



**B.COM (HONS.)
IV SEMESTER
SYLLABUS
2014-15**



RENAISSANCE COLLEGE OF COMMERCE & MANAGEMENT

Syllabus - B.Com IV Semester (Hons.)

Theory & Practice of Cost Accounts

Unit I	Cost Accounting:- Nature, Scope, Methods, Techniques & installation of costing system, Cost concept & its classification, Concept of cost audit. Accounting for Material – Material control concept & techniques, Pricing of material issues, Material losses & their treatment.
Unit II	Accounting for Labour:- Labour cost, Control procedure, Labour turnover. Idle Time, Over time method & wage payment and incentive schemes. Accounting for overheads, Classification and absorptions, Computation of machine hour rate.
Unit III	Unit costing: Job & batch costing, operating costing, Cost – volume profit analysis. Break even point.
Unit IV	Contract costing, process cost, According.
Unit V	Standard Costing:- Budgetary Control – concepts and importance, Cash Budget, production Budget & Flexible budget.

Subject: Human Behavior at work

Unit I	<u>Foundation of Organizational Behavior</u> : Organization behavior model. The Hawthorne Studies, Understanding behavior in organization, <u>FOUNDATION OF INDIVIDUAL BEHAVIOR</u> : Personality, Learning, Creativity
Unit II	Perceptions & Individual Decision Making: Factors influencing perception, Perceptions & Decision making, Counseling. Values, Attitudes & Job Satisfaction: Importance & Types Of Values. Attitudes & Consistency, (Cognitive Dissonance Theory), Job Satisfaction-Meaning Its Determinants & Implication.
Unit III	Basic Motivation Concepts: Maslow's Hierarchy OF Human Needs, Herzberg's Two Factor Hygiene Theory, Mc Gregor's Theory N & Y, William Ouchi's Tazory Z. Employee-Centered Supervision Theory, Motivation Process, Types & Tools,
Unit IV	The Group Behavior : Classifying Groups: Stages Of Group development, External Conditions Imposed On The Groups, Group Decision Making,
Unit V	Conflict And Stress Management: Transitions In Conflict Thought, Functional & Dysfunctional Conflict. The Conflict. Process, Causes and Management of Stress.

MIS AND DBMS

Unit I	Meaning and use MIS: System view of Business, Process of MIS, Development of MIS within the organization, Management Process, Information needs, System approach in Planning, Organizing and Controlling MIS.
Unit II	MIS Planning and System Design: Planning Implementation and Controlling of Management Information System, Managerial Decision Making, Characteristics and components of Decision support Systems. System Design, Input/ Output design, Forms design.
Unit III	Introduction: Purpose of Database System, Advantages and Disadvantages of DBMS, Basic Database concepts, Instances and Schema, Data Independence, 3 Level architecture, Database Administrator, Database Users.
Unit IV	Data Modeling: Data models, Introduction of E-R Model, Entity Sets, Attributes and Keys, Relationship (ER), Weak and Strong entity types, Entity Relationship Daigram, Design of an E-R Database schema.
Unit V	Introduction to SQL: Basic queries in SQL, Data Definition Language, Data manipulation Language, Data transition language, Data Control Language.

Environmental Studies

Unit-I	Problem of natural resources	
Unit – II	Bio-diversity and its protection- a) Value of bio-diversity – Consumable use: Productive use, Social, alternative, moral aesthetic and values. b) India as a nation of bio-diversity and multi-diversity at global, national and local levels. c) Threats to bio-diversity - Loss of habitat, poaching of wildlife, man wildlife conflicts.	
Unit – III	Human Population and Environment a) Population growth, disparities between countries b) Population explosion, family welfare p\Programme. c) Environment and human health	
Unit – IV	Multidisciplinary nature of environmental studies: a) Natural resources b) Social problems and the environment c) Eco system.	
Unit – V	Environment Wealth : a) Rivers, ponds, fields and hills. b) Rural, Industrial, Agricultural fields. c) Study of common plants, insects and birds.	

English Language and Scientific Temper

Unit-I	Tina Morris – Tree C.P. Snow – Ramanujan George Orwell – What is Science? Desmond Morris – A short extract from the Naked Ape	Nissim Ezekiel - Night of the Scorpion Roger Rosenblatt – The power of WE C. Rajagopalachari – Three Questions A.G. Gardiner – On the Rule of the Road
Unit – II	Comprehension of an unseen passage.	
Unit – III	Letter writing – Formal letters, informal letters, applications	
Unit – IV	Report Writing	
Unit – V	Language Skills	