

MANIPAL UNIVERSITY JAIPUR
Faculty of Management, Commerce & Arts
School of Management, Commerce and Hotel Management
Department of Commerce

Bachelor of Commerce (Hons.) Accounting- Syllabus 2025-26

SEMESTER I

BCH1111: FINANCIAL ACCOUNTING - I (F1 & F3) [4 1 0 5]

Conceptual and Regulatory Framework - Users of accounts and the objectives and the qualitative characteristics of financial statements; functions of financial and management accounts; purpose of accounting statements. Capital and revenue; cash and profit; income, expenditure, assets and liabilities. Tangible and intangible assets. Historical cost convention. Methods of asset valuation and their implications for profit measurement and the balance sheet. The regulatory influence of company law and accounting standards. Accounting Systems - Meaning, Features, Objectives, Process of Accounting; Book-keeping and accounting, Types of Accounts, Double entry system, Principles, Conventions, Concepts of accounting. Indian Accounting Standards: meaning overview of accounting standards difference between IAS & IFRS. Recording of Accounting Transactions - Journal, Subsidiary books: Cash book, sales book, Purchase book, Petty Cash book, Ledger, Trial balance and Rectification of errors. Preparation of Final Accounts - Trading account, profit and loss and balance sheet, statement of change in equity and manufacturing accounts. Depreciation accounting: Meaning and Purpose-Causes of Depreciation-Different methods of Depreciation Accounting - Straight line method, reducing balance method, annuity method, sinking fund method- Methods of Recording Depreciation in the books of accounts, Change of Method of Depreciation-Accounting Aspects. Accounting for non-profit organizations and professionals: Income and Expenditure Accounting, Receipt and payment Account. Account for Inventories - meaning, methods of inventory measurement (LIFO, FIFO, Average Cost and Weighted Average Cost method). Bank reconciliation statement: Introduction, Meaning-Cash Book and Pass Book- Causes for difference between Cash book and Pass book-Purpose of bank re-conciliation.

References:

1. CIMA Official Text.
2. T. S. Grewal, *Double Entry Book Keeping System*, Tata McGraw Hill Publication, New Delhi, 2013.
3. R. Narayanswami, *Financial Accounting: A Managerial Perspective*, PHI Learning, 2013.
4. R. K. Bal & D. Ashutosh, *Financial Accounting for Professional Students*, S. Chand & Co. New Delhi, 2011.
5. S.N. Maheshwari, *Financial Accounting*, Vikas Public House Pvt. Ltd, New Delhi, 2013.
6. P. Shah, *Financial Accounting for Management*, Oxford University Press, 2011.

BCH1112: BUSINESS ORGANIZATION (F1) [3 0 0 3]

The business organization, its stakeholders and the external environment, The formation and constitution of business organizations, The purpose and types of business organization, Stakeholders in business organizations, Political and legal factors affecting business, Macroeconomic factors, Micro economic factors, Social and demographic factors, Technological factors, Environmental factors, Competitive factors, Business organizational structure, functions and governance, The formal and informal business organization, Business organizational structure and design, Organizational culture in business, Committees in business organizations, Governance and social responsibility in business, Leading and managing individuals and teams, Leadership, management and supervision, Recruitment and selection of employees, Individual and group behavior in business organizations, Team formation, development and management, Motivating individuals and groups, Learning and training at work, Review and appraisal of individual performance, Personal effectiveness and communication, Personal effectiveness techniques, Consequences of ineffectiveness at work, Competence frameworks and personal development, Sources of conflicts and techniques for conflict resolution and referral, Communicating in business, Professional ethics in accounting and business, Fundamental principles of ethical behavior, Corporate codes of ethics, Ethical conflicts and dilemmas.

References:

1. M.C. Shukla, *Business Organization & Management*, S. Chand (G/L) & Company Ltd, 2016.
2. Neeru Vasishth, *Business Organization & Management*, Taxmann Publications Private Limited, 2017.
3. Vijay Kumar Kaul, *Business Organization & Management*, Pearson Education, 2018.
4. P. C. Tulsian, Vishal Pandey, *Business Organization & Management*, Pearson Education India, 2016.

