

RAJJU SHROFF ROFEL UNIVERSITY, VAPI

SYLLABUS

B.COM SEM - 1

Subject Category	Semester I	Credit
Major	Business Administration-Paper 1	4
Major	Financial Accounting-Paper 1	4
Minor	Micro Economics	4
Multi-Disciplinary	Statistics-Paper 1	4
AEC	English Proficiency and Life Skills - I	2
SEC	Elements of Banking	2
IKS / VAC	Indian Knowledge System	2
	Total Credit for Sem-1	22

Course Code:	FCM201-1C	
Title	Business Administration- Paper 1	
Credit	4	
Purpose	<ul style="list-style-type: none"> ➤ To introduce students to the fundamental concepts and principles of business administration. ➤ To develop an understanding of the core functions of management. ➤ To equip students with basic management skills. 	
Course outcome	<ul style="list-style-type: none"> ➤ Students will possess a comprehensive understanding of business administration principles, managerial functions, and practical techniques for effective planning, organizing, Staffing and controlling within organizations. ➤ Students will be equipped with the knowledge and skills necessary to contribute to the success and sustainability of businesses in diverse industries and environments. 	
Unit	Description	Weightage in %
1	Introduction to Business Administration <ul style="list-style-type: none"> • Meaning, definitions, nature, and importance of business administration • Managerial roles and functions (planning, organizing, staffing, directing, controlling) • Management thought (Fredrick Taylor’s Scientific Management, Henry Fayol’s Administrative Management, Decision Theory Approach, System Approach, Contingency Approach) 	20%
2	Planning <ul style="list-style-type: none"> • Definition, types (strategic, tactical, operational) and importance of planning • Planning process • Decision-making: concepts, types, and process • Difference between Individual Decision and Group 	20%

	Decision Making	
3	Organizing <ul style="list-style-type: none"> • Concept and process of organization structure • Types of Organizational Structures • Centralization and decentralization: advantages and disadvantages • Span of control 	20%
4	Staffing <ul style="list-style-type: none"> • Meaning and Definition of Recruitment and Selection. • Recruitment vs. Selection. • Process of Selection • Sources of Recruitment 	20%
5	Controlling <ul style="list-style-type: none"> • Meaning and concept of control • Control Process. • Reasons for Resistance to Control. • Methods: TQM, Six Sigma, Kaizen. 	20%

Reference Books:

1. Principles and Practices of Management – L M Prasad; Sultan Chand and Sons.
2. Management: VSP Rao, Excel Publications.
3. Management – Concept, Practices and Cases; Karminder Ghuman & K. Aswathapa; Tata McGraw Hill.

Course Code:	FCM202-1C	
Title	Financial Accounting- Paper 1	
Credit	4	
Purpose	<ul style="list-style-type: none"> ➤ To impart basic accounting knowledge as applicable to business. ➤ To impart the further knowledge of concepts, theories and principles and their application in the subject of accounting. 	
Course outcome	<ul style="list-style-type: none"> ➤ Students will understand accounting as an information system and its role in providing financial information to stakeholders and will demonstrate proficiency in applying the cash basis and accrual basis of accounting. ➤ Students will comprehend the disclosure requirements for financial instruments as per IND AS 107. ➤ Students will understand the meaning and purpose of the balance sheet in financial reporting. ➤ Students will classify types of branches and will evaluate different systems in branch accounting, including the debtor system and stock and debtor system. 	
Unit	Description	Weightage in %
1	<p>Accounting Concepts & Conventions</p> <ul style="list-style-type: none"> • Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. Accounting Equation. • The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence 	10%

2	Financial Instruments: Disclosures (IND AS 107)	15%
3	Conversion of partnership firm to a private company	25%
4	<p>Structure of Balance Sheet (including structure of a company Balance Sheet as per Company's Act 2013) (Excluding Adjustment)</p> <p>Balance Sheet: Meaning, purpose and it's presentation.</p> <p>Form of Balance Sheet.</p> <p>Computation of the following from a given Balance Sheet</p> <ul style="list-style-type: none"> • Equity and Liabilities • Current liabilities and Non-current liabilities • Current assets and Non-current assets • Current investments and Non-current investments • Contingent liabilities 	25%
5	<p>Branch Accounting</p> <ul style="list-style-type: none"> • Meaning, Types of Branches • Dependent branch • Debtors' system, Stock and Debtor system 	25%

Reference Books:

