# St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bangalore – 560 025

Accredited and Re-Accredited with 'A' Grade by the
National Assessment and Accreditation Council (NAAC)

Recognized by the UGC as
**"COLLEGE WITH POTENTIAL FOR EXCELLENCE"**



## Bachelor of Commerce (Analytics)

Semester I & II

*Syllabus w.e.f., 2018 – 2019*

**Academic year 2018 – 2019**

# St. Joseph's College of Commerce

(An Autonomous Institution affiliated to Bangalore University
Dedicated to Excellence with Relevance)

St. Joseph's College, Bangalore was established in 1882 by the French Missionary Fathers for the purpose of imparting higher education. In 1937, the management of the College was handed over to the Jesuits, a worldwide Religious order going by the name 'Society of Jesus'. The college and its sister institutions are now managed by the Bangalore Jesuit Educational Society (Regd). A department of Commerce was established in the College in 1949. In 1972, this department became an independent college by the name St Joseph's College of Commerce.

Since its inception as an independent institution, the College has shown growth and progress in academics, co-curricular and extra– curricular activities. Besides, there has been a constant effort made by the College to acquire excellence in every aspect of good education. Currently it stands accredited to the National Assessment and Accreditation Council (NAAC) with an 'A' grade. . In February 2010, the College was recognised by the UGC as a "College with Potential for Excellence".

The College aims at the integral formation of its students, helping them to become men and women for others. Though it is a Christian minority institution, the college has been imparting liberal education to the students of all denominations without any discrimination. St. Joseph's College of Commerce is affiliated to Bangalore University and became autonomous in September 2005. The motto of the college is Fide et Labore or 'Faith and Toil' and the college attempts to inculcate the motto in every student through its various programs and courses.

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Business Administration, a three year Degree under graduate program,

and Master of Commerce, a two year Post Graduate program. Highly qualified staff members, excellent infrastructure of the college like spacious classrooms, good library and computer lab facilities helps to promote academic excellence

## OBJECTIVES OF THE B.COM PROGRAM

1. To provide conceptual knowledge and application skills in the domain of Commerce studies.

2. To provide knowledge and skills in almost all areas of business to be able to meet expectations of business and to handle basic business tasks, thus equipping a student to take up entry – level jobs in different sectors of commerce, trade and industry.

3. To sharpen the students' analytical and decision making skills.

4. To provide a good foundation to students who plan to pursue professional programs like CA, ICWAI, ACS, CFA and MBA.

5. To facilitate students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements.

6. To develop entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.

7. To develop ethical Business professionals with a broad understanding of Business from an interdisciplinary perspective

## I. ELIGIBILITY FOR ADMISSION:

Candidates who have completed Two year Pre–University program of Karnataka State or its equivalent are eligible for admission into this Program.

## II. DURATION OF THE PROGRAM:

The program of study is 3 years of Six Semester. A candidate shall complete his/her degree within five (5) academic years from the date of his/her admission to the first semester.

## III. MEDIUM OF INSTRUCTION:

The medium of instruction shall be English.

## IV. ATTENDANCE:

a. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.

b. A student who fails to complete the program in the manner stated above shall not be permitted to take the end semester examination.

**B.COM PROGRAM MATRIX, PROGRAM STRUCTURE & SEMESTER SCHEME OF EXAMINATION:**

Refer page no 7-9

## V. TEACHING AND EVALUATION:

M.Com/MBA/MFA/MBS graduates with B.Com, B.B.A & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the subjects including part – B subjects of III and IV semesters (except languages, compulsory additional subjects and core Information Technology related subjects). Languages and additional subjects shall be taught by the graduates as recognized by the respective Board of Studies.

## VI. EVALUATION SYSTEM:

Evaluation for UG program consists of two components, viz. Continuous Internal Assessment (CIA) and End Semester Examination (ESE) with the weightage of 30% and 70% respectively.

Continuous Internal Assessment (CIA) includes a centrally organized MID TERM TEST for 20 marks and other exercises administered by the teacher such as Unit test/ Online test /Snap test /Surprise test /Quiz /Assignment / Presentation /Project /Research article /Seminar etc for an aggregate of 10 marks. Each teaching faculty is required to maintain a record of the Continuous Internal Assessment.

The End Semester Examination will be conducted at the end of each semester. The duration and maximum marks for the End Semester Examination is 3 hours and for 70 marks.

## VII. MINIMUM FOR A PASS:

A UG student has to get a minimum of 40% marks in the ESE (28 on 70) and 40% aggregate in CIA & ESE (40 on 100) for a pass in each subject. The minimum SGPA to qualify for the B.Com. degree is 4.00 and a pass in all subjects.

## VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Grading System For Choice Based Credit System (CBCS)- The College adopts a ten point grading system. The modalities and the operational details are as follows.

i. Credits - Credits are assigned to subjects based on the following broad classification

| Subject category | Instruction hrs/week | Credits |
|---|---|---|
| Languages | 3 hrs | 2 |
| Major Core | 4 hrs | 3 |
| Major Optional | 4 hrs | 4 |
| Allied Required | 4 hrs | 3 |
| Open Electives | 4 hrs | 3 |

ii. Grade Points – The papers are marked in a conventional way for 100 marks. The marks obtained are converted to

grade point according to the following table. If a student is absent for the paper the grade point assigned is 0.

| % Marks | 95-100 | 90-94 | 85-89 | 80-84 | 75-79 | 70-74 | 65-69 | 60-64 | 55-59 | 50-54 | 45-49 | 40-44 | Below 40 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Grade Points | 10 | 9.5 | 9 | 8.5 | 8 | 7.5 | 7 | 6.5 | 6 | 5.5 | 5 | 4.5 | 0 |

iii. The semester grade point average (SGPA) - is the sum of the product of the credits with the grade points scored in all subjects divided by the total credit of Part A and Part B in the semester.

