

**BIRSA MUNDA TRIBAL UNIVERSITY-
RAJPIPLA**

**SYLLABUS FOR
T.Y.B.COM.**

(FOR REGULAR STUDENTS)

With Effective from Year:2020-2021

**BIRSA MUNDA TRIBAL UNIVERSITY
VOCATIONAL TRAINING CENTRE (V.T.C.)
NEAR R.T.O. OFFICE
VAVDI ROAD, RAJPIPLA
DIST. NARMADA (GUJARAT)**

BIRSA MUNDA TRIBAL UNIVERSITY-RAJPIPLA

COMMERCE FACULTY**T.Y.B.Com. (With effective from 2020-2021)**

| SR. NO. | Course/ Paper Code | Course Type | Subject/Course Structure | Intern al Marks | Extern al Marks | Teachi ng Hours: |
|----------------|-----------------------------------|---------------------------------|---------------------------------------------------------------|--------------------------------|--------------------------------|---------------------------------|
| 1 | BC301 | Core Compuls ory | Business Communication | 30 | 70 | 90 |
| 2 | BC302 | Core Compuls ory | Managerial Economics& Business Environment | 30 | 70 | 90 |
| 3 | BC303 | Core Compuls ory | Business Statistics | 30 | 70 | 90 |
| 4 | BC304(A) | Core Elective | Management Accounting | 30 | 70 | 90 |
| 5 | BC305(A) | Core Elective | Advanced Cost Accounting | 30 | 70 | 90 |
| 6 | BC306 (A) | Core Elective | Corporate Accounting- 2 | 30 | 70 | 90 |
| 7 | BC307 (A) | Core Elective | Financial Management | 30 | 70 | 90 |

T.Y.B.Com

Business Communication-III

Subject Code: BC301

Total Marks: 70

| Unit | Detailed Syllabus | Marks |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Unit-1 | Communication Theory: Objectives of Communication: Information- Objectives of Downward Communication- Objectives of Communication to Authority-Objectives of Communication Among Equals. Group Communication: Meetings- Types of Meetings- advantages and Disadvantages of Meetings- Making Preparations for a Meeting- Conduct of a Meeting- Responsibilities of Participants. | 14 |
| Unit-2 | Interviews: Types of Interview-Employment Interview- Candidate's Preparation- Questions commonly Asked in Interviews- Interviewer's Preparation. Dialogue Skills: Need for Dialogue and Conversation Skills- Skills Needed for Dialogue- Clear and Pleasant Speech- Good Manners and Etiquette- Self-Control-Listening- Asking Questions- Assertive without Aggression- Expressing Disagreement without being Offensive- Summarising and Closure- Feedback Skills. | 14 |
| Unit-3 | Public Relations: Objectives of Public Relations- 'Publics' for PR- Internal Public Relations- External Public Relations- Image Building- Use of Mass Media for PR. Reports: Types of Report- Structure of Report- Parts of a Report- Specimen Reports. | 14 |

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| Unit-4 | Meetings: Notice, Agenda and Resolutions: Notice of Meeting- Agenda- Minutes- Language of Minutes and Resolutions- Specimen Resolutions. Sales Letters: Structure of a Sales Letter- Attracting Attention- Creating Interest and Desire- Creating Conviction and Winning Confidence- Inducing Action- Follow-up Letters. | 14 |
| Unit-5 | Insurance Letters: Fire Insurance- Marine Insurance- Life Insurance. Personnel Letters: Letters to Applicants- Recommendations and Testimonials- Enquiries about Candidates- Appointments- Confirmation- Promotion- Warning Memo- Letters of Goodwill and Appreciation. | 14 |

Prescribed Reference Books:

1. *Business Communication* by Urmila Rai and S.M. Rai (Himalaya Publishing House-Mumbai)
2. *Business Communication* by K. K. Sinha - Galgotia Publishing Company, New Delhi.
3. *Media and Communication Management* by C. S. Rayudu - Himalaya Publishing House, Bombay.
4. *Essentials of Business Communication* by Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.

Subject Code: BC302- સંચાલકીય અર્થશાસ્ત્ર અને ધંધાકીય પર્યાવરણ

કુલ ગુણ: ૧૦૦

કુલ કલાક: ૯૦

યુનિ. પરીક્ષા : ૭૦

આંતરિક કસોટી તથા અન્ય મૂલ્યાંકનના : ૩૦

ઉદ્દેશ: વાણિજ્ય વિદ્યાશાખાના વિદ્યાર્થીઓ ધંધાકીય સંચાલનમાં અર્થશાસ્ત્રના જ્ઞાનનો ઉપયોગ કરી શકે.

