

**ST. JOSEPH'S COLLEGE OF COMMERCE**  
**(AUTONOMOUS)**

**NO. 163, BRIGADE ROAD, BANGALORE – 560 025**

**POST GRADUATE DEPARTMENT**

**SYLLABUS FOR THE ACADEMIC YEAR 2018-19**

**M.Com(FA) –II SEMESTER**

**(2018-20 BATCH)**

**II SEMESTER**

Subject Code	Title of the Paper	Hours per week	Mark s	Mark s	Total Mark s	Credits
			CIA	ESE		
P516 MC 201	Financial Reporting and Analysis	4	30	70	100	4
P516 MC 202	Forex and Derivatives	4	30	70	100	4
P515 MC 203	Securities Analysis and Portfolio Management	4	30	70	100	4
P517 MC 204	Goods and Service Tax	4	30	70	100	4
P515 AR 201	Business Information System	3	30	70	100	3
P515 AR 202	International Business Environment	3	30	70	100	3
P118 AO 211/ P118 AO 212	Creative Dramatics/Equity and Derivative Market/	3	30	70	100	3
P115 ACBE 201	Analysis of Current Business and Economics – II (VALUE ADDED COURSE)	2	Grade Points			1
P115 QTLR 201	Quantitative Techniques and Logical Reasoning- II (VALUE ADDED COURSE)	2				1
P115 EA 201	Extension Activity					1
<b>TOTAL</b>		<b>25</b>				<b>24</b>

## **P516 MC 201: FINANCIAL REPORTING AND ANALYSIS**

### **Objectives:**

- 1. To orient the students about annual report and financial statements.*
- 2. To impart knowledge on reporting of financial information in statements in adherence to the mandatory requirement.*
- 3. To make understand the disclosure requirements for enabling eliciting of information for decision making.*
- 4. To impart skill on analysing financial statements.*

### **Module 1:**

#### **ORIENTATION TO ANNUAL REPORT AND FINANCIAL STATEMENTS**

**Annual Report** – Contents of Annual Report and Purpose of each item; Financial Statements - Meaning, Purpose and Format of Income Statement, Balance Sheet and Notes to Accounts **IND AS** per Schedule III of Companies Act, 2013;

Environmental Reporting and Corporate Social Reporting.

### **Module 2:**

#### **ACCOUNTING CONCEPTS, CONVENTIONS AND STANDARDS - I**

**Accounting Concepts:** Income Statement Concepts and Balance Sheet Concepts; Accounting Conventions.

**Accounting Standards:** Accounting Standard (IND AS) 1 – Presentation of financial statements, (IND AS) 2- [Inventories](#), (IND AS) 8- Policies, Changes in Accounting Estimates and Errors, (IND AS) 10 Events after the Reporting Period, (IND AS) 16 Property, Plant and Equipment, (IND AS) 18 Revenue.

### **Module 3:**

#### **ACCOUNTING CONCEPTS, CONVENTIONS AND STANDARDS – II**

(IND AS) 13- [Accounting for Investments](#), (IND AS) 21- Effects of changes in Foreign Exchange, (IND AS) 23 Borrowing Costs, (IND AS) 24- [Related Party Disclosures](#), (IND AS) 17 Leases, (IND AS) 33- [Earnings Per Share](#), (IND AS) 12 Income Taxes, (IND AS) 34 – Interim Financial Reporting, (IND AS) 38- [Intangible assets](#), (IND AS) 36 - [Impairment of assets](#), (IND AS) 37 - [Provisions, Contingent Liabilities and Contingent assets](#),

## **Module 4:**

### **Ind IND AS AND IFRS**

Implementation and Applicability in India, List of Ind IND AS [Indian Accounting Standards] issued on date - International Accounting in Current Scenario – List of International Financial Reporting Standards. Difference between Companies Accounting Standard Rules, 2006 and IND IND AS.

## **Module 5:**

### **ANALYSIS OF FINANCIAL STATEMENTS**

Meaning and Purpose of Financial Statement Analysis; Tools and Techniques of Financial Statement Analysis – Ratio Analysis, Cash Flow Analysis, Prospective Analysis.

