St. Xavier's College
(Autonomous)

Department of Management Studies
BMS
Semester 1

Syllabus

June 2019 onwards

COURSE:CMS0101

PRINCIPLES OF MANAGEMENT
[60 LECTURES]

LEARNING OBJECTIVES:

To provide fundamental knowledge and exposure to the concepts, theories and practices in the field of management.

Unit Number	Topics	No. Of Lectures
I	Management-concept, nature, process and Significance. An overview of functional areas of management, managerial roles (Mintzberg) Evolution of Management Theory – Work of Fredrick. Taylor, Fayol's contribution, Behavioural Science approach, Contingency approach.	15
II	Management Functions – Planning, Organizing, Staffing, Directing and controlling. Planning: meaning-importance-elements- process - limitations Decision Making- concept, importance and steps in decision making Preparation of Business Plan	15
III	Organising - Concept, nature and significance; Authority and responsibility relationships, centralization and decentralization, departmentation, organization structure- forms. Staffing - importance, sources of recruitment, selection process	15
IV	Directing – meaning and steps I direction: motivation – concept; theories – Maslow, Herzberg, Mc Gregor. Leadership- concept, styles and traits Control: concept, process: Effective control system; control techniques. Coordination- concept, Definition and importance.	15

Continuous Internal Assessment:
Mid semester test – Case Study
Organizing local visit to industry - Report

REFERENCE BOOKS

1 Essentials of Management Koontz H & W McGraw Hill, New York
2 Principles of Management Ramaswamy Himalaya, Mumbai
3 Management Concept and Practice Hannagain T McMillan, Delhi

4 Basic Managerial Skills for All McGrath, E.H. Prentice Hall of India
5 Management-Text & Cases VSP Rao Excel Books, Delhi **Assessment Pattern**
6 Essentials of Management Massie Joseph Prentice Hall of India
7 Management: Principles & Guidelines Thomas N. Duening& John Ivancevich
Biztantra
8 Management Concepts and OB P.S.Rao&N.V.ShahAjabPustakalaya
9 Management Concepts and Strategies J S Chandran Vikas Publishing House
10 Principles of Management Tripathi P.C. Tata McGraw Hill

COURSE: CMS0102

INTRODUCTION TO FINANCIAL ACCOUNTS
[60 LECTURES]

LEARNING OBJECTIVES:

To familiarize the students with the basic accounting principles and techniques of preparing and presenting the accounts for user of accounting information.

Unit Number	Topics	No. Of Lectures
I	**A**.: Meaning and Scope of Accounting: Need, development and definition; Book-keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting, principles of Accounting. **B**.: Accounting Transactions: Accounting cycle, journal, journal proper Opening and closing entries Relationship between journal & ledger; Rules regarding posting; Trial balance; Subsidiary books; Bank reconciliation statement **C**. Accounting Standards AS 1: Disclosure of accounting policies: Meaning of accounting policies – Purpose - Different policies - Areas of policies - Disclosure of policies - Disclosure of change in policies -Simple illustrations AS 6: Depreciation accounting: Meaning – Definitions – Importance –Factors – Useful life of a depreciable asset - Estimating useful life – Additions - Residual value – Methods - Disclosure of surplus – RBM/FIM - Simple illustrations AS 9: Revenue recognition: Meaning and scope - Transactions excluded - Sale of goods - Rendering of services - Effect of uncertainties – Disclosure	15

	- Simple illustrations AS 10: Accounting for fixed assets: Meaning – Definitions – Importance - Cost of fixed assets - Self constructed fixed assets - Non-monetary consideration - Improvements, repairs, additions and extensions – Revaluation - Sale or retirement - Valuation of fixed assets in special cases - Special types of fixed assets – Disclosure	
II	**A**. 1) Expenditure: Classification of Expenditure - Capital, Revenue and Deferred Revenue Expenditure: Distinction between capital expenditure and revenue expenses; Unusual expenses; Effect of error; Criteria tests 2) Receipts: Capital receipt, Revenue receipt, Distinction between capital receipts and revenue receipts 3)Profit or Loss: Revenue profit or loss, Capital profit or loss **B**. Depreciation Accounting: Practical problem based on accounting treatment by provision for depreciation using SLM and RBM methods	15
III	Trial Balance and Final Accounts of a Sole Proprietor. Introduction to trial balance and final accounts of a sole proprietor. Rectification of errors. Preparation and Presentation of Final Accounts in Horizontal Form: Manufacturing Account; Trading Account: Profit and Loss Account: Balance Sheet	15
IV	Accounting in Computerized Environment. An overview of Computerized environment. Features of Computerized accounting system. Concept of grouping of accounts. Codification of accounts. Maintaining the hierarchy and ledgers. Accounting packages and consideration of them in selection	15

