B.Com (Computer Applications) (w.e.f. 2016–2017)

First Year Syllabus (CBCS)



FACULTY OF COMMERCE, OSMANIA UNIVERSITY HYDERABAD - 500 007 T.S.

2016

DEPARTMENT OF COMMERCE, O.U.

Structure of B.Com (Computer Application) (CBCS) for Osmania University, Hyderabad. (w.e.f. Academic Year 2016-17)

B.COM (Com	puter App	olications) l	PROGRAMME

FIRST					
	YEAR:				
	STER-I	1	•	1	T.
Sl.No.	Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)	(6)
1.	BC101	A/B/C/D	AECC-1	2	2
2.	BC102	English	CC-1A	5	5
3.	BC103	Second Language CC-2A 5			5
4.	BC104	Financial Accounting - I	DSC-1A	5	5
5.	BC105	Business Economics	DSC-2A	5	5
6.	BC106	Business Organization	DSC-3A	4	4
7.	BC107	Information Technology	DSC-4A	3T+2P	4
		Total		31	30
SEME	STER-II				·
8.	BC201	A/B/C/D	AECC-2	2	2
9.	BC202	English	CC-1B	5	5
10.	BC203	Second Language	CC-2B	5	5
11.	BC204	Financial Accounting - II	DSC-1B	5	5
12.		Managerial Economics	DSC-2B	5	5
13.		Principles of Management	DSC-3B	4	4
14.	BC207	Relational Database Management	DSE-2B	5	5
		Systems			
		Total		30	30
SECO	ND YEAR:	Total		30	30
	ND YEAR: STER-III	Total		30	30
SEME :		Total Principles of Insurance Business	SEC-1	30	30
<i>SEME</i> : 15.	STER-III	Principles of Insurance Business	SEC-1 CC-1C		
<i>SEME</i> : 15.	STER-III BC301 BC302	Principles of Insurance Business English		2	2
SEME: 15. 16.	STER-III BC301 BC302 BC303	Principles of Insurance Business English Second Language	CC-1C	2 5	2 5
SEME: 15. 16. 17.	STER-III BC301 BC302 BC303 BC304	Principles of Insurance Business English	CC-1C CC-2C DSC-1C	2 5 5	2 5 5
SEME: 15. 16. 17. 18.	STER-III BC301 BC302 BC303 BC304 BC305	Principles of Insurance Business English Second Language Advanced Accounting	CC-1C CC-2C	2 5 5 5 5	2 5 5 5 5
SEME: 15. 16. 17. 18. 19. 20.	STER-III BC301 BC302 BC303 BC304 BC305 BC306	Principles of Insurance Business English Second Language Advanced Accounting Income Tax-I Business Statistics-I	CC-1C CC-2C DSC-1C DSC-2C DSC-3C	2 5 5 5 5 5 5	2 5 5 5 5 5 5
SEME: 15. 16. 17. 18. 19.	STER-III BC301 BC302 BC303 BC304 BC305 BC306	Principles of Insurance BusinessEnglishSecond LanguageAdvanced AccountingIncome Tax-IBusiness Statistics-IProgramming with C	CC-1C CC-2C DSC-1C DSC-2C	2 5 5 5 5 5 4 5 5 5 4 5	2 5 5 5 5 5 4 5
SEME: 15. 16. 17. 18. 19. 20. 21.	STER-III BC301 BC302 BC303 BC304 BC305 BC306 BC307	Principles of Insurance Business English Second Language Advanced Accounting Income Tax-I Business Statistics-I	CC-1C CC-2C DSC-1C DSC-2C DSC-3C	2 5 5 5 5 5 4	2 5 5 5 5 5 4
SEME: 15. 16. 17. 18. 19. 20. 21. SEME:	STER-III BC301 BC302 BC303 BC304 BC305 BC306 BC307	Principles of Insurance BusinessEnglishSecond LanguageAdvanced AccountingIncome Tax-IBusiness Statistics-IProgramming with CTotal	CC-1C CC-2C DSC-1C DSC-2C DSC-3C DSE-2A	2 5 5 5 5 4 5 31	2 5 5 5 5 4 5 30
