Lesson Plan: BSK College, Maithon Department of Commerce

B.Com. (Hons.): Semester – II Paper code- 321: ENVIRONMENTAL SCIENCE

Duration: 3 hrs. Marks: 50 Lectures: 30

Lesson Plan: BSK College, Maithon Department of Commerce

B.Com. (Hons.): Semester – II Paper code- 322: MANAGEMENT PRINCIPLES AND APPLICATION

Duration: 3 hrs. Marks 100 (External 80 : Internal 20) Lectures: 65

Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Unit I: Introduction Lectures: 13

Concept: Need for Study, Managerial Functions – An overview; Coordination – Essence of Manager ship

Evolution of Management Thought ,Classical Approach – Taylor ,Fayol, Neo Classical and Human Relations Approach – Mayo ,Hawthorne Experiments, Behavioral Approach, Contingent Approach- Lawerence & Lorsch,MBO – Peter F. Drucker ,Re – engineering- Hammer and Champy, Michael Porter – Five – force analysis, Three Honseric strategies and value chain analysis, Senge's Learning Organization ,Fortune at the Bottom of Pyramid- C.K. Prahalad.

Unit II : Planning Lectures: 13

Types of Plan - an overview to highlight the differences

Strategic planning – Concept, process, Importance and limitations

Environmental Analysis and diagnosis (Internal and external environment)- Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor

Analysis), Business environment; Concept and Components

Decision – making –concept, importance; Committee and Group Decision – making, Process , perfect rationality and bounded rationality ,techniques (qualitative and quantitative ,MIS,DSS)

Unit III: Organizing Lectures: 13

Concept

Process of organizing – An overview, Span of management, Different types of authority (line and staff and functional), Decentralization, Delegation

Lectures: 13

Formal and Informal Structure Principles of Organizing.

Unit IV: Staffing and Leading

Concept of staffing, An Overview of staffing

Motivation- Concept ,Importance, extrinsic and intrinsic motivation; Major Motivation theories- Maslow's need Hierarchy theory; Hertzberg's Two – factor theory.

Leadership- Concept ,Importance, Theories of Leadership (Likert's scale theory, Blake and Mouten's Grid theory). Transactional leadership, Transformational Leadership, Transforming Leadership.

Communication- Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

Unit V: Control

Concept ,Process ,Limitation, Principles of Effective Control ,Major Techniques of control – Ratio Analysis (ROI),Budgetary Control,EVA,MVA,PERT/CPM. Emerging issues in Management

Lesson Plan: BSK College , Maithon Department of Commerce

B.Com. (Hons.): Semester – II Paper code- 323: CORPORATE LAWS

Duration: 3 hrs Marks 100 (External 80 : Internal 20) Lectures: 65

Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Unit I 15 Lectures

Introduction- Administration of Company Law; Characteristics of a company. Types of companies including one person company, small company, dormant company and producer company.

Unit II 15 Lectures

Documents-Memorandum of association ,articles of association ,doctrine of constructive notice and indoor management prospector –shelf and red herring prospectus ,misstatement in prospectus ,GDR; book building ;issue ,allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

Unit III 15 Lectures

Management- classification of directors, women directors, independent director, small shareholder's director; disqualification, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; meetings of shareholders and board; types of meeting, convening and conduct of meetings.

Unit IV 15 Lectures

Dividends, Accounts, Audit- Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit ,Auditors' Appointment ,Rotation of Auditors' Report ,Secretarial Audit.

Unit V 5 Lectures

Winding Up- Concept and modes of Winding Up.

Lesson Plan: BSK College, Maithon Department of Commerce

B.Com. (Hons.): Semester – II
Paper code- 324: BUSINESS STATISTICS

Duration: 3 hrs. Marks 100 (External 80 : Internal 20) Lectures: 65

Objective: The objective of this course is to familiarize students with the basic statistical tools to summarize and analyze quantitative information for decision making.

Expected Learning Outcomes: The student is expected to be equipped with the tools of processing and description of statistical data. In addition, the student will develop competence to use computer for statistical calculations especially for comparatively large- sizes problems.

Unit I: 15 Lectures

Statistical Data and Descriptive Statistics

Nature and classification of data: univariate, bivariate and multivariate data; time- series and cross- sectional data.

Measures of central tendency

- a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
- b) Positional Averages: Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)

Measures of variations: absolute and relative.

Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance.

Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; concept of Kurtosis.

Unit II: 15 Lectures

Probability and Probability Distribution

Theory of Probability, Approaches to the calculation of probability.

Calculation of event probabilities. Addition and multiplication laws of probability (proof not required) Conditional probability and Bayes' Theorem (proof not required) Expectation and variance of a random variable.

Unit III: 15 Lectures

Simple Correlation and Regression Analysis

Correlation Analysis: Meaning of correlation, simple, multiple and partial, linear and non-linear, Pearson's coefficient of correlation; Calculation and properties (proofs not required), Rank Correlation. Regression Analysis. Principles of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficient.

Lesson Plan: BSK College , Maithon Department of Commerce

Unit IV: 10 Lectures

Meaning and uses of Index numbers, Constructions of Index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives- simple and weighted.

Tests of adequacy of Index numbers, Base shifting, Problems in the construction of index number. Construction of consumer price indices.

Unit V: 10 Lectures

Time Series Analysis

Components of time series, Additive and multiplicative models.

Trend analysis. Fitting of trend line using principles of least square- linear, second degree parabola and exponential. Conversion of annual linear equation to quarterly/monthly basis and vice- versa; Moving averages.

Seasonal Variations: Calculation of seasonal indices using simple averages, Ratio- to- trend, and Ratioto-moving averages methods, Uses of Seasonal Indices.

The students will be familiarized with software and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of variation, correlation and regression coefficients.