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SPPU B.Com - Pune GEN Sem 1 syllabus

Business Economics (Micro) - I

Business Economics (Micro) - I

Course Code - 113

No. of Credits :- 03

1 Introduction and Basic Concepts

- 1.1 Meaning, Nature, Scope and Importance of Business Economics
- 1.2 Concept of Micro and Macro Economics
- 1.3 Tools for Economic Analysis- Functional Relationship, Schedules, Graphs and Equations
- 1.4 Basic Concepts: Household, Consumer, Firm, Plant and Industry
- 1.5 Goals of Firms- Economic and Non- Economic

2 Consumer Behavior

- Utility: Concept and Types
- 2.2 Cardinal Approach: Law of Diminishing Marginal Utility and Law of Equi Marginal Utility
- 2.3 Consumer Surplus: Concept and Measurement
- 2.4 Ordinal Approach: Indifference curve Analysis- Concept, Characteristics, Consumer Equilibrium

3. Demand and Supply Analysis

- 3.1 Concept of Demand
- 3.2 Determinants of Demand
- 3.3 Law of Demand
- 3.4 Elasticity of Demand
 - 3.4.1 Price Elasticity of Demand - Meaning, Types, Measurement, Uses and Significance
 - 3.4.2 Income Elasticity of Demand-Meaning and Types
 - 3.4.3 Cross Elasticity of Demand-Meaning and Types

- 3.5 Supply : Concept, Determinants and Law of Supply
- 3.6 Equilibrium of Demand and Supply for Price Determination

4. Production Analysis

- 4.1 Concept of Production Function
- 4.2 Total, Average and Marginal Production
- 4.3 Law of Variable Proportions
- 4.4 Law of Returns to Scale
- 4.5 Economies and Diseconomies of Scale- Internal and External

Financial Accounting- I

Financial Accounting- I

Course Code - 112

No. of Credits :- 03

1 Accounting Concepts, Conventions and Principles and an overview of Emerging Trends in Accounting

(A) Accounting Concepts, Conventions and Principles

1. Money Measurement
2. Business Entity
3. Dual Aspect
4. Periodicity Concept
5. Realization Concept
6. Matching Concept
7. Accrual / Cash Concept
8. Consistency Concept
9. Conservatism Principle
10. Materiality Concept
11. Going Concern Concept
12. Historical Cost Concept

(B) Emerging Trends in Accounting

1. Inflation Accounting
2. Creative Accounting
3. Environmental Accounting
4. Human Resource Accounting

5. Forensic Accounting

2 Piecemeal Distribution of Cash

1. Surplus Capital Method only, Asset taken over by a partner,
2. Treatment of past profits or past losses in the Balance sheet,
3. Contingent liabilities
4. Realization expenses/amount kept aside for expenses
5. adjustment of actual, Treatment of secured liabilities,
6. Treatment of preferential liabilities like Govt. dues/labour dues etc., Excluding: Insolvency of partner and Maximum Loss Method.

3 Accounts from Incomplete Records (Single Entry System)

1. Meaning of single entry system
2. Features of Single Entry System
3. Conversion of Single Entry into Double Entry

4 Introduction to Goods and Services Tax laws and Accounting

1. Constitutional Background of GST, Concepts and definition of GST.
2. IGST, CGST and SGST
3. Input and Output Tax credit
4. Procedure for registration under GST

COMPULSORY ENGLISH-I

COMPULSORY ENGLISH-I

Prose

Unit-1- The Beggar- Anton Chekhov

Unit-II- Black Money and the Black Economy- C. Rammanohar Reddy

Unit-III- The Nightingale and the Rose- Oscar Wilde

Unit-IV- Muhammad Yunus: An Economics for Peace- Farida Khan Poetry

Unit-V- Up-Hill- Christina Rossetti

Unit-VI- Stay Calm- Grenville Kleiser

Communication and Life Skills

Unit-VII- Meeting and Greeting People and Dialogue Writing

Unit-VIII- Group Discussions, Interview and Interviewing Skills

Unit-IX- Presentation Skills

Computer Concepts and Application - I

Computer Concepts and Application - I

Course Code - 114 (B)