BCH1113: MICRO ECONOMICS [3 0 0 3]

Introduction: Problem of scarcity and choice: scarcity, choice and opportunity cost; production possibility frontier; economic systems. Economics: Meaning and Definition, Types of Economics, factors of production. Utility: Meaning, Concepts and types: Cardinal and Ordinal, Marginal, Average and Total Utility concepts, diminishing marginal utility, income and substitution effects. Demand and supply: law of demand, determinants of demand, shifts of demand versus movements along a demand curve, market demand, law of supply, determinants of supply, shifts of supply versus movements along a supply curve, market supply, market equilibrium. Elasticity: price elasticity of demand, calculating elasticity, determinants of price elasticity, other elasticities. Cost, Revenue and Production: Short run and Long run cost curves, Fixed cost, Variable cost, Total cost, Average fixed cost, Average variable cost, Average cost, Marginal cost; Relationship between Average cost and Marginal cost; Revenue: Basic concepts; Production - Meaning, Characteristics, Production Function; Law of Variable Production, Returns to scale.

Elementary theory of markets: Perfect Competition, Pure Monopoly, Monopolistic Competition and Oligopoly.

References:

1. R G Lipsey, *Textbook of Positive Economics*, Weidenfeld & Nicolson, 2010.
2. P A Samuelson & William D Nordhaus, *Economics*, Irwin McGraw Hill, 2016.
3. Sundaram and Vaish, *Principles of Economics*, Ratan Prakashan Mandir, 2015.

BCH1114: BUSINESS LAWS (F4) [4 0 0 4]

Essential elements of legal systems: - Business, political and legal systems, International trade, international legal regulation and conflict of laws, Alternative dispute resolution mechanisms, International business transactions, Business Laws: Meaning of Business Laws, Laws and Business managers, Government and Business Relationship in India. Indian Contract Act 1872: Proposal, Acceptance, Promise, Consideration, Capacity to Contract, Breach of Contract, Remedies Against Breach of Contract, quasi contract, some important sections of Contract Act, Agency law, The Sale of Goods Act, 1930: Essentials of Contract of Sale, Sales, Conditions and Warranties, Passing of Property of Goods, Transfer of Title by Non Owners, Right of contract seller. Obligations of the seller and buyer, and provisions common to both. Introduction to the UN Convention on Contracts for the International Sale of Goods and ICC Incoterms, Transportation and payment of international business transactions, Transportation documents and means of payment, The Consumer Protection Act, 1986: Salient feature, Definition of consumer; Grievance redressal machinery. Partnership laws including Limited Liability Partnership (LLP). Insolvency law: - Insolvency and administration.

References:

1. P.M. Rao, *Mercantile Law for CPT Course*, PHI Learning, 2011.
2. Kapoor N.D., *Elements of Mercantile Law*, S. Chand, New Delhi, 2024.
3. Kuchal M.C, *Business Law*, Vikas Publishing House, New Delhi, 2018.

BCH1115: BUSINESS COMMUNICATION [2 0 2 3]

Business Communication - Meaning, Nature, Scope, Objectives, process; Essentials/principles of good communication; Factors affecting communication, Types of Business Communication- Formal v/s Informal, interpersonal v/s Intrapersonal, Verbal v/s non-verbal; individual v/s group, Grapevine Communication. Types of Non-Verbal Communication - Facial expressions, Gestures; Paralinguistics, Body Language & Posture, Kinesics, Proxemics, Haptics. Effective Listening: Principles and factors affecting the listening, qualities of a good listener.

Building Good Business Writing - Business Letters: Types & essentials of business letters, planning the letter and their execution, resume writing and cover letter writing, Report Writing, Email Writing - Structure, Language. Personnel Correspondence - Statement of Purpose, Job Application Letter and Letter of Acceptance of Job Offer, Letter of Resignation.