SGPA = ∑Credits x Grade Points / Total Credits

Minimum SGPA for a pass is 4.00.

If a student has not passed in a subject or is absent then the SGPA is not assigned.

iv. The cumulative grade point average (CGPA)- is the weighted average of all the subjects undergone by a student over all the six semesters of a program.

CGPA = ∑ Total credits in the semester x SGPA / Total credits of the program. SGPA and CGPA will be rounded off to two decimal places. Interpretation of SGPA/CGPA/ Classification of final result for a UG program.

v. Interpretation of SGPA/CGPA/ Classification of final result for a UG Program.

| SGPA/ CGPA/ Subject Grade Point | Grade | Result/Class Discription |
|---|---|---|
| 9.00-10.00 | O | Outstanding |
| 8.00-8.99 | A+ | First Class Exemplary |
| 7.00-7.99 | A | First Class Distinction |
| 6.00-6.99 | B+ | First Class |
| 5.50-5.99 | B | High Second Class |
| 5.00-5.49 | C | Second Class |
| 4.00-4.99 | P | Pass Class |
| Below 4 | RA | To Re-Appear |

## IX. PATTERN OF QUESTION PAPER:

### Question Paper Pattern: (3 Hours duration, Max. Marks: 70)

| Section-A | Conceptual / Objective Questions | 1 mark × 10 questions | 10 Marks |
|---|---|---|---|
| Section–B | Analytical Questions | 6 marks × 3 questions | 18 Marks |
| Section–C | Essay Questions | 15 marks × 2 questions | 30 Marks |
| Section-D | Compulsory Question Case study | 12 marks × 1 question | 12 Marks |
| | | **Total** | **70 Marks** |

## XI. REVALUATION, RETOTALING and IMPROVEMENT:

There is provision for **Revaluation, Re-totaling and Improvement** within two weeks of the publication of the results.

**Revaluation and Re-Totaling:** There is a provision for **Revaluation and Re-Totaling** of marks if the application is made within 2 weeks of the publication of results with the prescribed fee.

**Provision for Improvement:** A candidate, who desires to improve his/her End Semester Examination marks, has to first withdraw his/her original End Semester Examination marks. The student will be awarded whatever marks he/she obtains in the later appearance even if they are less than the marks awarded previously.

# B.COM (ANALYTICS ) PROGRAM STRUCTURE
## PROGRAM MATRIX

| Content | I | II | III | IV | V | VI | TOTAL |
|---|---|---|---|---|---|---|---|
| **Part A: Languages** | | | | | | | |
| English | 3 hr/ 2cr | 3 hr/ 2cr | 3 hr/ 2cr | 3 hr/ 2cr | - | - | |
| Language | 3 hr/ 2cr | 3 hr/ 2cr | 3 hr/ 2cr | 3 hr/ 2cr | - | - | |
| **I** | **4 Cr** | **4 Cr** | **4 Cr** | **4 Cr** | - | - | **16** |
| **Part B: Core Subjects** | | | | | | | |
| Content | I | II | III | IV | V | VI | TOTAL |
| Major core | • Financial Accounting<br>• Principles of Management<br>• Mathematics | • Corporate Accounting<br>• Business Law<br>• Statistics | • Fundamentals of Data Base (DA)<br>• Financial Management<br>• Marketing Management | • Fundamentals of Program-ming (DA)<br>• Human Resource Management | • Income Tax 1<br>• Cost Accounting | • Income Tax–II<br>• Management Accounting<br>• Entrepreneurship Development<br>• Company Law and Secretarial practice | |
| Allied Required | • Business Economics-I | • Business Economics-II | | • Banking | • Auditing | | |
| Major Optional | NA | NA | NA | NA | • Elective Paper-1 Business Analytics<br>• Elective Paper-2 Business Forecasting | • Elective Paper-3 Business Simula-tion<br>• Elective Paper-4 Business Analytics Program-ming | |
| Open Electives | NA | NA | **4hr / 3cr** | **4hr / 3cr** | - | - | |
| Skill based Major | - | - | - | - | Subject / Elective Skill based paper | | |
| **II** | **12 Cr** | **12 Cr** | **12 Cr** | **12 Cr** | **21 Cr** | **20Cr** | **89** |
| **Part C: Foundation, skill development, interdisciplinary & Sports** | | | | | | | |
| HRD | 1 Cr | 1 Cr | - | - | - | - | |
| IC | - | 2 Cr | - | - | - | - | |
| EVS | - | - | - | 2 Cr | - | - | |
| Internship | - | - | - | - | - | 1 Cr | |
| Certificate & Sports Program | 1 Cr – Tally | | | 1 Cr – Excel | 1 Cr – Advanced Excel | | |
| **III** | **2 Cr** | **3 Cr** | | **3Cr** | **2 Cr** | | **10** |
| **Part D: Extension and extracurricular activities** | | | | | | | |
| Extension Curricular & Others | | | | | | | |
| **IV** | | **1 Cr** | | **1 Cr** | - | **1 Cr** | **03** |
| **Total** | **18 Cr** | **20 Cr** | **16 Cr** | **20 Cr** | **21 Cr** | **22Cr** | **118** |