1. Anthony Robert, Reece J.S. : Accounting Principles; Richard D. Irwin Inc.
2. Gupta. R. L and Radhaswamy M: Financial Accounting; Sultan Chand & Sons, New Delhi.
3. Mongo J. R., Ahuja Girish and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
4. Shukla M. C., Grewal T. S. and Gupta S. C.: Advanced Accounts; S. Chand & Co. New Delhi.
5. Compendium of Statement and Standards Accounting: The Institute of Chartered Accountants of India, New Delhi.
6. Agarwala A. N. & Agarwala K. N.: Higher Science of Accountancy; Kitab Mahal Allahabad
7. Rathnam & Hanumanta: Advanced Accounting; Kitab Mahal - Agra
8. Harishikesh Chakravorty : Advanced Accounting; Oxford University Press.
9. Xavier: Advanced Accountancy; Tata McGraw Hill.
10. Ashok Sehgal & Deepak Sehgal: Financial Accounting ; Taxman Publications.
11. S. K. Bhattacharya: Accounting for Management ; Vikas Publisher.
12. Accounting Standards: Taxmann Publications, New Delhi
13. Das Gupta: Indian and International Accounting Standards, Sultan Chand & Sons, New Delhi

Course Code:	FCE201-1C	
Title	Micro Economics	
Credit	4	
Purpose	<ul style="list-style-type: none"> ➤ To introduce students to the basic economic concepts, theories, and models. ➤ To develop an understanding of microeconomic ➤ To equip students with skills to analyze economic issues and data. 	
Course outcome	<ul style="list-style-type: none"> ➤ Students will be able to know and understand basics of economics. ➤ Apply the concept of equilibrium to both Micro economics. ➤ Students will have a clear understanding on the core concepts of economics. 	
Unit	Description	Weightage in %
1	Introduction to Economics <ul style="list-style-type: none"> • Definition, nature, and scope of economics. • Central problems of Economics • Positive vs. Normative Economics. • Economic systems (capitalism, socialism, mixed economy). 	20%
2	Demand Analysis and Elasticity of Demand <ul style="list-style-type: none"> • Law of demand • factors affecting demand • Elasticity of demand (Meaning, Factors affecting Elasticity of Demand, Types of Elasticity of Demand) 	25%
3	Supply Analysis <ul style="list-style-type: none"> • Meaning of Supply • Law of supply • factors affecting supply • Elasticity of supply. 	20%

	<ul style="list-style-type: none"> • Determinants of Supply • Exceptions to Law of Supply 	
4	<p>Cost and Revenue Analysis</p> <ul style="list-style-type: none"> • Meaning and Concept of Cost • Types of Cost (Fixed Cost, Variable Cost, Average Fixed Cost, Average Variable Cost, Total Cost) • Relationship between Average cost and Marginal Cost • Meaning and Concept of Revenue • Concept of Average and Marginal Revenue, Total Revenue. • Relationship between AR and MR under different Market Structure 	35%

Reference Books:

1. Principles of Micro economics – H L Ahuja, Sultan Chand
2. Managerial Economics – Theory and Applications – D. M. Mithani, Himalaya Publishing House
3. Managerial Economics – G. S. Gupta, Tata McGraw Hill

Course Code:	MDC201-1C	
Title	Statistics-Paper 1	
Credit	4	
Purpose	<ul style="list-style-type: none"> ➤ Understand the importance of statistics in business and data collection methods. ➤ Describe various measures of central tendency and dispersion. ➤ Apply graphical and tabular methods for data presentation 	
Course outcome	<ul style="list-style-type: none"> ➤ Students can understand the fundamental concept in Statistics. ➤ Students will be able to differentiate between different types of data. ➤ Students can Compute various measures of Central tendency and Dispersion. 	
Unit	Description	Weightage in %
1	Introduction to Statistics <ul style="list-style-type: none"> • Definition, nature, and scope of statistics. • Importance of statistics in business decision-making. • Distinction between descriptive and inferential statistics 	20%
2	Data Collection <ul style="list-style-type: none"> • Primary and secondary data sources. • Methods of data collection (surveys, observations, experiments). • Sampling techniques (probability sampling, non-probability sampling). • Concepts of Data: Variables and Attributes. • Types of Data: Quantitative and Qualitative data, Discrete and Continuous data Variables, • Different Types of Scales: For Attribute: Nominal, Ordinal For Variables: Interval and Ratio. 	20%

