

# Mahatma Gandhi Kashi Vidyapith, UP B.Com GEN Sem 1 syllabus

# **Business Organization and Management**

### **Business Organization and**

### **Management**

### **Unit - 1 Introduction**

Concept, Nature, Process and Significance of Management; Managerial roles

(Mintzberg); An overview of functional areas of Management;

Development of management

thought; Classical and Neo-classical System; Contingency approach.

Planning: Concept, Process

and types; Decision-Making: Concept and Process: Management by Objectives.

### **Unit - 2 Organising**

Concept, Nature, Process and Significance: Authority and Responsibility

relationships: Centralisation and Decentralization; Departmentation; Organisational Structure-

Forms and Contingency factors. Corporate Planning; Environment Analysis and Diagnosis;

Strategy Formulation.

### **Unit - 3 Direction**

Concept and Techniques, Managerial Control- Concept and Process, Effective Control

System. Techniques of Control; Motivation and Leading people at work: Motivation-Concept,

Theories-Maslow, Herzberg, McGregor and Quchi, Financial and Non

Financial Incentives,

Leadership- Concept and Leadership styles, Likert's Four system of Leadership

#### **Unit - 4 Coordination**

Communication- Natutre, Process, Networks and

Barriers. Effective Communication. Management of change: Concept,

Nature and Process of

Planned Change, Resistance to change, Emerging Horizons of

Management in a changing

## **Business Economics**

#### **Business**

#### **Economics**

#### **Unit - 1 Introduction**

Nature and scope of Business Economics, Uti<mark>li</mark>ty; Meaning, Kinds, & Measurement

of utility, Law of Demand, Law of marginal diminishing utility,

Elasticity of Demand; Concept

and measurement of elasticity of demand, Price, Income and Cross Elasticity, Determinants of

Elasticity of Demand, Importance of elasticity of demand.

# **Unit - 2 Theory of Cost**

Short run & Long run Cost Curve-Traditional and Modern approaches.

Production function: Law of Variable proportion; Isoquants; Economic Regions and Optimum

factor Combination; Expansion Path; Ridge lines, Returns to scale; Internal and external

economics and diseconomies.

## **Unit - 3 Market Conditions**

Perfect and Imperfect Competition,

Monopoly, Monopolistic competition, Oligopoly, Duopoly, Non-price competition, Price

discrimination and produce differentiation.

### **Unit - 4 Theory of Distribution**

Marginal Productivity Theory and Modern Theory, Wage-Meaning, Determination of wage Rate under perfect competition and Monopoly, Rent concept: Recardian

and Modern Theories of Rent; Quasi-rent. Interests - Concept and Theories of Interest, Profit -

Concept and Theories of profit.

### **Business Statistics**

#### **Business Statistics**

#### **Unit -1 Introduction**

Meaning, Scope, Importance and Limitation, Managerial Application, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation,

Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data-

Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data-

Diagrammatical and Graphical Presentation of Data. Analysis of Data, Interpretation of Data.

### **Unit - 2 Measures of Central Tendency**

Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion - Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation

and its Co- efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its

Importance, Co-efficient of Skewness

### **Unit - 3 Correlation**

Meaning, application, types and degree of correlation, Methods-Scatter Diagram,

Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.

Regression Analysis- Meaning, Importance, Simple Regression

Equation. Standard error of estimates. Index Number: - Meaning, Types and Uses, Methods of constructing Price Index

Number, Fixed - Base Method, Chain-Base Method, Base conversion, Base shifting deflating and

splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor.

## **Unit - 4 Interpolation and Extrapolation**

Meaning, Importance Methods- Binomial, Newton's Lagrange's Analysis of Time Series:-Meaning, Importance and Components of a Time Series. Decomposition of Time Series:- Moving Average Method and Method of Least square.

Business Forecasting.

# **Financial Accounting**

**Financial** 

# **Accounting**

# **Unit - 1 Introduction**

Accounting concepts and conventions, Indian and International Accounting standards.

Accounting Mechanics: Double Entry System, Preparation of Journal Ledger and Trial Balance,

Concept of Income and its Measurement. Preparation of Final Statement.

### **Unit - 2 Royalty Accounts**

Hire Purchase and Instalment Payment System, Insolvency Accounts.

## **Unit - 3 Departmental Accounts**

Branch Accounts, Double Account System.

## **Unit - 4 Accounting for Insurance Companies**

Computation of Fire Insurance claims Accounts of Banking companies Voyage accounts, Empties Accounts.