#### ***BOOKS FOR REFERENCE:***

1. *Wild, Subramanyam and Halsey, “Financial Statement Analysis”, Tata Mc Graw Hill*
2. *Vijaykumar M P, “First Lessons in Financial Reporting”, Snow White.*
3. *Vijaykumar M P, “First Lessons in Accounting Standards”, Snow White.*

## **P516 MC 202 : FOREX AND DERIVATIVES**

### **Objectives:**

*Forex management may be defined as the science of management of generation, use and storage of foreign currencies in the process of exchange of one currency into other called foreign exchange. Knowledge of the forex management can help avoid harmful effects of international events and perhaps even profit from these events. With the advent of globalization and liberalization the scope for international trade and international financing has increased tremendously. International trade has grown more quickly than trade in general. This has necessitated the study of Forex management and derivatives by the finance executives.*

### **Module 1:**

Nature of foreign exchange, sources of demand for and supply of foreign exchange – the balance of payments (bop) framework, equilibrium and disequilibrium in bop; nominal, real and effective exchange rates; competitive determination of rate of exchange – competitive mint par theory, monetary theory and portfolio balance approach purchasing power parity theory; overvalued and undervalued currencies; fixed, flexible and hybrid exchange rate systems; International Monetary System.

### **Module 2:**

Nature functions and participants of foreign exchange market; spot and forward markets; forward premium; methods of quoting exchange rates; cross rates of exchange; bid-ask spreads; relation between exchange rate interest rate and inflation rate; the Interest Rate Parity Theorem; Covered interest Arbitrage theory, the expectation theory; International Fisher Effect.

### **Module 3:**

**Futures and Options :** Stock futures - Index futures stock options - Index options - Trading Futures – Pay-off of futures, theoretical models for future pricing. Trading options – option payouts, option strategies, determination of option prices and factors affecting option prices. Derivatives trading on NSE – using daily newspapers to track F&O, accounting and taxation.

**Equity Derivatives:** Introduction, definitions of basic derivatives, put options, call options applications of derivatives and derivatives as a risk management tool.

**Currency derivatives:** Currency Forward Currency futures, currency options and currency swaps; measuring foreign exchange risk and exposure; techniques of exposure management.

### **Module 4:**

**Interest Rate Derivatives -** Forward Rate Agreement - Interest rate guarantee - Interest

rate Caps - Interest rate Floor - Interest rate collar - Interest rate ceiling - Interest Rate Futures - Interest Rate Options - Interest Rate Swaps

### **Module 5:**

**Credit Derivatives:** Credit Derivatives Types of Credit Derivatives

Credit Default Swaps (CDS)- Total Return Swaps (TRS) - Credit Link Notes (CLN):

Some Modern Credit Derivatives

Stripped Mortgage Backed Securities - Interest only securities - Principal only - securities” - Structured Notes - Swaps - Warrants - Leap - Swaptions

### **Module 6:**

**Trading, Clearing, Settlement in Currency Futures** - NSE membership – categories, eligibility and criteria, future contract specifications, trading system, placing orders, client broker relationship. Clearing, settlement through margins of different kinds, clearing entities and settlement mechanism.

### **BOOKS FOR REFERENCE:**

1. N.D. Vohra & B.R. Bagrii, Futures and Options, 2<sup>nd</sup> edition, 1998 (9<sup>th</sup> reprint 2009), Tata McGraw-Hill Publishing Company Ltd.
2. Red Head: Financial Derivatives: An Introduction to Futures, Forward, Options, 1997, Prentice Hall of India.
3. Glenlake, Currency Risk Management, Currency Futures, Fitzroy Dearborn Publisher
4. A Graham, Currency Futures, Routledge, 2001 edition
5. Buckley A, Multinational Finance, Prentice Hall of India, New Delhi
6. Maurice D. Levi, International Finance, McGraw Hill, NY
7. Paul Einzip, A Textbook on Foreign Exchange
8. Apte, P.G. International Financial Management, Tata McGraw Hill, New Delhi
9. Madura Jeff: International Financial Management, Cengage Learning, New Delhi
10. Shapiro Alan C: Multinational Financial Management, Prentice Hall, New Delhi
11. Jeevanandam: Foreign Exchange - Practice, Concepts & Control Sultan Chand & Sons.

### **Text books:**

1. Equity Derivatives: A Beginner’s Module, Workbook from NSE.
2. Currency Derivatives: A Beginner’s Module, Workbook from NSE.