# B.COM – ANALYTICS PROGRAM STRUCTURE SEMESTER SCHEME OF EXAMINATION
## CORE SUBJECTS
## SEMESTER – I

| Subject Code | Title of the Paper | Lecture Hrs per week | Marks | | Total Marks | Grade/ Credits |
|---|---|---|---|---|---|---|
| | | | CIA | ESE | | |
| C5 18 MC 101 | Financial Accounting | 04 | 30 | 70 | 100 | 03 |
| C5 18 MC 102 | Principles of Management | 04 | 30 | 70 | 100 | 03 |
| C5 18 MC 103 | Mathematics | 04 | 30 | 70 | 100 | 03 |
| C5 18 AR 103 | Business Economics-1 | 04 | 30 | 70 | 100 | 03 |
| | Total | 16 | 120 | 280 | 400 | 12 |

## SEMESTER – II

| Subject Code | Title of the Paper | Lecture Hrs per week | Marks | | Total Marks | Grade/ Credits |
|---|---|---|---|---|---|---|
| | | | CIA | ESE | | |
| C5 18 MC 201 | Corporate Accounting | 04 | 30 | 70 | 100 | 04 |
| C5 18 MC 202 | Business Law | 04 | 30 | 70 | 100 | 04 |
| C5 18 MC 203 | Statistics | 04 | 30 | 70 | 100 | 04 |
| C5 18 AR 203 | Business Economics - II | 04 | 30 | 70 | 100 | 04 |
| | Total | 16 | 120 | 280 | 400 | 12 |

*CIA – Continuous Internal Assessment        ESE – End Semester Exam*

## LANGUAGES

| Sem No | Subject Code | Title of the Paper | Lecture Hrs per week | Marks | | Total Marks | Grade/ Credits |
|---|---|---|---|---|---|---|---|
| | | | | CIA | ESE | | |
| I | C5 18 1 KN | Kannada | 03 | 30 | 70 | 100 | 02 |
| | C5 18 1 HN | Hindi | 03 | 30 | 70 | 100 | 02 |
| | C5 18 1 AE | Additional English | 03 | 30 | 70 | 100 | 02 |
| | C5 18 1 GE | General English | 03 | 30 | 70 | 100 | 02 |
| | | **Total** | **06** | **60** | **140** | **200** | **04** |
| II | C5 18 2 KN | Kannada | 03 | 30 | 70 | 100 | 02 |
| | C5 18 2 HN | Hindi | 03 | 30 | 70 | 100 | 02 |
| | C5 18 2 AE | Additional English | 03 | 30 | 70 | 100 | 02 |
| | C5 18 2 GE | General English | 03 | 30 | 70 | 100 | 02 |
| | | **Total** | **06** | **60** | **140** | **200** | **04** |

*CIA – Continuous Internal Assessment          ESE – End Semester Exam*

## FOUNDATION COURSES

| Sem. No | Subject Code | Title of the Paper | Lecture Hrs per week | Grade / Credits |
|---|---|---|---|---|
| I | FSD 15 101 | Holistic Development (Life Skills) | 1 | 1 |
| I | FSD 15 301 | Tally ( Certificate Program) | 1 | 1 |
| II | FSD 15 201 | Holistic Development (Life Skills) | 1 | 1 |
| II | FSD 15 202 | Indian Constitution | 1 | 2 |
| I | FSD 15 301 | Tally | 1 | 1 |

# C5 18 MC 101: FINANCIAL ACCOUNTING

**Objective:** To acquaint students with accounting concepts and their treatment. To impart knowledge to prepare, analyse and interpret financial statement and its position.

### Module - 1: Conceptual Framework                    10 Hrs

Introduction to Ind AS, IFRS, Challenges in implementation, Role of an accountant. Concepts – Assets, Liabilities, Incomes, Expenditure and Equity for Sole proprietor, Partnership firm and Company. Four Pillars of accounting and Accounting Equation.

### Module - 2: Computerised Accounting Process         10 Hrs

Accounting Process using Tally – Journal, Ledger, and Trial Balance. Rectification of Errors as per Ind AS 8 and 10.

### Module – 3: Preparation and Presentation of Financial Statements
###                                                     20 Hrs

Preparation of Financial statements- Profit & Loss statement and Balance Sheet. Treatment of Ongoing transactions- Goods withdrawn by proprietor, Goods lost by fire, Goods issued as free sample, Goods sent on consignment basis, Cash withdrawn by proprietor, Prepaid expenses, Outstanding expenses, Interest on capital, Interest on drawings, Interest on loan, Provision for Bad debts and Doubtful debts, Depreciation, Commission payable before and after charging such commission.(sole proprietor and Partnership Firm)

### Module - 4: Preparation and Presentation of Cash flow Statement
###                                                     10 Hrs

Meaning of Cash flow, Types of Cash flow, Estimation of cash flow using various methods. (Simple problems only)

### Module–5 : Basic financial Statement Analysis        10 Hrs

Ratio Analysis based on profits, Balance Sheet, Return on Capital Employed, Return on Investments, Earning per Share, Net Profit Ratio, Current Ratio, and Liquid Ratio. Trend Analysis.

