

**Bachelor of Management Studies (BMS)  
Programme**

**Three Year Integrated Programme-  
Six Semesters**  
*Course Structure*

**Under Choice Based Credit, Grading and  
Semester System**

**To be implemented from Academic Year- 2018-2019**

*Board of Studies-in-Unaided Commerce*

# Bachelor of Management Studies (BMS) Programme

## *Under Choice Based Credit, Grading and Semester System*

### *Course Structure*

#### FYBMS

*(To be implemented from Academic Year- 2018-2019)*

Courses Code	Semester I	Credits	Course code	Semester II	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>		<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
SIUBMS 11	Introduction to Financial Accounts	<b>03</b>	SIUBMS21	Introduction to Cost Accounting – I *	<b>03</b>
SIUBMS12	Business Law	<b>03</b>	SIUBMS22	Industrial Law	<b>03</b>
SIUBMS13	Business Mathematics	<b>03</b>	SIUBMS23	Business Statistics	<b>03</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>		<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
<b>2A</b>	<b><i>Ability Enhancement Compulsory Course (AECC)</i></b>		<b>2A</b>	<b><i>Ability Enhancement Compulsory Course (AECC)</i></b>	
SIUBMS14	Business Communication - I	<b>03</b>	SIUBMS24	Business Communication -II	<b>03</b>
<b>2B</b>	<b><i>*Skill Enhancement Courses (SEC)</i></b>		<b>2B</b>	<b><i>**Skill Enhancement Courses (SEC)</i></b>	
SIUBMS15	Foundation Course-I	<b>02</b>	SIUBMS25	Foundation Course -II	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>		<b>3</b>	<b><i>Core Courses (CC)</i></b>	
SIUBMS16	Foundation of Human Skills	<b>03</b>	SIUBMS26	Principles of Marketing	<b>03</b>
SIUBMS17	Business Economics-I	<b>03</b>	SIUBMS27	Principles of Management	<b>03</b>
<b>Total Credits</b>		<b>20</b>	<b>Total Credits</b>		<b>20</b>

**\* Business Environment is replaced with Introduction to Cost Accounting-I**

**Proposed Syllabus  
of  
Bachelor of Management Studies(BMS)  
Programme  
First Year  
*Semester I and II***

**Under Choice Based Credit, Grading and  
Semester System**

*(To be implemented from Academic Year- 2018-2019)*

***Board of Studies-in-Unaided Commerce***

**Bachelor of Management Studies (BMS) Programme**  
*Under Choice Based Credit, Grading and Semester System*  
**Course Structure**

*(To be implemented from Academic Year- 2018-2019)*

**Semester I**

<b>Courses Code</b>	<b>Semester I</b>	<b>Credits</b>
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
SIUBMS11	Introduction to Financial Accounts	<b>03</b>
SIUBMS12	Business Law	<b>03</b>
SIUBMS13	Business Mathematics	<b>03</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC)</i></b>	
<b>2A</b>	<b><i>Ability Enhancement Compulsory Course (AECC)</i></b>	
SIUBMS14	Business Communication - I	<b>03</b>
<b>2B</b>	<b><i>*Skill Enhancement Courses (SEC)</i></b>	
SIUBMS15	Foundation Course - I	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>	
SIUBMS16	Foundation of Human Skills	<b>03</b>
SIUBMS17	Business Economics-I	<b>03</b>
<b>Total Credits</b>		<b>20</b>

***Proposed Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I  
with Effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

**SIUBMS11 Introduction to Financial Accounts**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction	15
2	Accounting Transactions	15
3	Depreciation Accounting & Trial Balance	15
4	Final Accounts	15
<b>Total</b>		<b>60</b>

**Learning Objective:-**

The course is intended to introduce the basic theory, concepts and practice of financial accounting and to enable the students to understand information contained in the published financial statements of companies and other organisations.

Sr. No.	Modules / Units
1	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>● <b>Meaning and Scope of Accounting:</b> Need and development, definition: Book-Keeping and accounting, Persons interested in accounting, Branches of accounting, Objectives of accounting</li>   <li>● <b>Accounting principles:</b> Introductions to Concepts and conventions.</li> <li>● <b>Introduction to Accounting Standards:</b> Meaning and Scope) <ul style="list-style-type: none"> <li>▪ <b>AS 1 :</b> Disclosure to Accounting Policies</li> <li>▪ <b>AS 2 :- Stock Valuation</b></li> <li>▪ <b>AS 6:</b> Depreciation Accounting.</li> <li>▪ <b>AS 9:</b> Revenue Recognition.</li> <li>▪ <b>AS 10:</b> Accounting For Fixed Assets.</li> </ul> </li>   <li>● <b>International Financial Reporting Standards (IFRS):</b> <ul style="list-style-type: none"> <li>● Introduction to IFRS</li> <li>▪ <b>IAS-1:</b> Presentation of Financial Statements (Introductory Knowledge)</li> <li>▪ <b>IAS-2:</b> Inventories (Introductory Knowledge)</li> </ul> </li> </ul>
2	<b>Accounting Transactions</b>
	<ul style="list-style-type: none"> <li>● <b>Accounting transactions:</b> Accounting cycle, Journal, Journal proper, Opening and closing entries, Relationship between journal &amp; ledger: Rules regarding posting: Trial balance: Subsidiary books (Purchase, Purchase Returns, Sales, Sales Returns &amp; cash book –Triple Column), Bank Reconciliation Statement.</li> <li>● <b>Expenditure:</b> Classification of Expenditure- Capital, revenue and Deferred Revenue expenditure Unusual expenses: Effects of error: Criteria test.</li> <li>● <b>Receipts:</b> Capital receipt, Revenue receipt, distinction between capital receipts and revenue receipts.</li> </ul> <p><b>Profit or Loss:</b> Revenue profit or loss, capital profit or loss</p>
3	<b>Depreciation Accounting</b>
	<b>Depreciation accounting:</b> Practical problem based on depreciation using SLM and RBM methods. (Where Provision for depreciation Account not maintained).
4	<b>FINAL ACCOUNTS</b>
	<ul style="list-style-type: none"> <li>● Introduction to Final Accounts of a Sole proprietor.</li> <li>● Rectification of errors.</li> <li>● Manufacturing Account, Trading Account, Profit and Loss Account and Balance Sheet.</li> <li>● Preparation and presentation of Final Accounts in horizontal format</li> </ul>

