.

Unit IV (8 Sessions)

Correlation

Simple correlation – Kari Pearson formula in grouped and ungrouped.Data, Ranking method, con-current deviations method.

Unit V (10 Sessions)

Time Series:

Meaning, Importance and Component of Time series, Additive model, Multiplication model, Measurement of Trend- Semi average method, Moving average method and Methods of Least squares.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

Employable Skills	Measuring Tool
Ability to identify and apply the knowledge of subject practically in real life situations	Exercise Workshop Quiz Classroom Discussions SPSS AND MS EXCEL

Course Outcomes

After the course the students will be able to

- Calculate and interpret measures of central tendency, symmetrical and asymmetrical distribution.
- Calculate and interpret measures of dispersion and skewness.
- To estimate the time series analysis by least square method and to calculate, understand the significance and usage of index number.
- To calculate and interpret correlation coefficients.

Suggested Reading:

1. Anderson, D. R., Sweeney, D. J., Williams, T. A., Camm, J. D., & Cochran, J. J. (2015). *Quantitative methods for business*. New Delhi, India: Cengage.
2. Black, K. (2016). *Business statistics*. New Delhi, India: Willey.
3. Donnelly, R. A. (2014). *Business statistics*. New Delhi, India: Pearson.
4. McClave, J. T., Benson, P. G., & Sincich, T. (2017). *Statistics for business and economics*. New Delhin, India: Pearson.

**BCH-204
BUSINESS LAW**

**Course Credit : 4
Total Lecture : 40**

Course Objectives

- To provide basic understanding of law of contract.
- To create an awareness about important legislations namely Sale of Goods Act, Consumer Protection Act, and Foreign Exchange Management Act and their impact on business.
- To provide basic understanding of Negotiable Instruments Act.
- To appraise the students on the leading practical application oriented case studies – relevant and updated and analyzing case laws in arriving at conclusions facilitating business decisions.

Unit -I (8 Sessions)

Law of Contract (1872)

Nature of contract, classification, offer and acceptance, capacity of parties to contract, free consent, consideration, legality of objects, agreement declared, void, performance of contract, discharge of contract, remedies for breach of contract.

Unit – II (8 Sessions)

Sale of Goods Act (1930)

Formation of contract of sales, goods and their classification, price, conditions and warranties, transfer of property in goods, performance of the contract of sales, unpaid seller and his rights, sale by auction, hire purchase agreement.

Unit – III (10 Sessions)

Negotiable Instrument Act (1981)

Definition of negotiable instruments, features, promissory note, bill of exchange and cheque, holder and holder in due course, crossing of a cheque, types of crossings, negotiation dishonor and discharge of negotiable instrument.

Unit -IV (6 Sessions)

Consumer Protection Act, 1986

Salient features, definition of consumer, grievance redressal machinery.

Unit -V (8 Sessions)

Foreign Exchange Management Act, 2000

Definitions and main provisions.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

Employable Skills	Measuring Tool
Understanding of fundamentals of the legal aspects of the law affecting businesses.	Presentations, Quiz
Develop reasoning abilities for applying law principles.	Group assignment, Case study analysis
Develop a suitable legal operational framework.	Quiz, Debate, Case study analysis

Course Outcomes

Upon successfully completing the course, candidates should be able to:

- Acquire a sound understanding of aspects of the law affecting businesses .
- Develop reasoning abilities by applying the principles of law in the business environment.
- Appraise the legal environment of the organization and develop suitable strategies.
- Analyse a given business context using basic understanding of the applicable Acts and develop a suitable operational framework.
- Prepare and use the negotiable instruments in accordance with the changing environment.

Suggested Reading:

1. Jain, V. K. (2018). Business law. New Delhi, India: Taxmann.
2. Arora, S. (2017). Business law. New Delhi, India: Taxmann.
3. Kapoor, N. D. (2017). Elements of mercantile law. New Delhi, India: Sultan Chand.
4. Tulsian, P. C., &Tulsian, B. (2017). Mercantile law. New Delhi, India: Tata Mcgraw hill.

