



**MANGALAGANGOTRI**

## **Syllabus**

### **Bachelor of Commerce**

**BCOM(Office Management and Secretarial Practice)**

**As per the resolutions of BOS in Commerce from the Academic Year 2024-25**

**Department of Studies in Commerce  
(Faculty of Commerce)  
Mangalore University  
Mangalagangotri**

# Bachelor of Commerce (Office Management and Secretarial Practice)

## Programme Outcomes (PO) of B.Com(Office Management and Secretarial Practice)Degree Programme

The Bachelor of Commerce (Office Management and Secretarial Practice) programme has the core objective of preparing employable and resourceful graduates. Keeping in mind the basic end result, the **programme outcomes** of B.Com would be as follows:

- a. To provide students with the knowledge, skills, attitudes and values that will help them take decisions for their lives.
- b. Hands on tools to help them in the world of business and commerce with in depth awareness of the contents of different courses under the Programme.
- c. Holistic development of the personality to understand and actively participate in the well-being of the society.
- d. Work collaboratively and productively in teams.
- e. Critically evaluate new ideas, research findings, methodologies and theoretical frame work in their chosen elective field.
- f. Demonstrate leadership skills, become academically brilliant, inculcate research skills, urge to become global citizens and become constructive citizens of our country

## Scheme of Teaching and Evaluation for B. Com(Office Management and Secretarial Practice)Programme

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1		Language – I	Lang	4	80	20	100	3
2		Language – II	Lang	4	80	20	100	3
3	BCom1.1	Office Management and Communication	Core	5	80	20	100	5
4	BCom1.2	Management Principles and Application	Core	5	80	20	100	5
5	BCom1.3	Financial Accounting – I	Core	5	80	20	100	5
6.	B.Com 1.4	Individual and Team Management/ Fundamentals of Business Analytics	Optional	4	80	20	100	3
7		Constitutional values	Compulsory	3	40	10	50	2
Sub-Total				30				26

Semester II								
Sl. No.	CourseCode	TitleoftheCourse	Category of Courses	TeachingHoursperWeek	SEE	IA	TotalMarks	Credits
1		Language–I	Lang	4	80	20	100	3
2		Language–II	Lang	4	80	20	100	3
3	BCom 2.1	Organisational Psychology	Core	5	80	20	100	5
4	BCom 2.2	Advertising and Promotional Proficiency	Core	5	80	20	100	5
5	BCom 2.3	Financial Accounting – II	Core	5	80	20	100	5
6.	B.Com 2.4	Fundamentals of Organisational Behaviour/Strategic Management	Optional	4	80	20	100	3
		Environmental studies	Compulsory	3	40	10	50	2
Sub–Total				30				26

Semester III								
Sl. No.	CourseCode	TitleoftheCourse	Category of Courses	TeachingHoursperWeek	SEE	IA	TotalMarks	Credits
1		Language–I	Lang	4	80	20	100	3
2		Language–II	Lang	4	80	20	100	3
3	BCom 3.1	Cost & Management Accounting – I	Core	5	80	20	100	5
4	BCom 3.2	Corporate Accounting – I	Core	5	80	20	100	5
5	BCom 3.3	Direct Tax – I	Core	5	80	20	100	5
6	B.Com 3.4	HR/ Marketing/ Finance/ Accounting/ Analytics	Elective1	3	80	20	100	2
7	B.Com 3.5	Digital Marketing	Compulsory	3	80	20	100	2
Sub–Total				29				25

Semester IV								
Sl. No.	CourseCode	TitleoftheCourse	Category of Courses	TeachingHoursperWeek	SEE	IA	TotalMarks	Credits
1		Language–I	Lang	4	80	20	100	3
2		Language–II	Lang	4	80	20	100	3
3	BCom 4.1	Cost & Management Accounting – II	Core	5	80	20	100	5
4	BCom 4.2	Corporate Accounting – II	Core	5	80	20	100	5
5	BCom 4.3	Direct Tax – II	Core	5	80	20	100	5
6	B.Com 4.4	HR/ Marketing/ Finance/ Accounting/ Analytics	Elective 2	3	80	20	100	2
7	B.Com 4.5	Personal InvntMgt/Real Estate Mgt/Logistics/ Travel & Tourism	Skill Enhancement	3	80	20	100	2
Sub–Total				29				25

## Semester V

Sl. No.	CourseCode	TitleoftheCourse	Category of Courses	TeachingHoursperWeek	SEE	IA	TotalMarks	Credits
1	BCom 5.1	Financial Management – I	Core	6	80	20	100	5
2	BCom 5.2	Cost & Management Accounting – III	Core	6	80	20	100	5
3	BCom 5.3	Direct Tax – III	Core	6	80	20	100	5
4	B.Com 5.4	Business Law	Core	4	80	20	100	3
5	B.Com 5.5	Auditing & Assurance	Core	4	80	20	100	3
6	B.Com 5.6	Professional Communication/ Entrepreneurial Skills/Life Skills/Ecommerce/ Internship	Skill Enhancement	3	80	20	100	2
Sub–Total				29				23

## Semester VI

Sl. No.	CourseCode	TitleoftheCourse	Category of Courses	TeachingHoursperWeek	SEE	IA	TotalMarks	Credits
1	BCom 6.1	Financial Management – II	Core	6	80	20	100	5
2	BCom 6.2	Cost & Management Accounting – IV	Core	6	80	20	100	5
3	BCom 6.3	GST & Customs Duty	Core	6	80	20	100	5
4	B.Com 6.4	Corporate Law	Core	4	80	20	100	3
5	B.Com 6.5	Employability Skills	Core	4	80	20	100	3
6	B.Com 6.6	ResearchMethodology	Skill Enhancement	3	80	20	100	2
Sub–Total				29				23