SEME: 15. 16. 17. 18. 19. 20. 21. SEME: 22.	STER-III BC301 BC302 BC303 BC304 BC305 BC306 BC307 STER-IV BC401	Principles of Insurance BusinessEnglishSecond LanguageAdvanced AccountingIncome Tax-IBusiness Statistics-IProgramming with CTotalPractice of Life Insurance	CC-1C CC-2C DSC-1C DSC-2C DSC-3C DSE-2A	2 5 5 5 5 4 5 31 2	2 5 5 5 5 4 5 30
SEME: 15. 16. 17. 18. 19. 20. 21. SEME: 22. 23.	STER-III BC301 BC302 BC303 BC304 BC305 BC306 BC307 STER-IV BC401 BC402	Principles of Insurance BusinessEnglishSecond LanguageAdvanced AccountingIncome Tax-IBusiness Statistics-IProgramming with CTotalPractice of Life InsuranceEnglish	CC-1C CC-2C DSC-1C DSC-3C DSE-2A SEC-2 CC -1D	2 5 5 5 5 4 5 31 2 5	2 5 5 5 5 4 5 30 2 5
SEME: 15. 16. 17. 18. 19. 20. 21. SEME: 22. 23. 24.	STER-III BC301 BC302 BC303 BC304 BC305 BC306 BC307 STER-IV BC401 BC402 BC403	Principles of Insurance BusinessEnglishSecond LanguageAdvanced AccountingIncome Tax-IBusiness Statistics-IProgramming with CTotalPractice of Life InsuranceEnglishSecond Language	CC-1C CC-2C DSC-1C DSC-3C DSE-2A SEC-2 CC -1D CC-2D	2 5 5 5 5 4 5 31 2 5 5 5	2 5 5 5 5 4 5 30 2 5 5
SEME: 15. 16. 17. 18. 19. 20. 21. SEME: 22. 23. 24. 25.	STER-III BC301 BC302 BC303 BC304 BC305 BC306 BC307 STER-IV BC401 BC402 BC403 BC404	Principles of Insurance BusinessEnglishSecond LanguageAdvanced AccountingIncome Tax-IBusiness Statistics-IProgramming with CTotalPractice of Life InsuranceEnglishSecond LanguageCorporate Accounting	CC-1C CC-2C DSC-1C DSC-3C DSE-2A SEC-2 CC -1D CC-2D DSC-1D	2 5 5 5 5 4 5 31 2 5 5 5 5 5	2 5 5 5 5 4 5 30 2 5 5 5 5
SEME: 15. 16. 17. 18. 19. 20. 21. SEME: 22. 23. 24. 25. 26.	STER-III BC301 BC302 BC303 BC304 BC305 BC306 BC307 STER-IV BC401 BC403 BC404 BC405	Principles of Insurance BusinessEnglishSecond LanguageAdvanced AccountingIncome Tax-IBusiness Statistics-IProgramming with CTotalPractice of Life InsuranceEnglishSecond LanguageCorporate AccountingIncome Tax-II	CC-1C CC-2C DSC-1C DSC-3C DSE-2A SEC-2 CC -1D CC-2D DSC-1D DSC-1D DSC-2D	2 5 5 5 5 4 5 31 2 5 5 5 5 5 5 5 5	2 5 5 5 5 4 5 30 2 5 5 5 5 5 5 5 5
SEME: 15. 16. 17. 18. 19. 20. 21. SEME: 22. 23. 24. 25.	STER-III BC301 BC302 BC303 BC304 BC305 BC306 BC307 STER-IV BC401 BC403 BC404 BC405 BC406	Principles of Insurance BusinessEnglishSecond LanguageAdvanced AccountingIncome Tax-IBusiness Statistics-IProgramming with CTotalPractice of Life InsuranceEnglishSecond LanguageCorporate Accounting	CC-1C CC-2C DSC-1C DSC-3C DSE-2A SEC-2 CC -1D CC-2D DSC-1D	2 5 5 5 5 4 5 31 2 5 5 5 5 5	2 5 5 5 5 4 5 30 2 5 5 5 5 5