*Proposed Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I  
with Effect from the Academic Year 2018-2019*

*Elective Courses (EC)*

**SIUBMS12 Business Law**

*Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Contract Act, 1872 & Sale of Goods Act, 1930	15
2	Negotiable Instrument Act, 1981 & Consumer Protection Act, 1986	15
3	Company Law	15
4	Intellectual Property Rights(IPR)	15
<b>Total</b>		<b>60</b>

**Learning Objectives:-**

- ✓ To understand the basic concept of agreement & contract.
- ✓ To understand the relationship between the seller & buyer under the sale of goods Act.
- ✓ To understand relationship between banker & customer under negotiation of goods act 1881.

Sr. No.	Modules / Units
1	<b>Contract Act, 1872 &amp; Sale of Goods Act, 1930</b>
	<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> </ul>
2	<b>Negotiable Instrument Act, 1981 &amp; Consumer Protection Act, 1986</b>
	<p>Negotiable Instrument Act,1981:</p> <ul style="list-style-type: none"> <li>• Introduction of Negotiable Instruments – Characteristics of negotiable instruments, Promissory note, Bills of exchange, Cheque, Dishonour of Cheque. <p>Consumer Protection Act, 1986:</p> <ul style="list-style-type: none"> <li>• 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.</li> </ul> </li></ul>
3	<b>Company Law</b>
	<ul style="list-style-type: none"> <li>• Company Law: What is company? – Incorporation of company – MOA, AOA, Prospectus, Meetings, Meaning of transfer and transmission of shares</li> </ul>
4	<b>Intellectual Property Rights (IPR)</b>
	<ul style="list-style-type: none"> <li>• IPR definition/ objectives</li> <li>• Patent definition. What is patentable? What is not patentable? Invention And its Attributes, Inventors and Applications</li> <li>• Trademarks, definition, types of trademarks, infringement and passing off.</li> <li>• Copy right definition and subject in which copy right exists, Originality, Meaning and Content, Authors and Owners, Rights and Restrictions.</li> <li>• Geographical indications (only short notes)</li> </ul>



***Proposed Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I  
with Effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

**SIUBMS13 Business Mathematics**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Elementary Financial Mathematics	15
2	Matrices and Determinants	15
3	Derivatives and Applications of Derivatives	15
4	Numerical Analysis [Interpolation]	15
<b>Total</b>		<b>60</b>

**Learning Objectives:-**

- ✓ Understanding basic terms in the areas of business calculus and financial mathematics
- ✓ Independently solving of business problems.

Sr. No.	Modules / Units
1	<b>Elementary Financial Mathematics</b>
	<ul style="list-style-type: none"> <li>• <b>Simple and Compound Interest:</b> Interest compounded once a year, more than once a year, continuous, nominal and effective rate of interest</li> <li>• Annuity-Present and future value-sinking funds</li> <li>• <b>Depreciation of Assets:</b> Equated Monthly Installments (EMI)- using flat interest rate and reducing balance method.</li> <li>• <b>Functions:</b> Algebraic functions and the functions used in business and economics, Break Even and Equilibrium point.</li> <li>• <b>Permutation and Combination:</b> (Simple problems to be solved with the calculator only)</li> </ul>
2	<b>Matrices and Determinants</b>
	<ul style="list-style-type: none"> <li>• <b>Matrices:</b> Some important definitions and some important results. Matrix operation (Addition, scalar multiplication , matrix multiplication, transpose of a matrix)</li> <li>• <b>Determinants of a matrix of order two or three:</b> properties and results of Determinants</li> <li>• Solving a system of linear equations using Cramer's rule</li> <li>• Inverse of a Matrix (up to order three) using ad-joint of a matrix and matrix inversion method</li> <li>• <b>Case study:</b> Input Output Analysis</li> </ul>
3	<b>Derivatives and Applications of Derivatives</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction and Concept:</b> Derivatives of constant function, logarithmic functions, polynomial and exponential function</li> <li>• <b>Rules of derivatives:</b> addition, multiplication, quotient</li> <li>• Second order derivatives</li> <li>• <b>Application of Derivatives:</b> Maxima, Minima, Average Cost and Marginal Cost. Total revenue, Marginal revenue, Average revenue. Average and Marginal profit. Price elasticity of demand</li> </ul>
4	<b>Numerical Analysis [Interpolation]</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction and concept:</b> Finite differences – forward difference operator – Newton's forward difference formula with simple examples</li> <li>• Backward Difference Operator. Newton's backward interpolation formula with simple examples</li> </ul>

