UNIVERSITY OF MUMBAI

REVISED SYLLABUS FOR THE FIRST YEAR B.M.S

PROGRAMME

(With effect from the academic year 2014-15)

INDEX

PROGRAMME- F.Y.B.M.S - SEM 1

REVISED SYLLABUS ACADEMIC YEAR 2014 – 15

SEMESTER – I		
SR.NO	**COURSE CODE**	**NAME OF THE COURSE**

COMPULSORY COURSES		
1	UBMSFSI.1	Foundation of Human Skills
2	UBMSFSI.2	Introduction to Financial Accounts
3	UBMSFSI.3	Principles of Management
ALLIED COURSES		
4	UBMSFSI.4	Business Law
5	UBMSFSI.5	Business Statistics
6	UBMSFSI.6	Business Communication
7	UBMSFSI.7	Introduction to Computers

1. UBMSFSI.1: Foundation of Human Skills

[50 lectures: 3 Credit]

- To understand the basic behavior pattern of human, the most important resource of a business and to deal with them in a apt manner.
- It helps in dealing and negotiating with different kinds of human nature and greater awareness of the human behavior.

UNIT	TITLE	NO. OF LECTURES.
Unit 1.	**Understanding of human nature** a) **Individual Behaviour:** • Concept of a man, individual differences, factors affecting individual differences. • Influence of environment. b) **Personality and attitude** • Determinants of personality. • Personality traits theory. • Big five model. • Personality traits important for organizational behaviour like authoritarianism, locus of control, Machiavellianism, introversion-extroversion achievement orientation, self – esteem, risk taking, self-monitoring and type A and B personalities. • Concept of understanding self through JOHARI WINDOWS. • Nature and components of attitude. • Functions of attitude. • Ways of changing attitude. • Reading emotions. c) **Thinking, learning and perceptions.** • Thinking skills, thinking styles and thinking hat. • Managerial skills and development. • Learning characteristics, theories of learning (classical conditioning, operant conditioning and social learning approaches). • Intelligence, type (IQ, EQ, SQ, at work place) • Perception features and factor influencing individual perception. • Effects of perceptual error in managerial decision making at work place. (Errors such as Halo effect, stereotyping, prejudice attributional).	03 lectures 06 lectures 08 lectures

Unit 2	**D) Introduction to Group Behaviour**	
	• **Group Dynamics:** Nature, types, group behavior model. (roles, norms, status, process, structures) • **Team effectiveness:** nature, types of teams, ways of forming an effective team. • Setting goals.	06
	E) Organizational processes and system.	
	• **Power and politics:** nature, bases of power, politics nature, types, causes of organizational politics, political games. • **Organizational conflicts and resolution:** Conflict features, types, causes leading to organizational conflicts, levels of conflicts, ways to resolve conflicts through five conflicts resolution strategies with outcomes.	06
Unit 3	**F) Organizational Culture**	05
	• Characteristics of organizational culture. • Types, functions and barriers of organizational culture. • Ways of creating and maintaining effective organization culture	

	G) **Motivation at workplace**.
	• Concept of motivation
	• Theories of motivation in an organisational set up.
	    (a) A.Maslow need heirachy
	    (b) F.Hertzberg dual factor
	    (c) Mc.Gregor theory X and theory Y.
	• Ways of motivating through carrot (positive reinforcement) and stick (negative reinforcement) at workplace.
		05

Unit 4	**H) Organisational change and creativity**	05
	• Concepts of organisational change. • Factors leading/influencing organisational change. • Kurt Lewins model of organisational change and development. • Creativity and qualities of a creative person. • Ways of enhancing creativity for effective decision making. • Creative problem solving.	
	I) Organisational Development and work stress	
	• Need for organisational development. • OD Techniques.	06

	• Stress, types of stress. • Causes and consequences of job stress • Ways for coping up with job stress	

Reference books:

Name of the book	Author	Publications
1]Organisational behavior	S.Robbins	Prentice Hall
2]Organisational behavior	John W.Newstrom and Keith Davis	Tata McGrawhill
3]Organisational behavior	Fred Luthans	McGrawhill,Newyork
4]Organisational behavior	K.Aswathappa	Himalaya Publishing House
5]Essentials of management	Koontz,Harold	Tata McGrawhill

2. UBMSFSI.2 – Introduction to Financial Accounts

[50 lectures: 3 Credit]

The objectives of the course are:

- To understand and apply the theoretical aspects of accounting methods used for collecting, recording and reporting financial information.
- To analyze and interpret the financial environment in which accounting information is used in managing a business;
- To apply accounting and financial management decision-making techniques to practical situations that is likely to be encountered by a manager.

UNIT	TITLE	NO. OF LECTURES
Unit 1	**Meaning and Scope of Accounting:** Need and development, definition: Book-Keeping and accounting, Persons interested in accounting, Branches of accounting, Objectives of accounting. **Accounting principles**: Introductions to Concepts and conventions. **Introduction to Accounting Standards: (Meaning and Scope)** • **AS 1 :** Disclosure to Accounting Policies • **AS 6:** Depreciation Accounting. • **AS 9:** Revenue Recognition. • **AS 10:** Accounting For Fixed Assets. **International Financial Reporting Standards (IFRS):** • Introduction to IFRS • **IAS-1:**Presenttion of Financial Statements (Introductory Knowledge) • **IAS-2:**Inventories (Introductory Knowledge)	10

	Accounting In Computerized Environment (Introduction , Features and application in various areas of Accounting)		
Unit 2	• **Accounting transactions**: Accounting cycle, Journal, Journal proper, Opening and closing entries, Relationship between journal & ledger: Rules regarding posting: Trial balance: Subsidiary books (Purchase, Purchase Returns, Sales, Sales Returns & cash book –Triple Column), Bank Reconciliation Statement. . • **Expenditure**: • Classification of Expenditure- Capital, revenue and Deferred Revenue expenditure • Distinction between capital expenditure and revenue expenses • Unusual expenses: Effects of error: Criteria test. • **Receipts:** Capital receipt, Revenue receipt, distinction between capital receipts and revenue receipts. • **Profit or Loss:** Revenue profit or loss, capital profit or loss .	15
Unit 3	**Depreciation accounting:** Practical problem based on depreciation using SLM and RBM methods.(Where Provision for depreciation Account not maintained). **Preparation of Trial Balance :** Introduction and Preparation of Trial Balance	10

