

# FYUP BACHELOR OF COMMERCE B.Com. (Hons.)

CMB-1111

## BUSINESS ORGANIZATION AND MANAGEMENT

CENTRE FOR DISTANCE  
AND ONLINE EDUCATION



Director  
Centre for Distance and Online Education  
Mangalayatan University, Beswan, Aligarh-202146 (U.P.)

Compiled By:



Registrar  
Mangalayatan University  
Beswan, Aligarh



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### Block I: Business Nature

Unit 1: Economic and Non-economic Activities, Spectrum of Business Activities, Features of the Modern Business

Unit 2: Scope of business - Industry (Manufacturing Sector), Commerce (Service Sector) and Trade, 'Make in India' Movement, Social responsibility and ethics.

Unit 3: Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

### Block II: Management

Unit 4: Concept, Nature & Aspects of Management, Taylors Scientific Management Theory,

Unit 5: Henri Fayol Classical Organization Theory (management process theory),

Unit 6: Weber's Bureaucracy Theory,

### Block III: Fundamentals of Management

Unit 7: Planning process and type – Decision Making process and type, Approaches to Decision- Making, Techniques of Decision-Making.

Unit 8: Organizing – Basic considerations. Departmentation – functional, project, matrix and network. Centralization and decentralization.

Unit 9: Dynamics of groups-Formation.

### Block IV: Leadership and Motivation

Unit 10: Leadership: Concept, Managerial Grid, Situational Leadership.

Unit 11: Motivation: Concept and Theories

Unit 12: Maslow, Herzberg, McGregor and Ouchi theories.

### Block V: Change Management

Unit 13: Resistance to change and strategies to manage change, Conflict levels, causes and resolution.

Unit 14: Functional and Dysfunctional aspects of conflict.

Unit 15: Conceptual Framework of Marketing Management, Financial Management, and Human Resource Management.

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Highway, Beswan, Aligarh, UP-202146



[www.mangalayatan.in](http://www.mangalayatan.in), [www.mude.ac.in](http://www.mude.ac.in)  
[cdoe@mangalayatan.edu.in](mailto:cdoe@mangalayatan.edu.in)

# FYUP BACHELOR OF COMMERCE B.Com. (Hons.)

CMB-1112

## FINANCIAL ACCOUNTING

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## Block I: Introduction

Unit 1: Conceptual Framework: Book keeping, Accounting & Accountancy, objectives, functions, advantage, limitations.

Unit 2: Accounting principle, Concepts and Conventions, Accounting Equations.

Unit 3: Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind. AS).

## Block II: Accounting Process

Unit 4: Journal, ledger, Cash Book, Trial Balance.

Unit 5: Preparation of Financial Statements of a profit making sole proprietorship trading firm with additional information.

Unit 6: Preparation of Final Accounts.

## Block III: Depreciation and Hire Purchase Accounting

Unit 7: Accounting for Plant Property and Equipment.

Unit 8: Depreciation: Meaning of Depreciation, Objective and Methods of depreciation (Straight

line, Diminishing Balance), Change of Method. (Relevant accounting Standards as applicable)

Unit 9: Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only), Accounting for Installment System (Simple practical problems)

## Block IV: Special Types of Accounting

Unit 10: Accounting for Branches (excluding foreign branches): Dependent branches ('Debtors system' and 'Stock & debtors System') and overview of Independent branches.

Unit 11: Departmental Accounting: Concept, Type of departments, Basis of allocation of departmental expenses.

Unit 12: Methods of departmental accounting (Relevant accounting Standards as applicable)

## Block V: Royalties Accounts

Unit 13: Royalty account, Minimum Rent.

Unit 14: Computation and recovery of Short working in the books of Land lord etc.

Unit 15: Practical questions

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[cdoe@mangalayatan.edu.in](mailto:cdoe@mangalayatan.edu.in)