BCH-205
INDIAN ECONOMY

Course Credit : 4
Total Lecture : 40

Course Objectives

- To promote basic understanding on the concepts of Business Environment and to enable them to realize the impact of environment on Business.
- To provide knowledge about the Indian and international business environment.

Unit -I (10 Sessions)

History of Indian Economy:

Brief introduction of Indian economy in the Pre-British Period Structure and organization of villages, towns, industries and handicrafts. Towards a Market Economy Changes in the land system; Commercialization of agriculture; Taxation system during the British period. Economic consequences of British rule / Colonial exploitation—forms and consequences; Case for protection of Indian industries, Indian economy at the time of independence/ colonial economy: Semi-feudal economy; Backward, stagnant and other features.

Unit – II (8 Sessions)

Planning in India:

Objectives; Strategy; Broad achievements and failures; Current Five Year Plan - Objectives, allocation and targets; Economic reforms- Rationale behind economic reforms; Progress of privatization and globalization. Agriculture – nature & importance; Trends in agricultural production and productivity; Factors determining productivity; Land Reforms; New agricultural strategy and Green Revolution.

Unit – III (8 Sessions)

Foreign Trade:

Meaning of foreign trade and its significance, Role of foreign trade; Trends in exports and imports; Composition and direction of India's foreign trade; Balance of payments crisis and the economic reforms — Export promotion measures and the new trade policies.

Unit -IV (8 Sessions)

Structure of the Indian Economy (Part-I):

Basic features; Natural resources — Land, water and forest resources; Broad demographic features — Population size and growth rates, sex composition, rural-urban migration, occupational distribution; Problem of over-population; Population policy.

Unit -V (6 Sessions)

Structure of the Indian Economy (Part-II):

Infrastructure development; National Income-methods & trends, Poverty, unemployment & inflation—causes, effects, remedies, trends.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

Employable Skills	Measuring Tool
Entrepreneurial skill	Workshop on business planning
Managerial competitive skill	Assignment on swot analysis
Business acumen	Case studies

Course Outcomes

Upon successful completion of this course , the student will be able to:

- Demonstrate an understanding of the forces that shape the business and economic structure
- Develop analytical skills and widen the understanding of macro environmental issues by applying the knowledge of macroeconomic policies and their impact on business organization and strategy.

Suggested Reading:

1. Keynes, J. M. (2017). General theory of employment, interest and money. New India, India: Wordsworth.
2. Brooman, F. S. (2008). Foundations of macroeconomics: Its theory and policy. New Delhi, India: Routledge.
3. Walsh. (2011). Monetary theory and policy. New Delhi, India: Prentice hall of India.
4. Kurihara, K. K. (2010). Monetary theory and public policy. New Delhi, India: Routledge.
5. Gupta, S. B. (2010). Monetary economics: Institutions, theory & policy. New Delhi, India: Sultan Chand.

BCH-206
BUSINESS COMMUNICATION

Course Credit : 4
Total Lecture : 40

Course Objectives

- To understand business communication strategies and principles for effective communication in domestic and international business situations.
- To understand and appropriately apply modes of expression, i.e., descriptive, expositive, narrative, scientific, and self-expressive, in written, visual, and oral communication.
- To develop the ability to research and write a documented paper and/or to give an oral presentation.

Unit I (8 Sessions)

Introducing Business Communication

Basic forms of communication; Communication models and processes; Principles of effective communication; Audience analysis.

Self Development and Communication Development of positive personal attitude; corporate communication, formal and informal communication networks, Grapevine, miscommunication (barriers).

Unit II (8 Sessions)

Practices in Business Communication

Group discussions; Mock interviews; Seminars; Individual and group presentations Principles of oral presentation, Factors affecting presentation, sales presentation, training presentation, interviewing skills: Appearing in interviews; conducting interviews.

Unit III (8 Sessions)

Writing Skills

Planning business message; rewriting and editing; The first draft; Reconstructing the final draft; Business letters and memo formats; Parts of letter, Good news and bad news letter's; Persuasive letters; Sales letters; Collection letter.

Unit IV (6 Sessions)

Report Writing

Introduction to a proposal, short report and formal report, report preparation, conducting surveys; Writing resume and letter of application.