***Proposed Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I  
with Effect from the Academic Year 2018-2019***

**SIUBMS14 Business Communication - I**

***Modules at a Glance***

Sr. No.	Moduless	No. of Lectures
1	Theory of Communication	15
2	Obstacles to Communication in Business World	15
3	Business Correspondence	15
4	Language and Writing Skills	15
<b>Total</b>		<b>60</b>

**Learning Objectives:-**

After completion of the syllabus, students should be able to:

- ✓ Apply appropriate communication skills across setting, purposes, and audiences.
- ✓ Demonstrate knowledge of communication theory and application.
- ✓ Practice critical thinking to develop innovative and well-founded perspectives related to the students emphases.
- ✓ Build and maintain healthy and effective relationships.
- ✓ Use technology to communicate effectively in various settings and contexts.
- ✓ Demonstrate appropriate and professional ethical behavior.

Sr. No.	Modules / Units
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<b>1</b>	<b>THEORY OF COMMUNICATION</b>
	<p><b>Concept of Communication:</b> Meaning, Definition, Process, Need, Feedback Emergence of Communication as a key concept in the Corporate and Global world Impact of technological advancements on Communication</p> <p><b>Channels and Objectives of Communication: Channels-</b> Formal and Informal- Vertical, Horizontal, Diagonal, Grapevine</p> <p><b>Objectives of Communication:</b> Information, Advice, Order and Instruction, Persuasion, Motivation, Education, Warning, and Boosting the Morale of Employees (A brief introduction to these objectives to be given)</p> <p><b>Methods and Modes of Communication:</b> Methods: Verbal and Nonverbal, Characteristics of Verbal Communication Characteristics of Non-verbal Communication, Business Etiquette Modes: Telephone and SMS Communication 3 (General introduction to Telegram to be given) Facsimile Communication [Fax]</p> <ul style="list-style-type: none"> <li>• Computers and E- communication Video and Satellite Conferencing</li> </ul>
<b>2</b>	<b><u>OBSTACLES TO COMMUNICATION IN BUSINESS WORLD</u></b>
	<p><b>Problems in Communication /Barriers to Communication:</b> Physical/ Semantic/Language / Socio-Cultural / Psychological / Barriers, Ways to Overcome these Barriers</p> <p><b>Listening:</b> Importance of Listening Skills, Cultivating good Listening Skills – 4</p> <p><b>Introduction to Business Ethics:</b> Concept and Interpretation, Importance of Business Ethics, Personal Integrity at the workplace, Business Ethics and media, Computer Ethics, Corporate Social Responsibility</p>
<b>3</b>	<b><u>BUSINESS CORRESPONDENCE</u></b>
	<p><b>Theory of Business Letter Writing:</b> Parts, Structure, Layouts—Full Block, Modified Block, Semi - Block Principles of Effective Letter Writing, Principles of effective Email Writing,</p> <p><b>Personnel Correspondence:</b> Statement of Purpose, Job Application Letter and Resume, Letter of Acceptance of Job Offer, Letter of Resignation [Letter of Appointment, Promotion and Termination, Letter of Recommendation (to be taught but not to be tested in the examination)]</p>
<b>4</b>	<b><u>LANGUAGE AND WRITING SKILLS</u></b>
	<p>Language and writing skills Commercial terms used in business communication</p> <p><b>Paragraph Writing:</b> Developing an idea, using appropriate linking devices, etc Cohesion and Coherence, self-editing, etc [Interpretation of technical data, Composition on a given situation, a short informal report etc.]</p> <p><b>Activities</b></p>

- |  |                                                                                                                                                                                                                                                                                             |
|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <ul style="list-style-type: none"><li>▪ Listening Comprehension</li><li>▪ Remedial Teaching</li><li>▪ Speaking Skills: Presenting a News Item, Dialogue and Speeches</li><li>▪ Paragraph Writing: Preparation of the first draft, Revision and Self – Editing, Rules of spelling.</li></ul> |
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Reading Comprehension: Analysis of texts from the fields of Commerce and Management

**Importance of social media in communication: use of social media**

**Facebook, twitter, whatsapp, telegram etc. Applications and their use in spreading messages in formal and informal way.**

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***Proposed Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I***

*with Effect from the Academic Year 2018-2019*

*Skill Enhancement Courses (SEC)*

**SIUBMS15 Foundation Course -I**

*Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Overview of Indian Society	05
2	Concept of Disparity- 1	10
3	Concept of Disparity-2	10
4	The Indian Constitution	10
5	Significant Aspects of Political Processes	10
<b>Total</b>		<b>45</b>

**Learning Objectives:-**

- ✓ To impart knowledge on multicultural diversity of Indian Society.
- ✓ To give the overview of Indian Constitution.
- ✓ To explore the reasons for disparity arising out of gender inequalities.
- ✓ To examine inequalities due to caste system and intergroup conflicts arising out of communalism.

