

Sample of SLM (Only Content pages)

Bachelor of Commerce (Hons)

ABM101, Course Title: ECONOMIC THEORY I
Author – Prof. S. P. Kaushik & Prof. S. P. Saxena

Contents-

UNIT 1: INTRODUCTION

(a) Definition and Scope of Economics (b) Methods of Economic Study (c) Micro and Macro Analysis (d) Economic Laws.

UNIT 2: ANALYSIS OF CONSUMER BEHAVIOUR

(a) Utility: Concept, Measurement, Types, Utility Schedule & Curve (b) Law of Diminishing Marginal Utility & Law of Equi-marginal Utility (c) Consumer's Surplus: Marshallian Approach (d) Indifference Curve: Concept, Characteristics, Consumers Equilibrium & Effects on Consumer's Equilibrium & Consumer Surplus [Hicksian Approach & Slutskig's Approach]

(e) Laws of Return to Scale (f) Producers Equilibrium.

UNIT 3: DEMAND AND SUPPLY ANALYSIS

(a) Demand: Concept, Types, Demand Schedule & Demand Curve (b) Law of Demand (c) Elasticity of Demand: Concept, Types & Applications (d) Supply: Concept, Law of Supply & Price Elasticity of Supply.

UNIT 4: THEORY OF PRODUCTION

(a) Production: Concept & Factors (b) Efficiency of Land, Labour & Capital (c) Economies & Diseconomies of the Scale (d) Laws of Return (e) Laws of Return to Scale (f) Producers Equilibrium.

UNIT 5: THEORIES OF PRODUCT PRICING

(a) Different market situations (b) Equilibrium of Demand & Supply (c) Effects of changes in Demand and supply on Equilibrium price (d) Time element in theory of value.

ACM101, Course Title: FINANCIAL ACCOUNTING

Author – Prof. Pravin Saxena & Prof. Nidhi Sharma

Contents-

UNIT 1: ROYALTY ACCOUNTS

(a) Mining Royalty (b) Patent Royalty (c) Copyright Royalty.

UNIT 2: HIRE PURCHASE & INSTALMENT PAYMENT SYSTEM

Accounts regarding goods of considerable Value, Accounts regarding goods of small value, Accounts regarding installment payment system.

UNIT 3: DEPARTMENTAL ACCOUNTS

Preparation of final accounts.

UNIT 4: BRANCH ACCOUNTS

Accounting Records of dependent, independent and foreign Branches, Reconciliation of Head Office account and Branch account by adjustment entries.

UNIT 5: PARTNERSHIP ACCOUNTS

- (a) Partnership Accounts: Dissolution (b) Conversion of firm into Joint Stock Company
(c) Conversion of Business into limited liability partnership (d) Amalgamation of Partnership Firm.

Course No.: ACM102, Course Title: BUSINESS LAW

Author – Prof. P D Saini

Contents-

UNIT 1: THE INDIAN CONTRACT ACT, 1872 (THE LAW OF CONTRACT)

Definition, History, features, sources. Contract- Meaning, Kinds. Essentials of aValid Offer and Acceptance. Capacity of Parties. Free Consent. Consideration. Legality of Objects and Consideration.

UNIT 2: THE INDIAN CONTRACT ACT, 1872 (THE LAW OF CONTRACT)

Contingent Contract, Quasi Contract, Performance of Contract, Discharge of Contract, remedies for breach of Contract, E-Contract-Features, Provisions of IT Act related to e-contract, Limitations of e-contract.

UNIT 3: SPECIAL CONTRACTS

Contract of Indemnity- Features, Rights and Duties of Parties.

Contract of Guarantee- Features, Kinds, Revocation. Rights, Duties and liabilities of parties, Discharge of Surety. Contract of Bailment-features, Types, Rights and Duties of Parties, Termination. Contract of Pledge- features, Rights and Duties of Parties.

UNIT 4: THE SALE OF GOODS ACT, 1930

Sales of Goods Act- Essentials, Conditions and Warranties, Transfer of Property in Goods, Performance of Contract of Sale, Remedies for breach of contract of sale, Auction Sale.

UNIT 5: OTHER LAWS

Negotiable Instruments Act 1881- Features, Presumption, Kinds, Crossing of Cheque, Holder and Holder in due course, Negotiation of Negotiable Instrument- Modes.