THIRD	THIRD YEAR:					
SEMES	STER-V					
29.	BC501	Practice of General Insurance	SEC-3	2	2	
30.	BC502		GE-1	2	2	
31.	BC503	Cost Accounting	DSC-1E	4	4	
32.	BC504	Business Law	DSC-2E	4	4	
33.	BC505	Banking Theory & Practice	DSC-3E	4	4	
34.	BC506	Computerised Accounting	DSC-4E	3T+2P	4	
35.	BC507	Elective – I	DSE-1A	4T+2P	5	
36.	BC508	Elective – II	DSE-2A	4T+2P	5	
		Total		33	30	
SEMES	STER-VI					
37.	BC601	Regulation of Insurance Business	SEC-4	2	2	
38.	BC602		GE-2	2	2	
39.	BC603	Managerial Accounting	DSC-1F	4	4	
40.	BC604	Company Law	DSC-2F	4	4	
41.	BC605	Financial Institutions & Markets	DSC-3F	4	4	
42.	BC606	Commerce Lab	DSC-4F	2T+4P	4	
43.	BC607	Elective – I	DSE-1B	5	5	
44.	BC608	Elective - II	DSE-2B	5	5	
		Total		32	30	
		GRAND TOTAL		187	180	

AECC: Ability Enhancement Compulsory Course; *SEC: Skill Enhancement Course; DSC: Discipline Specific Course; DSE: Discipline Specific Elective; GE: Generic Elective; T=Theory; P=Practicals;*

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	AECC	2	2	4
2	SEC	4	2	8
3	CC Language	8	5	40
	DSC	8	5	40
		16	4	64
4	DSE	4	5	20
5	GE	2	2	4
	TOTAL	44		180
	Commerce Total	28		124

SYLLABUS

FINANCIAL ACCOUNTING – I

Paper: BC 101Max. Marks: 50PPW: 6 HrsExam Duration: 3 Hrs**Objective:** to acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.

UNIT-I: ACCOUNTING PROCESS:

Financial Accounting: Introduction – Definition – Evolution – Functions-Advantages and Limitations –Users of Accounting Information- Branches of Accounting – Accounting Principles: Concepts and Conventions- Accounting Standards– Meaning – Importance – List of Accounting Standards issued by ASB – Accounting System- Types of Accounts – Accounting Cycle- Journal- Ledger and Trial Balance. (Including problems)

UNIT-II: SUBSIDIARY BOOKS:

Meaning –Types - Purchases Book - Purchases Returns Book - Sales Book - Sales Returns Book - Bills Receivable Book - Bills Payable Book – Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.(Including problems)

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance (Amended Cash Book) - Preparation of Bank Reconciliation Statement. (Including problems)

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. (Including problems)

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

UNIT-V: FINAL ACCOUNTS:

Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.(Including problems)

- 1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
- 2. Principles & Practice of Accounting: R.L.Gupta&V.K.Gupta, Sultan Chand.
- 3. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
- 4. Accountancy–I: Tulasian, Tata McGraw Hill Co.
- 5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
- 6. Advanced Accountancy-I: S.N.Maheshwari& V.L.Maheswari, Vikas.
- 7. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
- 8. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

Faculty of Commerce, O.U

BUSINESS ECONOMICS

Paper: BCO102 PPW: 4 Hrs Max. Marks: 50 Exam Duration: 3Hrs

Objective: to acquire knowledge for application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

Business Economics: Meaning - Nature – Characteristics - Importance and Role - Micro & Macro Economics - Scope - Objectives - Law of Diminishing marginal utility - Law of Equimarginal utility.

UNIT-II: DEMAND ANALYSIS:

Meaning – Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand –Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand

UNIT-III: SUPPLY ANALYSIS:

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behavior - Utility and indifference curve analysis.

UNIT-IV: PRODUCTION ANALYSIS:

Concept of Production –production function-Total Production - Marginal Production - Average Production –returns to a factor- Law of Variable Proportions - Law of Returns to Scale - Isocost – Isoquants - Economies and Dis-economies of Scale.