# **I Semester B.Com:**

## **Course content:**

- 1.1: Office Management and Communication
  - 1.2: Management Principles and Application
  - 1.3: Financial Accounting – I
  - 1.4: Individual and Team Management
- or
- Fundamentals of Business Analytics

## **OFFICE MANAGEMENT AND COMMUNICATION**

**5 Hours per week**

**60 Hours**

### **COURSE OUTCOMES:**

**After completing the course, the student will be able to**

1. Develop strong interpersonal communication skills to effectively interact with colleagues, superiors, clients, and stakeholders in a professional office setting.
2. Acquire the ability to efficiently manage office resources, including personnel, supplies, and technology, to ensure smooth workflow and operational success.
3. Enhance strategic thinking and decision-making skills to effectively plan and implement office management strategies that align with organizational goals and enhance productivity.

### **COURSE CONTENTS:**

<b>Module</b>	<b>Particulars</b>	<b>No of hrs</b>
<b>Module 1</b>	<b>Introduction to Office Management</b> <ul style="list-style-type: none"><li>• Key principles and concepts of office management</li><li>• Overview of office management principles</li><li>• Importance of effective office management in business operations</li><li>• Roles and responsibilities of office managers</li><li>• Setting up and organizing an office space for efficiency</li></ul>	<b>12</b>
<b>Module 2</b>	<b>Organizational Structure and Workflow</b> <ul style="list-style-type: none"><li>• Different types of organizational structures and their impact on office management</li><li>• Developing skills in creating efficient workflow processes</li><li>• To delegate tasks, monitor progress, and ensure organizational goals are met</li><li>• Effective Record-keeping practices and documentation</li><li>• Developing strategies for managing time effectively and prioritizing tasks</li></ul>	<b>12</b>
<b>Module 3</b>	<b>Communication and Interpersonal Skills</b> <ul style="list-style-type: none"><li>• Types of office communication (verbal, written, non-verbal)</li><li>• Enhancing communication skills with stakeholders</li><li>• Developing interpersonal skills for building positive relationships and resolving conflicts</li><li>• Effective use of communication tools and technology in office management</li></ul>	<b>12</b>

	<ul style="list-style-type: none"> <li>• Team communication and problem-solving</li> </ul>	
<b>Module 4</b>	<b>Introduction to Microsoft Word</b> <ul style="list-style-type: none"> <li>• Overview of the Word interface, toolbars, and menus.</li> <li>• Text formatting (fonts, styles, sizes), paragraph formatting, alignment, spacing, and indents.</li> <li>• Page setup, margins, orientation, headers, footers, and page numbering.</li> <li>• Creating and customizing tables, sorting data, and merging cells.</li> <li>• Inserting, formatting, and manipulating images</li> <li>• Track changes, comments, and version control for collaborative editing.</li> </ul>	<b>12</b>
<b>Module 5</b>	<b>Soft Skills on Communication</b> <ul style="list-style-type: none"> <li>• Role play exercises</li> <li>• Public speaking practice</li> <li>• Written communication tasks</li> <li>• Listening skill activities</li> <li>• Team building exercises</li> </ul>	<b>12</b>

### Skill Development Activities

1. Set up various office situations that require effective communication and problem-solving skills. Have employee's role-play different roles to practice handling these scenarios.
2. Conduct workshops focused on improving communication skills such as active listening, assertiveness, conflict resolution, and giving feedback.
3. Encourage employees to engage in cross-training opportunities to learn about different roles within the office.
4. Organize team-building exercises that require collaboration, communication, and problem-solving..
5. Provide training courses or seminars on office management best practices, time management, organization skills, and effective communication techniques.
6. Implement a mentorship program where more experienced employees can mentor new hires or those looking to improve their office management and communication skills.

### Books for Reference:

1. "Office Management: Principles and Practice" by Paula Hay
2. "Office Management: A Productivity and Quality Approach" by Glenn A. Welsch and Jeffrey A. Berman
3. "Modern Office Management & Commercial Correspondence" by C.S. Rayudu
4. "Office Management and Control" by A.K. Gupta
5. "Office Management: Developing Skills for Smooth Functioning" by SeemaSanghi
6. "Office Management: A Practical Approach" by N.D. Bhatia
7. "Office Management: An Integrated Approach" by R. K. Chopra
8. "Office Management: An Introduction" by RanjanAgrawal
9. "Office Management: Tasks and Skills" by Annette M. Eaton and Cynthia M. Gagen
10. "Principles of Office Management by John M Burton.