<b>Sr. No.</b>	<b>Modules / Units</b>
<b>1</b>	<b>Overview of Indian Society</b>

	Understand the multi-cultural diversity of Indian society through its demographic composition: population distribution according to religion, caste, and gender; Appreciate the concept of linguistic diversity in relation to the Indian situation; Understand regional variations according to rural, urban and tribal characteristics; Understanding the concept of diversity as difference
<b>2</b>	<b>Concept of Disparity- 1</b>
	Understand the concept of disparity as arising out of stratification and inequality; Explore the disparities arising out of gender with special reference to violence against women, female foeticide (declining sex ratio), and portrayal of women in media; Appreciate the inequalities faced by people with disabilities and understand the issues of people with physical and mental disabilities
<b>3</b>	<b>Concept of Disparity-2</b>
	Examine inequalities manifested due to the caste system and inter-group conflicts arising thereof; Understand inter-group conflicts arising out of communalism; Examine the causes and effects of conflicts arising out of regionalism and linguistic differences
<b>4</b>	<b>The Indian Constitution</b>
	Philosophy of the Constitution as set out in the Preamble; The structure of the Constitution-the Preamble, Main Body and Schedules; Fundamental Duties of the Indian Citizen; tolerance, peace and communal harmony as crucial values in strengthening the social fabric of Indian society; Basic features of the Constitution
<b>5</b>	<b>Significant Aspects of Political Processes</b>
	The party system in Indian politics; Local self-government in urban and rural areas; the 73rd and 74th Amendments and their implications for inclusive politics; Role and significance of women in politics

***Proposed Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I***

*With Effect from the Academic Year 2018-2019*

*Core Courses (CC)*

**SIUBMS16 Foundation of Human Skills**

*Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Understanding of Human Nature	15
2	Introduction to Group Behaviour	15
3	Organizational Culture and Motivation at workplace	15
4	Organisational Change, Creativity and Development and Work Stress	15
<b>Total</b>		<b>60</b>

**Learning Objectives:-**

- ✓ To understand inter and intra difference among individuals
- ✓ To give overview of group behavior organizational conflicts and resolutions
- ✓ To understand the different theories of Motivation.
- ✓ To understand the organizational change with respect to organizational development and work stress.

<b>Sr. No.</b>	<b>Modules / Units</b>
1	Understanding of Human Nature



	<ul style="list-style-type: none"> <li>• <b>Individual Behaviour:</b> Concept of a man, individual differences, factors affecting individual differences, Influence of environment</li> <li>• <b>Personality and attitude:</b> 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</li> <li>• <b>Thinking, learning and perceptions:</b> 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).</li> </ul>
<b>2</b>	<b>Introduction to Group Behaviour</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction to Group Behaviour</b> <ul style="list-style-type: none"> <li>▪ <b>Group Dynamics:</b> Nature, types, group behaviour model (roles, norms, status, process, structures)</li> <li>▪ <b>Team effectiveness:</b> nature, types of teams, ways of forming an effective team.</li> <li>▪ Setting goals.</li> </ul> </li> <li>• <b>Organizational processes and system.</b> <ul style="list-style-type: none"> <li>▪ <b>Power and politics:</b> nature, bases of power, politics nature, types, causes of organizational politics, political games.</li> </ul> </li> </ul> <p><b>Organizational conflicts and resolution:</b> Conflict features, types, causes leading to organizational conflicts, levels of conflicts, ways to resolve conflicts through five conflicts resolution strategies with outcomes.</p>
<b>3</b>	<b>Organizational Culture and Motivation at workplace</b>
	<ul style="list-style-type: none"> <li>• <b>Organizational Culture:</b> <ul style="list-style-type: none"> <li>▪ Characteristics of organizational culture.</li> <li>▪ Types, functions and barriers of organizational culture</li> <li>▪ Ways of creating and maintaining effective organization culture</li> </ul> </li> <li>• <b>Motivation at workplace:</b> Introduction, Incentives <ul style="list-style-type: none"> <li>• Concept of motivation Theories of motivation in an organisational set up. <ul style="list-style-type: none"> <li>▪ A.Maslow Need Heirachy</li> </ul> </li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>▪ F.Hertzberg Dual Factor</li> <li>▪ Mc.Gregor theory X and theory Y.</li> </ul> <p>Waysofmotivating through carrot (positive reinforcement) and stick (negative reinforcement) at workplace.</p>
<b>4</b>	<b>Organisational Change, Creativity and Development and Work Stress</b>
	<ul style="list-style-type: none"> <li>• <b>Organisational change and creativity:</b> 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.</li> <li>• <b>Organisational Development and work stress:</b> Need for organisational development, OD Techniques, Stress, types of stress, Causes and consequences of job stress, Ways for coping up with job stress</li> </ul>

***Proposed Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester I***

*with Effect from the Academic Year 2018-2019*

***Core Courses (CC)***

**SIUBMS17 Business Economics - I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction	10
2	Demand Analysis	10
3	Supply and Production Decisions and Cost of Production	15
4	Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition	15
5	Pricing Practices	10
<b>Total</b>		<b>60</b>

**Learning Objectives:-**

- ✓ Apply the concept of opportunity cost
- ✓ Employ marginal analysis for decision making
- ✓ Analyse operations of markets under varying competitive conditions
- ✓ Analyse causes and consequences of unemployment, inflation and economic growth.