UNIT-V: COST AND REVENUEANALYSIS:

Theory of Cost - Concepts of Cost - Short run and Long run cost curves - Traditional and Modern Approaches -Revenue Curves-relationship between total marginal and average revenues- --Break Even Analysis—Meaning – Assumptions – Uses and Limitations.

- 1. Business Economics: V. G. Mankar, Himalaya Publishing House
- 2. Managerial Economics: Vanith Agrawal, Pearson Education
- 3. Business Economics: H. L. Ahuja, S. Chand & Co. Ltd.
- 4. Business Economics : R. K. Lekhi, Kalyani Publishers
- 5. Business Economics: D. M. Mithani, Himalaya Publishing House
- 6. Business Economics: P. N. Chopra, Kalyani Publishers
- 7. Essential of Business Economics: D. N. Dwivedi, Vikas Publishers
- 8. Managerial Economics: Varshney and Maheswari, Sultan Chand
- 9. Business Economics: P. K. Mehta, Tax Mann Publication.

Faculty of Commerce, O.U

BUSINESS ORGANISATION

Paper: BCO103 PPW: 4 Hrs Max. Marks: 50 Exam Duration: 3Hrs

Objective: To acquaint the students with the basics of Commerce and Business concepts and functions and forms of Business Organization

UNIT-1: FUNDAMENTAL CONCEPTS:

Concepts of Business, Trade, Industry and Commerce - Classification - Relationship between Trade. Industry and Commerce - Nature of Business - Objectives of Business - Functions of Business- Social Responsibility of a business - Steps to Start an Enterprise

UNIT-II: BUSINESS ORGANIZATION:

Forms of Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship – Meaning, Definition - Characteristics - Advantages and Disadvantages - Suitability of Sole Proprietorship - Partnership -Kinds of Partners - -Partnership Deed -- Meaning - Contents - Registration of Partnership Advantages and Disadvantages of Partnership - Suitability of Partnership - Limited liability partnership -Hindu Undivided Family - Meaning - Characteristics - Advantages and Disadvantages - Co-Operative Organization - Characteristics -Types of Co-Operative Societies - Limitations of Cooperatives.

UNIT-III: FORMATION OF JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies -Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus.

UNIT-IV: SOURCES OF FINANCE:

Industrial Finance - Long Term and Short Term Finance - Fixed and Working Capital Finance - Sources of Corporate Finance (A brief introduction to Shares and Debentures, Retained Earnings, Underwriting, Inter Company Investments and Venture Capital, Angel Investors, lease, hire purchase, franchising).

UNIT V: STOCK EXCHANGE AND MUTUAL FUNDS:

Stock Exchange, Functions — Working of Stock Exchanges, Mutual Funds –Importance, Functions, Types — Role of SEBI in Regulating Stock Exchanges and Mutual Funds in India

- 1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
- 2. Business Organization: Sharma Shashi K. Gupta, Kalyani publishers.
- 3. Organization & Management: R. D. Agarwal, McGraw Hill.
- 4. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
- 5. Business Organization & Management: C.R. Basu, Tata McGraw Hill
- 6. Business Organization & Management: R. N. Gupta, S. Chand,
- 7. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
- 8. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
- 9. Business Organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers.
- 10. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

INFORMATION TECHNOLOGY

Paper: BCO104 PPW: 6 (4T & 2P) Max. Marks: 35T + 15P Time: 3 Hrs.

Objective: to acquire basic knowledge in Information Technology and its applications in the areas of business.

UNIT-I: INTRODUCTION:

Introduction to computers - Generations of computers – An overview of computer system - Types of computers - Input & Output Devices. Hardware:Basic components of a computer system - Control unit – ALU - Input/output functions - Memory – RAM – ROM – EPROM - PROM and Other types of memory.

UNIT-II: OPERATING SYSTEM (OS):

Meaning - Definition & Functions - Types of OS - Booting process - DOS – Commands (internal & external) - Wild card characters – Virus & Hackers – Cryptography & cryptology Windows: Using the Start Menu –Control Panel – Using multiple windows – Customizing the Desktop – Windows accessories (Preferably latest version of windows or Linux Ubuntu).

