

| CLASS | Subject Name | L | T | P | Credit |
|-------------------------------------|--|---|---|---|--------|
| B.COM I SEMESTER SESSION 2023-24 | CI- COMA 2T BUSINESS ORGANIZATION AND COMMUNICATION | 6 | - | - | 6 |

COURSE OBJECTIVE:

After completion of this course it is expected that the student shall understand the basics of the business and will be able to imbibe how any business can be organized successfully. The unit related to communication shall be able to elucidate how communication plays an important role in modern business scenarios.

COURSE OUTCOMES:

1. Understand the Indian traditional business, organizational structure, relationship between trade Industry and Commerce with concept, characteristics, importance and objectives of business.
2. Understand the Factors influencing the choice of suitable form of organization.
3. Understand the characteristics and significance with the challenges in public/private & MNC companies.
4. Apply the fundamentals of communication in respect to organizational structure & the role of ICT (Information and Communication Technology) for modern business.
5. Analyze the methods of communication.

ARTICULATION MATRIX

(Program Articulation Matrix is formed by the strength of correlation of COs with POs and PSOs. The strength of correlation is indicated as 3 for substantial (high), 2 for moderate (medium) correlation, and 1 for slight (low) correlation)

| CO/PO/PSO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PSO3 | PSO4 |
|-----------|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|
| CO1 | 3 | 1 | - | 2 | - | 1 | - | 1 | 1 | - | - |
| CO2 | 1 | - | 3 | - | 1 | - | 1 | - | 1 | - | 2 |
| CO3 | - | 1 | 2 | 3 | 1 | - | 1 | - | - | 1 | 1 |
| CO4 | - | 2 | - | - | - | 3 | - | - | - | - | - |
| CO5 | - | - | 1 | 1 | 3 | - | 1 | - | - | 3 | 1 |

High-3 Medium-2 Low-1

UNIT – I INTRODUCTION: - Indian traditional business and their organizational structures, Concepts of business, trade; Industry and Commerce, Classification, Relationship between trade Industry and Commerce. Business organization- Concept, Characteristics, Importance and Objectives, Functions of business and social responsibility of a business, Steps to start an enterprise.

UNIT – II FORMS OF BUSINESS ORGANIZATION:- Business Organization – Classification, Factors influencing the choice of suitable form of organization-Sole proprietorship and Partnership-Meaning, Definition, Characteristics, Advantages, Co-operative Organization- Meaning, Functions and limitations of Co-Operatives societies.

UNIT – III ORGANIZATION OF COMPANIES: Concepts, Meaning, Formation, Characteristics and Significance of Private Company and Public company. Multinational companies (MNC'S) and the Challenges of their organization in India.

UNIT – IV COMMUNICATION:- Definition, Nature, Importance, Objectives of Communication, Communication theories and process- Information theory, Interaction theory, Elements of Communication process, barriers to Communication-Linguistic, Psychological, Interpersonal, Cultural, Physical, Organizational barriers etc.

MODERN FORMS OF COMMUNICATION:- E-mail, Video Conferencing, International Communication for Global Business, Information technology- Form of technology, Uses in modern Communication system, Role of social media in modern business.

UNIT –V METHODS OF COMMUNICATION:- Writing techniques and guidelines, Letter writing- basic principles, Purpose, Types of business letters, Report writing, Types of reports, Drafting of report, Oral Communication- Speeches for different occasions, Guidelines for effective listening, Job interviews, Types of information.

Text books:

Business Organisation and Communication by Dr. S. C. Saxena, Sahitya Bhavan Publications
Business Communication by Sanjay Gupta (SBPD Publications)

Reference books:

1. BUSINESS COMMUNICATION, Kaul, Asha, PHI.
2. BASIC BUSINESS COMMUNICATION: Skills For Empowering The Internet Generation, Lesikar, R/ Flatley, M. 10th edition, TMH.
3. BUSINESS ORGANIZATION AND COMMUNICATION, Sanjay Gupta, SBPD Publications
4. BUSINESS ORGANIZATION AND MORDEN COMMUNICATION, Dr. Shweta Talesara, Nakoda Publication, Indore.

UG: Bachelor's of Commerce
Semester-II

L-6T-0P-0C-6

C1-COMC2T - Banking and Insurance**Course Objectives:**

- To understand Banking and insurance services for the economic growth of a country and importance for the entire business procedure.
- To understand the banking system, banking procedure, practical banking, etc.
- To understand the Insurance system, insurance procedure, regulation of banking and insurance.
- They also shall be capable to earn employment in the field of banking and insurance.

Course Outcomes (COs):

- Understand the basic Banking structure .
- Understand the Insurance & its types ,Regulation body and its functions .
- Apply the day to day banking operations like opening & closing of account , KYC, Loan & advances.
- Analyze the different types of life insurance policy with claim settlement procedure.
- Analyze the different types of General insurance policy with claim settlement procedure.