Unit V (10 Sessions)

Effective Listening

Principles of effective listening; Factors affecting listening exercise; oral, written and video sessions, non verbal aspects of communication, Kinesics, Proxemics, Para language and sign language. Modern forms of communicating: Fax: E-Mail; Video conferencing etc.

Skill Development:

(These activities are only indicative, the Faculty member can innovate)

Employable Skills	Measuring Tool
Understanding of fundamentals of business communication strategies.	Presentations, Quiz
Apply suitable modes of expression.	Role Play followed by discussion
Compose accurate business documents	Group assignment/ Workshop/ Exercise.
Develop skills to use latest technology used for communication	Group project, presentations
Develop group communication skills.	Role play, Debate, Case study analysis

Course Outcomes

Upon successful completion of this course, the student should be able to:

- Apply business communication strategies and principles to prepare effective communication for domestic and international business situations.
- Identify ethical, legal, cultural, and global issues affecting business communication.
- Utilize analytical and problem solving skills appropriate to business communication.
- Participate in team activities that lead to the development of collaborative work skills.

Suggested Reading:

1. Courtland, L. B., & John, T. (2017). Business communication today. New Delhi, India: Tata McGraw Hill.
2. Mehra, P. (2016). Business communication for managers. New Delhi, India: Pearson.
3. Jethwaney, J. (2018). Corporate communication: Principles and practices. New Delhi, India: Sage.
4. Monippally, M. M. (2017). Business communication: From principles to practices. New Delhi, India: Tata McGraw Hill.
5. Raman, M., & Sharma, S. (2011). Technical communication: Principles and practices. New Delhi, India: Oxford.

FC-211
FUNCTIONAL & COMMUNICATIVE ENGLISH-II

Course Credit : 4
Total Lecture : 40

Course Objectives

- The aim of Functional English is to develop communicative skills of the students in listening, speaking, writing and reading.
- The main focus is on how English is used in real-life situations.
- Through the items listed in the syllabus the students are expected to develop fluency in conversation and efficiency in interactional skills.

Unit-1- (8 Sessions) Functional Grammar

- **Structures**-Sentence,Types,
- Structural Classification of sentences ,
- Phrases,Types,
- Active/PassiveSpeech
- Direct/Indirectnarration,
- Subject -verb Agreement{ Error Correction }

Resources--- **Explanation and Grammar Worksheets*

Unit-2 (6 Sessions) Vocabulary

- Word formation/transformation
- Homonyms
- Frequent use of Phrases/idioms
- Foreign words and Phrases
- Correction of spelling

Resources---**Paraphrase, *Editing *Understanding of context ,*Worksheets*

Unit 3- (10 Sessions) Communication skills

- Meaning of communication,
- Process of communication,
- langauge of tool of communication,
- Difference between General and Professional communication,
- Types of Communication: Formal and informal communication, Oral and written communication, Verbal and Non-Verbal communication,
- Significane of Communication,
- Barrier to communication

Unit 4- (8 Sessions) Spoken English

- **Elaborate quotations** :Quote interpretation , Answering a telephone call, Making enquiries, General tips- Pronunciation, Tone, Pitch, Pace, Volume, relevance, brief, simple Reading Newspaper, sentence starter for explainingquotes,quote analysis worksheet.
- **Speak on proverbs**: Usage andSpeech on famous proverbs,

Resources---* *a Conversational situation to be provided to develop, *Topics to be given to speak on recent issues based on contemporary situation.*

Unit 5-(8 Sessions) Written English

- Formal/informal styles of writing
- Letters: Formal and Informal letter
- Resume Writing

Course Outcomes

Upon successful completion of this course, the student should be able to:

- Utilize analytical and problem solving skills appropriate to functional communication.
- Students are also expected to learn to use grammar communicatively so that they become effective and efficient communicators in English.
- To enable students to utilize their knowledge of grammar effectively for communicative purposes.

Suggested Reading:

1. Oxford Guide to writing and speaking , John Seely, O.U.P
2. Effective Technical Communication, M.AsrafRizvi, Tata McGraw Hill
3. English Grammar&composition,Wren& Martin