

DEPARTMENT OF COMMERCE, S.K.M.U, DUMKA, JHARKHAND

BA/B.SC: 1ST /2ND / 3RD SEMESTER

PAPER CODE: MDC-COM

PAPER: COMMERCE MULTIDISCIPLINARY

FULL MARKS: 75 (External-75)

Course Credits	No. of Teaching Hours Per Week	Total No. of Teaching Hours
03	03 Hrs	45 Hrs

Course Objectives: The objective of the course is to familiarize the student from non-commerce streams with the basic understanding of business and management.

Course Outcomes: After completion of the course, the learners will be able to:

- Understand the concept of Business and Functional Areas of Business.
- Understand the different forms of business organization.
- Examine the dynamics of the most suitable form of business organisation in different situations.
- Understand the different functions of management implemented in the organisation

Course Contents:

Unit-I: Introduction

Human Activities: Economic and Non-Economic Activities, Types of Economic Activities, Meaning, Objectives and characteristics of Business, Difference between Commerce, Business and Trade. Importance of Commerce Education in India.

Unit-II: Basic Terminology of Commerce

Business Transaction, Capital, Drowning, Assets, Current Assists, Fixed Assets, Liability, Expenditure, Capital Expenditure and Revenue Expenditure, Income Profit, Loss, Purchase, Sales, Stock, Debtor, Creditor, Discount.

Unit-III: Introduction to Accounting

Meaning, Objectives, Advantages and Disadvantages of Accounting, Role of Accounting in Business

Unit-IV: Introduction to management

Management: Definition, Nature, Importance and Functions, levels of Management.

Unit-V: Forms of Business Entity

Forms of Business Enterprises: Sole Proprietorship, Partnership firm, Cooperative Organization, Joint Stock Companies, Multinational companies, choice of form of Organization.

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Suggested Readings:

- C.R Basu. Business Organization and Management. New Delhi: McGraw Hill
 - T.N Chhabra. Business Organization and Management. New Delhi: Sun India Publications.
 - C.B Gupta. Modern Business Organization. New Delhi: Mayur Paperbacks.
 - V.K Kaul. Business Organization and Management, Text and Cases. New Delhi: Pearson Education.
 - H. Koontz, H & H. Weihrich. Essentials of Management. New York: McGraw Hill Education.
 - B.P. Singh, & A.K.Singh, A. K. Essentials of Management. New Delhi: Excel Books.
 - L.M Prasad: Principles and Practice of Management, S.Chand
 - Y.P.Verma,Business Organisation management and Administration, S.Chand.
 - M.C.Shukla, Business Organisation and Management, Shahitya Bhawan Publications
 - S.A Sherlekar & V.S Sherlekar, Modern Business Organisation and Management, Himalaya Publishing House
- Latest edition of text books may be used.**

Note- Commerce discipline students will not study this subject, they will have to choose any three subjects from Science or Arts discipline and study it as a multidisciplinary subject for Semester-1 to 3.

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