UNIT-III: WORD PROCESSING:

Application of word processing - Menus & Tool Bars - Word processor – Creating – Entering - Saving & printing the document - Editing & Formatting Text - Mail Merge and Macros (Preferably latest version of MS Word or Libre Office Writer).

UNIT-IV: SPREAD SHEET:

Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell referencing - Worksheet to analyze data with graphs & Charts. Advanced tools: Functions – Formulae – Formatting numbers - Macros – Sorting- Filtering - Validation & Consolidation of Data (Preferably latest version of MS Excel or Libre Office Calc)

UNIT-V: POWER POINT PRESENTATION:

Application of Power Point Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually creating presentation– Slide show – Saving - Opening and closing a Presentation –Types of slides - Slide Views - Formatting – Insertion of Objects and Charts in slides - Custom Animation and Transition (Preferably latest version of MS Power Point presentation - Libre Office Impress). Internet & Browsing:Services available on internet – WWW – ISP – Browsers. Multimedia: Application of multimedia – Images – Graphics-Audio and Video – IT security.

- 1. Introduction to Computers: Peter Norton, McGraw Hill.
- 2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
- 3. Computer Fundamental: AnithaGoel, Pearson.
- 4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
- 5. Introduction to Information Technology: ITL ESL, Pearson.
- 6. Introduction to Information Technology: V. Rajaraman, PHI.
- 7. Fundamental of Computers: Balaguruswamy, McGraw Hill.
- 8. PC Software under Windows: Puneet Kumar, Kalyani Publishers.
- 9. Information Technology and C language: Rajiv Khanna, New Age International.
- 10. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
- 11. Informational Technology: P. Mohan, Himalaya Publishing House.
- 12. Information Technology: R. Renuka, Vaagdevi Publishers.
- 13. OS-Linux Spoken Tutorials &Libre Office Spoken Tutorials by IIT Bombay.
- 14. Fundamentals of Information Technology: Rajiv Midha, Tax Mann Publications.

Faculty of Commerce, O.U

FINANCIAL ACCOUNTING-II

Paper: BCO201 PPW: 6 Hrs Max. Marks: 50 Exam Duration: 3 Hrs

Objective: to acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE:

Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange-Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:

Consignment – Meaning – Features– Proforma invoice - Account sales – Del crederecommission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price. (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

Joint Venture – Meaning –Features-Difference between Joint Venture and Consignment-Accounting Procedure-Methods of Keeping Records for Joint Venture Accounts-Method of Recording in co-ventures books-Separate Set of Books Method- Joint Bank Account-Memorandum Joint Venture Account (Including problems)

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

Single Entry System – Meaning -Features–Difference between Single Entry and Double Entry systems -Defects in Single Entry System - Books and accounts maintained - Ascertainment of Profit - Statement of Affairs and Conversion method (Including problems)

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

Non- Profit Organziation – Meaning – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet(Including problems)

SUGGESTED READINGS:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.

- 2.Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
- 3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
- 4. Accountancy-I: S.P. Jain & K.L Narang, Kalyani.
- 5. Advanced Accountancy-I: S.N.Maheshwari&V.L.Maheswari, Vikas.
- 6. Advanced Accountancy: M Shrinivas& K Sreelatha Reddy, Himalaya Publishers.
- 7. Financial Accounting: M.N Arora, Tax Mann Publications.

Faculty of Commerce, O.U

MANAGERIAL ECONOMICS

Paper: BCO202 PPW: 6 Hrs Max. Marks: 50 Exam Duration: 3Hrs

Objective: to impart conceptual and practical knowledge of managerial economics.

UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:

Characteristics of managerial economics – Nature and scope of managerial economics -Importance of managerial economics- Basic economic tools in managerial economicsmanagerial economist role and responsibility

UNIT-II: DEMAND FORECASTING:

Demand estimations for major consumer durables and non-durable products – Demand forecasting techniques: Statistical and Non-Statistical techniques.