Consumer Protection Act 1986- Introduction and important definitions, Consumer Protection Council.

Course Number: BAM101, Course Title: BUSINESS ORGANISATION

Author – Prof. Sanjeev Bhatnagar

Contents

UNIT 1: INTRODUCTION

Nature, Importance & characteristics of Business, Meaning & Importance of Business Organisation, Changing views of Business objectives, Social responsibilities of Business-Indian Scenario, Business ethics.

UNIT 2: FORMS OF BUSINESS

Sole-Proprietorship, Partnership, Co-operative Societies, Joint Stock Companies-Formation & Management.

UNIT 3: LOCALISATION OF BUSINESS & BUSINESS COMBINATIONS

Theories of Localisation & Factors effecting Localisation, Scale of operations & Size of Business firm, Meaning & types of Business Combinations.

UNIT 4: PRODUCTION & BUSINESS FINANCE

Meaning, Factors of production, Scale & types of Production (Job, Batch & Mass production), Financing of Business, Sources of Finance & Study of Financial Institutions.

UNIT 5: STOCK & COMMODITY EXCHANGE

Stock Exchange-Meaning, Function & Importance, Working of Securities Exchange Board of India (SEBI), Commodity Exchange.

Course Number: ABM201, Course Title: BUSINESS ECONOMICS II

Author – Prof. S. P. Kaushik & Prof. S. P. Saxena

Contents

UNIT 1: PRICING DECISIONS

(a) Cost and Revenue Analysis (b) Equilibrium of Firm and Industry (c) Pricing under Perfect Competition, Monopoly and Monopolistic Competition (d) Price Discrimination & Inter-related Prices.

UNIT 2: THEORIES OF FACTOR PRICING

(a) Theories of Distribution (b) Ricardian and Modern theories of Rent, Quasi-Rent (c) Wages determination under Perfect and Imperfect Competition (d) Wages and Trade Unions (e) Classical, Neo-classical and Liquidity preference Theories of Interest (f) Theories of Profit.

UNIT 3: NATIONAL INCOME

(a) National Income and its measurement (b) National Income and Economic Welfare.

UNIT 4: THEORIES OF EMPLOYMENT AND TRADE CYCLE

(a) Classical Theories of Employment (b) Keynesian & Post-Keynesian Approach of Employment-A General Outline only (c) Business Cycles: Concept, Theories, Phases, and Control.

UNIT 5: ECONOMIC SYSTEMS

Traditional Approach: Characteristics, functions, and functioning of (a) Capitalism (b) Socialism (c) Mixed Economy.

Modern Approach: Characteristics, functions, and functioning of Market Economy.

Course Number: ABM202, Course Title: INFO.TECH.-APPLICATIONS IN COMMERCE

Author – Prof. Shalini Dubey

Contents

UNIT 1: INFORMATION TECHNOLOGY: ROLE IN BUSINESS

(a) Recent development in IT (b) Information processing systems and computer communications (c) Types of information system: TPS, MIS, GDSS.

UNIT 2: NETWORKING TECHNOLOGIES

(a) Computer Network Models (b) Components of Networks (c) Types of networks: LAN, WAN, Internet, Intranet Network Protocols (d) Social networking and its uses in business.

UNIT 3: E-COMMERCE & OVERVIEW

(a) Introduction to e-Commerce, its need, objectives, benefits and strategies (b) Operations of Virtual Corporations, Virtual Corporations (c) Legal aspects of E-commerce.

UNIT 4: BUILDING A DIGITAL ORGANIZATION

(a) E-Marketing and its differences with respect to tradition market and case studies (b) Organization of business in digital form (c) Resources needed for Establishment of Virtual Corporations (d) Web page design & HTML.

UNIT 5: EMERGING ISSUES OF DIGITAL BUSINESS

(a) Importance and methods of Data Mining (b) Knowledge Management (c) Cyber laws & cyber crime (d) Contemporary issues.

Course No.: ACM201, Course Title: COMPANY ACCOUNTS

Author – Prof. L N Koli

Contents

UNIT 1: COMPANY ACCOUNTS I AS PER PROVISIONS OF THE COMPANIES ACT 2013

Issue of share, buy-back of share, Redemption of preference shares and issue of debentures, redemption of debentures.