# MANAGEMENT PRINCIPLES AND APPLICATION

5 Hours per week

60 Hours

## COURSE OUTCOMES:

- Students will gain a comprehensive understanding of the fundamental functions of management.
- Students will be able to apply various management theories and principles to real-world situations.
- Through case studies, discussions, and practical exercises, students will develop critical thinking skills to evaluate management practices and strategies.
- Students will demonstrate improved typing speed and accuracy through practice sessions and assessments

## COURSE CONTENTS:

Module	Particulars	No of Hrs
<b>Module 1</b>	Introduction to Management: <ul style="list-style-type: none"><li>• Meaning and Definition</li><li>• Nature and Characteristics of Management</li><li>• Levels of Management</li><li>• Administration Vs. Management</li><li>• Functions of Management</li><li>• Contributions of F.W. Taylor and Henry Fayol.</li></ul>	<b>12</b>
<b>Module 2</b>	Planning and Organising: <ul style="list-style-type: none"><li>• Meaning and Definition</li><li>• Characteristics of Planning</li><li>• Steps in Planning</li><li>• Organizing: Meaning and Definition</li><li>• Formal Vs. Informal Organization</li><li>• Types of Organisation – Functional Organisation – Matrix Organisation</li></ul>	<b>12</b>
<b>Module 3</b>	Leadership and Controlling: <ul style="list-style-type: none"><li>• Meaning</li><li>• Qualities of a good leader</li><li>• Types of Leadership styles</li><li>• Motivation concept and theories – Maslow's hierarchy of needs – Herzberg's dual factor theory – McGregor's theory X and theory Y.</li><li>• Controlling: Meaning and Definition Steps in Controlling</li><li>• Techniques of Control – PERT, CPM, JIT</li></ul>	<b>12</b>
<b>Module 4</b>	Innovation and Change Management <ul style="list-style-type: none"><li>• Managing innovation</li><li>• Change in organizations</li></ul>	<b>12</b>

	<ul style="list-style-type: none"> <li>• Adapting to new technologies and Market dynamics</li> <li>• Overcoming resistance to change</li> <li>• Continuous improvement and learning organizations</li> </ul>	
<b>Module 5</b>	Typing Masters: <ul style="list-style-type: none"> <li>• Key Board familiarization</li> <li>• Basic typing techniques</li> <li>• Speed and accuracy exercise</li> <li>• Special characters and numbers</li> <li>• Typing sentences and paragraphs</li> </ul>	<b>12</b>

### **Skill Development Activities:**

1. Analyze and discuss real-world case studies related to management principles and their applications.
2. Collaborate with your peers on group projects that require you to apply management principles to solve business problems or simulate managerial decision-making scenarios.
3. Engage in role-playing exercises where you can practice applying management principles in simulated work environments. This will help you develop your decision-making and leadership skills.
4. Gain practical experience by participating in internships or job shadowing opportunities in management roles. This hands-on experience will help you apply theoretical knowledge to real-world situations.

### **Books for Reference:**

1. Principles of Management by Koontz and O'Donnell, McGraw Hill Education.
2. Business Management by C.B.Gupta, Sultan Chand and sons
3. Principles and practice of Management by L.M. Prasad, Sultan Chand and Sons
4. Management, Stoner A F and Freeman R.E, Prentice Hall
5. P.C. Tripathi& P N Reddy, Principles of Management, TMH Publications
6. Management: Principles and Practices by Ricky W. Giffin
7. **"The Principles of Scientific Management"** by Frederick Winslow Taylor
8. **"Touch Typing in Ten Hours"** by Ann Dobson
9. **"The Typing Book: A Guide to a Lifetime of Satisfaction"** by Darryl Porter
10. **"Typing Mastery: The Keyboarding Skill-Building Program"** by Michael E. Sander



## Financial Accounting - I

5 Hours per week

60 Hours

### COURSE OUTCOMES:

After completing the course, the student will be able to

1. Understand the need of maintaining proper books of records of financial nature for an organisation.
2. Prepare financial statements of a sole trader to assess the financial position and results.
3. Understand the meaning and financial records of a non-trading concerns.

### COURSE CONTENTS:

Module	Particulars	No of Hrs
<b>Module 1</b>	<b>Introduction to Accounting:</b> Meaning of Accounting – Basic Terms in Accounting – Entity, Business Transaction, Capital, Drawings, Assets, Liability, Debtor, Creditor, Stock, Purchases and Sales. Accounting Concepts – Meaning – Types (Business Entity, Money Measurement, Going Concern, Accounting Period, Cost, Dual Aspect, Revenue Recognition, Matching, Accrual, Objective Evidence) Accounting Conventions – Conservatism, Consistency, Full Disclosure and Materiality. Basis of Accounting – Cash & Accrual, Systems of Accounting – Single & Double Entry. Rules of Debit & Credit as per American Approach - Accounting Equation Accounting Cycle – Journal, Ledger & Trial Balance	<b>12</b>
<b>Module 2</b>	<b>Depreciation Accounting:</b> Meaning of depreciation and amortisation, Causes, Factors determining economic life of the asset – Methods of charging depreciation Accounting treatment for charging depreciation under Straight Line Method & Written Down Value Method - Change in Method of Depreciation	<b>12</b>
<b>Module 3</b>	<b>Final Accounts of Sole Trading Concerns:</b> Preparation of Trading & Profit & Loss Account and Balance Sheet of a Sole Trader. Adjustments – Closing Stock, Outstanding & Prepaid Expenses, Accrued Incomes & Incomes Received in Advance, Bad Debts & Provisions for Doubtful Debts, Provision for discount on Debtors, Depreciation, Interest on Capital & Drawings, Manager's Commission, Goods Sent on Sale or Return basis, Treatment of deferred revenue expenditure.	<b>12</b>
<b>Module 4</b>	<b>Final Accounts of Not for Profit Organisations:</b> Meaning & Characteristics of Non- Profit Organisations Meaning of Capital & Revenue Income & Expenditure – Deferred Revenue	