Unit 4	**Final Accounts of a Sole Proprietor**	15
	• Introduction to Final Accounts of a Sole proprietor. • Rectification of errors. • Manufacturing Account, Trading Account, Profit and Loss Account and Balance Sheet. • Preparation and presentation of Final Accounts in horizontal format • Introduction to **Schedule 6** of Companies Act ,1956	

REFERENCE BOOKS:

- Financial Accounts (a managerial emphasis): By Ashok Banerjee – Excel books
- Fundamental of Accounting and Financial Analysis : By Anil Choudhary (Pearson education)
- Indian Accounting Standards and IFRS for non-financial executives : By T.P. Ghosh– Taxman
- Financial Accounting for Business Managers: By Ashish K. Bhattacharya.
- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwichk, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai

- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

3. UBMSFSI.3: PRINCIPLES OF MANAGEMENT

[50 lectures: 3 Credit]

- To provide a basis of understanding to the students with reference to working of Business Organizations through the process of Management.

- To inculcate the managerial skills of planning, organizing, and controlling and to teach how it can be executed in a variety of circumstances and apply concepts of strategic and tactical organizational planning.

Unit	Title	No. of Lectures
Unit I	**NATURE OF MANAGEMENT** - Management: Concept, Significance, Role & Skills, Levels of Management, Concepts of PODSCORB, Managerial Grid. - Evolution of Management thoughts, Contribution of F.W Taylor, Henri Fayol and Contingency Approach.	10
Unit II	**PLANNING AND DECISION MAKING** - Planning : Meaning, Importance, Elements, Process, Limitations and MBO. - Decision Making: Meaning, Importance, Process, Techniques of Decision Making	12
Unit III	**ORGANISING** -Organizing: Concepts, Structure (Formal & Informal, Line & Staff and Matrix), Meaning, Advantages and Limitations. -Departmentation: Meaning, Basis and Significance -Span of Control: Meaning, Graicunas Theory, Factors affecting span of Control - Centralization vs Decentralization -Delegation: Authority & Responsibility relationship	18

Unit IV	DIRECTING ,LEADERSHIP,CO-ORDINATION AND CONTROLLING: -	10
	-Directing: Meaning and Process	
	-Leadership**:** Meaning, Styles and Qualities of Good Leader	
	-Co-Ordination as an Essence of Management	
	-Controlling: Meaning, Process and Techniques	
	-Recent Trends: Green Management & CSR	

Case Studies pertaining to the above topics are to be taken by the faculties for better understanding and practical approach.

- **REFERENCE BOOKS:**

- Principles of Management , Ramasamy , Himalya Publication , Mumbai
- Principles of Management , Tripathi Reddy , Tata Mc Grew Hill
- Management Text & Cases , VSP Rao , Excel Books, Delhi
- Management Concepts and OB , P S Rao & N V Shah , Ajab Pustakalaya
- Essentials of Management , Koontz II & W , Mc. Grew Hill , New York
- Principles of Management-Text and Cases –Dr..M.Sakthivel Murugan, New Age Publications

Allied Courses
4 UBMSFSI. 4 Business Law

[50 lectures: 3 Credit]

The objectives of the course are:

- It will help to demonstrate an informed understanding of the law and social responsibility relevant to managing an organization domestically and internationally**.**

- Learners should be able to explain the corporate governance system, including the law related to agency

- Learners will be able to explain how those in control of the organization's assets, operations and management take into consideration the company's local and global impacts on society and the environment informed by the opinions of multiple affected stakeholders in their decision-making.

UNIT	TITLE	NO. OF LECTURES
Unit 1	**A) Contract Act,1872** • Essential elements of Contract; Agreement and Contract – Capacity to Contract, free consent, consideration, lawful objects/ consideration, Breach of contract. Remedies for breach of contract. **B) Sale of Goods Act ,1930** • Scope of Act, Sale and Agreement to sell, essential of a valid Sale Contract – Conditions and warranties – Implied Condition and warranties, Rights of an unpaid seller.	13
Unit 2	**C) Negotiable Instrument Act ,1981** • Introduction of Negotiable Instruments – Characteristics of negotiable instruments, Promissory note, Bills of exchange, Cheque, Dishonor of Cheque. **D) Consumer Protection Act. 1986** • Objects of Consumer Protection- Introduction of consumers who is consumer? Meaning of the words "Goods and services" – Meaning of the words "Defects and Deficiencies of goods and services" Consumer disputes and Complaints.	10

Unit 3	E) **Company Law** • What is company? – Incorporation of company – MOA, AOA, Prospectus, Meetings, Meaning of transfer and transmission of shares.	10
Unit 4	F) **Intellectual Property Rights (IPR)** • IPR definition/ objectives • Patent definition. What is patentable? What is not patentable? Invention And its Attributes, Inventors and Applications • Trademarks, definition, types of trademarks, infringement and passing off. • Copy right definition and subject in which copy right exists, Originality, Meaning and Content, Authors and Owners, Rights and Restrictions. • Geographical indications (only short notes)	12

LIST OF REFERANCE BOOKS :

- Elements of mercantile Law – N.D.Kapoor
- Business Law – P.C. Tulsian
- Business Law – SS Gulshan
- Company Law – Dr. Avtar Singh
- Indian contract Act – Dr. Avtar Singh
- Law of Intellectual Property-V.K-Taraporevala

5 UBMSFSI 5. Business Statistics

[50 lectures: 3 Credit]

- Business mathematic is important as managers need to know "How much" profit they would earn, whether it is cumulative or no.
- It also helps the managers to understand the co-relation of different variables of his business.