References:

1. M. Raman and P. Singh, *Business Communication*, Oxford University Press, New Delhi, 2012.
2. R.K. Madhukar, *Business Communication*, Vikas Publishing House, 2018.
3. R. B. Adler and George Rodman, *Understanding Human Communication*, Oxford publication, 2016.

BCH1131: SPREADSHEET MODELLING (LAB BASED) [1 0 4 3]

Overview of Spreadsheet Modelling: Definition and significance of spreadsheet modelling in finance and fintech, Key concepts in spreadsheet modelling: Variables, formulas, functions, and cell references, Applications of spreadsheet modelling in finance: Budgeting, forecasting, investment analysis, and risk management; Basic Functions and Tools: Introduction to spreadsheet software: Microsoft Excel, Google Sheets, Working with cells, rows, columns, and worksheets, Basic formulas and functions: SUM, AVERAGE, COUNT, MIN, MAX, IF, VLOOKUP, etc., Formatting tools: Cell formatting, conditional formatting, and data validation; Data Management: Sorting, filtering, and grouping data for better analysis, Importing and cleaning data from external sources, Using Pivot Tables and Pivot Charts for data summarization and analysis. Fundamentals of Modelling: Introduction, Key components and techniques, Creating financial models for budgeting, forecasting, and analysis, Understanding the structure of a financial model.

References:

1. Craig W. Holden, *Excel Modeling in Corporate Finance*, Global Edition, Pearson, 2014.
2. Cliff T. Ragsdale, *Spreadsheet Modeling & Decision Analysis: A Practical Introduction to Business Analytics*, Cengage, 2017.
3. Michael Alexander, *The Excel Analyst's Guide to Access*, Wiley, 2010.
4. Chandan Sengupta, *Financial Modeling Using Excel and VBA*, Wiley, 2004.

CHY1003: ENVIRONMENTAL SCIENCE [3 0 0 3]

Introduction: Multidisciplinary nature, scope and importance, sustainability and sustainable development; Ecosystems: Concept, structure and function, energy flow, food chain, food webs and ecological succession, examples; Natural Resources (Renewable and Non-renewable Resources): Land resources and land use change, Land degradation, soil erosion and desertification, deforestation; Water: Use and over-exploitation, floods, droughts, conflicts; Energy resources: Renewable and non-renewable energy sources, alternate energy sources, growing energy needs, case studies; Biodiversity and Conservation: Levels, biogeographic zones, biodiversity patterns and hot spots, India as a mega-biodiversity nation; Endangered and endemic species, threats, conservation, biodiversity services; Environmental Pollution: Type, causes, effects, and controls of Air, Water, Soil and Noise pollution, nuclear hazards and human health risks, fireworks, solid waste management, case studies; Environmental Policies and Practices: Climate change, global warming, ozone layer depletion, acid rain, environment laws, environmental protection acts, international agreements, nature reserves, tribal populations and rights, human wildlife conflicts in Indian context; Human Communities and the Environment: Human population growth, human health and welfare, resettlement and

rehabilitation, case studies, disaster management, environmental ethics, environmental communication and public awareness, case studies; Field Work and visit.

References:

1. R. Rajagopalan, *Environmental Studies: From Crisis to Cure*, Oxford University Press, 2016.
2. A. K. De, *Environmental Studies*, New Age International Publishers, New Delhi, 2007.
3. E. Bharucha, *Text book of Environmental Studies for undergraduate courses*, Universities Press, Hyderabad, 2013.
4. R. Carson, *Silent Spring*, Houghton Mifflin Harcourt, 2002.
5. M. Gadgil and R. Guha, *This Fissured Land: An Ecological History of India*, University of California Press, 1993.
6. Martha J. Groom, K. Meffe Gary and Carl Ronald Carroll, *Principles of Conservation Biology*, OUP, USA, 2005.