<b>Sr. No.</b>	<b>Modules / Units</b>
<b>1</b>	<b>Introduction</b>

	<p><b>Scope and Importance of Business Economics</b> - basic tools- Opportunity Cost principle- Incremental and Marginal Concepts. Basic economic relations - functional relations: equations- Total, Average and Marginal relations- use of Marginal analysis in decision making,</p> <p>The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium</p>
<b>2</b>	<b>Demand Analysis</b>
	<p><b>Demand Function</b> - nature of demand curve under different markets  Meaning, significance, types and measurement of elasticity of demand (Price, income cross and promotional)- relationship between elasticity of demand and revenue concepts</p> <p><b>Demand estimation and forecasting:</b> Meaning and significance - methods of demand estimation : survey and statistical methods  <i>(numerical illustrations on trend analysis and simple linear regression)</i></p>
<b>3</b>	<b>Supply and Production Decisions and Cost of Production</b>
	<p><b>Production function:</b> short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs- Long run production function and Laws of Returns to Scale - expansion path - Economies and diseconomies of Scale.</p> <p><b>Cost concepts:</b> Accounting cost and economic cost, implicit and explicit cost, fixed and variable cost - total, average and marginal cost - Cost Output Relationship in the Short Run and Long Run <i>(hypothetical numerical problems to be discussed)</i>, LAC and Learning curve - Break even analysis <i>(with business applications)</i></p>
<b>4</b>	<b>Market structure: Perfect competition and Monopoly and Pricing and Output Decisions under Imperfect Competition</b>
	<p>Short run and long run equilibrium of a competitive firm and of industry - monopoly - short run and long- run equilibrium of a firm under Monopoly</p> <p><b>Monopolistic competition:</b> Equilibrium of a firm under monopolistic competition, debate over role of advertising  <i>(topics to be taught using case studies from real life examples)</i></p> <p><b>Oligopolistic markets:</b> key attributes of oligopoly - Collusive and non collusive oligopoly market - Price rigidity - Cartels and price leadership models <i>(with practical examples)</i></p>
<b>5</b>	
	<p>Cost oriented pricing methods: cost – plus (full cost) pricing, marginal cost pricing, Mark up pricing, discriminating pricing, multiple – product pricing - transfer pricing  <i>(case studies on how pricing methods are used in business world)</i></p>

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# **Bachelor of Management Studies (BMS) Programme**

*Under Choice Based Credit, Grading and Semester System  
Course Structure*

*(To be implemented from Academic Year- 2018-2019)*

## Semester II

Course code	Semester II	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
SIUBMS21	Introduction to Cost Accounting	<b>03</b>
SIUBMS22	Industrial Law	<b>03</b>
SIUBMS23	Business Statistics	<b>03</b>
<b>2</b>	<b><i>Ability Enhancement Courses (AEC) - Foundation Course - II</i></b>	
<b>2A</b>	<b><i>Ability Enhancement Compulsory Course (AECC)</i></b>	
SIUBMS24	Business Communication - II	<b>03</b>
<b>2B</b>	<b><i>**Skill Enhancement Courses (SEC)</i></b>	
SIUBMS25	Foundation Course -II	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>	
SIUBMS26	Principles of Marketing	<b>03</b>
SIUBMS27	Principles of Management	<b>03</b>
<b>Total Credits</b>		<b>20</b>

***Proposed Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester II  
with Effect from the Academic Year 2018-2019***

# SIUBMS21 Introduction to Cost Accounting

## Modules at a Glance

Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Elements of Cost	20
3	Cost Projection	15
4	Emerging Cost Concepts	10
<b>Total</b>		<b>60</b>

### Learning Objectives:-

- ✓ This course exposes the students to the basic concepts and the tools used in Cost Accounting
- ✓ To enable the students to understand the principles and procedure of cost accounting and to apply them to different practical situations

Sr. No.	Modules / Units
<b>1</b>	<b>Introduction</b>
	<ul style="list-style-type: none"> <li>• Meaning, Nature and scope-Objective of Cost Accounting-Financial Accounting v/s Cost Accounting- Advantages and disadvantages of Cost Accounting-Elements of Costs-Cost classification (concept only)- - Installation of Cost Accounting System, Process (Simple and Inter process) and Job Costing ( Practical Problems)</li> </ul>
<b>2</b>	<b>Elements of Cost</b>
	<ul style="list-style-type: none"> <li>• <b>Material Costing</b>- Stock valuation (FIFO &amp; weighted average method), EOQ, EOQ with discounts, Calculation of Stock levels (Practical Problems)</li> <li>• <b>Labour Costing</b> – (Bonus and Incentive Plans) (Practical Problems)</li> <li>• <b>Overhead Costing</b> (Primary and Secondary Distribution)</li> </ul>
<b>3</b>	<b>Cost Projection</b>
	<ul style="list-style-type: none"> <li>• Cost Sheet (Current and Estimated) ) ( Practical Problems)</li> <li>• Reconciliation of financial accounts and cost accounting (Practical Problems)</li> </ul>
<b>4</b>	<b>Emerging Cost Concepts</b>
	Uniform Costing and Interfirm Comparison, Emerging Concepts – Target Costing, Benchmarking, JIT, The Balanced Scorecard; Strategic Based Control; concept, process, implementation of Balanced Scorecard, Challenges in implementation of Balanced Scorecard