Unit	Title	No. of Lectures
Unit I	**INTRODUCTION TO STATISTICS** - Functions/Scope - Importance - Limitations **DATA:** - Relevance of Data(Current Scenario) - Type of data(Primary & Secondary) - Primary(Census vs Samples, Method of Collection (In Brief) - Secondary(Merits, Limitations, Sources) (In Brief) **PRESENTATION OF DATA:** - Classification – Frequency Distribution – Discrete & Continuous - Tabulation - Graph(Frequency, Bar Diagram, Pie Chart, Histogram, Ogives) **MEASURES OF CENTRAL TENDENCY:** - Mean(A.M, Weighted, Combined) - Median(Calculation and graphical using Ogives) - Mode(Calculation and Graphical using Histogram) - Comparative analysis of all measures of Central Tendency	12
Unit II	**MEASURES OF DISPERSION:** - Range with C.R(Co-Efficient Of Range) - Quartiles & Quartite deviation with CQ (Co-Efficient Of Quartile) - Mean Deviation from mean with CMD (Co-Efficient Of Mean	12

	Deviation) • Standard deviation with CV(Co-Efficient Of Variance) • Skewness & Kurtosis (Only concept) **CO-RELATION:** • Karl Pearson • Rank Co-Relation **LINEAR REGRESSION**: • Least Square Method	

Unit III	**TIME SERIES:**
	
	    • Least Square Method
	    • Moving Average Method
	    • Determination of Season
	
	INDEX NUMBER:
	
	    • Simple(unweighted) Aggregate Method
	    • Weighted Aggregate Method
	    • Simple Average of Price Relatives
	    • Weighted Average of Price Relatives
	    • Chain Base Index Numbers
	    • Base Shifting, Splicing and Deflating
	    • Cost of Living Index Number
		12

Unit IV	PROBABILITY:	14

	• Concept of Sample space
	• Concept of Event
	• Definition of Probability
	• Addition & Multiplication laws of Probability
	• Conditional Probability
	• Bayes' Theorem(Concept only)
	• Expectation & Variance
	• Concept of Probability Distribution(Only Concept)
	
	DECISION THEORY:
	
	• Acts
	• State of Nature Events
	• Pay offs
	• Opportunity loss
	• Decision Making under Certainty
	• Decision Making under Uncertainty
	• Non-Probability: Maximax, Maximin, Minimax, Regret, Laplace &Hurwicz)
	• Probabilitistics (Decision Making under risk)
	  - EMV
	  - EOL
	  - EVPI
	• Decision Tree	

Reference Book:

1) Statistics of Management , Richard Levin &David S. Rubin,Printice Hall of India , New Delhi.
2) Statistics for Business & Economics, David R Anderson, Dennis J Sweney, Thopmson Publication.
3) Fundamental of Statistics, S C Gupta, Himalya Publication House.
4) Business Statistics , Bharadwaj , Excel Books, Delhi
5) Business Mathematics, S.K Singh & J.K Singh, Brijwasi Book Distributor & Publisher.

6 UBMSFSI.6 Business Communication

[50 lectures: 3 Credit]

The objectives of the course are:
- To provide students with equal opportunity to speak and write.
- To balance the delivery of oral and written components of communication skills.
- To groom the potential managers with the basic qualities, skill set, traits required by a good leader.

UNIT	TOPIC	NO. OF LECTURES
Unit 1.	**Fundamentals of communications** • Concept- meaning, definition, process. • Importance of corporate communication. • Modern methods of communication-web context, blogs writing, video and teleconferencing. • Formal channels of communication along with objectives- vertical, horizontal and consensus. • Informal channels-Grapevines • Barriers to communication- physical/environmental, language/semantic, socio-psychological, organizational, cross-cultural and overcoming the barriers with case studies.	(15)
Unit 2	**Written communication** • Need and essentials of business correspondence, 7C's of communication and e-mail etiquettes. • Parts and layouts of business letters. • **Methods of written communication :-** a)Letters and E-Mails- Statement of Purpose (SOP), Job application with CV, sales letter credit sales inquiry letters, collection letters, Complaint, Letter, Order Letter, Consumer Grievance Letter, RTI Letter. • Drafting of notice, agenda and resolutions. • Report writing- individual and committee reports to be tested on feasibility and investigative reports.	(10)
Unit 3	**Oral communication** • Types of oral communication- meetings, group discussions, interviews, presentations. • Understanding the audience. • Use of paralanguage- voice, volume, tone, pitch, speed, pause, accent and stress.	(10)

Unit 4	**Non-verbal communication and business etiquettes**	(15)
	• Non-verbal communication- body language- postures, gestures, facial expression, eye contact, space and proxemies, dress and grooming and silence, Sign And Symbols. • Visual and power point presentation- colours, charts, graphs and maps, Images. • Business etiquettes- phone etiquettes, handshake etiquettes , cubical etiquettes, Office Etiquette, Business Meal Etiquette, Business Card Etiquettes. • Listening skills- meaning and process of listening, barriers to listening, enhancing effective listening skills.	

Reference books-

- Effective Communication , Rai Urmila , Himalya , Mumbai

- Business Communication , Kaul , Prentice Hall India

- Business Communication & Personality Development , Das , Excel Book , Delhi

- Basic Business Communication , Lesikar , IMH

- Business Communication , R K Madhukar , Vikas Publishing House Pvt. Ltd. , New Delhi

- Business communication today , Courtland L. Bovee & John V Thill , 8th Edition- Pearson Education Low Price Edition

7 UBMSFSI. 7 -Introduction to Computers

[50 lectures: 3 Credit]

The objectives of the course are:
1. To provide brief introduction to computer hardware, software and applications development as a background to the identification of potential areas for the use of computers in the management.
2. An understanding of application areas and a framework for the use of computers as a management to cope with the changing methods of business (physical to virtual i.e via internet)
3. To familiarize students with recent developments & techniques in Information Technology and develop knowledge of management of computer services activities in institutions engaged in research activities.