Continuous Internal Assessment -:
Mid semester test
Project work

REFERENCES:
1. An Introduction to financial Accounting , Andrew Thomas McGraw Hill
2. Financial Accounting – A Managerial emphasis   Ashok Banerjee Excel Books
3. Financial Accounting Weugamt. Keiso, Kimmel
4. Accounting Theory – an Introduction , L.S.S. Porwal Tata McGraw Hill

5. Elements of Accounts T S GrewalS.Chand& Co.,
6. Business Accounting Frank Woods Pitman Publication
7. Advanced Accountancy , R. L. Gupta & M. Radhaswamy S. Chand & Co. (P) Ltd.
8. Accounting Standards Institute of Chartered Accountants of India, New Delhi
9. Financial Accounting for Management Texts & Cases Dr. Dinesh D. Harsolikar Multi-Tech. Publishing Co. Ltd.,
10. Indian Accounting Standards and US Gaap, AshishBhattacharya ,Tata Mc. Graw Hill & Co. Ltd.,

COURSE: CMS0103

BUSINESS LAW
[60 lectures]

LEARNING OBJECTIVES:
To expose the students to the objects & broad framework of legislative enactments within which business operates**.**

Unit Number	Topics	No. Of Lectures
I	**A) Law of Contract (The Indian Contract Act, 1872): Section 1-30** Essential Elements of Contract - Agreement and Contract - Capacity to Contract – Free Consent – consideration - Lawful objects/consideration **B) Sales of Goods Act, 1930** Scope of the Act - Sale and Agreement to sell - Essentials of a valid sale Contract - Conditions and Warranties - Rights of an unpaid seller - Rules of Delivery - Auction sales – CIF & FOB contract **C) Indian Partnership (The Indian Partnership Act, 1932)** What is Partnership? - Partnership Formation - Types of Partnerships - Dissolution of Partnership - Rights, Duties and liabilities of partners	15
II	**Negotiable Instrument Act, 1881** Introduction of Negotiable Instruments - Characteristics of Negotiable Instruments - Different types of Negotiable Instruments - Parties to Negotiable Instruments - Negotiation, Endorsement and Presentment - Criminal Liability on Dud cheques.	15
III	**Companies Act, 1956 (Section 1-100)** What is company? - Incorporation of Company- Memorandum of	15

	Association & Articles of association – Prospectus - Meetings - Board of Directors	
IV	**Consumer Protection Act, 1986** Objects of consumer Protection - Introduction of consumer - Who is consumer? - Meaning of the words "Goods and Services" - Meaning of the words "Defects and Deficiencies of Goods and services" – Consumer disputes and complaints - Unfair Trade Practice - Consumer Protection Councils - Consumer Disputes - Redressal Agencies	15

Continuous Internal Assessment:
Mid Semester test
Project work

REFERENCES:

1 Bare Act relating to the various Laws
2 Business Law K.R.Bulchandani Himalaya Publishing House
3 Elements of Mercantile Law Kapur N.D. Sultan Chand
4 Business Law S SGulshan Excel Books, Delhi
5 Business Law P.K. GoelBiztantra
6 A Manual of Mercantile Law M.C.Shukla Chand & Co.
7 Students Guide to Corporate Law Datey V Taxman, New Delhi
8 Company Laws Dr. Avtar Singh Eastern Book Company

COURSE: CMS0104

BUSINESS MATHEMATICS
[60 lectures]

LEARNING OBJECTIVES:

To equip the student with a broad-based knowledge of mathematics with emphasis on business applications.