## **P515 MC203: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT**

### **Objectives:**

1. *To Provide Students with a Conceptual & Analytical Framework of Evaluating a Security.*
2. *To Provide Students with a Conceptual & Analytical Framework of Different Financial Instruments, their Risk & Returns & Strategies in Managing Funds.*
3. *To Familiarize Students with Portfolio Management Techniques that Challenge a Financial Manager.*

### **Module 1:**

**Introduction to Securities & Investment** - Concept, Investment Vs. Speculation, Arbitrage, Gambling, Investment Objective, Investment Process, Investment Constraints, Investment Strategy, Selection of Securities, Buying, Selling, & Holding Decisions & Strategies, Market Indices, Credit Rating Agencies – Process and Functions.

### **Module 2:**

**Risk & Return** - Expected Return, Historical Return, Systematic & Unsystematic Risk, Beta Coefficient, CAPM, SML & CML, Factor Model & Arbitrage Pricing Theory.

### **Module 3:**

**Security Analysis** - Fundamental Analysis, Economic Analysis, Economic Forecasting, Indicators, Industry Analysis, Classification Schemes, Industry Life Cycle, Company Analysis, Measuring Earnings, Forecasting Earnings, Technical Analysis, Charting, Different Tools for Technical Analysis, Efficient Market Hypothesis.

### **Module 4:**

**Financial Instruments** - Corporate Bonds, Government Bonds, Special Bonds, Bond Returns, Bond Management Strategy, Equity Shares, Dividend Policy, Money Market Instruments, ADRs, GDRs and Recent Innovative Instruments.

### **Module 5:**

**Derivatives** - Financial Derivative Markets, Global Perspectives, Indian Context, Options – Types, Pricing, Models, Futures, Kinds of Futures, Swaps, Warrants & Convertibles, Valuation & Analysis of Derivatives, Hedging and Speculation.

### **Module 6:**

**Portfolio Analysis & Management** - Risk & Return, Markowitz Model, Risk Return Optimization, Sharpe Portfolio Optimization, Portfolio Investment Process, Investment Timing & Evaluation, Portfolio Revision, **Mutual Funds**, Managed Portfolio & Performance.

### **BOOKS FOR REFERENCE:**

1. *Avadhani. V. A.: Security Analysis & Portfolio Management, Himalaya Publishing House.*
2. *Bhalla. V. K.: Investment Management, S. Chand*

3. *Fischer & Jordan: Security Analysis & Portfolio Management, Prentice Hall.*
4. *Prasanna Chandra: Investment Analysis & Portfolio Management, Tata McGraw Hill.*



## **P517 MC204: GOODS AND SERVICES TAX**

### **Objective:**

1. The objective is to equip students with the principles and provisions of Goods and Services Tax (GST), which is, implemented from 2017 under the notion of One Nation, One Tax and One Market.
2. To provide an insight into practical aspects and apply the provisions of GST laws to various situations.

### **Module 1:**

**Introduction To Goods And Services Tax (GST)** - Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes – Benefits of implementing GST – Constitutional amendments - Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST - GST Council: Structure, Powers and Functions. Provisions for amendments.

### **Module 2:**

**GST ACTS: CGST Act, SGST Act (Karnataka State), IGST Act** - Salient features of CGST Act, SGST Act (Karnataka State), IGST Act - Meaning and Definition: Aggregate turnover, Adjudicating authority, Agent, Business, Capital goods, Casual taxable person, Composite supply, Mixed supply, Exempt supply, Outward supply, Principal supply, Place of supply, Supplier, Goods, Input service distributor, Job work, Manufacture, Input tax, Input tax credit, Person, Place of business, Reverse charge, Works contract, Casual taxable person, Non-resident person. Export of goods / services, Import of goods / services, Intermediary, Location of supplier of service, Location of recipient of service.

### **Module 3:**

**Procedure And Levy Under GST** - Registration under GST: Persons liable for registration, Persons not liable for registration, Compulsory registration, Deemed registration, Special provisions for Casual taxable persons and Non-resident taxable persons. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Composition Levy, Time of supply of goods and services, Value of taxable supply. Computation of taxable value and tax liability. Procedure relating to Levy: (IGST): Inter-state supply, intra-state supply, Zero rates supply, Value of taxable supply – Computation of taxable value and tax liability. Input tax Credit: Eligibility, Apportionment,– Transfer of Input tax credit - Simple Problems on utilization of input tax credit. Tax Invoice, E-Way bill, Provisions relating to E-Commerce.