Unit 1		

	Computer Fundamentals
	 A. Introduction
	   1. Characteristics of Computers
	   2. Evolutions of Computers
	   3. Types of Computers
	     Mini Computers
	     Micro Computers
	     Mainframe Computers
	    Super Computers
	
	 B. Computer Organization
	   1. Input Unit
	   2. Output Unit
	   3. Storage Unit (Primary and Secondary)
	   4. Processing Unit
	
	 C. Input and Output Devices
	   1. Input Devices
	    Keyboard Devices
	    Point and Draw Devices
	    Data Scanning Devices
	    Digitizer Electronic-
	    Card Reader
	    Speech Recognition Devices
	    Vision-Input System
	   2. Output Devices
	    Monitors
	    Printers
	    Plotters
	    Screen Image Projectors
	    Voice Response Systems
	
	 D. Software Concepts
	   1. Introduction
	   2. Types of Software
	     System Software:
	 Operating Systems: Overview: Definition, Functions, Types -Single user, Multiuser.
	 Study of different OS: DOS, Windows NT, Windows 9X, Windows 2000,
	 UNIX, LINUX
		12

	Supporting Utilities: Back up, Anti-virus, Firewall, Spyware, Screen savers. **Application Software:** Types Single user, multiple user, Passport license. Campus Licence Pirated Software. Commercial SW-Stand Alone, Software Suites. Freeware, Public Domain SW, Open Source. Word Processing SW, Spreadsheets, Presentation SW, Database Management SW, PIM.	

Unit 2	**Data Communication and Networks**
	  A. Networking Basics
	    1. Overview: Definition, Advantages.
	    2. Types: Common Types-LANs, WANs, Hybrid Networks -CANs, MANs, HANs. Intranets and Extranets.
	    3. Networks Structures- Server-Based, Client /Server, Peer to Peer,
	    4. Topologies- Star, Bus, Ring.
	    5. Network Media- Wired-Twisted pair, Co-axial, Fibre Optic and Wireless- Radio and infrared.
	    6. Network Hardware: NIC's, Hubs, Bridges, Switches, Routers.
	    7. Cables: Ethernet, Fast Ethernet, Gigabit Ethernet.
	    8. Network Protocols: TCP/IP, IPX/SPX, NETbios/NetBUI.
	    9. Digital Data connections: Broadband Connections, DSL Technologies, Cable Modem Connections, ATM
	  B. Internet
	    1. Overview: Definition, Types of connections, Sharing internet connection, Hot Spots.
	    2. Internet Services -, Email, News, FTP, IRC,IM, Online Services, Peer to Peer Services, Blogs, Communities, Social Networking websites.
	    3. WWW: IP addresses, Domain names, URLs. Hyperlinks, HTML,Web Browsers.
	    4. Searching the Web: Directories, Search Engines-Boolean Search, Advanced Search, Meta Search Engines.
	    5. Cyber Crime, Cyber Law, Hacking, Sniffing, Spoofing, Social engineering.
		13

Unit 3	**Office packages**
	(A)Word Processor
	   1. Word processor,
	   2. features of word processor
	   3. creating & editing word documents
	   4. Formatting documents
	   5. working with tables,
	   6. using tools, working with menus,
	   7. creating flowchart, creating templates,
	   8. working with Mail – Merge, Creating Macro.
	
	(B)Presentations with power point :
	   1. Creating presentation, working with slides, Different type of slides ,
	   2. setting page layout, selecting background & applying design,
	   3. adding Graphics to slide, adding sound & Movie,
	   4. working with table, creating chart & Graph,
	   5. playing a slide show, slide transition, advancing slides,
		13

	6. Setting time, rehearsing timing,
	7. Animating slide, animating objects,
	8. Running the show from windows.
	
	(C)Using Excel
	   1. Use of Excel sheet, saving, opening & printing workbook,
	   2. Apply formats in cell & text,
	   3. Divide worksheet into pages, setting page layout,
	   4. Protecting your work, password protection
	   1. Creating and Using templates
	   2. Creating and Linking Multiple Spreadsheets.
	   3. Add Headers/Footers to a workbook.
	   4. Create Formulas that use references to cells in different worksheets.
	   5. Creating and Using named ranges.	

Unit 4	**Advanced Excel & Multimedia** **(A) Functions in Excel** 1. Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE, NPV, IRR 2. Database functions: VLOOKUP, HLOOKUP 3. Conditional Logic functions IF, COUNTIF, SUMIF **(B) Data Analysis using Excel** 1. Using Scenarios, creating and managing a scenario 2. Using Goal Seek. 3. Using Solver 4. Pivot Tables -Building Pivot Tables. Pivot Table regions. Rearranging Pivot Table. 5. Creating simple macros. **(C) Multimedia** What is multimedia? multimedia computer systems Multimedia components Multimedia applications	**12**

Textbooks:

1. Introduction to Computers Peter Norton, Sixth Edition Mc Graw Hill
2. Computer Fundamentals – P.K Sinha (B.P.B publication)

References:

1. Excel-Missing Manual ,Mathew McDonald, O Reilly Press
2. Fundamentals of Computer – V.Rajaramanna (Prentice Hall)
3. Computers and Commonsense Hunt, J. Shelley ,Prentice Hall of India
4. Fundamentals of Information Technology, A and Leon M,Leon,Vikas 2002
5. A first Course in Computers , Saxena, Sanjay , Vikas Publishing 1998
6. Fundamentals of Information Technology , Bharioke, Deepak Excel Book, 2000

Suggested List of Practicals

1. Practical session covering Study of Hardware devices [FOR EXAMPLE monitor, mouse, keyboard, computer data storage, hard drive disk , system unit (graphic cards, sound cards, memory, motherboard and chips)].
2. Practical session covering Windows Basics: Desktop, Taskbar, start menu, My computer, Recycle bin, Accessories (notepad, calculator, paint etc.) System use, keyboard, mouse operations, Word pad and paint brush, Creating a folder and saving a document, windows shortcuts etc.
3. working with basic DOS commands for example
   dir, mkdir, copy, md, cd, del, rd, date, cls etc.