**Skill Development:**

(*These activities are only indicative, the Faculty member can innovate*)

1. Preparation of financial statements using Tally

2. Study of a company's report which includes accounting policies and present a summary

3. Analyze the financial statement of a company using Ratios.

**Books for Reference:**

❖ *Advanced Accounts – Jain & Narang – Kalyani Publications*

❖ *Advanced Accounting – S.N. Maheshwari*

❖ *Advanced accounting– Ashok Sehgal, Deepak Sehgal , Taxmann's*

❖ *Advanced Accounts - Grewal*

❖ *Comprehensive guide to IND AS implementation- CA Anand Banka*

❖ *IFRS and Ind AS publications issued by IASB and ICAI respectively*

❖ *Advanced Accounts – M.C.Shukla*

# C5 18 MC 102: PRINCIPLES OF MANAGEMENT

**Objective:** To familiarize the students with the Concepts and Principles of Management and to train them in Practical and Managerial skills.

**Module – 1: Introduction to Management and History of Management Thought**        **12 Hrs**

**Introduction:** Meaning – Nature and Characteristics of Management – Scope and Functional Areas of Management – Management as an Art, Science or Profession – Management and Administration – Principles of Management - Roles and skills of managers.

**Evolution of Management Thought:** Pre-scientific Management (introduction) – Taylor's Scientific Management – Fayol's modern management - Lillian and Gilberth Human Relations – Elton Mayo.

**Module - 2: Planning Forecasting and Decision Making**     **10 Hrs**

**Planning:** Nature – Planning Process – Objectives – Types of plans – MBO (Peter Drucker) & MBE

**Forecasting:** Meaning and purpose of forecasting – Techniques of forecasting - Qualitative and quantitative.

**Decision Making:** Meaning – Types of decisions – Personal phases of Decision Making - Steps in decision making - Delegation and Principles of delegation.

**Module-3: Organizing and Staffing**             **10 Hrs**

**Organizing:** Nature and Purpose of Organization – Principles of Organization – Organization structure and types – Departmentation – Committees – Centralization vs. Decentralization of Authority – Span of Control – Meaning - Factors affecting span.

**Staffing:** Nature and Process of Staffing.

**Module - 4  Leadership, Directing and Controlling**       **10 Hrs**

**Leadership:** Meaning – Leadership styles – Theories of leadership.
**Directing:** Meaning – Principles and techniques of directing.

**Controlling:** Meaning and definition – Features – Steps in controlling and methods of establishing control. Techniques of controlling – Budgetary and non-budgetary.

## Module – 5: Co–Ordination and Motivation                     12 Hrs

**Co-ordination:** Meaning – steps and methods of co-ordination.

**Motivation:** Meaning - Theories of motivation – Carrot & Stick approach – Maslow's – Mc Gregor's – Herzberg's – ERG – Mc Clelland's – Vroom's Expectancy – William Ouchi's theory Z.

## Module – 6: Business Ethics                     6 Hrs

Meaning – Need and importance - Principles of ethics -profits and ethics – Factors affecting ethical practices in Business

Social Responsibilities of Management – Meaning, Social responsibilities of business towards various groups.

## Skill Development:

(*These activities are only indicative, the Faculty member can innovate*)

1. Different types of Organization Charts (structure).

2. Chart of Staffing.

3. Graphic representation of Maslow's Theory.

4. Chart on Media of Communication.

5. Draft Control chart of different industry/business groups.

6. Prepare list of corporate strategies that are adopted by Indian Companies to face the challenges of competition.

7. Select a successful retail store and give details of factors leading to its success.

8. Select a failed venture, if any known to you, and bring out reasons for its failure (Note what we learn from these success & failure stories).

9. Select a company and prepare a SWOT analysis for the same.

10. Mention the characteristics and skills of managers in the 21st century.

11. List out some unethical practices prevailing in an organisation.

12. Undertake a study of some ethical practices followed by an organisation.

**Books for Reference:**

- ❖ *Appaniah & Reddy: Essentials of Management.*

- ❖ *Koontz & O' Donnell: Management.*

- ❖ *L. M Prasad: Principles of Management.*

- ❖ *Rustum & Davan: Principles and Practice of Management.*

- ❖ *S.V.S Murthy: Essentials of management.*

- ❖ *Sharma & Gupta: Principles of Management.*

- ❖ *Srinivasan & Chunawalla: Management Principles and Practice.*

- ❖ *Thomas N. Duening & John. M. Ivan Cevich: Management, Principles and Guidelines, Biztantra Publications.*

- ❖ *Tripathi & Reddy: Principles of Management.*

- ❖ *Premavathy M. Dr., Business Ethics, Srivishnu Publication.*

# C5 18 MC 103: MATHEMATICS

**Objective:** To enable students to have a strong hold in basic Algebra, Solving Equations, Calculus and applying the concepts to topics on Commerce and Economics.

## Module 1: Matrices, Determinants and Application        5 Hrs

Matrices: Review of fundamentals: Definition of matrix, order, Types of matrices: zero, row, column, square, diagonal, scalar, unit, symmetric, skew-symmetric. Determinant: Value of determinant of order 2x2, 3x3, minors, cofactors, adjoint, inverse of a matrix. Solutions of linear equations: Cramers rule and matrix method involving two and three variables. Application problems.