### **Module 4:**

**Assessment And Returns** - Furnishing details of outward supplies and inward supplies, First return, Claim of input tax credit, Matching reversal and reclaim of input tax credit, Annual return and Final return. Problems on Assessment of tax and tax liability.

## **Module 5:**

**GST And Technology** - GST Network: Structure, Vision and Mission, Powers and Functions. Goods and Service Tax Suvidha Providers (GSP): Concept, Framework and Guidelines and architecture to integrate with GST system. GSP Eco system. (Theory only).

### **Skill Development:**

- Narrate the procedure for calculation of CGST, SGCT and IGST.
- Show the flow chart of GST Suvidha Provider (GST).
- Prepare chart showing rates of GST.
- Prepare challans for payment of duty.
- Prepare Tax invoice under the GST Act.
- Prepare structure of GSTN and its working mechanism.
- Prepare list of exempted goods/ services under GST.
- Prepare organisation chart of GST Council.
- Prepare the chart showing scheme of GST.
- Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
- Procedure for registration
- Furnishing of monthly returns. (GST R1, R2 & R3)

### **Books For Reference:**

1. *Deloitte: GST Era Beckons, Wolters Kluwer.*
2. *Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.*
3. *All About GST: V.S Datey - Taxman's.*
4. *Guide to GST: CA. Rajat Mohan,*
5. *Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication*
6. *Goods & Services Tax – CA. Rajat Mohan,*
7. *Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.*
8. *GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,*
9. *Understanding GST : Kamal Garg, Barat's Publication.*

## **P515 AR 201 – BUSINESS INFORMATION SYSTEM**

### **Objectives:**

*To equip students with knowledge and skills of information system needed to succeed in any work place. This programme focuses on new generation information system specially e-commerce with importance to EDI, EPS, Internet Applications.*

### **Module 1:**

**Management Information System , Importance of a System & IT** – Importance, functions, characteristics, evolution of MIS, implementation issues, MIS resistance, System approach. Need for MIS, advantages, disadvantage, Event in MIS, management and Decision-making. Definition of a system-Types , Establishing the type of Information needed by the management, Information System (IS) – Data and information, Knowledge, Intelligence, Classification, Components , Information Support for Functional areas of Management, Impact of business and Information system, Information technology (IT), IT vs. IT. System Development Life Cycle –Basics-Methodology-Water fall Approach, Role of Accountants in SDLC.

### **Module 2:**

**Information System Audit** – Objectives of Information System Audit, Maintenance of System effectiveness, Ensuring System Efficiency, Information System Audit Approached, Information System Audit Methodology, Broad Frame Work for Conducting IS Audit- Planning of Information Systems Audit.

### **Module 3:**

**Communication Technology & Electronic Data Interchange** – Telecommunication, Computer Networks, Internet, internet architecture, intranet, extranet. What is EDI -Internet EDI, Value added networks, Financial EDI,

### **Module 4:**

**E-Commerce and Transaction Processing Systems:** Evolution – Role- Elements of e-commerce application, conceptual framework - categories - e-commerce consumer application. E-commerce in internet, e-commerce using e-mail, technology behind the web. E-Commerce framework – E-commerce application framework, Security Techniques for e-com. - Need of security in e-commerce, Cryptography techniques, digital signatures and certificates, virtual private network. Transaction Processing Systems, M Commerce

### **Module 5:**

**Publishing on the Web and Security** – Web Publishing, Learning HTML, Multimedia Security – Security Life Cycle, Information Technology and IT enabled services, SOHO infrastructure, the BPO and KPO infrastructure

## **Module 6:**

**Business Continuity Planning and Disaster Recovery Planning -**  
Meaning-Objectives-Methodology-Eight Phases in Developing BCP-Types of Plans-Threats-Different  
back up techniques-Alternate Processing Sites.