4. Creating & formatting the word document
   - Save the document
   - Running the spell checker.
   - Text formatting
   - Change the line spacing of the paragraphs
   - Applying a hanging indentation
   - Replacing the word.
   - Insert a soft carriage return.
   - Applying the style Heading
   - Applying page border to the document.
   - Adding a header to the document
   - Using bullets points & numbered list.
   - Creating table.
5. a. Using Mail Merge feature to create form letters in Microsoft Word.
   b. Creating a macro in MS Word.

6. Creating a Power-point presentation by using several features. For example inserting graphics, videos, animation, transition, rehearse timing etc.

7. Working with Excel document creating formulae that use references to cells in different worksheets, Creating and Using named ranges, sorting etc.

8. Working with Financial, Database & Conditional Logic functions in Excel.

9. Data Analysis using Excel.

10. Setting up MS outlook.

   Using Internet: Surfing, browsing, Search engines, E-mail and messenge

Paper Pattern for F.Y. B.M.S.

Duration – 21/2 **hrs**   **Max. Marks – 75**

N.B: 1. All questions are compulsory
      2. Figures to the right indicate full marks

Q. 1. Answer the followings (Any Two)   **(15)**
                (On Module No. I)
        a)
        b)
        c)

Q. 2. Answer the followings (Any Two)   **(15)**
                (On Module No. II)
        a)
        b)
        c)

Q. 3. Answer the followings (Any Two)   **(15)**
                (On Module No. III)
        a)
        b)
        c)

Q. 4. Answer the followings (Any Two)   **(15)**
                (On Module No. IV)
        a)
        b)
        c)

Q5. Objective Type question (Module I, II, III & IV)   **(15)**

REVISED SYLLABUS ACADEMIC YEAR 2014 – 2015
SEMESTER – II

SR.NO	COURSE CODE	NAME OF THE COURSE
	COMPULSORY COURSES	
1	UBMSFSII.1	Business Environment
	UBMSFSII.2	Industrial Law
3	UBMSFSII.3	Managerial Economics
4	UBMSFSII.4	Business Mathematics
5	UBMSFSII.5	Introduction to Cost Accounting
	ALLIED COURSES	
6	UBMSFSII.6	Computer Applications in Business
7	UBMSFSII.7	Environmental Management

UBMSFSII.1 : Business Environment

[50 lectures: 3 Credit]

The objectives of the course are:

☐ The basic objective of the course is to develop understanding and provide knowledge about business environment to the management students.

☐ To promote basic understanding on the concepts of Business Environment and to enable them to realize the impact of environment on Business.

☐ The provide knowledge about the Indian and international business environment.

Unit	Name of the Topic	No. of Lect.

Unit 1	**Introduction to Business Environment**
	a) Business – Meaning, Definition, Nature & Scope, Types of Business Organizations.
	b) Business Environment- Meaning, Characteristics, Scope and Significance, Components of Business Environment.
	c) Micro and Macro Environment - Definition, Differentiation, Analysis of Business Environment, SWOT Analysis.
	d) Introduction to Micro-Environment –
	    Internal Environment: Value system, Mission, Objectives, Organizational Structure, Organizational Resources, Company Image, Brand Equity
	    External Environment: Firm, customers, suppliers, distributors, Competitors, Society
	e) Introduction to Macro Components – Demographic, Natural, Political, Social, Cultural Economic, Technological, International and Legal)
		12

Unit 2	**Political and Legal environment** a) Political Institutions- Legislature, Executive, Judiciary, Role of government in Business, Legal framework in India. b) Economic environment- economic system and economic policies. Concept of Capitalism, Socialism and Mixed Economy c) Impact of business on Private sector, Public sector and Joint sector d) Sun-rise sectors of India Economy. Challenges of Indian economy.	12
Unit 3	A) **Social and Cultural Environment** - Nature, Impact of foreign culture on Business, Traditional Values and its Impact, Social Audit - Meaning and Importance of Corporate Governance and Social Responsibility of Business B) **Technological environment** -Features, impact of technology on Business C) **Competitive Environment** - Meaning, Michael Porter's Five Forces Analysis, Competitive Strategies	12

Unit 4 International Environment - 14

  ☐ **GATT/ WTO**: Objective and Evolution of GATT, Uruguay round, GATT v/s WTO, Functions of WTO, Pros and Cons of WTO.

  ☐ Globalization - Meaning , Nature and stages of Globalization, features of Globalization, Foreign Market entry strategies, LPG model.

  ☐ MNCs - Definition, meaning, merits, demerits, MNCs in India

  ☐ FDI - Meaning, FDI concepts and functions, Need for FDI in developing countries, Factors influencing FDI, FDI operations in India,

  b) Challenges faced by International Business and Investment Opportunities for Indian Industry.

Reference Books:

F) Morrison J, The International Business Environment, Palgrave
G) Francis Cherunilam, *Business Environment*-Himalaya Publishing House, New Delhi
H) K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi
I) MISHRA AND PURI, Indian Economy, Himalaya Publishing House, New Delhi
J) Business Environment Raj Aggarwal Excel Books, Delhi
K) Strategic Planning for Corporate Ramaswamy V McMillan, New Delhi
L) Business and society - Lokanathan and Lakshmi Rajan, Emerald Publishers.
M) Economic Environment of Business - M. Adhikary, Sultan Chand & Sons.