SEMESTER II

BCH1211: MANAGEMENT PRINCIPLES AND APPLICATIONS [3 0 0 3]

Introduction to Management: Concept, Nature, Scope, Importance, Levels of Management, Functions of Management, Skills and Roles of a Manager, Difference between Management and Administration. Evolution of Management Thought: Classical Theories: Scientific Management (Frederick Taylor), Administrative Management (Henri Fayol), and Bureaucratic Management (Max Weber). Behavioral Approaches: Hawthorne Studies, Maslow's Hierarchy of Needs, McGregor's Theory X and Theory Y, Herzberg's Two-Factor Theory. Modern Theories: Systems Theory, Contingency Theory, Total Quality Management (TQM). Planning and Decision Making: Concept, Elements, Importance, Types of Planning, Process of Planning, Meaning of Decision Making, Types of Decisions, Process of Decision Making. Organizing: Meaning, Importance, Principles, Types of Organizational Structures, Centralization vs Decentralization, Process of Organizing., Directing: Concept, Importance. Leadership: Concept, Characteristics of Leadership, and Leadership styles. Coordinating: Definition, Characteristics, Principles and Techniques of Coordination, Concept of Managerial Effectiveness. Controlling: Concept, Importance, Process of Controlling, Management Control Techniques. Contemporary Issues in Management: Globalization: Impact of globalization on management, cross-cultural management, and international business strategies. Innovation and Technology: Role of technology in management processes and innovation management. Sustainability and CSR: Corporate social responsibility, sustainable business practices, and environmental considerations.

References:

1. Stephen P. Robbins, Mary Coulter, David De Cenzo, *Fundamentals of Management*, 12th Edition, Pearson Education India, 2018.
2. Mitra, J.K., *Principles of Management*, Oxford Publication, 2017.
3. Koontz, H., *Essentials of Management*, Tata McGraw Hill Education, 2010.
4. Bhushan, Y.K., *Fundamentals of Business Organization and Management*, Sultan Chand & Sons, 9th Edition, 2014.
5. Tripathi P. Chandra, *Principles of Management*, Tata McGraw-Hill Education, 2008.
6. Koontz, H., *Principles of Management*, Tata McGraw Hill Education, 2004.
7. Martha J. Groom, K. Meffe Gary and Carl Ronald Carroll, *Principles of Conservation Biology*, OUP, USA, 2005.

BCH1212: MACRO ECONOMICS [3 0 0 3]

Circular Flow of Income, Economic Sectors, Growth and Development defined. National Income - Meaning, Concepts, Methods of measuring NI with its limitations. Business Cycles Theory, Inflation: Meaning, Types, Causes and Effects of Inflation, Measures to control inflation, Deflation: Meaning, Difference between Inflation and Deflation and Stagflation. Theory of Unemployment and Income, Elementary Keynesian Economics [Marginal Propensity to consume, Marginal Propensity to Invest, Multiplier, Accelerator], Money Supply, Elementary Monetary policy and Elementary Financial Policy.

References:

1. M.C. Vaish, *Macro Economic Theory*, Vikas Publishing House Pvt Ltd., Delhi, 2014.
2. R.J. Barro, *Macro Economics*, PHI Learning Pvt. Ltd., Delhi, 2012.
3. E. Shapiro, *Macroeconomic Analysis*, Galgotia Publication Pvt. Ltd., 2013.
4. D.N. Diwedi, *Macroeconomics Theory and Policy*, Tata McGraw Hill Education Pvt. Ltd., New Delhi, 2012.
5. E.D. Souza, *Macroeconomics*, Pearson, New Delhi, 2012.
6. M.L. Jhingan, *Macro Economic Theory*, Vikas Publishing House Pvt Ltd., Delhi, 2013.