No. of Credits :- 03

Unit 1 Introduction to Computer and Operating system

Introduction to Computer

Definition, Block Diagram, Computer Hierarchy, (Classification), Characteristics of Computer

Computer System Hardware

Computer Memory

Input and Output Devices

Definition - Software

Software Types - System Software, Application Software

Definition of Operating System

Types of Operating Systems,

Functions of Operating Systems

Working with Windows Operating System:

Introduction, The Desktop, Structure of Windows, Windows Explorer, File and Folder Operations, The Search, The Recycle Bin, Adding or Removing New Programs using, Control Panel, Applications in windows (Paint, Notepad, WordPad, and Calculator)

Introduction to Free and Open Source Software

Definition of Computer Virus, Types of Viruses, Use of Antivirus software.

Unit 2 Office automation tools

Definition of Information Technology (IT)

Benefits of Information Technology (IT)

Applications of Information Technology (IT)

Office automation tools

MS-Word: Introduction, Starting MS-Word, MS-Word Screen and its Components, Elementary Working with MS-Word

MS-Excel: Introduction, Starting MS-Excel, Basics of Spread sheet, MS-Excel Screen and Its Components, Elementary Working with MS-Excel

MS-PowerPoint: Introduction, Starting MS-PowerPoint, Basics of PowerPoint, MS-PowerPoint Screen and Its Components, Elementary Working with MS PowerPoint

Data Processing: Files and Records, File Organization (Sequential, Direct/Random, Index)

Unit 3 Introduction to Computer Network

Introduction

Importance of Networking

Computer Network (LAN, WAN, MAN)

Network Components (Hub, Switch, Bridge, Gateway, Router, Modem)

Network Topology, Wireless Network

Internet and Internet application

Introduction, Internet evolution, Working of Internet, Use of Internet

Overview of World Wide Web (Web Server and Client)

Introduction to Search engine and Searching the Web, Downloading files, Introduction to Web Browsers, Working with E-mail (creation and use of the same)

Introduction to Internet Security

Security, Privacy, Ethical Issues & Cyber Law

Unit 4 Computer applications in Commerce

Computer Applications in Business - Need and Scope

Computer Applications in various fields of Commerce: Personnel Administration, Accounting, Cost and Budgetary Management, Purchasing, Banking, Insurance and Stock-broking, e-governance

E-Commerce

Defining e-Commerce, Main Activities of Electronic Commerce, Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Communication, Process Management, Service Management, Transaction Capabilities;

Business Mathematics & Statistics- I

Business Mathematics & Statistics- I

Course Code - 114 (A)

No. of Credits :- 03

1 Interest and Annuity

Interest: Concept of Present value and Future value, Simple interest, Compound interest, Nominal and Effective rate of interest, Examples and Problems

Annuity: Ordinary Annuity, Sinking Fund, Annuity due, Present Value and Future Value of Annuity, Equated Monthly Installments (EMI) by Interest of Reducing Balance and Flat Interest methods, Examples and Problems.

2 Shares and Mutual Funds

Shares: Concept of share, face value, market value, dividend, brokerage, equity shares, preferential shares, bonus shares. Examples and Problems

Mutual Funds: Concept of Mutual Funds, Problems on calculation of Net Income after considering entry load, Dividend, Change in Net Asset Value (NAV) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.). Examples and Problems

3 Population and Sample

Definition of Statistics, Scope of Statistics in Economics, Management Science and Industry. Concept of population and sample, methods of data collection: Census and sampling with illustration. Methods of random sampling – SRSWR, SRSWOR, Stratified, Systematic (Description of sampling procedures only).

4 Measures of Central Tendency and Measures of Dispersion

Frequency distribution: Raw data, attributes and variables, Classification of data, frequency distribution, cumulative frequency distribution, Histogram and ogive curves.

Requisites of ideal measures of central tendency, Arithmetic Mean, Median and Mode for ungrouped and grouped data. Combined mean, Merits and demerits of measures of central tendency, Geometric

mean: definition, merits and demerits, Harmonic mean: definition, merits and demerits, Choice of A.M., G.M. and H.M.
Concept of dispersion, Measures of dispersion: Range, Variance, Standard deviation (SD) for grouped and ungrouped data, combined SD, Measures of relative dispersion: Coefficient of range, coefficient of variation. Examples and problems.



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