UBMSFSII.2 : INDUSTRIAL LAW

[50 lectures : 3 Credit]

The objectives of the course are:

1. The subject should be taught keeping in mind that the BMS students will be joining the industry, therefore the emphasis should be on the practical aspect and uses of Industrial Law by the Organisation.
2. To sensitize the students to the tasks of industrial relations, and,
3. To familiarize them with the current IR practices

Units	Name of the topic	No. of lectures
Unit I	**Laws related to Industrial Relations and Industrial Disputes** 1. Industrial Disputes Act, 1947: Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure **2.** The Trade Union Act, 1926	15
Unit II	**Laws related to Health, Safety and Welfare** 1. The Factory Act 1948: (Provisions related to Health, Safety and Welfare) 2. The Workmen's Compensation Act, 1923 Provisions – I. Introduction- A) The doctrine of assumed risk B) The doctrine of Common Employment C) The doctrine of Contributory Negligence II-Definitions III-Employers liability for compensation (S-3 to 13 IV-Rules as to Compensation (Sec 4 to Sec 9) (14 A & 17)	13
Unit III	**Social Legislation** 1. Employee State Insurance Act 1948: Definition and Employees Provident Fund 2. Miscellaneous Provision Act 1948: Schemes, Administration and determination of dues	08
Unit IV	**Laws Related To Compensation Management** 1- The payment of Wages Act 1948: Objectives, Definition, Authorised Deductions 2- Payment of Bonus Act, 1965 3- The Payment Of Gratuity Act, 1972	14

Reference Books:

TITLE	AUTHOR	PUBLISHER
Industrial and Labour Laws	Dr. Sanjeev Kumar	Bharat Law HP Ltd
Labour and Industrial Laws	S.N Misra	Central Law Publication
Labour and Industrial Laws	P.K.Padhi	Eastern Economy Edition
Commercial and Industrial Law	S.K. Dasgupta	Sterling Publishers Pvt. Ltd
Industrial Law	Mr. N.D. Kapoor	Sultan Chand
Employee's Provident Fund	Chopra D.S	Labour Law Agency
Industrial Law	Mr. P.L. Mallick	Sultan Chand
Essence of Personnel Management and Industrial Relations	Cowling	Prentice – Hall

UBMSFSII.3 : Managerial Economics

[50 lectures : 3 Credit]

Objective :
1. To acquaint the students with concepts and techniques used in Micro-economic Theory and to enable them to apply the knowledge in business decision making.
2. To apply economic analysis in the formulation of business policies.
3. To use economic reasoning to problems of business.
Level of Understanding: The students should acquire applied and analytical skill using economic theories to solve management problems.

Units	Name of the topic	No. of lectures
Unit I	A. Meaning, scope and role of managerial economics B. Meaning and types of demand, demand function and demand curve, variation and increase and decrease in demand, concepts of price, income and cross elasticity of demand, consumer's surplus. C. Supply-meaning and supply function	15
Unit II	A. Meaning and types of production function, application and importance of production function in Managerial decision making, Economies of scale & scope-Producers surplus. B. Cost concepts, cost-output relationships and its importance, types of cost, functional form of short run and long run cost, LAC as a decision making tool. Impact of learning curve C. Revenue concepts- TR, MR,AR.	15
Unit III	A. Market structure- meaning, types and need for analyzing market structure. B. Perfect Competition- features, representative firm and industry, Equilibrium in short and long run, price and output determination with diagrams, normal profits and losses, supernormal profits C. Monopoly- features, equilibrium in short and long run, Price discrimination, Dumping	15
Unit IV	**Oligopoly and Monopolistic Competition**: A. Oligopoly: definition and characteristics, collusion and cartel, non-price competition, price stickiness and kinked demand. B. Monopolistic competition- definition and characteristics, equilibrium price and output determination. C. Pricing policies and practices- role of cost, demand and consumer psychology in pricing. Pricing methods: full cost pricing, marginal cost pricing, pricing of new products, penetration pricing, skimming pricing.	15

Reference Books

1. Managerial Economics, Dean Joel, Eastern Edition
2. Managerial Economics Hague, D. Longman, London
3. A study of Managerial Economics, Gopalakrishna, Himalaya Mumbai
4. Managerial Economics Paul G Keat, K.Y. Young Prentice Hall Publications
5. Managerial Economics Ahuja HL (2007) S.Chand & Co.Delhi
6. Micro Economics - M. L. Seth
7. Micro Economics - M. L. Jhingan; Vrinda Publications, New Delhi.
8. Managerial Economics - Theory and Application - D. M. Mithani
9. Managerial Economics, Varshney RL and Maheshwari KL
10. Managerial Economics, Peterson - Prentice-Hall of India.
11. Managerial Economics, Mote Paul Gupta - MGH.

UBMSFSII.4 : BUSINESS MATHEMATICS
[50 lectures : 3 Credit]

Course Objectives:

1. The objectives of the course are to enable students to learn and to have a good working practice of mathematical tools for taking appropriate decisions in managerial situations
2. The objective of this course is to provide primary knowledge regarding some Mathematical techniques to be used in managerial decision making.
3. All the concepts in the syllabus should be illustrated with examples from Management, Commerce and Economics
4. To enable the students to gain knowledge about the basic mathematical tools used in business and statistical techniques that facilitate comparison and analysis of business data.

Unit	Name of the Topic	No. of lectures
Unit I	**Elementary Financial Mathematics.** 1) **Simple and Compound Interest:** Interest compounded once a year, more than once a year, continuous, nominal and effective rate of interest. 2) **Annuity**-Present and future value-sinking funds 3) **Depreciation of Assets:** Equated Monthly Instalments (EMI)- using flat interest rate and reducing balance method. 4) **Functions**: Algebraic functions and the functions used in business and economics, Break Even and Equilibrium point. **5) Permutation and Combination:** (Simple problems to be solved with the calculator only)	**13**
Unit II	**Matrices and Determinants.** 1) **Matrices**: Some important definitions and some important results. Matrix operation (Addition, scalar multiplication, matrix multiplication, transpose of a matrix) 2) **Determinants of a matrix of order two or three**- properties and results of Determinants 3) Solving a system of linear equations using Cramer's rule 4) Inverse of a Matrix (up to order three) using ad-joint of a matrix and matrix inversion method **5) Case study**- Input Output Analysis	**12**
Unit III	**Derivatives and applications of Derivatives** 1) **Introduction and Concept**- Derivatives of constant function, logarithmic functions, polynomial and exponential function	**13**