### ***BOOKS FOR REFERENCE:***

1. *Agarwala K. N. & Deeksha Agarwala: Business on the Net, Bridge to the online store front, MacMillan, New Delhi.*
2. *Diwan Parag & Sunil Sharma: Electronic Commerce, A Manager Guide to E-Business, Vanity Books International, Delhi.*
3. *Gordan B Davis: Management Information Systems, McGraw Hill International.*
4. *Kalakota Ravi & A. B. Whinston: Frontiers of Electronic Commerce, Addison Wesley.*
5. *Lauden & Laudon: Management Information Systems, Prentice Hall of India, New Delhi.*
6. *Martin J: Management Information Systems, Prentice Hall of India.*
7. *Murthy C V S: E-Commerce, Himalaya Publishing House.*
8. *Murthy C V S: Management Information System, Himalaya Publications.*
9. *O'Brien James: A Management Information Systems, Tata McGraw Hill, New Delhi.*
10. *Sadagopan S: Management Information Systems, Prentice Hall of India.*
11. *Schneider Gary P: Electronic Commerce Course, Technology Delhi.*
12. *Watson R T: Electronic Commerce, Strategic Perspective, Dryden Press.*
13. *Young Margaret Levine: Complete Reference to Internet, TMH.*

## **P516 AR 202 - INTERNATIONAL BUSINESS ENVIRONMENT**

### **Objectives:**

1. *To familiarize the students with the concepts, functions and practices of international business.*
2. *To enable them get global perspective on issues related to business.*

### **Module 1:**

**An Overview of International Business:** Introduction, Definition of International Business, Changing Environment of International Business, Globalization of Markets, Trends in Globalization, Effects and Benefits of Globalization.

### **Module 2:**

**International Trade and Theories:** Mercantilism; Absolute Cost theory, Comparative Cost theory, Opportunity Cost theory, factor endowment theory, Complimentary trade theories –stopler –Samuelson theorem, International Product life Cycles. Instruments of Trade Policy-Tariffs, Subsidies, Import Quotas, Voluntary Export Restraints, Administrative Policy, Anti-dumping Policy

### **Module 3:**

**Socio-cultural environment,** Significance, Religion, Language, Education, Aesthetics, Attitudes, Culture (Hofstede's 5 Dimensions Theory), Cross cultural literacy, Managing Diversity, Strategy, Compatibility, Social Responsibility of Business

### **Module 4:**

**Global Trading Environment:** Free Trade Verses Protection-Methods of Protection, Liberalization of World Trade. FDI and their Impact on the Economy, The Five forces porter's model of Industry structure, The Firms as value chain (Primary activities and Support activities), PESTEL Factor.

### **Module 5:**

**International Institution:** UNCTAD, Its Basic Principles and Major Achievements, IMF, Role of IMF, TRIMS, TRIPS, Features of TRIMS/TRPIS, International Legal Environment as related to Business-WTO, Role and Advantages of WTO. Regional Economic Integration: Introduction, Levels of Economic Integration, Regional Economic Integration in Europe, Regional Economic Integration in U.S.A., ASEAN, SAARC, Integration for Business. Letters of Credit (LC), FEMA – Double Taxation Agreements (DTA)

### **BOOKS FOR REFERENCE:**

1. *Charles W Hill: International Business, TMH Publishing Company Ltd.*
2. *Darrell Mahoney: International Business, Longman, 1998.*

3. *Donn Ball & Wendell McCulloch: International Business, Irwin McGraw Hill, 1999.*
4. *John D. Daniels & Lee Radfaugh: International Business, Pearson 2003.*
5. *John. J. Wild (et al): International Business, Prentice Hall of India, 2003.*
6. *Michael Zinkata (et al): Global Business, Dryden Press 1988.*
7. *Richard M. Schaffer (et al): International Business Law and its environment, Thomson 2002.*
8. *WTO Annual Reports, Geneva.*
9. *WTO, Overview of Developments in the International Trading Environments, Annual report by the Director General WTO, Nov. 22, 2000.*
10. *The International Business Environment – Sundaram & Black – Prentice Hall.*
11. *World Resources & Trade - Khanna & Gupta.*
12. *International Trade – Law & Practice – Motiwal & Awasthi.*
13. *Legal Environment Today – Miller & Roger Leroy.*

# P118 AO 211: CREATIVE DRAMATICS

## **Objectives:**

*During this course the students learn to:*

- a. Develop artistic sensitivity and creativity*
- b. Analyze The Human behavior in difficult situations*
- c. Develop basic skills of an actor i.e. - Physical expressions, voiceculture , body and mind co-ordination.*
- d. Identify spaces of creative possibility,*
- e. Personality development with critical thinking*