BCH1213: COST ACCOUNTING - I (F2) [3 1 0 4]

Cost Accounting: Concept Cost, Types of Cost, Distinctions between Financial and Cost Accounting, Elements of Cost. Purching, receiving and storage of material, Pricing of material issues, Material control. Recording of Labour Cost, Direct Expenses. Overhead: Classifications allocation, apportionment, re-apportionment and absorption of overhead costs. Methods of Costing: Unit costing, Job costing. Contract Costing. Process costing (process losses, Joint and By-products, Inter-Process Profits, Costing of Work-in-Progress) Operating Costing (only for transport services)

References:

1. Jawaharlal & Srivastawas, *Cost Accounting*, McGraw Hill Education (India) Pvt. Ltd., 2012.
2. N.K. Agarwal, *Cost Accounting*, Asian Books, 2014.
3. M.N. Arora, *A Text Book of Cost & Management Accounting*, Vikas Publishing House Pvt Ltd., New Delhi, 2013.
4. A.K. Bhattacharya, *Principles & Practice of Cost Accounting*, PHI Learning, 2012.
5. Oswal, Rajpurohit & Maheshwari, *Cost Accounting*, Ramesh Book Depot Jaipur, 2013.

BCH1214: BUSINESS STATISTICS [3 0 0 3]

Descriptive Statistics: Definition, Importance & Limitation, Collection of data, its tabulation, Formation of frequency distribution, Grouped frequency distribution, Ungrouped frequency distribution, Cumulative frequency distribution, Relative frequency distribution, Relative cumulative frequency distribution. Graphic presentation of Frequency distribution: Graphics, Pie, Bars, Histogram, Pictograph, Z graph, band graph, cumulative frequency graph, Ogive graph, Diagrammatic. Measures of Central Tendency: Mean, Median, and Mode. Partition values: Quartiles, Octiles, Deciles, and Percentiles. Measures of variation: Range, IQR, 5 range, Quartile deviation, and its coefficients. Measures of dispersion: Mean deviation, Variance, Standard deviation, Coefficient of variation, Concept and measurement of skewness, Moments, and kurtosis. Correlation & Regression Analysis: Correlation Coefficient, Assumptions of Correlation Analysis, Coefficients of Correlation. Measurement of Correlation: Karl Pearson's Methods, Spearman's Rank correlation, Limitations of Correlation Analysis, Applications of correlation analysis in business. Regression Analysis: Meaning and definition of regression, Utility and applications of regression analysis, Types of regression, Difference between correlation and regression, Regression lines, Regression equations, Regression coefficients. Index Numbers & Time Series: Meaning and significance. Problems in the construction of index numbers. Methods of constructing index numbers: Weighted and Un-weighted (simple aggregative and simple average of price relative methods). Analysis of Time Series: Measurement of trend - Freehand method, Semi-average method, Moving average, Method of least squares.

References:

1. Jhunjhunwala; Bharat, *Business Statistics-A self-study Textbook*, S. Chand & Company Ltd., 2010.
2. Patri, Digambar & Patri, DN, *Business Statistics for Management*, Kalyani Publishers, 2022.
3. Sharma, J. K., *Business Statistics*, Pearson Education, 2010.
4. Gupta, S. P., *Statistical Methods*, Sultan Chand & Sons, New Delhi, 2021.

BCH1215: INNOVATION AND START UP MANAGEMENT [3 0 0 3]

Introduction to Innovation and Start-ups: Concept of Innovation: Definition, types, and importance of innovation in business and society. Start-up Ecosystem: Overview, key stakeholder, Role of Innovation in Start-ups and Challenges for Start-ups. Sources of Innovation:

Idea Generation and Creativity: Techniques for generating new ideas (brainstorming, design thinking, mind mapping). Research and Development (R&D): The role of R&D in fostering innovation. Open Innovation: Collaboration with external entities (universities, research labs, other companies). User Innovation: Leveraging customer feedback and user-driven innovation. Business Models and Start-up Strategies: Business Model Design: Introduction to the Business Model Canvas and other tools for developing start-up business models. Types of Start-up Models: Innovative business models for start-ups (e.g., subscription models, platform models, freemium). Value Proposition: Concept and Importance. Market entry and exit strategies. Financing Start-ups and Innovation: Sources of Capital for Start-ups: Bootstrapping, venture capital, angel investors, crowdfunding, and government funding programs. Valuation of Start-ups: Methods of valuing start-ups and determining their worth. Financial Management for Start-ups: Cash flow management, budgeting, and financial planning for early-stage businesses. Exit Strategies: Overview of exit options (M&A, IPOs, acquisition). Managing Growth and Scaling: Stages of Start-up Growth, Scaling Strategies: operational scaling, market expansion, product diversification. Human Resources and Leadership in Start-ups: Building and leading teams, creating a strong company culture, attracting talent in start-ups. Challenges in Scaling: Managing growing pains, maintaining innovation while scaling, and dealing with competition. Innovation and Start-up Sustainability: Sustainable Business Practices: Understanding the importance of sustainability in start-ups, including environmental, social, and economic factors. Social Entrepreneurship: Concept and role of social entrepreneurs. Ethical Considerations: Ethical dilemmas in innovation and managing business growth.