UNIT-III: MARKET ANALYSIS:

Definition of market – Market structure (Perfect competition, Imperfect competition) – Price determination -Firms equilibrium in perfect competition, monopoly, monopolistic, oligopoly and duopoly

UNIT-IV: MACRO-ECONOMICS FOR MANAGERS:

National income – Concepts – Methods - Measurement of national income – GDP and GVA— Business cycles- nature –Phases – Causes—Inflation - Causes and control – Deflation and stagflation.

UNIT-V: FISCAL AND MONETARY POLICY

Fiscal Policy- deficits-budgetary deficit-primary deficit-revenue deficit-fiscal deficit-Objectives of FRBM Act - Monetary Policy- Objectives – Repo Rate- Reverse Repo Rate- CRR- SLR-Finance Commission- role and objectives

- 1. Managerial Economics: Craig H Peterson and Jain, Pearson education
- 2. Managerial Economics: Gupta, Tata McGraw Hill
- 3. Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
- 4. Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
- 5. Managerial Economics: H.L. Ahuja, S. Chand and Company
- 6. Managerial Economics: Mithani, Himalaya Publications
- 7. Managerial Economics: R.L. Varshney and K.L. M Maheshwari, Sultan Chand
- 8. Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
- 9. Managerial Economics: P.L. Mehta, Tata McGraw Hill
- 10. Managerial Economics: R.N. Chopra, Kalyani Publishers
- 11. Managerial Economics: D.N. Dwivedi, Vikas Publishers
- 12. Managerial Economics: Thomas, Maurice, Sarkar, Tata McGraw Hill
- 13. Managerial Economics: YogeshMaheshwari, PHI Learning Pvt. Limited
- 14. Managerial Economics: P.K. Mehta, Tax Mann Pulications

Faculty of Commerce, O.U

PRINCIPLES OF MANAGEMENT

Paper: BCO203 PPW: 4 Hrs Max. Marks: 50 Exam Duration: 3Hrs

Objective: To acquaint the students with the Principles, functions and practices of management

UNIT-I: INTRODUCTION

Management - Meaning - Characteristics - Administration Vs Management - Scope of Management - Importance of Management - Functions of Management - Levels of Management -Skills of Management -- Leader Vs. Manager - Scientific Management - Meaning - Definition -Objectives - Criticism – Fayol's 14 Principles of Management .

UNIT-II: PLANNING

Meaning - Definition - Characteristics - Types of Plans - Advantages and Disadvantages - Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits - Weaknesses

UNIT-III: ORGANIZING:

Organizing-Meaning, Definition – Organization Meaning, Definition - Process of Organizing -Principles of Organization - Types of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - - Span of Management -Meaning - Determining Span - Factors influencing the Span of Supervision

UNIT-IV : DELEGATION AND DECENTRALIZATION:

Authority – Meaning - Delegation - Definition - Characteristics: - Elements - Principles, Types of Delegation - Importance of Delegation : - Factors Influencing Degree of Delegation - Barriers -Guidelines for Making Delegation Effective - Centralization - Meaning – Decentralization- Meaning -Difference between Delegation and Decentralization.

UNIT-V: COORDINATION AND CONTROL:

Meaning - Definition - Principles of Coordination – Importance- Process of Coordination-techniques of Effective Coordination - Control - Meaning - Definition – relationship between planning and control- Steps in Control – Types (post, current and pre-control) - Requirements for effective control.

- 1. Principles and Practice of Management: R. S. Gupta, B. D. Sharma, W.S. Bhalla, Kaylani
- 2. Management: Stephen P. Robbins, Person
- 3. Principles of Management: T Ramasamy, Himalaya Publication
- 4. Principles of Management Concept: Rajeshviwanathan, Himalaya Publication
- 5. Management Theory and Practices: P Subba Rao, Himalaya Publishing House
- 6. Essential of Management: Harold Kontz, McGraw Education
- 7. Principles of Management, Chandan JS, Vikas Publishers.
- 8. Fundamentals of Management, Dr. Pradeep Kumar, S. Chand
- 9. Principles of Management: Neeru Vasishth, Tax Mann Pulications.