UNIT 2: COMPANY ACCOUNTS II AS PER PROVISIONS OF THE COMPANIES ACT 2013

Purchase of Business, Pre & Post Incorporation, Profits & Losses, Disposal & Appropriation of Profits, Underwriting Commission.

UNIT 3: PREPARATION OF FINANCIAL STATEMENT AS PER PROVISIONS OF THE COMPANIES ACT 2013

Preparation of Final Accounts of a Company, Accounting Standard 2—Valuation of Inventories|| 6—Depreciation Accounting|| & 10- Property, Plant and Equipment||.

UNIT 4: SPECIALISED ACCOUNTS I

Accounts of Banking Companies (with amendments up to the beginning of the Academic Session).

UNIT 5: SPECIALISED ACCOUNTS II

Accounts of Life and General Insurance Companies (with amendments up to the beginning of the Academic Session).

Course Number: BAM201, Course Title: PRINCIPLES & PRACTICE OF MANAGEMENT
Author – Prof. A K Satsangi

Contents

UNIT 1: INTRODUCTION TO MANAGEMENT

Nature and Scope of Management, Importance, Objectives, Principles of Management. Evolution of Management Thoughts. Management-Science or Art?. Universality of Management.

UNIT 2: PLANNING

Nature and Importance and Elements of Planning, Types of Plans, Planning Process, Decision Making, Policy and Strategy.

UNIT 3: ORGANISING

Nature, purpose of Organising, Organising Theory, Designing Organisation, Formal and Informal Organisation, Structure, Authority and Responsibility, Line and Staff Relationship, Forms of Organisation Structure, Decentralisation, Staffing: Nature and Purpose.

UNIT 4: DIRECTING

Meaning, Importance, Principles and Techniques of Directions, Communication, Leadership and Motivation, Co-ordination.

UNIT 5: CONTROLLING

Definition, Concept, Elements and Process of Control, Control Techniques, Requirements of effective Control System.

Course Number: ABM301, Course Title: BUSINESS MATHEMATICS

Author – Dr. Saurabh Mani

Contents

UNIT 1: SET THEORY

(a) Role of Mathematics in business Decision (b) Basics of Set Theory.

UNIT 2: ALGEBRA

Number System - Natural Numbers, Integers, Rational and Irrational Numbers; Prime Numbers and Complex Numbers; Ratio of Proportion and Variation; Indices; Surds; Arithmetical, Geometrical and Harmonic Progressions; Permutations and Combination; Binomial Theorem, Logarithm; Exponential and Logarithmic Series.

UNIT 3: MATRIX AND DETERMINANT

Matrix concepts, features, types; Algebra of Matrix and transpose of Matrix; Determinants- Minors and co-factors properties of determinants, product of two determinants, adjoin of a square matrix, inverse of a square matrix. Transpose of matrix, Solution of Simultaneous Equations.

UNIT 4: CALCULUS

Variables, Constants and Functions; Graphical Representation of Functions; Limits of Algebraic Functions; Derivatives, Rules of differentiation, Maxima and Minima; Integration (Integration by Substitution and by parts).

UNIT 5: GAME THEORY

Basic concepts of Game, classification and description of Games, Pay-off matrix, Saddle point solution, mixed strategies, Dominated strategies.

Course Number: ABM302, Course Title: FINANCIAL MANAGEMENT

Author – Prof. S P Saxena

Contents

UNIT 1: INTRODUCTION

(a) Financial Management-Meaning, Significance, Scope and Objectives (b) Finance Functions-Meaning and type (c) Financial Organisation and Planning (d) Role and Responsibilities of a Finance Manager.

UNIT 2: CAPITALISATION & CAPITAL STRUCTURE

(a) Meaning & Theories of Capitalization (b) Over-capitalisation and Under-capitalisation-Meaning, causes, Effects and Remedies (c) Capital structure-Meaning, Determinants of Capital Structure, Qualities of a good capital structure (d) Practical Decisions taken on the basis of Capital structure.

UNIT 3: COST OF CAPITAL

(a) Meaning & Sources of Capital (b) Cost of Borrowed Capital (c) Cost of Equity Capital and Retain Earnings (d) Weighted Average Cost of Capital.