## Module 2: Eigen values and Eigenvectors        7 Hrs

Definition, Characteristic equation, characteristic roots, characteristic vectors (without any theorems) only 2x2 order. Cayley Hamilton theorem. (Only statement), verification of Cayley Hamilton theorem (only 2x2 matrices),   using the same finding the powers of A ($A^4, A^5$, $A^{-1}, A^{-2}$ ), Inverse of a Matrix using Cayley Hamilton theorem.

## Module 3: Algebra        10 Hrs

Equations, Degree, Roots of an equation. (Including complex roots) Solving Linear and Quadratic equations, Nature of the roots, Cubic Equations, Synthetic Division Method, Biquadratic (quartic) equations, Binomial Theorem, Partial Fractions.

## Module 4: Differential Calculus        15 Hrs

Functions, Limits and Continuity (simple problems), Differentiability, Derivatives, Rules of Differentiation, Logarithmic differentiation, Differentiation of Implicit and Parametric functions, Successive Differentiation, Partial Derivatives, Maxima and Minima, Applications of Differentiation- Cost , Revenue and Profit functions, Marginal Cost, Marginal Revenue, Profit Maximization, Break Even Point, Elasticity of Demand.

## Module 5: Integral Calculus        15 Hrs

Introduction, Indefinite Integration, Standard Integrals, Rules of Integration, Integration by Substitution, Integration by resolving

into Partial Fractions, Integration by Parts, Definite Integrals, Applications of Integration to cost and revenue functions.

**Module 6: Differential Equations                    8 Hrs**

First order Linear Differential Equations, Homogeneous and Non Homogeneous Differential Equations. Applications in Economic theory.

**Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Prepare a Case Study on application of Calculus to business.

2. Understanding Differentiation &Integration through graphs of different types of functions

**Books for Reference:**

❖ *P. N. Arora & S. Arora:  Mathematics*

❖ *D.R. Agarwal : Comprehensive Mathematics*

❖ *Anand Sharma : Business Mathematics & Analytics*

❖ *Ajay Goel &Alka Goel : Mathematics & Statistics*

❖ *K. B. Akhilesh& S. Balasubramanyam : Mathematics & Statistics for Management*

❖ *J.K.Singh : Business Mathematics*

❖ *Robert R. Stall: Linear Algebra & Matrix Theory*

# C5 18 AR 103: BUSINESS ECONOMICS-1

**Objective:** The objective is to familiarize the students with the basic concepts in Economics, study the role of economics in Business and to make the student to understand how the Business Organizations work by applying Economic principles in their Business Management

### Module - 1: Business Economics                                   5 Hrs

Meaning – Definitions – Characteristics – Distinction between Business economics and Economics – Scope of Business Economics – Uses/Objectives of Business Economics – Role and Responsibilities of Business Economist – Micro & Macro Economics.

### Module - 2: Consumer Behaviour                                   15 Hrs

Consumer Sovereignty – Limitations – Approaches to the Study of Consumer Behaviour - Cardinal Approach – Law of Equi-Marginal Utility – Ordinal Approach – Indifference Curve Analysis – Properties – Consumer Surplus: Meaning – Analysis – Limitations.

### Module - 3: Theory of Demand Analysis                            15 Hrs

Demand – Demand Determinants – Law of Demand – Characteristics – Exceptions-Elasticity of Demand – Price Elasticity – Types – Determining Factors – Change in Demand and Elasticity of Demand – Business Applications of Price Elasticity – Concepts of Income and Cross Elasticity of Demand – Price Elasticity of Demand Measurement By Total Outlay Method including mathematical problems.

### Module - 4: Demand Forecasting Methods                           5 Hrs

Survey of buyer's intention – Collective opinion – Trend projection – Economic Indicator. Demand forecasting methods for a new product including mathematical problems.

### Module - 5: Production Function                                   10 Hrs

Law of Supply – Meaning – Determinants of Supply. Production Function: Equilibrium Through Isoquants and Isocosts – Managerial Uses of Production Function – Law of Variable Proportions – Economies of Large Scale of Production – Diseconomies of Large Scale Production.

## Module - 6: Cost and Revenue Analysis                    10 Hrs

Cost classification – Real cost – Opportunity cost – Money cost – Explicit cost and implicit cost – Economic cost – Fixed cost and variable cost – Total and Marginal cost – Behaviour of short run and long run cost – Cost and Output relations – Revenue concepts – Break-Even Analysis including mathematical problems.

### Skill Development:

(*These activities are only indicative, the Faculty member can innovate*)

1. Draft the diagrammatic representation of each aspect of the chapter in a book under different chapters.

2. Select and discuss the case studies that will have impact on business decision-making in each chapter.

3. A survey report on the demand forecasting for a product.

4. Student to choose a product and apply price elasticity in real situation.

5. Detail charts on Consumer Surplus.

### Books for Reference:

- ❖ *D. M. Mithani: Business Economics.*

- ❖ *Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Business Economics.*

- ❖ *H. Craig Petersen & W. Cris Lewis: Managerial Economics, PHI.*

- ❖ *Joel Dean: Managerial Economics.*

- ❖ *K. K. Dewett: Economic Theory.*

- ❖ *M. L. Seth: Test Book of Economic Theory.*

- ❖ *Mote V. L. Peul. S & G. S. Gupta: Managerial Economics, TMH.*

- ❖ *Petersen & Lewis: Managerial Economics.*

- ❖ *Sankaran: Business Economics.*

- ❖ *Varsheney & Maheswari: Managerial Economics.*

# C5 18 MC 201 : CORPORATE ACCOUNTING

**Objective:** To acquire adequate knowledge of corporate bodies for preparation and presentation of financial statements based on IndAS. To give comprehensive understanding of all aspects relating to corporate situations/ requirements.