***Proposed Syllabus of Courses of Bachelor of Management Studies  
(BMS) Programme at Semester II  
with Effect from the Academic Year 2018-2019***

***Elective Courses (EC)***

**SIUBMS22Industrial Law**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Laws Related to Industrial Relations and Industrial Disputes	15
2	Laws Related to Health, Safety and Welfare	15
3	Social Legislation	15
4	Laws Related to Compensation Management	15
<b>Total</b>		<b>60</b>

**Learning Objectives:-**

- ✓ To understand the concept regarding industry, industrial dispute, strikes, layoffs & retrenchment.
- ✓ To understand what is employee compensation under employee's compensation Act 1923

Sr. No.	Modules / Units
1	<b>Laws Related to Industrial Relations and Industrial Disputes</b>
	<ul style="list-style-type: none"> <li>• Industrial Disputes Act, 1947: Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure</li> <li>• The Trade Union Act, 1926</li> </ul>
2	<b>Laws Related to Health, Safety and Welfare</b>
	<ul style="list-style-type: none"> <li>• The Factory Act 1948: (Provisions related to Health, Safety and Welfare)</li> <li>• The Workmen's Compensation Act, 1923 Provisions: <ul style="list-style-type: none"> <li>▪ Introduction: The doctrine of assumed risk, The doctrine of Common Employment, The doctrine of Contributory Negligence</li> <li>▪ Definitions</li> <li>▪ Employers liability for compensation (S-3 to 13) <ul style="list-style-type: none"> <li>• Rules as to Compensation (Sec 4 to Sec 9) (14 A &amp; 17)</li> </ul> </li> </ul> </li> </ul>
3	<b>Social Legislation</b>
	<ul style="list-style-type: none"> <li>• Employee State Insurance Act 1948: Definition and Employees Provident Fund</li> <li>• Miscellaneous Provision Act 1948: Schemes, Administration and determination of dues</li> </ul>
4	<b>Laws Related To Compensation Management</b>
	<ul style="list-style-type: none"> <li>• The payment of Wages Act 1948: Objectives, Definition, Authorised Deductions</li> <li>• Payment of Bonus Act, 1965</li> <li>• The Payment Of Gratuity Act, 1972</li> </ul>

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*with Effect from the Academic Year 2018-2019*

*Elective Courses (EC)*

**SIUBMS23 Business Statistics**

*Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Statistics	15
2	Measures of Dispersion, Co-Relation and Linear Regression	15
3	Time Series and Index Number	15
4	Probability and Decision Theory	15
<b>Total</b>		<b>60</b>

**Learning Objective:-**

The objective of this course is to provide an understanding for the graduate business student on statistical concepts to include measurements of location and dispersion, probability distributions, sampling, estimation, hypothesis testing, regression, and correlation analysis, multiple regression and business / economic forecasting.

<b>Sr. No.</b>	<b>Modules / Units</b>
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<b>1</b>	<b>Introduction to Statistics</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction:</b> Functions/Scope, Importance, Limitations</li> <li>• <b>Data:</b> Relevance of Data(Current Scenario), Type of data(Primary &amp; Secondary), Primary(Census vs Samples, Method of Collection (In Brief), Secondary(Merits, Limitations, Sources) (In Brief)</li> <li>• <b>Presentation Of Data:</b>Classification – Frequency Distribution – Discrete &amp; Continuous, Tabulation, Graph(Frequency, Bar Diagram, Pie Chart, Histogram, Ogives)</li> <li>• <b>Measures Of Central Tendency:</b>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</li> </ul>
<b>2</b>	<b>Measures of Dispersion, Co-Relation and Linear Regression</b>
	<ul style="list-style-type: none"> <li>• <b>Measures Of Dispersion:</b> Range with C.R(Co-Efficient Of Range), Quartiles &amp; Quartile deviation with CQ (Co-Efficient Of Quartile), Mean Deviation from mean with CMD (Co-Efficient Of Mean Deviation), Standard deviation with CV(Co-Efficient Of Variance), Skewness &amp; Kurtosis (Only concept)</li> <li>• <b>Co-Relation:</b> Karl Pearson, Rank Co-Relation</li> <li>• <b>Linear Regression:</b> Least Square Method</li> </ul>
<b>3</b>	<b>Time Series and Index Number</b>
	<ul style="list-style-type: none"> <li>• <b>Time Series:</b> Least Square Method, Moving Average Method, Determination of Season</li> <li>• <b>Index Number:</b> 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</li> </ul>
<b>4</b>	<b>Probability and Decision Theory</b>
	<ul style="list-style-type: none"> <li>• <b>Probability:</b> Concept of Sample space, Concept of Event, Definition of Probability, Addition &amp; Multiplication laws of Probability, Conditional Probability, Bayes' Theorem(Concept only), Expectation &amp; Variance, Concept of Probability Distribution(Only Concept)</li> <li>• <b>Decision Theory:</b> Acts, State of Nature Events, Pay offs, Opportunity loss, Decision Making under Certainty, Decision Making under Uncertainty,</li> <li>• Non-Probability: Maximax, Maximin, Minimax, Regret, Laplace &amp; Hurwicz)</li> <li>• <b>Probabilistics (Decision Making under risk):</b>EMV, EOL, EVPI</li> <li>• Decision Tree</li> </ul>