UNIT 4: WORKING CAPITAL-PRINCIPLES & MANAGEMENT

(a) Concept of Working Capital, Needs, Determinants of Working Capital (b) Sources of Working Capital-Trade Credit, Accrued Income & Deferred Income, Bank Finance for Working Capital (c) Management of Cash, Stock and Accounts Receivable.

UNIT 5: CAPITAL BUDGETING-PROCESS & PRACTICES

(a) Capital Budgeting-Characteristics, principles & scope (b) Needs of Capital Budgeting (c) Time value of money (d) Methods of appraising capital budgeting proposals.

Course No.: ACM301, Course Title: PRINCIPLES OF AUDITING

Author – Prof. L N Koli

Contents

UNIT 1: INTRODUCTION

Origin, Definition, Advantages and Objects of Auditing, Different Classes of Audit.

UNIT 2: AUDIT PROCEDURE

Conduct of Audit, Commencement of New Audit and Subsequent Audit, Appointment of Auditor, Removal & Remuneration of Auditor.

UNIT 3: INTERNAL CHECK AND INTERNAL AUDIT

Meaning, Importance, General Consideration in Formulating a suitable system of internal check, The position of an Auditor Vis-a-vis, Internal check and internal audit, Computer Audit Environment.

UNIT 4: AUDIT OF BOOKS OF ACCOUNTS

Vouching of Cash Transaction, Vouching of Non-Cash Transactions, Audit of Ledger Accounts, Outstanding Assets and Liabilities, Contingent Assets and Liabilities.

UNIT 5: VALUATION & VERIFICATION

Valuation & Verification of Assets and Liabilities, Auditor's report.

Course No.: ACM302, Course Title: INCOME TAX

Author – Prof. Pramod Kumar

Contents

UNIT 1: INTRODUCTION

Fundamental Definitions, Basis of charge to tax, Determination of Residential Status of an assessee and Exemptions from tax, Incidence of Tax.

UNIT 2: SALARIES

Salary, Allowance, Perquisites, Valuation of Perquisites, Profits in lieu of Salary, Deduction u/s 16(ii) & (iii), Classification of Provident Fund, Taxable Income from salary.

UNIT 3: INCOME FROM HOUSE PROPERTY & PROFIT AND GAINS FROM BUSINESS OR PROFESSION

Rules regarding computing taxable income from House Property & Business or Profession, Annual Value, Statutory Deductions, Deductions U/s 24 and Calculation of income from House Property, Expenses expressly allowed, disallowed and allowed under certain restrictions, Determination of Income from Business or Profession.

UNIT 4: CAPITAL GAINS & INCOME FROM OTHER SOURCES

Meaning, Kinds of Capital Assets, Transfer, Exempted Capital Gains and calculation of capital gains, Other Incomes, Provisions regarding dividends & Interest on Securities, Determination of Income from other sources.

UNIT 5: ASSESSMENT OF AN INDIVIDUAL

Clubbing provisions, Set-off and carry-forward of losses, Deductions from Gross Total Income, Determination of Taxable Income of an Individual Assessee and calculation of Tax.

Course Number: BAM301, Course Title: BASIC MARKETING

Author – Prof. A K Satsangi & Prof. Sanjay Bhushan

Contents

UNIT 1: INTRODUCTION

Nature, Scope, Evolution and Importance, Marketing segmentation, Marketing concepts & Marketing-Mix, Marketing Environment, Introduction to Services Marketing.

UNIT 2: CONSUMER BEHAVIOUR

Types of Buyers, Factors effecting consumer Behaviour.

UNIT 3: PRODUCT PLANNING

Concept of Product, Product development, Product line, Product mix, Product Life Cycle, Product Branding and Packaging.

UNIT 4: CHANNELS OF DISTRIBUTION

Functions of Marketing Middlemen, Major Channels of Distribution, Factors effecting selection of channel, Physical distribution, Logistics, Transport & Storage, Channel conflicts & Types.

UNIT 5: PRICING AND PROMOTION DECISIONS

Pricing Policy, Forms of Promotion, Advertising, Personal Selling, Sales Promotion and Public Relations.