## Module - 1: Preparation and Presentation of Financial Statements 20 Hrs

Preparation and Presentation of Financial Statements as per IndAS Schedule III (Excluding Consolidated Financial Statement ) Overall Comprehensive Income, Changes in Equity, Cash Flow, Profit & Loss Statement, Balance Sheet .

Treatment of Special Items – Depreciation calculated as per Schedule II, Interest on Debentures, Provision for Tax, Dividends-Interim dividend, final dividend, Unclaimed Dividend, Corporate Dividend Tax.

## Module – 2: Redemption of preference shares 10 Hrs

Meaning , Legal provisions as per section 55 of Companies Act 2013, Treatment of Premium received on issue of shares Section 52, Creation of Capital Redemption Reserve, Fresh issue shares, Arranging for cash balance for the purpose of redemption (Use of Equation for finding out minimum or sufficient number of shares to be issued to the public at the time of redemption of preference shares) Minimum number of shares to be issued for redemption, Issue of Bonus shares by using CRR account ,Basics of Buy Back of Shares.

## Module – 3: Internal Reconstruction or Capital Reduction 10 Hrs

Meaning, Objective, Procedure, Form of Reduction, Reorganisation through surrender of Shares, Subdivision and consolidation of shares, Materialisation of Contingent Liability, Accounting arrangements, Journal entries, Balance Sheet after Reconstruction.

## Module – 4: Amalgamation                                      10 Hrs

Meaning of Amalgamation, Types of Amalgamation, Merger and Purchase, Calculation of Purchase Consideration, Accounting entries in the books of Selling or Vendor Company, Ledger accounts in the books of Selling Company, Journal entries in the books of Buying company and Preparation of Opening Balance sheet of the Amalgamated Company, Calculation of Goodwill or Capital Reserve. Treatment of Intercompany debts, Intercompany Owings, Unrealised Profits, Discharge of Debentures, Discharge of debenture holders to get same amount of interest in spite of change in rate of interest, Issue of new shares to raise additional capital.

## Module – 5: Absorption and External Reconstruction        10 Hrs

Absorption and Reconstruction According to Ind AS 103 & 110. Forms of Purchase consideration – Deferred and Contingent consideration. Accounting Entries in the Books of Selling or Vendor Company, Ledger accounts in the books of Selling company, Journal entries in the books of Buying Company and preparation of Balance Sheet of the buying company , Calculation of Goodwill or Capital Reserve , Treatment of – Intercompany debts, Intercompany Owings, Unrealised Profits, Discharge of debentures, Discharge of debenture holders to get same amount of interest in spite of change in rate of interest , Issue of new shares to raise additional capital.

## Skill Development:

(*These activities are only indicative, the Faculty member can innovate*)

1. Schedule II of Companies – Treatment of depreciation

2. Make a study of one case of mergers or acquisitions. State the reasons why the firms decided to do so. What benefits were derived by both companies?

3. List any 5 cases of amalgamations/ absorption of Joint stock companies with a brief description of each case.

**Books for Reference:**

- ❖ *Advanced Accounts – Jain & Narang – Kalyani Publications*
- ❖ *Advanced Corporate Accounting – S.N.Maheshwari*
- ❖ *Advanced accounting, Corporate accounting – Ashok Sehgal, Deepak Sehgal, Taxmann's*
- ❖ *Manual of Financial accounting and reporting- Sanjeev Singhal & R. Shankaraiah*
- ❖ *Advanced Accounts – Gupta and Grewal*
- ❖ *Advanced Accounts – M.C.Shukla*

# C5 18 MC 202: BUSINESS LAW

**Objective:** To familiarise the students with Business Laws and its interpretation.

### Module – 1: Jurisprudence and Scope                6 Hrs

Introduction to Law – Classification of law – Hierarchy of Courts – Brief of procedure in Courts.

Meaning and Scope of business law – Sources of Indian business law.

### Module – 2: Indian Contract Act of 1872        22 Hrs

Definition – Types of contract – Essentials – Offer – Acceptance – Consideration capacity of parties – Free consent– Legality of object and consideration – Various modes of discharge of a contract – Remedies for breach of contract.

### Module – 3: Sale of Goods Act 1935                8 Hrs

Law of sale of Goods – Conditions and warranties – Transfer of ownership – Performance of contracts – Remedial measures.

### Module – 4: Intellectual Property Legislations   8 Hrs

Meaning and scope of Intellectual Properties – Patent Act of 1970 and amendments as per WTO agreements : Background – Objects – Definition – Inventions – Patentee – True and first inventor – Procedure for grant of Process and Product Patents – WTO rules as to Patents (in brief) – Rights to patentee – Infringement – Remedies.

### Module -5: Consumer Protection Act [COPRA]           8 Hrs

Background - Definition of (1) Consumer; (2) Consumer Dispute; (3) Complaint; (4) Deficiency; (5) Service – Consumer Protection Council – Consumer Redressal Agencies – District Forum – State Commission and National Commission.

### Module – 6: Foreign Exchange Management Act 1999 and Cyber Laws 1999                                    8 Hrs

Objectives of FEMA – Scope and salient features – Offences under the FEMA Act.