	2) **Rules of derivatives**: addition, multiplication, quotient 3) Second order derivatives 4) **Application of Derivatives**: Maxima, Minima, Average Cost and Marginal Cost. Total revenue, Marginal revenue, Average revenue. Average and Marginal profit. Price elasticity of demand	
Unit IV	**<u>Numerical Analysis [Interpolation]</u>** Introduction and concept – Finite differences – forward difference operator – Newton's forward difference formula with simple examples Backward Difference Operator. Newton's backward interpolation formula with simple examples.	12

Reference Books :

1. Mathematics for Economics and Finance, Martin Anthony, Norman Biggs, Cambridge lowprice editions, 2000.
2. Business Mathematics, D.C. Sancheti, V.K. Kapoor, Sultan Chand & Sons Publications, 2006.
3. Business Mathematics, J.K. Singh, 2009,Himalaya Publishing House.
4. Mathematics for Business and Economics, J.D. Gupta, P.K. Gupta, Man Mohan, Tata McGrawHill Publishing Company Ltd.
5. Mathematics of Finance 2nd Edition Schaum's Outline Series Peter Zima, Robert Brows Tata McGrawHill Publishing Company Ltd
6. Business Mathematics by Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain.
7. Business Mathematics by Bari - New Literature publishing company, Mumbai
8. Mathematics for Economics and Business, RS Bhardwaj, 2010,Excel Books
9. Business Mathematics, Zameerudin, Qazi, V.K. Khanna & S.K. Bhambri, Vikas Publishing House Pvt. Ltd, New Delhi

UBMSFSII.5 : INTRODUCTION TO COST ACCOUNTING

[50 lectures: 3 Credit]

Objectives of the Course:

1. To enable the students to understand the principles and procedure of cost accounting and to apply them to different practical situations.
2. The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

Units	Name of the topic	No. of lectures

Unit I	**Introduction to Cost Accounting:**
	    a) Meaning, Nature and scope
	    b) Objective of Cost Accounting
	    c) Financial Accounting v/s Cost Accounting
	    d) Advantages and disadvantages of Cost Accounting
	    e) Cost classification (concept only)
	    f) Types of costing- Job, process, batch and contract (concept only)
	    g) Installation of Cost Accounting System.
		10

Unit II	**Elements of Cost:** a) Material- Introduction, motives of holding stock, stock valuation (FIFO & weighted average method), maintenance of stock levels. b) Labour- Introduction, labour remuneration (Time rate & Price rate), labour turnover c) Overheads- Introduction, classification of overheads, Distribution/Appointment of overheads d) Introduction to concept of absorption costing- Under absorption/over absorption of overheads (concept only) e) Determination of total cost/ composition of selling price/ cost sheets /translation, valuation of closing stock /Estimated/Tender/Offer (Basic numericals)	20
Unit III	**Reconciliation between Cost and Financial records:** Meaning and Definition, Need for Reconciliation, causes of disagreement, procedure and preparation of Statement of Reconciliation.	10
Unit IV	**Elementary principles and techniques of Marginal Costing** 1)Elementary principles of Marginal Costing- Meaning, features of Marginal Costing, Advantages of Marginal Costing, Limitations of	10

Marginal Costing and Concept of Profit.

2) Techniques of Marginal Costing - Contribution, Profit-volume Ratio, Breakeven point, Margin of Safety, Cost-volume-profit Analysis.

3) Basic problems on managerial decision making (Buy or Sell)

4) Budgetary Control: Basic: Budget, Purchase and Sell Budget.

Reference Books:

1. Management Accounting I.M. Pandey Vikas Publishing
2. Cost Accounting C.S. Rayudu Tata McGraw Hill and Co. Ltd, Mumbai
3. Cost Accounting Theory and Practice M.N. Aurora S. Chand & Co. (P) Ltd., New Delhi
4. Cost Accounting A Managerial Emphasis Horngren, Charles, Foster and Datar, Prentice Hall of India
5. Advanced Problems and Solutions in Cost Accounting, Maheshwari S.N., S.Chand and Co. (P) Ltd., New Delhi
6. Cost Accounting Jain S.P., Narange K.L. Kalyani, New Delhi
7. Cost Accounting and Financial Management Ravi M. Kishore Taxman's
8. Principles of Cost Accounting Vanderbeck Thomson learning
9. Cost Accounting –Tulsian P.C. –Tata McGraw Hills.

UBMSFSII.6 : Computer Applications in Business

[50 lectures: 3 Credit]

The objective of the course is,
1. To introduce computer applications in Business environment.
2. To introduce DBMS & Web Designing concepts.
3. To familiarize students with the concepts & developments in MIS & E-commerce.

	TOPICS	No. of lectures

Unit 1	DBMS using MS-access
	   1. Database basics ,
	   2. Working with database,
	   3. Creating database tables,
	   4. Entering data in a table,
	   5. Sorting records,
	   6. Quering in a database,
	   7. Generating reports
	   8. Common corporate Database management systems
		13

Unit 2	**Web Designing Using HTML** 1. Evolution of HTML 2. Concept of Hyper Text, Tags 3. Structure of an HTML file 4. Basic Tags <head>, <title>, <body>, <h1> to <h6>, <p>, <b> 5. Formatting text - logical and Physical tags 6. Style sheets 7. Creating Lists and Tables 8. Adding graphics with and without text, alignment 9. Creating links internal and External, mail links 10. Creating Frames 11. Creating Forms 12. Introduction to softwares like Front Page, Dream Weaver to Create webpages.	13