	Expenditure Meaning of Receipts & Payment Account, Income & Expenditure Account and Balance Sheet. Differences between Income & Expenditure Account and Receipt and Payments Account. Preparation of Income & Expenditure and Balance Sheet when Receipts & Payment Account is given with adjustments for existing and new organisations.	<b>12</b>
<b>Module 5</b>	<b>Bank Reconciliation Statement:</b> Meaning & Reasons for difference between Cash book and Pass book Balance Problems on preparation of BRS (problems when cash book and pass extract is given to be included)	<b>12</b>

### **Skill Development:**

1. Visit minimum three Sole Trading Concern and examine its accounting practices.
2. Identify a non-trading concern and assist them in preparing its financial statements.
3. Apply depreciation methods to real life scenarios.  
Develop numerical, analytical and decision-making abilities

### **Books for Reference:**

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting
2. SP Iyengar, Advanced Accounting, Sultan Chand & Sons, Vol. 1
3. Advanced Accounting Shukla M.C., Grewal T.S., S Chand, Vol. 1
4. Advanced Accounting, Gupta R.L., Sultan Chand & Sons, Vol. 1
5. Advanced Accounting Jain & Narang, Kalyani Publishers, Vol. 1
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. B.S. Raman, Financial Accounting Vol. I & II, United Publishers & Distributors.

**Note: Latest edition of text books may be used.**

## Individual and Team Management

4 Hours per week

48 Hours

### COURSE OUTCOMES:

After studying this course the students can

1. Become effective in their day to day transactions.
2. Develop interpersonal skills
3. Enhance individual resourcefulness in all walks of life and thereby improve the quality of their thinking and become self-motivated in their personal dealings.

### COURSE CONTENTS:

Module	Particulars	No of hrs
Module 1	<b>Managerial Effectiveness and Inter-Personal Skills:</b> Meaning of Managerial Effectiveness, Essentials for Managerial Effectiveness and Importance of ME for an organization. Meaning of Inter- personal skills – Importance, Essentials IP skills – communication, clarity, empathy, etc., developing IP Skills – Assertiveness, Responsibility, Managing conflicts & factors hampering IP Skills, self-development goals & its relevance in the present time	12
Module 2	<b>Stress &amp; Time Management:</b> Meaning of Stress, Sources of stress – Internal, external and types, Effects of stress & burnout – effect on environment and personal life. Strategies for coping with Stress – Avoiding and fighting stress, maintaining Work life balance – its importance and benefits. Importance of Time Management, Analysis of Time – time logs, Time wasters & time Abusers, Planning Time and Resources – Need & strategies for planning time – Matrix of Time Management, Setting Goals and objectives – Advantages and setting SMART goals and planning to achieve goals – Scheduling, Delegating and controlling time-wasters.	12
Module 3	<b>Creativity &amp; Emotional Intelligence in Management:</b> Meaning of Creativity & Innovation, Stage of Creativity, Importance of Creativity, Barriers to Creative thinking, Developing Creativity and techniques of enhancing creativity – Brainstorming, Six Thinking Hats & Mind Mapping. Nature of Emotional Intelligence (EI), Definition of emotions –	

	empathy, fear, anger and depression, Components of Emotional Intelligence, analysing the importance of emotions in the workplace – Negative and Positive emotions and Characteristic features of people with High IQ or High EQ.	12
Module 4	<b>Working in Teams:</b> Meaning of Team & Team work, Importance of teamwork, Challenges of working in a Team, Characteristics of a successful team, Team dynamics vs Group dynamics, Employee engagement, 5C's & 4P's of Team building, Collaboration – meaning, benefits and tips to improve workplace collaboration.	12

#### **Skill development:**

1. Collecting the list of Best practices of enhancing managerial effectiveness of a few corporates.
2. Analysing the different techniques used by corporates in promoting work life balance amongst its employees.
3. Preparing a Time log of 24 hours for every student and providing feedback as to its improvement for better productivity
4. Application of Creativity techniques in a learners day to day social transactions
5. Team building games can be conducted on specific characteristics of a successful Team.

#### **Books & Materials for Reference:** (Text Books and Websites for additional reading)

1. The Effective Executive: Peter Drucker – Harper Collins
2. Workplace Stress – Concepts and Cases: Gopal V V – ICFAI University Press
3. Managing Time: David Fontana – BPS Books, New Delhi
4. The Seven Habits of Highly Effective People: Stephen R Covey – Simon & Schuster
5. The On-time, On Target Manager: Ken Blanchard and Steve Gottry – Harper Collins
6. Getting Things Done – The Art of Stress Free Productivity: David Allen – Penguin Books
7. Lifelong Creativity – An Unending Quest: Pradip N Khandwalla, Tata McGraw Hill.
8. Emotional Intelligence: Why It Can Matter More Than IQ: Daniel Goleman, Bantam Books.
9. How to Win Friends and Influence People: Dale Carnegie – Simon & Schuster
10. <https://www.sessionlab.com/blog/team-building-activities/>
11. <https://asana.com/resources/team-building-games>
12. <https://teambuildinghub.com/team-building/activities-games/quick-team-building/>
13. <https://teambuilding.com/blog/team-building-games>

## Fundamentals of Business Analytics

4 Hours per week

48 Hours

### COURSE OUTCOMES:

After studying this course the students should be able to,

1. Understand analytical applications in practice.
2. Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems.
3. Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real time problems.
4. Become aware about the emerging trends in the world of analytics