Articulation Matrix

(Program Articulation Matrix is formed by the strength of correlation of COs with POs and PSOs. The strength of correlation is indicated as 3 for substantial (high), 2 for moderate (medium) correlation, and 1 for slight (low) correlation)

| CO/PO/PSO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PSO3 |
|-----------|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | - | - | - | - | 1 | - | - | - |
| CO2 | 3 | - | 2 | - | 1 | - | - | - | - | - |
| CO3 | 1 | 3 | - | - | - | 2 | - | - | - | - |
| CO4 | 2 | 3 | - | 1 | - | - | - | 1 | - | - |
| CO5 | 1 | - | 3 | - | 2 | - | - | - | - | - |

High-3 Medium-2 Low-1

Unit-I**18 Hours**

Introduction to Banking: Historical background of banking. Definition, principles and importance of bank, Classification of bank , Functions of commercial bank ,Structure of commercial banking in India, Nationalization and Merger of banks: General Introduction to Nationalization of Banks, Private Banks – objective, function and importance, cooperative and development bank – objective , function and importance. Central banking: RBI and its functions. Credit Creation & credit control. Features of Indian banking system.

Unit-II**18 Hours**

Insurance: Historical background of Insurance. Meaning, elements, basic principles and importance of insurance, Kinds of insurance, Regulation of insurance in India. IRDA: Functions and role to regulate insurance in India.

Unit-III**18 Hours**

Bank Deposits: Meaning and types, Features of bank accounts. Procedure to open and close bank accounts (Including online procedure), KYC, Payment methods(NEFT , RTGS , IMPS , UPI)

Loans and Advances: Principles to sanction loans and advances. Classification of loans and advances, Procedure to apply for house loan, personal loan, education loan and commercial loan.

Unit-IV

18 Hours

Life Insurance: Historical background, meaning, objectives, importance, essential elements.

Life insurance policy and its types. Insurance proposal to policy- Procedure, Conditions of Life insurance policies, Claim filing procedure and settlement of claims.

Life Insurance Corporation of India: Functions, progress and Evaluation.

Unit-V

18 Hours

General Insurance: Meaning, objectives & importance, Kinds of general insurance and its features.

Basic principles of general insurance , Procedure to apply general insurance policies. Claim filing procedure and settlement of claims.

General Insurance Corporation of India: Functions, progress and structure. Performance of private sector companies in general insurance sector.

Reference(s):-

- Sethi & Bhatia: Elements of Banking and Insurance, PHI, 2006
- Sundaram and Varshney: Banking theory law and practice, 2008
- Mithani & Gordon: Financial Services: Banking and Insurance, Himalaya , 5th Edition
- Vasant Desai, Jain: Financial Services: Banking and Insurance, Himalaya , 2008

Total: 90 Hours

| Subject Name | B.COM I SEM 2023-24 | L | T | P | Credit |
|--------------|----------------------|---|---|---|--------|
| CI-COMAIT | FINANCIAL ACCOUNTING | 6 | 0 | 0 | 6 |

Course Objectives:

1. To help the students to develop accounting in organization financial statements
2. To enable students to describe how people analyze the corporate financial situation under different conditions and understand why people describe the financial statements in different manner.
3. To provide the students to analyze specific characteristics of Logistics Management Accounting and their future action for expenses and income
4. To enable students to synthesize related information and evaluate options for most logical and optimal solution

Course Outcomes: CO's

After completion of this course students will able to:

CO1 Students will understand the Basic Concept of Accounting and Terms.

CO2 Understanding the nature and purpose of financial statements.

CO3 Student will be Apply the Various Methods of Depreciation Accounting

CO4 Student will analyze the effect of business transactions on an organization

CO5 Student will be Analyze the Financial Statement Analysis with Financial Data

Articulation Matrix

| CO/PO/PS O | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PSO 1 | PSO 2 | PSO 3 |
|---------------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|
| CO1 | 3 | 2 | - | - | - | - | 1 | | - | - |
| CO2 | 3 | - | 2 | - | 1 | - | - | - | - | 1 |
| CO3 | 1 | 3 | - | - | - | 2 | - | - | - | - |
| CO4 | 2 | 3 | - | 1 | - | - | - | 2 | 1 | - |
| CO5 | 1 | - | 3 | - | 2 | - | - | - | - | - |

High- 3 Medium - 2 Low – 1

Unit 1

15 Hours

Accounts: Indian History, Definition, Development of Accounting , Branches of accounting, Objectives of Accounting Basic Principles, Assumption, Concept and Convention of Accounting, Double Entry System, Indian Accounting Standard, Preparation of Journal, Subsidiary Books, Preparation of Ledgers.

Unit 2

15 Hours

Preparation of Trial Balance, Preparation of Final Account: Trading Account, Profit & Loss Account & Balance Sheet with Adjustments.

Unit 3

15 Hours

Depreciation Accounting (According to Accounting Standard -6), Accounting for Non-Profit Organization

Unit 4

30 Hours

Branch Accounts, Royalty Accounts, Departmental Accounts, Investment Account

Unit 5

15 Hours

Partnership Accounts: - Dissolution of Partnership (with Insolvency), Amalgamation of Partnership Firms, Conversion of Partnership firm into joint stock Company.

Computerized Accounts by using any popular accounting software

Resources Books

The Essence of Financial Accounting
Chadwick, L. PHI, 2nd Edition

Financial & Managerial Accounting
Jan Williams, Sue Haka, Mark Bettner, Joseph Carcillo.

Financial and Management Accounting: An Introduction,
Bierman, H. MacMillian, New York

Financial Accounting: Tools for Business Decision Making

Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso Wiley

Financial Accounting

Sahitya bhawan publications, SM Shukla