# **Business Regulatory Framework**

#### **Business**

# **Regulatory Framework**

### Unit - 1 Law of Contract (1872)

Nature of Contract, Classifications of contract, Offer and Acceptance, Capacity of parties to Contract, Fee Consent: Consideration, Legality of object, Agreement

declared Void Performance of Contract, Discharge of Contract, Remedies for Breach of Contract, Discharge of Contract.

# **Unit - 2 Special Contracts**

Guarantee, Bailment and Pledge Sale of Goods Act 1930: Formation of contract of sale, Goods and their classifications, Price; Conditions and Warranties;

Transfer of Property in goods; Performance of the Contract of Sales; Unpaid Seller and his rights.

# Unit - 3 Negotiable Instruments

Promissory Notes; Bill of Exchange and Cheque Holder in due course. Crossing of a cheque and Negotiable Instrument Act, 1881 its types, Negotiation and Assignment. Dishonor and Discharge of Negotiable Instrument.

### Unit - 4 The Consumer Protection Act, 1986

Salient features, Definition of Consumer, Grievance redressal machinery, Foreign Exchanger Management Act, 2000.

# **Introduction to Computer Applications**

### **Introduction to**

## **Computer Applications**

## **Unit - 1 Computer**

Computer in Business, Elements of Computer System Set-up; Indian computing Environment, components of a computer system,

Generations of computer and computer languages; Software PC- Software packages-An introduction, Disk Operating system and windows: Number systems and codes. Computer Arithmatics.

### **Unit - 2 Introduction to Spreadsheet Software**

Creation of spreadsheet Applications; Range, Formulas,

Function, Data Base Functions in spreadsheet: Graphics on spreadsheet. Presentation Graphics-Creating as presentation on a PC.

### **Unit - 3 Relevance of Data Base Management System**

DBMS system

Network, Hierarchical and relational database, application of DBMS systems. Data Base

Language, Dbase package, Basics of data processing; Data Hierarchy and Data file structure, Data

files organizations; Master and Transaction file. Programme development cycle.

### **Unit - 4 Word Processing**

Meaning and role of word processing in creating of document, Editing,

formatting and printing document using tools such as spelling checks, Thousers etc. in Word

processors, (MS word) Data Communication Networking-LAN& WANS. Management of data,

processing systems in Business organizations.

# Office Management

Office

**Management** 

**Unit - 1 Modern Office** 

- Characteristics of Modern office, Importance, Functions, Central Office:
- Office organization:- Meaning, Process principles,
- Departmentalization of Office,
- Communication, Correspondence and system: Meaning, importance of Mail, Meaning and
- importance of mail system.

### Unit - 2 Typing

Typing:- Meaning, Centralization and decentralization of Typing

services, Duplicating:- Meaning,

Process, Stationary; Office Filing system. Office Forms.

## **Unit - 3 Office System and Procedure**

Flow of work, Office report Indexing, Office Machine and Furniture, work Simplification office Manuals.

## **Unit - 4 Office Reports**

Personnel Management, Reception, Correspondence, Computer.

# **Business Mathematics**

### **Business Mathematics**

### **Unit - 1 Materials and Determinants**

Definition of matrix; Types of materials, Algebra of materials;

Properties of Determinants; Calculation of values of Determinants upto third order; Adjoint of

materials, Elementary row or column operations; Finding inverse of a matrix through adjoint and

elementary row or column operation; Solution of system of linear

equations having unique

solution and involving not more than three variables.

## **Unit - 2 Compound Interest and Annuties**

Different types of intrest rates; Concept of Present Value and amount of a sum; Types of Annuities, Present value and amount of an annuity including the case

of continuous Compounding; Valuation of simple loans and debentures; problems relating to sinking funds.

#### **Unit - 3 Calculas Differentiation**

Partial derivatives upto second order; Homogeneity of Functions and Euler's

theorem; Total differentials; Differentiation of implicit function with the help of total differentials.

Maximum and Minimum: Cases of one variable involving second or higher order derivatives;

Cases of two variables involving not more than one constraint.

Integration: Integration as anti-

derivative process; Standard form; Methods of Integration; Finding areas of Simple cases;

consumers and Proceducers surplus; Nature; Commodities Learning Curve; Leontiff Input-output Model.

# Unit - 4 Linear Programming

Formulation of L.P.P.: Graphical method of solution; Problems relating to

two variables including the case of mixed constraints; Cases having no solution, multiple

solutions; Unbounded solution and redundant constraints.

Simplex Method: Solution of Problems upto three variables, including cases of mixed constraints;

Duality; Transportation Problem.