### COURSE CONTENTS:

Module	Particulars	No of hrs
<b>Module 1</b>	<b>Introduction to Business Analytics:</b> Data, Types of Data- Forms of Data-Evolution of Big Data- Business Analytics -Need for Analytics - Types of Analytics- Importance of Business Analytics in Decision Making- Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things.	<b>7</b>
<b>Module 2</b>	<b>Technology of Big Data:</b> Overview of DBMS, Data Warehousing: Concepts, Need, Objectives– Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System- Features of HDFS- MapReduce-Features of MapReduce.	<b>12</b>
<b>Module 3</b>	<b>Data Scientists and Data Visualization:</b> Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists- Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources- Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values- Standardizing Data-Categorization- Weights of Evidence Coding-Variable Selection-Segmentation	<b>12</b>
	<b>Practices of Analytics and Emerging Trends in Big Data:</b> Predictive Analytics- Target Definition-Linear Regression - Logistic Regression -Decision Trees - Neural Networks -Support	

<b>Module 4</b>	<p>Vector Machines-Ensemble Methods -Multiclass Classification Techniques -Evaluating Predictive Models-Descriptive Analytics- Association Rules -Sequence Rules –Segmentation-Survival Analysis- Survival Analysis Measurements-Kaplan Meier Analysis- Parametric Survival Analysis-Proportional Hazards Regression-Extensions of Survival Analysis Models-Evaluating Survival Analysis Models-Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier- Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inferencing – Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft- Kaggle- Facebook- Amazon.</p> <p>Data for Big Data-Enterprise orientation for Big data –leadership –Targets-Analysts- Other Factors to Consider in Big Data Success-Emerging Technologies in Health Information Systems: Transforming Health in Information Era-Omics Revolution and Personalized Medicine-Genomic Data Integration into Medical Records-Socio- demographic Data for Health Records-Family Health History-Genomics Driven Wellness Tracking and Management System (GO-WELL)- Emerging trends of analytics in Education, Government, Finance &amp; Supply Chain Management.</p>	<b>17</b>
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#### **Skill development:**

Course teacher can identify and give the skill development activities.

#### **Books & Materials for Reference:**

1. Big Data Black Book, DT Editorial Services, Dreamtech Press,2015.
2. BigDataatWork,ThomasH.Davenport,HarvardBusinessReviewPress,Boston, Massachusetts,2014.
3. AnalyticsinaBigDataWorld,JohnWiley&Sons,Inc.,Hoboken,New Jersey,2014.
4. BigDataandInternetofThings:ARoadmapforsmartEnvironments,NikBessisCiprianDobre Editors, Springer International Publishing Switzerland2014.

## II Semester BCom:

### Course content:

- 1.1: Organisational Psychology
  - 1.2: Advertising and Promotional Proficiency
  - 1.3: Financial Accounting – II
  - 1.4: Fundamentals of Organisational Behavior
- or
- Strategic Management

### COURSE CONTENTS:

## ORGANISATIONAL PSYCHOLOGY

5 Hours per week

60 Hours

### COURSE OUTCOMES:

1. Students should gain a deep understanding of how individuals and groups behave within organizational settings.
2. Students learn to critically evaluate existing research, design and conduct studies relevant to organizational settings, and interpret data
3. Application of psychological theories and research findings to solve real-world organizational

### COURSE CONTENTS:

Module	Particulars	No of hrs
<b>Module 1</b>	<b>Introduction to Organisational Psychology</b> <ul style="list-style-type: none"><li>▪ Definition, scope, and historical development.</li><li>▪ Theoretical Foundations:</li><li>▪ Key theories and frameworks (e.g., systems theory, social exchange theory).</li><li>▪ Quantitative and qualitative approaches,</li><li>▪ Ethical considerations</li></ul>	<b>12</b>
<b>Module 2</b>	<b>Employee Well-being and Work-Life Balance</b> <ul style="list-style-type: none"><li>▪ Sources of stress at work,</li><li>▪ Coping strategies,</li><li>▪ Stress management programs.</li><li>▪ Policies and practices to promote work-life balance,</li><li>▪ Implications for employee satisfaction and productivity.</li></ul>	<b>12</b>

<b>Module 3</b>	<b>Applying Organizational Psychology</b> <ul style="list-style-type: none"> <li>Stress management, work-life balance strategies.</li> <li>Change theories, managing resistance to change,</li> <li>Implementing organizational development interventions.</li> <li>Recruitment and selection,</li> <li>Training and development, performance management.</li> </ul>	<b>12</b>
<b>Module 4</b>	<b>Individual Differences in the Workplace</b> <ul style="list-style-type: none"> <li>Individual differences- Meaning and factors</li> <li>Personality theories and their application in organizational settings</li> <li>Intelligence and cognitive abilities in job performance</li> <li>Emotional intelligence and its impact on leadership and teamwork</li> </ul>	<b>12</b>
<b>Module 5</b>	<b>Canva</b> <ul style="list-style-type: none"> <li>Presentation</li> <li>Creating logo</li> <li>Certificates</li> <li>Resumes</li> <li>Advertisements</li> </ul>	<b>12</b>

#### **Skill Development Activities:**

1. Workshops and Seminarsoncovering topics like emotional intelligence, decision-making, conflict resolution, and strategic thinking.
2. Personalized guidance to help students to develop specific skills and apply them in real-world situations.
3. Role-playing and scenario-based activities to practice leadership in a controlled environment.