નોંધ : દરેક યુનિટના ગુણભાર સરખા છે.

| યુનિટ | અભ્યાસક્રમની વિગત | કુલ ગુણ |
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| યુનિટ-૧ | સંચાલકીય અર્થશાસ્ત્રના ખ્યાલો <ul style="list-style-type: none">સંચાલકીય અર્થશાસ્ત્રનો ખ્યાલ, કાર્યક્ષેત્ર અને લક્ષણોસંચાલકીય અર્થશાસ્ત્ર અને સામાન્ય અર્થશાસ્ત્રની તુલના<ul style="list-style-type: none">વૃદ્ધિગત ખ્યાલ , સમયનો ખ્યાલ, વટાવનો સિદ્ધાંતવૈકલ્પિક ખર્ચનો ખ્યાલસમસીમાંત નો ખ્યાલ | ૧૪ |
| યુનિટ-૨ | માંગની આગાહી <ul style="list-style-type: none">માંગની આગાહી- અર્થ , ઉદ્દેશો અને મહત્વચાલુ વસ્તુની માંગ-આગાહીની પદ્ધતિઓનવી વસ્તુઓ માટેની માંગ- આગાહીની પદ્ધતિઓવસ્તુનું જીવનચક્રવસ્તુને પડતી મુકવાના કારણો | ૧૪ |
| યુનિટ-૩ | નફો અને કિંમત નીતિઓ <ul style="list-style-type: none">હિસાબી નફો અને આર્થિક નફાનો ખ્યાલવ્યાજબી નફાના કારણોનીચી પ્રારંભિક કિંમત નીતિ અને ઉંચી પ્રારંભિક કિંમત નીતિખર્ચવત્તાની કિંમત નીતિ | ૧૪ |

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| યૂનિટ-૪ | <p>ધંધાકીય પર્યાવરણ</p> <ul style="list-style-type: none">• ધંધાકીય પર્યાવરણનો અર્થ, મહત્વ અને ઉદ્દેશો• ધંધાકીય પર્યાવરણને અસર કરતા પરીબળો (આર્થિક અને બિન આર્થિક)• ધંધાકીય પર્યાવરણને અસર કરતા સાંસ્કૃતિક, રાજકીય અને કાયદાકીય પરીબળો• ગ્રીન ડોટ અને બ્રાઉન ડોટ નીતિઓ• ટેકનોલોજીને નક્કી કરતાં પરિબળો• ભારત સરકારની વર્તમાન ટેકનોલોજીની નીતિઓ | ૧૪ |
| યૂનિટ-૫ | <p>ધંધાકીય પેઢીની જવાબદારીઓ</p> <ul style="list-style-type: none">• ધંધાકીય પેઢીની સામાજિક જવાબદારીનો અર્થ અને મહત્વ• ગ્રાહકો પ્રત્યેની પેઢીની જવાબદારીઓ• સરકાર પ્રત્યેની પેઢીની જવાબદારીઓ• સમાજ પ્રત્યેની પેઢીની જવાબદારીઓ• ધંધામાં નીતિ-મત્તાનો ખ્યાલ અને મહત્વ | ૧૪ |

સંદર્ભગ્રંથો:

- 1 Prof Joel Dean : Managerial Economics
- 2 Maheshwari And Varshney : Managerial Economics
- 3 P.L.Mehta : managerial Economics
- 4 Sundharam & Black : The International Business Environment. Prentice Hall New Delhi

BC303

(Core Compulsory)

Business Statistics

Total Marks 70

| Unit | Detailed Syllabus | Marks |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Unit-1 | Correlation: Introduction, Types of correlation, correlation and causation, Methods and studying correlation, Scatter diagram method, Karl Pearson's coefficient of correlation, properties of correlation of coefficient, Interpretation of r, Probable error, Correlation in bivariate frequency table, Spearman's' Rank correlation method. | 10 |
| | Linear Regression Analysis: Introduction, Lines of regression, Angle between the regression lines, Co-efficient of regression, To find mean value from the lines of regression, To find regression Coefficient and the correlation co-efficient from the two lines of regression, Regression equation for a bivariate frequency table, correlation analysis vs. regression analysis | 10 |
| Unit-2 | Index Numbers: Introduction, Uses of Index numbers, types of index numbers, problems in the construction of index numbers, Methods of constructing index numbers, simple(Un-weighted) Aggregate method, weighted aggregate method, Tests of consistency of index number formulae, Chain indices or chain base index numbers, Uses of chain base index numbers, Limitation of chain base index numbers, Cost of living index numbers, Construction of cost living index numbers, Uses of cost living index numbers, Limitation of index numbers | 10 |
| | Time Series Analysis: Introduction, Components of a time series, Secular trend, Short-term variations, Random or irregular variation, Analysis of timeseries, Measurement of trend, Graphic or free-hand curve fitting method, Method of curve fitting by the principle of least squares, Method of moving averages, Measurement of seasonal variations, Method of simple averages | 10 |