*Proposed Syllabus of Courses of Bachelor of Management Studies  
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*Ability Enhancement Courses (AEC)*

**SIUBMS24 Business Communication – II**

*Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Presentation Skills	15
2	Group Communication	15
3	Business Correspondence	15
4	Language and Writing Skills	15
<b>Total</b>		<b>60</b>

**Learning Objectives:-**

- ✓ Understand the fundamental principles of effective business communication;
- ✓ Apply the critical and creative thinking abilities necessary for effective communication in today's business world;
- ✓ Organize and express ideas in writing and speaking to produce messages suitably tailored for the topic, objective, audience, communication medium and context; and
- ✓ Demonstrate clarity, precision, conciseness and coherence in your use of language.

Sr. No.	Modules / Units
1	<b>Presentation Skills</b>
	<p><b>Presentations:</b> (to be tested in tutorials only) 4 Principles of Effective Presentation            Effective use of OHP            Effective use of Transparencies            How to make a Power-Point Presentation</p>
2	<b>Group Communication</b>
	<p><b>Interviews:</b> Group Discussion Preparing for an Interview, Types of Interviews – Selection, Appraisal, Grievance, Exit.  <b>Meetings:</b> Need and Importance of Meetings, Conduct of Meeting and Group Dynamics Role of the Chairperson, Role of the Participants, Drafting of Notice, Agenda and Resolutions  <b>Conference:</b> Meaning and Importance of Conference Organizing a Conference Modern Methods: Video and Tele – Conferencing  <b>Public Relations:</b> Meaning, Functions of PR Department, External and Internal Measures of PR</p>
3	<b>Business Correspondence</b>
	<p><b>Trade Letters:</b> Order, Credit and Status Enquiry, Collection (just a brief introduction to be given)  <b>Only following to be taught in detail:-</b>            Letters of Inquiry, Letters of Complaints, Claims, Adjustments Sales Letters, promotional leaflets and fliers Consumer Grievance Letters, Letters under Right to Information (RTI) Act            [Teachers must provide the students with theoretical constructs wherever necessary in order to create awareness. However students should not be tested on the theory.]</p>
4	<b>Language and Writing Skills</b>
	<p><b>Reports:</b> Parts, Types, Feasibility Reports, Investigative Reports  <b>Summarisation:</b> Identification of main and supporting/sub points Presenting these in a cohesive manner</p>

*Proposed Syllabus of Courses of Bachelor of Management Studies  
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*Skill Enhancement Courses (SEC)*

**SIUBMS25 Foundation Course – II**

*Modules at a Glance*

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Globalisation and Indian Society	07
2	Human Rights	10
3	Ecology	10
4	Understanding Stress and Conflict	10
5	Managing Stress and Conflict in Contemporary Society	08
<b>Total</b>		<b>45</b>

**Learning Objectives:-**

- ✓ To get in-depth knowledge of current social problems in the society in which they live in.
- ✓ To cover wider issues of globalization human rights, ecology, environment and topics concerning coping with stress, conflict and its resolution.

Sr. No.	Modules / Units
<b>1</b>	<b>Globalisation and Indian Society</b>
	Understanding the concepts of liberalization, privatization and globalization; Growth of information technology and communication and its impact manifested in everyday life; Impact of globalization on industry: changes in employment and increasing migration; Changes in agrarian sector due to globalization; rise in corporate farming and increase in farmers' suicides.
<b>2</b>	<b>Human Rights</b>
	Concept of Human Rights; origin and evolution of the concept; The Universal Declaration of Human Rights; Human Rights constituents with special reference to Fundamental Rights stated in the Constitution
<b>3</b>	<b>Ecology</b>
	Importance of Environment Studies in the current developmental context; Understanding concepts of Environment, Ecology and their interconnectedness; Environment as natural capital and connection to quality of human life; Environmental Degradation- causes and impact on human life; Sustainable development- concept and components; poverty and environment
<b>4</b>	<b>Understanding Stress and Conflict</b>
	Causes of stress and conflict in individuals and society; Agents of socialization and the role played by them in developing the individual; Significance of values, ethics and prejudices in developing the individual; Stereotyping and prejudice as significant factors in causing conflicts in society. Aggression and violence as the public expression of conflict
<b>5</b>	<b>Managing Stress and Conflict in Contemporary Society</b>
	Types of conflicts and use of coping mechanisms for managing individual stress; Maslow's theory of self-actualisation; Different methods of responding to conflicts in society; Conflict-resolution and efforts towards building peace and harmony in society



***Proposed Syllabus of Courses of Bachelor of Management Studies  
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***Elective Courses (EC)***

**SIUBMS26 Principles of Marketing**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Introduction to Marketing	15
2	Marketing Environment, Research and Consumer Behaviour	15
3	Marketing Mix	15
4	Segmentation, Targeting and Positioning and Trends In Marketing	15
<b>Total</b>		<b>60</b>