#### **Reference books:**

1. "Organizational Behavior: Securing Competitive Advantage"\* by John A. Wagner III and John R. Hollenbeck
2. "Organizational Behavior"\* by Stephen P. Robbins and Timothy A. Judge
3. "Industrial/Organizational Psychology: Understanding the Workplace"\* by Paul Levy
4. "The Wisdom of Teams: Creating the High-Performance Organization"\* by Jon R. Katzenbach and Douglas K. Smith
5. "Drive: The Surprising Truth About What Motivates Us"\* by Daniel H. Pink
6. "The Culture Code: The Secrets of Highly Successful Groups"\* by Daniel Coyle
7. "Leaders Eat Last: Why Some Teams Pull Together and Others Don't"\* by Simon Sinek
8. "Originals: How Non-Conformists Move the World"\* by Adam Grant
9. The Fifth Discipline: The Art & Practice of The Learning Organization"\* by Peter M. Senge
10. "Thinking, Fast and Slow"\* by Daniel Kahneman



## ADVERTISING AND PROMOTIONAL PROFICIENCY

5 Hours per week

60 Hours

### COURSE OUTCOMES:

1. Students will gain a deep understanding of various advertising strategies and techniques used in different media channels.
2. Students will develop creative skills to generate innovative advertising concepts and campaigns.
3. Students will learn the fundamentals of media planning and budget allocation in advertising.
4. Students will demonstrate proficiency in using Adobe Photoshop for digital image editing and manipulation tasks.

### COURSE CONTENTS:

Module	Particulars	No of hrs
Module 1	<b>Introduction to Advertising:</b> <ul style="list-style-type: none"><li>• Meaning, Nature and Importance of Advertising</li><li>• Types of Advertising</li><li>• Advertising Objectives</li><li>• Audience Analysis</li><li>• Setting of Advertising Budget</li></ul>	12
Module 2	<b>Media decisions:</b> <ul style="list-style-type: none"><li>• Major media types and Characteristics</li><li>• Internet as an Advertising media</li><li>• Factors influencing media choice</li><li>• Media Selection</li><li>• Media scheduling</li><li>• Advertising through the internet</li><li>• Media devices</li></ul>	12
Module 3	<b>Message Development and Advertising Agency:</b> <ul style="list-style-type: none"><li>• Advertising Appeals</li><li>• Advertising Copy and Elements,</li><li>• Preparing ads for different media.</li><li>• Advertising Agency: Role, Types and selection</li></ul>	12

<b>Module 4</b>	<b>Creative Concepts and Advertising Strategy:</b> <ul style="list-style-type: none"> <li>▪ Setting advertising objectives and goals</li> <li>▪ Conducting market research and Competitor analysis</li> <li>▪ Creating a unique selling proposition (USP) for the product or service</li> <li>▪ Elements of effective advertising creative</li> <li>▪ Copywriting and visual storytelling</li> <li>▪ Testing and refining Ad creative</li> </ul>	<b>12</b>
<b>Module 5</b>	<b>Adobe Photoshop:</b> <ul style="list-style-type: none"> <li>• Overview of Adobe Photoshop and its applications in digital imaging.</li> <li>• Introduction to the Photoshop workspace, tools panel, and options bar.</li> <li>• Understanding image resolution, size, and canvas settings.</li> <li>• Using selection tools (marquee, lasso and magic wand) for precise selections.</li> <li>• Techniques for cropping, resizing, and rotating</li> <li>• Practical Exercises</li> </ul>	<b>12</b>

#### **Skill Development Activities:**

1. Attend workshops and seminars focusing on emerging trends in advertising and promotions.
  2. Conducting advertisement competitions to the students.
  3. Internships at advertising agencies or within the marketing departments of companies
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#### **Reference Books:**

1. Advertising by Ruchi Gupta, Himalaya Publishing House
2. Advertising: planning & Decision Making Kavitha Sharma
3. Advertising by Chunawala and Sethia, Himalaya Publishing House
4. Advertising management by Batra, Myers and Aakers: PHI Learning
5. Advertising management by Jaishree Jethwaney and Shruti Jain, Oxford University Press
- Principles of Management by Koontz and O'Donnell, McGraw Hill Education.
6. Adobe Photoshop Classroom in a Book (2022 release)" by Conrad Chavez and Andrew Faulkner.
7. The Adobe Photoshop CC Book for Digital Photographers (2022 release)" by Scott Kelby.
8. Adobe Photoshop CC Classroom in a Book (2022 release)" by Andrew Faulkner and Conrad Chavez
9. Photoshop for Lightroom Users" by Scott Kelby
10. The Photoshop Workbook: Professional Retouching and Compositing Tips, Tricks, and Techniques" by Glyn Dewis

## Financial Accounting - II

5 Hours per week

60 Hours

### COURSE OUTCOMES:

After completing the course, the student will be able to

1. Learn about Accounting Standards and Indian Accounting standards.
2. Understand the recent developments in the field of financial accounting.
3. Learn to deal with special transactions and situations while preparing financial statements.