Paper : (BC 207) : RELATIONAL DATABASE MANAGEMENT SYSTEMS

Paper: BC 207 THPW: 5 Hrs; Credits :5 Max. Marks: 50 Exam Duration: 3Hrs

Objective: to acquire basic conceptual background necessary to design and develop simple database system, Relational database mode, ER model and distributed databases, and to write good queries using a standard query language called SQL.

UNIT-I: BASIC CONCEPTS: Database Management System - File based system - Advantages of DBMS over file based system - Database Approach - Logical DBMS Architecture - Three level architecture of DBMS or logical DBMS architecture - Need for three level architecture - Physical DBMS Architecture - Database Administrator (DBA) Functions & Role - Data files indices and Data Dictionary - Types of Database. Relational and ER Models: Data Models - Relational Model – Domains - Tuple and Relation - Super keys - Candidate keys - Primary keys and foreign key for the Relations - Relational Constraints - Domain Constraint - Key Constraint - Integrity Constraint - Update Operations and Dealing with Constraint Violations - Relational Operations - Entity Relationship (ER) Model – Entities – Attributes – Relationships - More about Entities and Relationships - Defining Relationship for College Database - E-R Diagram - Conversion of E-R Diagram to Relational Database.

UNIT-II: DATABASE INTEGRITY AND NORMALISATION: Relational Database Integrity - The Keys - Referential Integrity - Entity Integrity - Redundancy and Associated Problems – Single Valued Dependencies – Normalisation - Rules of Data Normalisation - The First Normal Form - The Second Normal Form - The Third Normal Form - Boyce Codd Normal Form - Attribute Preservation - Lossless-join Decomposition - Dependency Preservation. File Organisation : Physical Database Design Issues - Storage of Database on Hard Disks - File Organisation and Its Types - Heap files (Unordered files) - Sequential File Organisation - Indexed (Indexed Sequential) File Organisation - Hashed File Organisation - Types of Indexes - Index and Tree Structure - Multi-key File Organisation - Need for Multiple Access Paths - Multi-list File Organisation - Inverted File Organisation.

UNIT-III: STRUCTURES QUERY LANGUAGE (SQL): Meaning – SQL commands - Data Definition Language - Data Manipulation Language - Data Control Language - Transaction Control Language - Queries using Order by – Where - Group by - Nested Queries. Joins – Views – Sequences - Indexes and Synonyms - Table Handling.

UNIT-IV : TRANSACTIONS AND CONCURRENCY MANAGEMENT: Transactions - Concurrent Transactions - Locking Protocol - Serialisable Schedules - Locks Two Phase Locking (2PL) - Deadlock and its Prevention - Optimistic Concurrency Control. Database Recovery and Security: Database Recovery meaning - Kinds of failures - Failure controlling methods - Database errors - Backup & Recovery Techniques - Security & Integrity - Database Security - Authorization.

UNIT-V: DISTRIBUTED AND CLIENT SERVER DATABASES: Need for Distributed Database Systems - Structure of Distributed Database - Advantages and Disadvantages of DDBMS - Advantages of Data Distribution - Data Replication - Data Fragmentation. Client Server Databases: Emergence of Client Server Architecture - Need for Client Server Computing - Structure of Client Server Systems & its advantages.

LAB: SQL QUERIES BASED ON VARIOUS COMMANDS.

SUGGESTED READINGS: 1) Database Systems: R.Elmasri & S.B. Navathe, Pearson.; 2) Introduction to Database Management System: ISRD Group, McGraw Hill.; 3) Database Management System: R.Ramakrishnan & J.Gehrke, McGraw Hill.; 4) Modern Database Management: J.A.Hoffer,V.Rames &H.Topi, Pearson.;5) Database System Concepts: Silberschatz, Korth & Sudarshan, McGraw Hill. 6) Simplified Approach to DBMS: Parteek Bhaia, Kalyani Publishers.7) Database Management System: Nirupma Pathak, Himalaya. 8) Database Management Systems: Pannerselvam, PHI.9) Relational Database Management System: Srivastava & Srivastava, New Age 10) PHPMySQL Spoken Tutorials by IIT Bombay. 11) Oracle Database: A Beginner's Guide: I.Abramson, McGraw Hill.