Unit 3	**E-Commerce**
	   1. Definition ,Difference between E-commerce and E-business
	   2. E-commerce infrastructure,
	   3. Features of E-commerce (Advertising)
	   4. Types of E-commerce (B2C, B2B, C2C, P2P)
	   5. Business Models in E-Commerce (Revenue, Advertising Subscription, Transaction Fee, Sales Revenue, Affiliate Revenue)
	   6. Major B2c models (Portal, E tailer, Content Provider Transaction Broker, Market Creator, Service provider, Community provider).
	   7. E-commerce Security: Integrity, Non Repudiation, Authenticity, Confidentiality, privacy, Availability.
		12

	8. Encryption: Definition, Symmetric Key Encryption, DES (Data Encryption Standard, PKI (Public Key infrastructure) Signatures. Digital signatures. SSL. 9. Payment Systems: Digital Cash, Online stored value digital accumulating balance payment, Digital credit accounts, digital checking. 10. How an Online credit card transaction works SET protocol 11. Limitation of E-commerce.	
Unit 4	**MIS** MIS- definition, nature & scope MIS characteristics, functions Structure of MIS, role of MIS MIS as a control system, process of management Application of MIS Implementation & evaluation of MIS ERP -What is ERP? What are its advantages? ERP benefits	12

References:

1. Introduction to Computers Peter Norton ,,Sixth Edition McGrawHill
2. Computer Fundamentals – P.K Sinha (B.P.B publication)
3. Fundamentals of Computer – V.Rajaramanna (Prentice Hall)
4. Computers and Commonsense Hunt, J. Shelley ,Prentice Hall of India
5. Fundamentals of Information Technology, A and Leon M,Leon,Vikas 2002
6. A first Course in Computers, Saxena, Sanjay, Vikas Publishing 1998
7. Fundamentals of Information Technology, Bharioke, Deepak Excel Book, 2000
8. Learning Web Design A Beginners Guide HTML, Graphics and Beyond Jennifer Niederst O Reilly Press
9. ECommerce Kenneth C Laudon, Carol Traver Pearson Education
10. ECommerce Awad Pearson Hall India
11. HTML Black Book Steven Holzner Dream Tech Press
12. Managing with Information Jerome Kanter Prentice Hall India
13. ERPA Managerial Perspective Sadagopan Tata Mcgraw Hill
14. Computer in Business - Sanders D - McGraw Hill
15. Computers and Information Management - S C Bhatnagar & V Ramant - Prentice Hall
16. Internet for Business - Brummer, Lavrej – Cambridge

Suggested List of Practicals:

1. To demonstrate use of formatting tags, adding images.

2. Working with ordered & unordered list.

3. Working with tables.

4. To demonstrate use of hyper Links.

5. To design webpages using frames.

6. To design web forms.

7. Creating database & tables, entering data in a table, sorting records.

8. Querying in a database.

9. To create screen/form layout.

10. Generating reports.

UBMSFSII.7 : ENVIRONMENTAL MANAGEMENT

[50 lectures : 3 Credit]

The objectives of the course are:

1) The basic objective of this course is to provide fundamental knowledge about environmental studies.
2) To develop knowledge base for demographic and environmental factors affecting business.
3) To make the students aware of environmental problems related to Business and commerce.
4) To inculcate Environmental ethics and values amongst the students.

Unit	Name of the Topic	No. of Lect.
Unit I	**Environmental Concepts:** Environment: Definition and composition, Lithosphere, Atmosphere, Hydrosphere, Biosphere Biogeochemical cycles - Concept and water cycle. Ecosystem & Ecology; Food chain, food web & Energy flow pyramid. Resources: Meaning, classification(Renewable & non-renewable), types & Exploitation of Natural resources in sustainable manner.	12
Unit II	**Environment degradation:** Degradation-Meaning and causes, degradation of land, forest and agricultural land and its remedies. Pollution – meaning, types, causes and remedies (land, air, water and others) Global warming: meaning, causes and effects. Disaster Management: meaning, disaster management cycle. Waste Management: Definition and types -solid waste management, anthropogenic waste, e-waste & biomedical waste (consumerism as a cause of waste)	13
Unit III	**SUSTAINABILITY AND ROLE OF BUSINESS** **Sustainability:** Definition, importance and Environment Conservation. Environmental clearance for establishing and operating Industries in India. EIA, Environmental auditing, ISO 14001 Salient features of Water Act, Air Act and Wildlife Protection Act. Carbon bank & Kyoto protocol.	13
Unit IV	**INNOVATIONS IN BUSINESS- AN ENVIRONMENTAL PERSPECTIVE** Non-Conventional energy sources- Wind, Bio-fuel, Solar, Tidal and Nuclear Energy. Innovative Business Models: Eco-tourism, Green marketing, Organic farming, Eco-friendly packaging, Waste management projects for profits, other business projects for greener future.	12

Reference Books :-

Title	Author	Publisher
1.Environment Management	N.K. Uberoi	Excel Books, Delhi
2.Environmental Management - Text & Cases	Bala Krishnamoorthy	Prentice Hall of India
3. Environmental Management- National and global Perspectives	Swapan C. Deb	JAICO
4. Environmental Management	Dr.Anand S. Bal	Himalaya Publishing House
5. Environmental Priorities in India	Khoshoo	Environmental Society (N.Delhi)

Paper Pattern for F.Y. B.M.S.

Duration – 2₁/2 hrs   **Max. Marks – 75**

N.B: 1. All questions are compulsory
2. Figures to the right indicate full marks

Q. 1. Answer the followings (Any Two)   **(15)**
                        (On Module No. I)
       a)
       b)
       c)
Q. 2. Answer the followings (Any Two)   **(15)**
                        (On Module No. II)
       a)
       b)
       c)
Q. 3. Answer the followings (Any Two)   **(15)**
                        (On Module No. III)
       a)
       b)
       c)
Q. 4. Answer the followings (Any Two)   **(15)**
                        (On Module No. IV)
       a)
       b)
       c)

Q5. Objective Type question (Module I, II, III & IV)   **(15)**