**Learning Objectives:-**

- ✓ Assess marketing's role in discovering and satisfying consumer's needs, wants and behaviors.
- ✓ Determine market size through a target market analysis
- ✓ Utilize environmental scanning to identify opportunities and threats in the marketing environment.
- ✓ Examine electronic commerce and interactive marketing and how they create customer value.
- ✓ Evaluate the electronic presence of various companies in the marketplace (both locally and globally)
- ✓ Analyse marketing factors that contribute to a product's success or failure

Sr. No.	Modules / Units
1	<b>Introduction to Marketing</b>
	<ul style="list-style-type: none"> <li>• <b>Introduction to Marketing:</b> Definition, features, advantages and scope of marketing. The 4P's and 4C's of marketing. Marketing v/s Selling. Marketing as an activity and function</li> <li>• <b>Concepts of Marketing:</b> Needs, wants and demands, transactions, transfer and exchanges.</li> <li>• <b>Orientations of a firm:</b> Production concept; Product concept; selling concept and marketing concept, social relationship, Holistic marketing.</li> </ul>
2	<b>Marketing Environment, Research and Consumer Behaviour</b>
	<ul style="list-style-type: none"> <li>• <b>The micro environment of business:</b> Management structure; Marketing Channels; Markets in which a firm operates; competitors and stakeholders.</li> <li>• <b>Macro environment:</b> Political Factors; Economic Factors; Socio Cultural Factors , Technological Factors (PEST Analysis)</li> <li>• <b>Marketing research:</b> Meaning, features, Importance of marketing research. Types of marketing research: Product research; Sales research; consumer/customer research; production research</li> <li>• <b>MIS:</b>Meaning, features and Importance</li> <li>• <b>Consumer Behaviour:</b> Meaning, feature, importance, factors affecting Consumer Behaviour</li> </ul>
3	<b>Marketing Mix</b>
	<ul style="list-style-type: none"> <li>• <b>Marketing mix:</b> Meaning –elements of Marketing Mix.</li> <li>• Product-product mix-product line lifecycle-product planning – New product development- failure of new product-levels of product.</li> <li>• Branding –Packing and packaging – role and importance</li> <li>• Pricing – objectives- factors influencing pricing policy and Pricing strategy.</li> <li>• Physical distribution – meaning – factor affecting channel selection-types of marketing channels</li> <li>• Promotion – meaning and significance of promotion. Promotion</li> <li>• tools (brief)</li> </ul>
4	<b>Segmentation, Targeting and Positioning and Trends In Marketing</b>
	<ul style="list-style-type: none"> <li>• Segmentation – meaning , importance , basis</li> <li>• Targeting – meaning , types</li> <li>• Positioning – meaning – strategies</li> <li>• New trends in marketing – E-marketing , Internet marketing and marketing using Social network</li> <li>• Social marketing/ Relationship marketing</li> </ul>

***Proposed Syllabus of Courses of Bachelor of Management Studies (BMS)  
Programme at Semester II  
with Effect from the Academic Year 2018-2019***

***Core Courses (CC)***

**SIUBMS27 Principles of Management**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
1	Nature of Management	15
2	Planning and Decision Making	15
3	Organising	15
4	Directing, Leadership, Co-ordination and Controlling	15
<b>Total</b>		<b>60</b>

**Learning Objectives:-**

- ✓ Practice the process of management's four function: Planning, Organising, Leading and Controlling.
- ✓ Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences.
- ✓ Evaluate leadership styles to anticipate the consequences of each leadership style.
- ✓ Gather and analyse both qualitative and quantitative information to isolate issues and formulate best control methods.

Sr. No.	Modules / Units
1	<b>Nature of Management</b>
	<ul style="list-style-type: none"> <li>• <b>Management:</b> Concept, Significance, Role &amp; Skills, Levels of Management, Concepts of PODSCORB.</li> <li>• Evolution of Management thoughts, Contribution of F.W Taylor, Henry Fayol and Contingency Approach.</li> </ul>
2	<b>Planning and Decision Making</b>
	<ul style="list-style-type: none"> <li>• <b>Planning:</b> Meaning, Importance, Elements, Process, Limitations and MBO.</li> <li>• <b>Decision Making:</b> Meaning, Importance, Process, Techniques of Decision Making.</li> </ul>
3	<b>Organizing</b>
	<ul style="list-style-type: none"> <li>• <b>Organizing:</b> Concepts, Structure (Formal &amp; Informal, Line &amp; Staff and Matrix), Meaning, Advantages and Limitations</li> <li>• <b>Departmentation:</b> Meaning, Basis and Significance</li> <li>• <b>Span of Control:</b> Meaning, Graicunas Theory, Factors affecting span of Control Centralization vs Decentralization</li> <li>• <b>Delegation:</b> Authority &amp; Responsibility relationship</li> </ul>
4	<b>Directing, Leadership, Co-ordination and Controlling</b>
	<ul style="list-style-type: none"> <li>• <b>Directing:</b> Meaning and Process</li> <li>• <b>Leadership:</b> Meaning, Styles and Qualities of Good Leader</li> <li>• <b>Co-ordination</b> as an Essence of Management</li> <li>• <b>Controlling:</b> Meaning, Process and Techniques</li> <li>• <b>Recent Trends:</b> Green Management &amp; CSR</li> </ul>