

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

*(To be implemented from Academic Year- 2016-2017)*

**Semester I**

No. of Courses	Semester I	Credits
<b>1</b>	<b><i>Elective Courses (EC)</i></b>	
1	Introduction to Financial Accounts	<b>03</b>
2	Business Law	<b>03</b>
3	Business Statistics	<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>	
4	Business Communication - I	<b>03</b>
<b>2B</b>	<b><i>*Skill Enhancement Courses (SEC)</i></b>	
5	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b><i>Core Courses (CC)</i></b>	
6	Foundation of Human Skills	<b>03</b>
7	Business Economics-I	<b>03</b>
<b>Total Credits</b>		<b>20</b>

<b><i>*List of Skill Enhancement Courses (SEC) for Semester I (Any One)</i></b>	
1	Foundation Course - I
2	Foundation Course in NSS - I
3	Foundation Course in NCC - I
4	Foundation Course in Physical Education - I

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

**1. 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>

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 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> Introduction to IFRS <ul style="list-style-type: none"> <li>▪ <b>IAS-1:</b>Presenttion of Financial Statements (Introductory Knowledge)</li> <li>▪ <b>IAS-2:</b>Inventories (Introductory Knowledge)</li> </ul> </li> <li>• <b>Accounting in Computerized Environment:</b> Introduction, Features and application in various areas of Accounting</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 expenditureUnusual expenses: Effects of error: Criteria test.</li> <li>• <b>Receipts:</b> Capital receipt, Revenue receipt, distinction between capital receipts and revenue receipts.</li> <li>• <b>Profit or Loss:</b> Revenue profit or loss, capital profit or loss</li> </ul>
3	<b>Depreciation Accounting &amp; Trial Balance</b>
	<ul style="list-style-type: none"> <li>• <b>Depreciation accounting:</b> Practical problem based on depreciation using SLM and RBM methods. (Where Provision for depreciation Account not maintained).</li> <li>• <b>Preparation of Trial Balance:</b>Introduction and Preparation of Trial Balance</li> </ul>
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> <li>• Introduction to Schedule 6 of Companies Act ,1956</li> </ul>

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**Elective Courses (EC)**

**2. 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>

Sr. No.	Modules / Units
1	<b>Contract Act, 1872 &amp; Sale of Goods Act, 1930</b>
	<ul style="list-style-type: none"> <li>• <b>Contract Act,1872:</b> 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>• <b>Sale of Goods Act,1930:</b> 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>
	<ul style="list-style-type: none"> <li>• <b>Negotiable Instrument Act,1981:</b> Introduction of Negotiable Instruments – Characteristics of negotiable instruments, Promissory note, Bills of exchange, Cheque, Dishonour of Cheque.</li> <li>• <b>Consumer Protection Act, 1986:</b> 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>
3	<b>Company Law</b>
	<ul style="list-style-type: none"> <li>• <b>Company Law:</b> 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>• <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> </li> </ul>

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**Elective Courses (EC)**

**3. 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>

Sr. No.	Modules / Units
1	<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>
2	<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>
3	<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>
4	<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>

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***Ability Enhancement Courses (AEC)***

**4. Business Communication- I**

***Modules at a Glance***

<b>Sr. No.</b>	<b>Modules</b>	<b>No. of Lectures</b>
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>



Sr. No.	Modules / Units
1	<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] Computers and E- communication Video and Satellite Conferencing</p>
2	<b>Obstacles to Communication in Business World</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 Teachers can adopt a case study approach and address issues such as the following so as to orient and sensitize the student community to actual business practices: Surrogate Advertising, Patents and Intellectual Property Rights, Dumping of Medical/E-waste, Human Rights Violations and Discrimination on the basis of gender, race, caste, religion, appearance and sexual orientation at the workplace Piracy, Insurance, Child Labour</p>
3	<b>Business Correspondence</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>

Sr. No.	Modules / Units
4	Language and Writing Skills
	<p><b>Commercial Terms used in Business Communication</b></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> <li>▪ Reading Comprehension: Analysis of texts from the fields of Commerce and Management</li> </ul>

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**Skill Enhancement Courses (SEC)**

**5. 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>

Sr. No.	Modules / Units
1	<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
2	<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
3	<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
4	<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
5	<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

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**Core Courses (CC)**

**6. 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>

Sr. No.	Modules / Units
1	<p data-bbox="320 203 762 237"><b>Understanding of Human Nature</b></p> <ul style="list-style-type: none"> <li data-bbox="320 259 1410 338">• <b>Individual Behaviour:</b> Concept of a man, individual differences, factors affecting individual differences, Influence of environment</li> <li data-bbox="320 349 1410 640">• <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 data-bbox="320 651 1410 931">• <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>
2	<p data-bbox="320 954 762 987"><b>Introduction to Group Behaviour</b></p> <ul style="list-style-type: none"> <li data-bbox="320 1010 1410 1256">• <b>Introduction to Group Behaviour</b> <ul style="list-style-type: none"> <li data-bbox="368 1055 1410 1133">▪ <b>Group Dynamics:</b> Nature, types, group behaviour model (roles, norms, status, process, structures)</li> <li data-bbox="368 1144 1410 1223">▪ <b>Team effectiveness:</b> nature, types of teams, ways of forming an effective team.</li> <li data-bbox="368 1234 592 1256">▪ Setting goals.</li> </ul> </li> <li data-bbox="320 1267 1410 1514">• <b>Organizational processes and system.</b> <ul style="list-style-type: none"> <li data-bbox="368 1312 1410 1391">▪ <b>Power and politics:</b> nature, bases of power, politics nature, types, causes of organizational politics, political games.</li> <li data-bbox="368 1402 1410 1514">▪ <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.</li> </ul> </li> </ul>
3	<p data-bbox="320 1529 1018 1563"><b>Organizational Culture and Motivation at workplace</b></p> <ul style="list-style-type: none"> <li data-bbox="320 1585 1410 1753">• <b>Organizational Culture:</b> <ul style="list-style-type: none"> <li data-bbox="368 1630 951 1664">▪ Characteristics of organizational culture.</li> <li data-bbox="368 1675 1126 1709">▪ Types, functions and barriers of organizational culture</li> <li data-bbox="368 1720 1326 1753">▪ Ways of creating and maintaining effective organization culture</li> </ul> </li> <li data-bbox="320 1765 1410 2045">• <b>Motivation at workplace:</b> Concept of motivation Theories of motivation in an organisational set up. <ul style="list-style-type: none"> <li data-bbox="368 1843 751 1877">▪ A.Maslow Need Heirachy</li> <li data-bbox="368 1888 730 1921">▪ F.Hertzberg Dual Factor</li> <li data-bbox="368 1933 858 1966">▪ Mc.Gregor theory X and theory Y.</li> </ul>           Ways of motivating through carrot (positive reinforcement) and stick (negative reinforcement) at workplace. </li> </ul>

4	Organisational Change, Creativity and Development and Work Stress
	<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>

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**Core Courses (CC)**

**7. 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>



Sr. No.	Modules / Units
1	<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, The basics of market demand, market supply and equilibrium price- shifts in the demand and supply curves and equilibrium</p>
2	<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 <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>
3	<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. <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>
4	<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 <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> <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>
5	<b>Pricing Practices</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>