Objectives of Cyber Laws– Definitions and salient features – Provisions pertaining to Piracy & related Offences & Penalties.

## Skill Development:

(*These activities are only indicative, the Faculty member can innovate*)

1. Prepare an assignment on the importance of Bankruptcy law.

2. Draft a 'rent agreement' incorporating all the essential features of a valid agreement.

3. Draft an agreement to repay a loan borrowed from a bank on installment basis.

4. Case laws 'involving points of law of contracts'.

5. Draft a complaint against 'unfair trade practice' adopted by a businessman, to the consumer forum.

6. List out the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements [at least 2 cases].

7. Quote examples of violation of Cyber Laws.

## Books for Reference:

- ❖ *Aswathappa. K & Ramachandra: Business Law, HPH, Mumbai.*

- ❖ *Bare Acts.*

- ❖ *Garg, Sareen, Sharma & Chawla: Business Law.*

- ❖ *Kapoor N.D: Business Law, Sultan Chand & Co.*

- ❖ *M. C. Kuchhal: Business Law.*

- ❖ *Nabhi: Business Law, Indian Law House, Mumbai.*

- ❖ *Tulsian: Business Law, Tata McGraw Hill, New Delhi.*

# C5 18 MC 203 STATISTICS

**Objective:** This program would help the students to collect the data and streamlining and how effectively the data is been segregated and used in order to take appropriate decisions at the right time with the effective usage of the tools.

## Module 1: Introduction                                      5 Hrs

Meaning and Functions of Statistics-Importance and of statistics-Classification of data into primary and secondary- Limitation of Statistics.

Data Collection-Methods- Sampling techniques- Preparation of frequency distribution and data tabulation.

## Module 2- Data and Analysis.                                 9 Hrs

Population-Sample-Types of data - Primary and Secondary data; Qualitative-Quantitative- Cross Sectional- Time series- Variables and Attributes-Discrete and Continuous variables. Types of scales - nominal, ordinal, ratio and interval.

Meaning of central tendency- Definition- Types of averages – Arithmetic Mean (Simple and weighted).Median-Mode (excluding missing frequency problems). Graphical representation of median and mode.

Ogive– curve; Histogram-Smoothed Frequency curve- Frequency polygon.

## Module 3-Measures of Dispersion and Skewness.            10 Hrs

Meaning,-Definitions- Properties of dispersion –Range- Quartile Deviation -Mean Deviation from mean and median- Standard Deviation - Coefficient of variation.

Skewness-Meaning-Difference between Dispersion and Skewness-Karl Pearson's and Bowley's measures of Skewness.

Kurtosis and its measures.

**Module-4 Correlation and Regression Analysis.** **15 Hrs**

Meaning- Definition - Use of correlation- Scatter diagram-Types of correlation - Karl Pearson's correlation coefficient-Spearman's Rank correlation- Probable error. Regression- Meaning and utility of Regression Analysis- Regression lines –X on Y- Yon X. Multiple Linear Regression – Fitting multiple linear regression models of the form Y=a+bx+cz (involving two regressions)–Prediction-Regression coefficients and coefficient of determination.

**Module-5 Index Numbers and Time series Analysis** **9 Hrs**

Meaning & Definition – Uses – Classification – Construction of Index Numbers – Methods of constructing Index Numbers – Simple Aggregative Method – Simple Average of Price Relative Method – Weighted index method –– Consumer Price Index Time Series-Meaning and Definition- Analytical Meaning, components of time series, calculation of Secular Trend-Moving Average method (2, 3, 4 & 5 years) and method of Least squares.

**Module-6 Probability Theory and Classification** **12 Hrs**

Permutation and Combination (simple problems), Classical or mathematical definition of probability, Random experiment, Equally likely outcomes, Sample space, mutually exclusive events, compliment of an event, dependent and independent events, Conditional probability.

Basic concepts-Decision Tree Induction-Model Evaluation and Selection.

**Skill Development:**

*(These activities are only indicative, the Faculty member can innovate)*

1. Collection of Data and computation of relationships.
2. Analysis of data by computing correlation and regression.
3. Presentation of data in graphs and diagrams.
4. Analyzing trend in different industries using moving average and represent the same in diagram.
5. Creating Skewness and Kurtois from averages and represent the same of products\services \stock\securities from sales by different sectors.

**Books for Reference**

- ❖ Croxton F.E, Cowden D.J and Kelin S (1973): Applied General Statistics., PHI.

- ❖ Freund JE and Walpole RE (1987) Mathematical Statistics (4th edition) PHI.

- ❖ Goon A.M., Gupta M.K., Das Gupta.B. (1991): Fundamentals of Statistics Vol.I, World Press, Calcutta.

- ❖ Gupta, S.C., and V.K.Kapoor (2001): Fundamentals of Mathematical Statistics: Sultan Chand & Sons.

- ❖ Medhi J (1992): Statistical Methods: An introductory text. New Age.

- ❖ Veerarajan T: Probability , Statistics and Random process (Tata Mc Gran Hill)

- ❖ J K Sharma(2007),Business Statistics(Pearson Education India)

- ❖ Naval Bajpai(2009), Business Statistics(Pearson Education India)

- ❖ Anderson T.W. and Sclove S.L (1978) An Introduction to the Statistical Analysis of Data, Houghton Miffin& Co.

- ❖ Cooke, Cramer and Clarke: Basic Statistical Computing, Chapman and Hall.