Unit Number	Topics	No. Of Lectures
I	**Elementary Financial Mathematics** A.P., G.P., and sums of their first n terms. Problems with business applications. Simple interest, compound interest, interest compounded more than once a year nominal, effective and continuous rates of interest.Immediate (ordinary) annuity, its present value and future value.Equated Monthly Installments (EMI) using reducing interest system, amortization of loans. Sinking Fund.Depreciation of assets, Functions: constant function, linear function, step function, xn, exponential and logarithmic functions. Business and Economics functions such as demand supply, total revenue, average revenue, total cost, average cost and profit function. Equilibrium point. Break even analysis. Notion of permutations and combinations. (Problems to be solved with calculator. Use a logarithm tables to be avoided.)	15
II	**Matrices and Determinants** Matrices, Matrix Operations (addition of two matrices, scalar multiple of a matrix, matrix multiplication, transpose of a matrix). Determinant of a matrix of order 2 and 3, elementary properties of determinant, solving a system of linear equations (up to 3 variables) using Cramer's rule and application to business problems. Elementary row and column operations on matrices, inverse of a matrix (up to order 3). Application of matrices to Leontief's open input-output model. Linear inequality (up to 2 variables) and their Graphs.	15
III	**Derivatives and their Applications** Derivatives as a measure of rate. Derivatives of functions – constant function, x'', e×, a×, log x. Rules of derivatives – scalar multiplication, sum, difference, product and quotient. Second order derivatives. Application of derivatives – marginal cost, marginal	15

	revenue, elasticity of demand, maxima and minima for functions in Economics and Business	
IV	**Functions of two variables and Integration** Functions of two variables with examples from Economics and Commerce such as Cobb- Douglas and other production functions, demand functions involving two commodities. First and second order partial derivatives, marginal functions and their simple applications in Economics. Maxima and minima of functions of two variables using second order partial derivative criterion. Constrained maxima and minima (one constraint only) using Lagrange's multiplier. Simple applications in Economics and Commerce: Marginal physical productivity of labour and capital, demand analysis of complementary and competitive commodities, partial elasticity, optimization of functions of two variables in Economics and Business. Integration as the reverse process of derivatives, standard formulae – integration of constant function, xn, ex, ax, log x. Rules for integrals – sum, difference and scalar multiplications. Simple problems (Integration techniques such as finding total cost from marginal cost, total revenue from marginal revenue Definite integrations, simple problems (No properties), applications such producer's surplus, consumer's surplus, present value and future value of a continuously compounded annuity.	15

Continuous Internal Assessment:
 Mid Semester test
Assignment

REFERENCES:

1 Mathematics for Economics and Finance, Martin Anthony, Norman Biggs
Cambridge low-price editions, 2000.
2 Business Mathematics, D.C. Sancheti, V.K. Kapoor, Sultan Chand & Sons
Publications, 2006.
3 Mathematics for Business and Economics, J.D. Gupta, P.K. Gupta,Man Mohan Tata
  McGraw-Hill Publishing Company Ltd.
4 Mathematical Basis of Life Assurance IC –81 -----Insurance Institute of India,2006.
5 Mathematics of Finance 2nd Edition Schaum's Outline Series, Peter Zima, Robert
  Brows Tata McGraw – Hill Publishing Co. Ltd.

<u>COURSE :CMS0105</u>

<u>BUSINESS COMMUNICATION</u>
<u>[60 lectures]</u>

LEARNING OBJECTIVES:
To develop the skills of the students for proper self-expression, social communication, spoken English, correct pronunciation, voice modulation and business etiquettes

Unit Number	Topics	No. Of Lectures
I	**Fundamentals of Communication** Definition, Meaning -Types, process and importance, Communication Model	15
II	**Effective Communication** Concept & Practice of Effective Communication Barriers to Effective Communication Methods to Improve Communication Skills	15
III	**Written Communication Skills** Report Writing Letter Writing Preparation of Promotional Material *with special reference to banks, Insurance companies and Joint stock companies	15
IV	**Oral Communication Skills** Understanding Audience Use of Language Use of Tone Understanding Body Language	15

Continuous Internal Assessment:
Mid Semester test
Project work
Assignment

REFERENCES:

1 Effective Communication RaiUrmilaHimalaya, Mumbai
2 Business Communication Kaul Prentice Hall India
3 Basic Business Communication Lesikar TMH
4 Business Communication & Personality Development, Das Excel Books, Delhi

5 How to Listen Better? PramilaAhuja& G Ahuja Sterling Publication
6 Contemporary Business Communication, Scot Biztantra
7 Business Communication for Managers: An Advanced Approach Penrose Thomson learning
8 Business Correspondence Whitehead G & H A.H.Wheeler,Allahabad

COURSE: CMS0106

COMPUTER APPLICATIONS IN BUSINESS
[60 lectures]

LEARNING OBJECTIVES:

To familiarize with Front-end concept for developing various IT Applications Project.