	<ul style="list-style-type: none"> • Primary data and Secondary data <p>Data Classification, Tabulation and Graphical Presentation</p> <ul style="list-style-type: none"> • Classification and tabulation of data (frequency distribution). • Presentation of data using diagrams (histogram, bar chart, pie chart). 	
3	<p>Measures of Central Tendency</p> <ul style="list-style-type: none"> • Meaning and importance of central tendency. • Measures of central tendency (mean, median, mode) and their properties and practical sums 	30%
4	<p>Measures of Dispersion</p> <ul style="list-style-type: none"> • Meaning and importance of dispersion. • Measures of dispersion (range, quartile deviation, variance, standard deviation) and their applications. 	30%

Reference Books:

1. Goon A.M., Gupta M.K. and Dasgupta B. (2000):
Fundamentals of Statistics, Vol. I & II, 8th Edn. The World Press, Kolkata.
2. Miller, Irwin and Miller, Marylees (2006):
John E. Freund's Mathematical Statistics With Applications, (7th Edn.), Pearson Education, Asia.
3. Mood, A.M. Graybill, F.A. and Boes, D.C. (2007):
Introduction to the theory of Statistics, 3rd Edn., (Reprint), Tata McGraw-Hill Pub. Co. Ltd.
4. Gupta S.P Statistical Method: S. Chand & Co., New Delhi
5. S.C. Gupta & V.K. Kapoor: Fundamentals of Mathematical Statistics : S. Chand & Co.,

Course Code:	AEC201-1C	
Title	English Proficiency and Life Skills – I	
Credit	2	
Purpose	<ul style="list-style-type: none"> ➤ To develop and nurture the Soft Skills of the students through individual and group activities. ➤ To expose students to write attitudinal and behavioural aspects and build the same through various tasks and activities. 	
Course outcome	<ul style="list-style-type: none"> ➤ After completing the course, the students would have understood of what Soft Skills is. ➤ Students will understand the significance of Soft Skills in the working environment and developed levels in their ability through soft skills 	
Unit	Description	Weightage in %
1	<p>TEXTBOOK: English and Soft Skills by S P Dhanavel (Orient Blackswan)</p> <p>Listening Skills Understanding the Story, Vocabulary and Grammar, thinking about Soft Skills, Soft Skills from the Story, Proverbs on Listening Skills, Soft Skills at workplace, Real life experiences – these sections from the exercises are to be prepared for the Internal and University Exams.</p> <p>Understanding People, Places and events, Activity, Self-Assessment – these sections may be used for homework/ Assignments for the holistic development of students.</p> <p>Teamwork Skills Understanding the Story, Vocabulary and Grammar, thinking about Soft Skills, Teamwork Skills from the Story, Proverbs on Teamwork Skills, Soft Skills at workplace, Real life experiences –</p>	50%

	<p>these sections from the exercises are to be prepared for the Internal and University Exams.</p> <p>Understanding People, Ideas, Activity, Self-Assessment – these sections may be used for homework/ Assignments for the holistic development of students.</p>	
2	<p>Emotional Intelligence Skills</p> <p>Understanding the Story, Vocabulary and Grammar, thinking about Soft Skills, Emotional Intelligence Skills from the Story, Proverbs on Emotional Intelligence, Soft Skills at workplace, Real life experiences – these sections from the exercises are to be prepared for the Internal and University Exams.</p> <p>Understanding People, Emotions, Activity, Self-Assessment – these sections may be used for homework/ Assignments for the holistic development of students.</p> <p>Problem – Solving Skills</p> <p>Understanding the Story, Vocabulary and Grammar, thinking about Soft Skills, Problem- Solving Skills from the Story, Proverbs on Problem- Solving Skills, Soft Skills at workplace, Real life experiences – these sections from the exercises are to be prepared for the Internal and University Exams.</p> <p>Understanding People, Activity, Self-Assessment – these sections may be used for homework/ Assignments for the holistic development of students</p>	50%

Reference Books

1. Building Soft Skills for Employability by Tran Le Huu Nghia (Routledge)
2. Soft Skills by M. S. Rao (Motivational Press)
3. Personality Development and Soft Skills by Sikha Kapoor (Dreamtech Press)
4. Soft Skills for Success by G.R.K. Murty (Viva)