- ❖ Mood A.M. Graybill F.A. and Boes D.C. (`1974): Introduction to the Theory of Statistics, McGraw Hill.

- ❖ Snedecor G.W. and Cochran W.G. (1967): Statistical Methods. Iowa State University Press.

- ❖ Spiegel, M.R. (1967): Theory & Problems of Statistics, Schaum'sPublishing Series.

- ❖ KVS Sarma, Statistics Made Simple: Do it yourself on PC (PHI)

- ❖ Purohit S.G. et.al. Statistics using R:

- ❖ John Verzani (2005): Using R for Introductory Statistics, CHAPMAN & HALL/CRC

- ❖ *The Cartoon Guide to Statistics By Larry Gonick (Author) , Woollcott Smith (Author)*

- ❖ *Bhat B.R, Srivenkatramana T and Rao Madhava K.S.(1996): Statistics: A Beginner's Text, Vol. I, New Age International(P) Ltd.*

- ❖ *Bhat B.R, Srivenkatramana T and Rao Madhava K.S. (1997):Statistics: A Beginner's Text, Vol. II, New Age International (P) Ltd.*

# C5 18 AR 203: BUSINESS ECONOMICS – II

**Objective:** The objectives of this paper is to give exposure to the current problem of the Indian Economy and how these problems affect the working of business organizations and how the international organizations helps an economy to overcome these problems.

### Module - 1: Market Structure                          16 Hrs

Perfect Competition – Features – Price and Output Determination – Influence of Time Element on Price and Output – Monopoly – Features – Price and Output Determination– Price Discrimination– Price Output Determination Under Discriminating Monopoly. Monopolistic Competition – Features – Price and Output Determination in Short Run and in Industry – Features of Duopoly and Oligopoly.

### Module – 2: Pricing Policy                             5 Hrs

Pricing Policy – General considerations – Objectives – Factors involved in Pricing Policy – Methods of Pricing.

### Module – 3: Monetary Policy                            10 Hrs

Monetary Policy – Methods and implications – Fiscal Policy – Measures – Implications – Inflation – Types – Causes – Measurers.

### Module – 4: Business Cycles                            5 Hrs

Business Cycles – Phases of Business cycle – Effects of Business Cycle – Measures to control the Business cycle – Theories of business cycles-Multiplier and Accelerator theory – Keynesian theory.

### Module – 5: Balance of Trade and Balance Of Payments     6 Hrs

Balance of Trade & Balance of Payments – Components of Balance of Payments – Disequilibrium in the Balance of Payments – Methods of Correction of Disequilibrium – India's Balance of Payments crisis of 1990's.

### Module-6: Foreign Trade and Economic Development        18 Hrs

Foreign Trade & Economic Development – Foreign aid in Economic Development – Types – Role of Foreign Trade – Factors Determining

the Amount of Foreign aid for Economic Development – Private Foreign Investment and Multinational Corporations – Types – Merits and Demerits – Exim Policy 2009-14: Highlights – Critical evaluation of Exim policy.

## Skill Development:

(*These activities are only indicative, the faculty member can innovate*)

1. Prepare charts for 1st Module
2. Chart out the factor influencing pricing policy
3. Present a diagram showing business cycles
4. Present the Balance of Payment chart of India for the latest year.
5. Collect and present in tubular form foreign aid to India during at least last 5 years

## Books for Reference:

- ❖ *D. M. Mithani: Business Economics*
- ❖ *Joel Dean: Managerial Economics*
- ❖ *K. K. Dewett: Economic Theory*
- ❖ *M. L. Jhingan: International Economics*
- ❖ *Mote V. L. Peul. S & Gupta G S: Managerial Economics TMH*
- ❖ *Niravathi & C. Ramani Nair: International Economics*
- ❖ *Peterson & Lewis: Managerial Economics*
- ❖ *Sankaran: Business Economics*
- ❖ *Seth M. L: Text Book of Economic Theory*
- ❖ *Varsheney & Maheswari: Managerial Economics*

# FSD 15 202: INDIAN CONSTITUTION

**Module - 1:**                                                        **12 Hrs**

Framing of the Indian Constitution: Role of the Constituent Assembly.

Philosophy of the Constitution: Objectives, resolution, Preamble, Fundamental Rights and Duties. Human Rights and Environmental Protection.

**Module - 2:**                                                        **12 Hrs**

Special Rights created in the Constitution for Dalits, Backward Classes, Women & Children, and Religious & Linguistic Minorities.

Directive Principles of State Policy: The need to balance Fundamental Rights with Directive Principles.

**Module - 3:**                                                        **12 Hrs**

Union Executive: President, Prime Minister and Council of Ministers; Powers and functions, Coalition Government; Problems in their working.

Union Legislature: Lok Sabha and Rajya Sabha, Powers and functions; recent trends in their functioning.

**Module - 4:**                                                        **12 Hrs**

State Government: Governor, Chief Minister and Council of Ministers, Legislature. Centre-State Relations: Political, Financial, Administrative; Recent Trends.

**Module - 5:**                                                        **12 Hrs**

Judiciary: Supreme Court, Judicial Review, Writs, Public Interest Litigations. Enforcing Rights through writs.

Emergency Provisions (Article 356)

**Books for Reference:**
- ❖ *K. K. Ghai: Indian Constitution.*
- ❖ *G R Poornima, M N Suresh Kumar & Barath D. Malali: Indian Constitution.*