### COURSE CONTENTS:

Module	Particulars	No of Hrs
<b>Module 1</b>	<b>Accounting Standards and Recent Developments in Accounting:</b> Accounting Standards - Meaning, Procedure to issue – Applicability Indian Accounting Standards – Meaning – Applicability Recent Trends in Accounting –Computerised Accounting - Big data Analytics, Cloud Computing in Accounting, Accounting with drones.	<b>12</b>
<b>Module 2</b>	<b>Conversion of Single Entry into Double Entry System:</b> Introduction – Meaning – Limitation of Single-Entry System – Differences between Single Entry & Double Entry System Problems on Conversion of Single Entry into Double Entry (preparing Opening Statement of Affairs, Cash Book, Total Debtors Account, Total Creditors Account, Trading & Profit & Loss Account and Balance Sheet).	<b>12</b>
<b>Module 3</b>	<b>Hire Purchase Accounting:</b> Introduction, Meaning of Hire Purchase, Features Terms used – Hire Purchaser, Hire Vendor, Cash Price, Hire Purchase Price, Total Interest, Down Payment & Net Cash Price Accounting for Hire Purchase transactions in the books of Hire Purchaser (when Cash Price and Rate of Interest is given) under Accrual System only. Repossession – Complete & Partial	<b>12</b>
<b>Module 4</b>	<b>Departmental Accounts:</b> Meaning, Types of Departments, Advantages, Basis of Allocation of common expenses and income among various departments Departmental Accounts – Columnar Trading & Profit & Loss Account, General Profit & Loss Account and Consolidated Balance Sheet Treatment of Inter Departmental Transfers at Cost and Selling Price.	<b>12</b>
<b>Module 5</b>	<b>Royalty Accounts:</b> Meaning – Types of Royalty. Terminologies – Lessor, Lessor, Minimum Rent, Short working – Recoupment of Short working. Accounting Treatment in the books of Lessee with opening Minimum Rent Account.	<b>12</b>

**Skill Development:**

1. Collect a copy of Hire Purchase agreement and examine the various terminologies.
2. Identify a business where royalty accounting is applied.
3. Learn to prepare financial statement with incomplete records using imaginary figure.
4. Know the differences between Accounting Standards and Indian Accounting Standards.

**Books for Reference:**

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar, Advanced Accounting, Sultan Chand & Sons, Vol. 1
3. Advanced Accounting Shukla M.C., Grewal T.S., S Chand, Vol. 1
4. Advanced Accounting, Gupta R.L., Sultan Chand & Sons, Vol. 1
5. Advanced Accounting Jain & Narang, Kalyani Publishers, Vol. 1
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. B.S. Raman, Financial Accounting Vol. I & II, United Publishers & Distributors.

**Note: Latest edition of text books may be used.**

## Fundamentals of Organisation Behaviour

4 Hours per week

48 Hours

### COURSE OUTCOMES:

After completing the course, the student will be able to

1. Create awareness about how organizational behaviour works in an organization and its role and functions.
2. Develop insight with different theories of motivations and strategies to improve motivation in the workplace.
3. Understand group dynamics and demonstrate skills required for working in groups and team building
4. Understand the concepts of Personality and attitude, Perception and motivation,

### COURSE CONTENTS:

Module	Particulars	No of Hrs
<b>Module 1</b>	<b>Introduction to Organisational Behaviour:</b> Meaning of Organizations –Importance of organizations- contributing disciplines to the Organizational Behavior- definitions and meaning of Organization Behaviour - Nature and characteristics of Organizational Behaviour- scope/ key elements of organizational behavior- OB Models- Importance of OB- role of managers in OB – Interpersonal, Informational, decisional roles, challenges & opportunities for OB- Limitations of organizational behavior.	<b>12</b>
<b>Module 2</b>	<b>Foundations of Individual Behavior:</b> Factors affecting Individual Behavior. Personality- Characteristics of Personality- Determinants of personality- Personality traits influencing OB. <b>Attitudes</b> -Features of Attitude- components of attitude- attitude formation- major types of work-related attitudes. <b>Job Satisfaction</b> - Ways to Measure Job Satisfaction- Causes & Impacts of job satisfaction.	<b>12</b>
<b>Module 3</b>	<b>Emotions, Perception and Learning:</b> <b>Emotions &amp; Moods</b> - Basic Set of Emotions- Sources of Emotions and Moods- Emotional Labor- Emotional Intelligence - Elements of Emotional Intelligence- OB Applications of Emotions and Moods. <b>Perception</b> - Factors influencing perception - Perceptual Process- Importance of Perception in OB-Perception and Individual Decision Making- Group Organisational decision-making <b>Learning</b> - Nature of learning- Factors affecting learning- components of learning process.	<b>12</b>
	<b>Motivation and Group Dynamics:</b>	

<b>Module 4</b>	<p><b>Motivation:</b> Concept, importance and theories of motivation. Maslow's Theory of hierarchical needs, Herzberg's two-factor Theory, McClelland's Theory of Needs, Vroom's Theory of Expectancy.</p> <p><b>Group Dynamics:</b> Meaning of groups and group dynamics, Formation, Characteristics and Types of groups, Group cohesiveness - Factors influencing group cohesiveness - Group decision making process.</p>	<b>12</b>
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#### **Skill Development:**

1. Visit any organization and make a study on factors affecting perception.
2. Collect Bio-data of Motivational theory Proposers.
3. Visit nearby organization and analyse the Role of Managers.
4. Make a survey on measures followed by organization regarding Job Satisfaction
5. Any other activity relevant to the course.

#### **Reference Books:**

2. Organisation Behaviour An Evidence Approach – Fred Luthans McGraw Hill
3. Organisation Behaviour – Stephen P Robins Timothy A Judge
4. Organisation Behaviour by K. Ashwathappa
5. A Text Book of Organisational Behaviour -With Text and cases -CB Gupta- S Chand New Delhi.
6. Personnel Management (Text and Cases) C B Memoria and V.S.P. Rao- Himalaya Publishing House, New Delhi
7. Strategic Management and Organisation Behaviour \_ Dr. Suman Shetty N, Hyderabad, Dr. Ravi M .N and Umesh Shetty, Professional Books Publishers, Hyderabad.