Course Code:	SEC201-1C	
Title	Elements of Banking Paper 1	
Credit	4	
Purpose	<ul style="list-style-type: none"> ➤ Understand the role and functions of commercial banks in the financial system. ➤ Explore different types of bank accounts and deposit products. ➤ Learn about loan and credit facilities offered by banks. ➤ Gain insights into the role of the central bank (RBI) in India. 	
Course outcome	<ul style="list-style-type: none"> ➤ students will have a comprehensive understanding of banking fundamentals, including the functions of different types of banks, the role of technology, regulatory aspects, and key banking services such as deposit accounts, loans, and international trade transactions. ➤ students will also be equipped with the knowledge necessary to navigate the complexities of the banking sector and make informed decisions in personal and professional financial matters. 	
Unit	Description	Weightage in %
1	Introduction to Banking <ul style="list-style-type: none"> • Definition, types of banks (commercial banks, cooperative banks), and their functions. • Importance of banks in the economy: financial intermediation, mobilization of savings. • The role of technology in modern banking. 	30%
2	The Reserve Bank of India (RBI), Bank Accounts and Deposits <ul style="list-style-type: none"> • Functions of the RBI: monetary policy, regulation and supervision of banks. • Monetary policy instruments used by the RBI (Repo Rate, CRR, SLR). • Types of bank accounts (savings account, current account, 	40%

	<p>fixed deposit account).</p> <ul style="list-style-type: none"> • Features and benefits of different deposit schemes. • KYC (Know Your Customer) norms and customer identification process. 	
3	<p>Loan and Credit Facilities</p> <ul style="list-style-type: none"> • Types of loans (personal loans, housing loans, education loans, business loans). • Loan application process, documentation required, and credit appraisal. • Importance of credit rating and its impact on loan interest rates. • Importance of cash credit and bank overdraft 	30%

Reference Books:

1. Bhattacharya, H., Banking Strategy, Credit Appraisal and Lending Decisions, 2nd Edition, Oxford University Press, 2011.
2. Heffernan, S., Modern Banking, John Wiley and Sons, 2005.
3. Imam, A., Principles and Practice of Life Insurance in India, Anmol Publisher, 2011.
4. Indian Institute of Banking and Finance, Principles and Practices of Banking, 2nd Edition, Macmillan India Ltd., 2012.
5. Maheshwari, S. N. and Maheshwari, S.K., Banking Law and Practice, Kalyani Publishers, 2005.
6. Mittal, R.K, Saini, A.K. and Dhingra, S., Emerging Trends in the Banking Sector, Macmillan Publishers India, 2008.
7. Muraleedharan, Modern Banking: Theory and Practice, PHI Learning, 2009.
8. Rose P. and Hudgins, S., Bank Management and Financial Services, 7th Edition, TataMcGraw-Hill, 2010.
9. Suresh, P. and Paul, J., Management of Banking and Financial Services, 2nd Edition, Pearson, 2010.
10. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons, 2009.

Course Code:	IKS201-1C	
Title	Indian Knowledge Systems (IKS)	
Credit	2	
Purpose	<ul style="list-style-type: none"> ➤ Introduce students to the rich heritage and diverse knowledge systems of India. ➤ Explore the application of IKS principles in various fields relevant to commerce. 	
Course outcome	<ul style="list-style-type: none"> ➤ Students will be able to understand the concept of Indian Knowledge System and its importance. ➤ Students will identify and differentiate between the major classifications of the Indian Knowledge System Corpus, including Vedas, Smritis, Puranas, and Historical Epics. 	
Unit	Description	Weightage in %
1	Understanding of IKS <ul style="list-style-type: none"> • Introduction of IKS • Defining Indian Knowledge System • History of the Indian Knowledge System • Understanding of Indian Knowledge Systems • Importance of study of IKS 	35%
2	The Indian Knowledge System Corpus- A Classification Framework <ul style="list-style-type: none"> • Vedas • Smritis • Puranas • History- Epics • Some Unique Aspects of Indian Knowledge Systems 	35%
3	Contribution of IKS <ul style="list-style-type: none"> • Contribution of IKS in Science and technology • Contribution of IKS in Commerce • Contribution of IKS in Management lessons 	30%

Reference Books:

1. Introduction to Indian Knowledge System – Concepts and Applications, B. Mahadevan, Vinayak Rajat Bhat and Nagendra Pavana R. N., PHI Learning Private Limited, 2023.
2. Indian Knowledge System(Bhartiya Gyan Parampara), Prof. N.M.Khandelwal and Prof. Pratapsinh Chauhan, Himalaya Publishing House.
3. Introduction to Indic Knowledge System(IKS), Dr. M.K. Purushothama, Dr.Suplab K. Podder, Himalaya Publishing House.