References:

1. Kathleen R Allen, *Launching New Ventures: An Entrepreneurial Approach*, Cengage Learning, 2016.
2. Steven Fisher, Ja-nae' Duane, *The Startup Equation -A Visual Guidebook for Building Your Startup*, Indian Edition, Mc Graw Hill Education India Pvt. Ltd, 2016.
3. Donald F Kuratko, Jeffrey S. Hornsby, *New Venture Management: The Entrepreneur's Road Map*, 2e, Routledge, 2017.

BCH1216: INTRODUCTION TO PYTHON [2 0 2 3]

Introduction to Python: History of Python, Features of Python, Install Python and Environment Setup Python Identifiers, Keywords and Indentation, Comments and document interlude in Python, Command line arguments, Getting User Input. Data Types, Variables, Basic Input-Output Operations, Basic Operators: Data Types, Variables, Python user-defined functions, Defining and calling Function, Loops and statement in Python, Python Modules & Packages. Boolean Values, Conditional Execution, Loops, Lists and List Processing, Logical and Bitwise Operations: Making decisions in Python, Python's loops, Logic and bit operations in Python, Lists collections of data, Sorting simple lists. Python's Built-in Data types: String, List, Tuple, Set, and Dictionary (characteristics and methods). The Object-Oriented Approach: Overview of OOP Creating Classes and Objects, Inheritance, polymorphism. File Processing Concept of Files: File opening in various modes and closing of a file, Reading from a file, Writing onto a file, some important File handling functions e.g open(), close(), read(), readline() etc. Python Libraries:

Pandas, Matplotlib, NUMPY. Exception Handling: What is Exception? Handling an exception, try.... except...else, try-finally clause.

References:

1. Michael T. Goodrich, Roberto Tamassia, Michael H. Goldwasser, *Data Structures and Algorithms in Python*, Wiley Publication, 2013.
2. D. Phillips, *Python 3 Object-Oriented Programming Build robust and maintainable software with object-oriented design patterns in Python 3.8*, (3e), Packt Publishing, January 2018.
3. W. J. Chun, *Core Python Applications Programming*, (3e), Prentice Hall Publishers, 2012.
4. J. Grus, *Data Science from Scratch: First Principles with Python*, (1e), O'Reilly Media, 2015.
5. Ronald B. Adler & George Rodman, *Understanding Human Communication*, Oxford publication, 2023.

BCH1217: HEALTH AND WELLNESS [2 0 0 2]

Introduction to Health and Wellness: understanding the dimensions of health and wellness. Significance of holistic health: Physical, mental, emotional, and social aspects. Physical Health and Nutrition: Fundamentals of physical fitness and Nutritional wellbeing: Components and benefits. Balanced diet, hydration, and role of micronutrients. Causes, prevention, and management of Lifestyle diseases. Mental and Emotional Well-being: Causes, effects of Stress, Stress management techniques. Mindfulness and relaxation techniques for mental clarity. Managing emotions. Social and Community Well-being: Building healthy relationships: Role of Communication and Empathy. Role of social connections in mental health.

References:

1. C. B. Torgan, *Introduction to Health and Wellness*, Jones & Bartlett Learning, 2019.
2. W. C. Willett, *Eat, Drink, and Be Healthy: The Harvard Medical School Guide to Healthy Eating*, Simon & Schuster, 2017.