## **Module - 1:**

**The Space** - Tuning into Space (Theatre Games, Creative exercises, Body centering, Voice and breath - Undersatanding space and body and their creative possibilities - Theater Games, Trust games, games on Imagination, Games on Team Building - Voice, breath and vocal exercises for Actor

## **Module 2 :**

**The Act-** Introduction to Acting (Rituals to realism- Journey through stylization to Method acting) - Introduction to Ritual and Folk Theatre - Ancient Greek mythological Acting-Mask - Avanthgarde : Stanislavsky, Grotowsky and contemporary Acting - Alternative Theatre , Educational Theatre and Psychodrama

## **Module 3:**

**The Back Stage** - Setting up a show - Use of props and sets on stage - Lighting and sounds

## **Module 4:**

**Ensemble: Run Through** - Improvisations for poetry and short narratives - Ensemble works for Theatrical Situations - Construction of Visual Images using Augusto Boal techniques

Presented several papers at International and national seminars; submitted a research book on Children Theatre to Karnataka Nataka Academi; directed more than 35 plays for various associations, Colleges and University students; authored two plays and many scripts for street plays. Currently pursuing PhD from Bangalore University Titled 'Inclusion of Theatre In

## **P118 AO 212 :EQUITY AND DERIVATIVE MARKET**

### ***Objectives:***

*To demystify myths related to stock market and make student understand about importance of financial planning, investing into equity market and how to manage risk and rewards to achieve all financial goals.*

### **Module 1:**

Basic : Introduction to equity market, IPO process, Listing of company into exchanges, Valuation, Rules of secondary market, Terminologies and their meaning.

### **Module 2:**

Advanced module–Introduction to Derivative market, Futures, Future pricing and terminologies, options, strike prices, how to choose a strike, valuation of strikes, time decay, option writing, option vs writing, risk reward in option vs writing, hedging, arbitrage, strangle, straddle.

Live market charts to understand the mechanism of premium pricing and its movement.

### **Module 3:**

Technical analysis - Chart reading, drawing on charts, Dow theory, Support and resistance, Double top and bottom ,triple top and bottom, EMA, MACD, RSI, FSTO, Head and shoulder, inverted head and shoulder, Managing risk reward per trade, Forecasting, integrating indicators, Intraday strategies, delivery based strategies.

### **Module 4:**

Live trading – Using all the theory in live market to forecast and take live trades and check risk-reward ratio and optimize it accordingly.

### ***BOOKS FOR REFERENCE:***



# **P118 AO 213 :FUNDAMENTALS OF BUSINESS ANALYTICS**

## **Module 1:**

**Overview of Data Analytics& Data Fundamentals** - Purpose of Business and Data Analytics, Application of Analytics, Analytics Methodology- Data Acquisition, Dimensional Data Modeling, Data Extraction, Transformation, and Loading.

## **Module 2:**

**Reporting and Analysis& Data Visualization** - Slicing and Dicing, Reporting.Basic Visualizations, Dashboards, Advanced Visualizations.

## **Module 3:**

**Knowledge Discovery, Prediction, and Decision Making** - Data Mining, Descriptive Models for Data Mining, Forecasting and Predictive Models for Data Mining, Big Data Analytics, Analytics in Practice: Decision Support.

## **Module 4:**

**Exploring Data Analysis** - Data Types, Data Visualization, Descriptive Statistics, Basic Probability.

## **Module 5:**

**Sampling and Estimation & Hypothesis Testing** - Properties of Normal Distribution, Survey & Sampling, Confidence Interval for Means and Proportions, Business Application. Hypothesis Testing Basics, Hypothesis Testing for Means, Hypothesis Testing for Proportions

## **Module 5:**

**Linear Models** - Finding Equation of a Line, Revenue, Cost, Profit, and Breakeven Models, Supply and Demand, Piecewise Models

## ***BOOKS FOR REFERENCE:***

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## **P115 QTLR 201: QUANTITATIVE TECHNIQUES AND LOGICAL REASONING- II**

Module I : Charts and Graphs

Module II : Logical Reasoning

Module III : Verbal Reasoning

### ***BOOKS FOR REFERENCE:***

- 1. Quantitative Attitude by R.S. Agarwal, Chand Publisher.*
- 2. Verbal and non verbal reasoning by R.S. Agarwal, Chand Publications*