# STRATEGICMANAGEMENT

4 Hours per week

48 Hours

## COURSE OUTCOMES:

At the end of the course students would be able to:

1. Understand the basic concepts and principles of strategic management, analyse the internal and external environment of business
2. Develop and prepare organizational strategies that will be effective for the current business environment
2. Devise strategic approaches to managing a business successfully in a global context

## COURSE CONTENTS:

Module	Particulars	No of hrs
<b>Module 1</b>	<b>IntroductiontoStrategy:</b> Introduction - Meaning and definition, nature and characteristics, scope of strategies and importance of strategy. Strategic intent, characteristics, hierarchy of strategic intent, vision, Mission, goals, objectives and plans. Difference between goals and objectives. Types of strategies -functional strategy, corporate level strategy (grand strategies),Corporate level strategy, operational and generic (cost, leadership, differentiation focus). Strategies for competitive advantage- Porters' model (in brief).	<b>12</b>
<b>Module 2</b>	<b>Strategic Management:</b> Introduction, meaning and definition, features – Scope and importance of StrategicManagement - Strategic management process - Limitations of strategic Management. Meaning and definition, characteristics of Strategic decision, strategic decision making process – Advantages and limitations of strategic decision making - Role of top Management in strategic decision making.	<b>12</b>
<b>Module 3</b>	<b>Environmental Analysis:</b> Meaning of Business-features, Concept of Business Environment, Features of Business Environment and Types of business Environment –Internal Environment and External Environment.Internal Environment –Structure, Value System, Core Competencies, Stake holders and Resources. Methods of Internal analysis. External Environment analysis, Micro Environment – employees, suppliers, Customers, Shareholders, General public. Macro Environment – Economic	<b>12</b>

	Environment – economic systems, economic policies & economic conditions, Political and legal, environment - Democracy and totalitarian, constitutional environment- Socio-Cultural Environment. Meaning of Culture, elements of culture, ethics and impact of culture on business – Technological Environment. SWOC and SOAR Analysis	
<b>Module 4</b>	<b>Strategy Formulation and Implementation:</b> Introduction, meaning and need for strategic formulation, process. understanding strategic intent through vision mission - external environmental analysis, organizational (internal) analysis, formulation of corporate level / grand strategies, business level strategies, strategic analysis and choice. Strategy Implementation process - Reasons for Strategy failure- methods to overcome strategy failure (organizational structure, leadership, culture, style). Meaning of Strategic Business Unit (SBU) - BCG Matrix.	<b>12</b>

#### **Skill Development Activities:**

1. Visit any business organization and collect the information about their vision and mission.
2. Visit any business organization and collect different types of authority followed and also draw the organizational structure.
3. Visit any manufacturing firm and identify their value system.

#### **Reference Books:**

1. Strategic Management - John A Pearce, Richard B Robinson and Amita Mital - McGraw Hill
2. Strategic Management - Azhar Kazmi Adela Kazhmi - McGraw Hill
3. Strategic Management – The Indian Context – R Srinivasan PHI
4. Strategic management – CB Gupta - S Chand New Delhi
5. Business Environment – Francis Cherunilam – Himalaya Publications
6. Essentials of Business Environment - K Aswathappa - Himalaya publishing House
7. Business Environment – Dr. Vivek Mittal – Excel books
8. Business Environment – Raj Agrawal - Excel books
9. Strategic Management and Organisation Behaviour - Dr. Suman Shetty N, Hyderabad, Dr. Ravi M. N and Umesh Shetty, Professional Books Publishers, Hyderabad.
10. Strategic Management and Organisation Behaviour - K.S Adiga
11. Strategic Management and Organisation Behaviour - Dr. Herald Monis
12. Strategic Management and Organisational Behaviour – Dr. Udayachandra P and Dr. Praveen KC - Himalaya Publishing House
13. Strategic Management and Organisational Behaviour - Chandrashekara .K and Dr. Parameshwara - New United Publishers



**Notes:**

1. Semester End Exams will be for 3 hours duration and for 80 marks.
2. Two internal Assessment exams of 1 hour duration for 30 marks each must be conducted.
3. Internal Assessment will be for 20 marks. It encompasses 10 marks for two internal assessment exams (5 marks each), 5 marks for Assignment & 5 marks for Class Test/Course Activity/Quizzes/Workshops, etc.
4. Wherever possible, the teacher must be able to focus more on practical insights rather than just theoretical foundation alone.
5. All the above courses must enhance student productivity and encourage them to take up either fruitful employment or entrepreneurship or higher education of their choice.

**Question Paper Pattern****Internal Exams**

Total Marks: 30

Time: 1 hour

**Section A**

Answer any one of the following

 $4 * 1 = 4$ 

1. XXXX
2. XXXX
3. XXXX

**Section B**

Answer any one of the following

 $10 * 1 = 10$ 

4. XXXX
5. XXXX
6. XXXX

**Section C**

Answer any one of the following

 $16 * 1 = 16$ 

7. XXXX
8. XXXX

## **Question Paper Pattern**

### **Semester End Exams**

Total Marks: 80

Time: 3 hours

#### **Section A**

Answer any four of the following

$4 \times 4 = 16$

1. XXXX
2. XXXX
3. XXXX
4. XXXX
5. XXXX
6. XXXX

#### **Section B**

Answer any four of the following

$8 \times 4 = 32$

7. XXXX
8. XXXX
9. XXXX
10. XXXX
11. XXXX
12. XXXX

#### **Section C**

Answer any two of the following

$16 \times 2 = 32$

13. XXXX
14. XXXX
15. XXXX
16. XXXX