

B.B.M. I YEAR : Part-II : Paper-I : BUSINESS ENVIRONMENT (NEW)

1. Concept of Business:- Definition and Scope - Characteristics of today's business, business goals - economic, social strategic goals.
2. Business Environment:- Meaning and significance - Interaction between business and environment - Classification of environmental factors on business.
3. Economic and Political Environment:- Meaning and critical elements of environment - economic system - economic planning - objectives of economic planning. (Evaluation of Five Year Plans - National Income concept and significance, measurement and problems - Size of national income in India - Per capita income).
4. Natural Resources:- Land, Forest, Mineral and Oil - Agriculture Importance, features, problems and development - Trends in production of important food crops and commercial crops.
5. Financial Resources:- Capital Formation concepts - Savings and Investment - Institutional financing - IDBI, IFDUTI, SFC, ICICI - Control of Capital Issues - Capital Market and its features.
6. Industrial Development:- Role of Industrialisation - Structure, growth under planning - Balanced Regional Development, Industrial Policy - Role of Public and Private Sectors Industries (Development and Regulation Act, FERA - Small-scale and Cottage Industries.)

Suggested Readings:

- 1) Francis Charunilam : Business Environment, Himalaya Publishing House.
- 2) Adhikari, M. : Environment of Business, Sultan Chand & Sons.
- 3) Sivayya & Das : Indian Industrial Economy, S. Chand & Co.
- 4) Rudder Datta, & K.P.M. Sundharam : Indian Economy, Sultan Chand & Co.

5) Zevath...

Differential Calculus : Limits of a Function - Differential Coefficient - Function of a Function or a Chain Rule - Parametric Equation and parameter - Differentiation of Implicit function - Geometric Interpretation of Derivative dy/dx (problems on rational algebraic functions, exponential, logarithmic functions only) Simple problems on trigonometrical functions - Conditions for Maxima and Minimum points - Second Derivative test for Maxima and Minima - Successive differentiation upto second order - Partial derivatives of Higher Orders upto second order - Interpretation of Total Differentiation in Business and Economic Problems. (The proofs for theorems may be omitted)

Applications of Differential Calculus in Economics and Commerce :

Relation between total cost curve and marginal cost curve - Applications of Maxima and Minima to Economics and Commerce - Maxima and Minima for functions of two variables - An Inventory Model - $Z = f(x,y)$

Integral Calculus : Introduction - Standard formulae - Integration by substitution - Integration by parts (simple problems on integration relating to units 4 only)

Applications of Integral Calculus in Economics : Marginal Cost, Total Cost, Average Cost - Marginal, Average and Total Revenue - Compound Interest and Rate of Growth - Amount of Annuity.

Matrices : Their Applications to Business Problems : Types of Matrices - Determinants - Properties of determinants - Transpose of Matrix - System of Linear Equations - Matrix Inversion Method Only.

Linear Programming : Application to Linear Programming - General Linear Programming Problems - Formulation of Linear Programming Problem - Graphic Method for two variables - The fundamental Theorem of Linear Programming (only statement) - Basic solution - slack and surplus variables - simplex method. (subject to not more than three variables)

Suggested Readings :

Business Mathematics for Commerce and Economics : P.N.Arora
P.C.Bagga
Wiley Eastern Limited.

B.E.E. I YEAR : Part-II : Paper-III : FINANCIAL ACCOUNTING (NEW)

1. Principles of Financial Accounting - Definition - Need and scope of Accounting - Double Entry Book-Keeping - Book-Keeping and Accounting - Branches of Accounting - Advantage and Limitations of Accounting - Basic Concepts and conventions - Accounting process - Journalising - Classification of Accounts - Ledgers - Subsidiary Books.
2. Cash Book - Cash Book with single, double and triple columns - Petty Cash Book - Bank Reconciliation Statement - Rectification of errors - Bills of Exchange - Accommodation and Discounting of Bills - Trial Balance.
3. Preparation of Final Accounts - Manufacturing Accounts - Trading Account - Profit and Loss Account - Balance Sheet - Treatment of Bad Debts - Adjustments - Methods of Depreciation.
4. Single Entry System - Features - Ascertainment of Profit - Statement of Affairs - Conversion into Double Entry System.
5. Accounts of Non-Trading Concerns - Features - Preparation of Receipts and Payments Accounts - Income and Expenditure Account and Balance Sheet.
6. Partnership Accounts - Principles - Capital Accounts - Final Accounts.
7. Company Accounts - Accounting for Share Capital and Dividends.

Suggested Readings:

1. Grewal, T.S. : Double Entry Book-Keeping
2. Grewal, T.S. : Introduction to Accountancy
3. Gupta, A.L., & Gupta, V.K. : Principles and Practice of Accounting
4. Patil & Korlahalli : Principles and Practices of Accountancy
5. Jain, S.P., & Narang, K.L. : Advanced Accountancy