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| Unit-3 | Theory of Probability: Introduction, Short history, Terminology, Permutation and combination, Mathematical and classical or 'a Priori' probability, Statistical or empirical probability, Addition theorem of probability, Addition law of probability for mutually exclusive events, Theorem of compound probability of multiplication law of probability. | 10 |
| | Random Variable, Probability Distribution And Mathematical Expectation: Random variable, Probability distribution of random variable, Mathematical expectation, Variance of X in terms of expectation, simple examples | 10 |
| Unit-4 | Theoretical Distribution: , Introduction of theoretical distribution, Binominal distribution, Probability function of Binominal distribution. Properties and uses of Binomial distribution Poisson distribution, properties of Poisson distribution, Utility or importance of Poisson distribution, Normal distribution, Equation of normal probability curve, Properties of normal distribution, How to compute areas of under normal probability curve, importance of normal distribution. | 10 |
| | Total Marks | 70 |

Reference / Text –Books / Additional Reading:

1. Fundamentals of Statistics, S.C.Gupta, Himalaya Publishing house.
2. Fundamentals of Statistics, Gupta and Kapoor, S.chand&compan

BC304(A)

Core Elective (Accounting & Finance Group)

Management Accounting

Total Marks 70

| Unit | Detailed Syllabus | Marks |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| Unit-1 | Management Accounting (Theory) Meaning, Nature, Scope, Function, Role, Tools and Techniques Difference. Budgetary Control (Theory) | 14 |
| Unit-2 | Fund Flow Analysis Cash Flow Analysis | 14 |
| Unit-3 | Marginal Costing Differential Costing | 14 |
| Unit-4 | Common Size and Comparative Statement Analysis Ratio Analysis | 14 |
| Unit-5 | Accounting and Reporting of The Effects of Changes in Price CPP Method CCA Method Reporting (Theory) Meaning, Types of Reports, MIS | 14 |

Reference / Text –Books / Additional Reading:

- 1.S.D. Gupta – Management Accounting, Agra
2. Horngren Charles – Introduction to Management Accounting, Prentice
- 3.B.S.Shah Publication- Management Accounting

BC305(A)

Core Elective (Accounting & Finance Group)

Advanced Cost Accounting

Total Marks 70

| Unit | Detailed Syllabus | Marks |
|--------|----------------------------------------------------------------------------------------------------------------------------------|-------|
| Unit-1 | Cost Accounts: Introduction, Meaning, Objectives, Nature, Scope, Methods, Techniques etc. (Theory) Unit Costing | 14 |
| Unit-2 | Accounting for Materials Accounting for Labour | 14 |
| Unit-3 | Accounting for Over Heads Service or Operating Costing | 14 |
| Unit-4 | Process Costing Job and Batch Costing (Theory) | 14 |
| Unit-5 | Contract Costing Cost Records (Theory) Concept of Cost Audit Reconciliation of Cost and Financial Accounts | 14 |

Reference / Text –Books / Additional Reading:

1. Arora M.N. – Cost Accounting, Vikas, New Delhi
2. Jain S.P., Narang K.I. – Cost Accounting, Kalyani, New Delhi

BC306(A)

Core Elective (Accounting & Finance Group)

Corporate Accounting-2

Total Marks 70

| Unit | Detailed Syllabus | Marks |
|---------------|------------------------------------------------------------------------------------------------|--------------|
| Unit-1 | Banking Companies Account Value Added Accounting (Theory) | 14 |
| Unit-2 | Company Liquidation Accounts Statutory Report (Theory) | 14 |
| Unit-3 | Absorption of Company Acquisition of Business | 14 |
| Unit-4 | Divisional Performance Management Accounts of Government Companies (Theory) | 14 |
| Unit-5 | Profit or Loss Prior to Incorporation of Company Accounts of Statutory Corporation (Theory) | 14 |

Reference:

- 1.. Rana T. J. and Dalal V. S. – Advanced Accountancy, Sudhir Prakashan
- 2 Rana, Dalal, Shah & Shah – Accountancy, Sudhir Prakashan
3. Corporate Accountancy, Sudhir Prakashan

BC307(A)

Core Elective (Accounting & Finance Group)

Financial Management

Total Marks 70

| Unit | Detailed Syllabus | Marks |
|---------------|-------------------------------------------------------------------------------------------------------------------|--------------|
| Unit-1 | Financial Management (Theory) Meaning, Profit / Wealth Maximization, Finance Functions etc. Cost of Capital | 14 |
| Unit-2 | Capital Structure Management of Working Capital (Theory) | 14 |
| Unit-3 | Dividend Policy Walter's Model, Gordon's Model Management of Cash (Theory) | 14 |
| Unit-4 | Leverage Management of Receivables (Theory) | 14 |
| Unit-5 | Capital Budgeting Management of Inventories (Theory) | 14 |

Reference / Text –Books / Additional Reading:

1. Vanhome – Financial Management and Policy, Prentice
2. Khan & Jain – Financial Management, Tata