Unit Number	Topics	No. Of Lectures

I	**Advanced Spreadsheets**
	A) Multiple spreadsheets
	1. Creating and Using templates
	2. Creating and Linking Multiple Spreadsheets.
	3. Add Headers/Footers to a Workbook.
	4. Create Formulas that use references to cells in different worksheets.
	5. Creating and using named ranges
	
	B) Functions
	1. Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE, NPV, IRR
	2. Database Functions VLOOKUP, HLOOKUP
	3. Conditional Logic functions IF, COUNTIF, SUMIF
	
	C) Statistics functions and Regression using Excel
	
	    1. Mean, Median, Mode, Average and standard deviation
	    2. Linear Regression
	    3. Multiple Regression
	    4. Logistic Regression
	    5. Multinomial and Ordinal Logistic Regression
	Log-linear Regression
	
	D) Data Analysis
	1. Using Scenarios, creating and managing a scenario.
	2. Using Goal Seek.
	3. Using Solver
		15

	4. Pivot Tables – Building Pivot Tables, Pivot Table regions. Rearranging Pivot Table. 5.Creating simple macros.	
II	**Web Designing Using HTML** 1. Evolution of HTML 2. Concept of Hyper Text, Tags 3. Structure of an HTML file 4. Basic Tags - \<head>, \<title>, \<body>, \<h1> to \<h6>, \<p>, \<b> 5. Formatting text – Logical and Physical tags 6. Style Sheets 7. Creating Lists and Tables 8. Adding graphics with and without text, alignment. 9.Creating links – internal and External, mail links 10. Creating Frames 11.Creating Forms. 12. Understanding Howsoftware's like Front Page, Dream Weaver Create HTML files. 13. Uploading HTML Pages using SW like Cute FTP, WS FTP	15

III	**E-Commerce**
	
	1. Definition Diff. between E-Commerce and Traditional Commerce.
	2. E-Marketing and E-Governance
	3. E-Commerce Life Cycle
	4. E-Commerce infrastructure- IP,URL,Domain Name, Client and Server architecture.
	5. Types of E-Commerce: B2B,B2C,C2B,C2C,G2G,G2B,B2G,G2C,C2G
	6. Features of E-Commerce.
	7. Business Models in E-Commerce (Revenue, Advertising,Subscription, TransactionFee, Seles Revenue, Affiliate Revenue)
	8. Threats to the E-Commerce: Malware(Virus,Bugs,Worm,Spyware,Keylogger,Rootkit,SQL Injection)
	9. E-commerce Data Security: Integrity, Non-Repudiation, Authenticity,Confidentiality, Privacy, Availability.
	10. E-Commerce Security techniques.
	     i. Cryptographytechniques,(Symmetric, Asymmetric and digital signature).
	     ii. End to End Encryption
	     iii. HTTPs, SSL,TSL.
	     iv. Firewall,Anti spyware
	11. EDI-Electronic Data Interchange
		15

	12. Payment gateway and Security standards. 13. Digital cash, Digital Wallet 14. Crypto currency 15. Limitation of E-Commerce 16. Cyber Law and IT Act 2000.	
IV	**MIS** 1. Introduction to MIS 2. Meaning Basic concepts. 3. BPS Introduction and Understanding the concept. 4. ERP What is ERP? What are its advantages?	15

Continuous Internal Assessment:
Mid Semester test
Project work

REFERENCES:

1. Excel-Missing Manual Mathew McDonald O Reilly Press
2. Learning Web Design – A Beginners Guide to HTML , Graphics and Beyond
   Jennifer Niederst   O Reilly Press
3. E-Commerce Kenneth C Laudon, Pearson Education Carol Traver
4. E-Commerce Awad Prentice Hall India
5. HTML. Back Book Steven Holzner Dream Tech Press
6. Managing with Information Jerome Kanter Prentice Hall India
7. MS Office 97 Advanced Technologies Shelly Cashman Series ----
8. ERP – A Managerial Perspective S – Sadagopan Tata Mcgraw Hill