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

Semester I & II
Syllabus w.e.f., 2015 – 2016

Academic year 2017 – 2018

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 courses and programmes.

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Commerce, a three year Degree under graduate programme, and Master of Commerce and Master of International Business, a two year Post Graduate programme. Highly qualified staff members, excellent infrastructure of the college like spacious classrooms, good library and computer lab facilities helps to promote academic excellence.

GOALS OF THE B.COM PROGRAMME

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 courses 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 course of Karnataka State or its equivalent are eligible for admission into this Programme.

II. DURATION OF THE PROGRAMME:

The course 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 course in the manner stated above shall not be permitted to take the end semester examination.

B.COM PROGRAMME MATRIX, COURSE 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 course 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.B.A 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
Allied Optional	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 = $\sum$ Credits x Grade Points / Total Credits

Minimum SGPA for a pass is 4.

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 course.

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

5. Interpretation of SGPA/CGPA/ Classification of final result for a UG Programme.

SGPA/CGPA/ Subject Grade Point	Grade	Result/Class Description
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

X. 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 COURSE STRUCTURE
COURSE MATRIX

Content	I	II	III	IV	V	VI	TOTAL
Part A: Languages							
English	3hr/2Cr	3hr/2Cr	3hr/2Cr	3hr/2Cr	-	-	
Language	3hr/2Cr	3hr/2Cr	3hr/2Cr	3hr/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 • Principles of Management	• Corporate Accounting • Business Law	• Financial Reporting • Financial Management • Marketing Management	• Cost Accounting • Human Resource Management	• Income Tax-I • Advanced Cost Accounting	• Income Tax-II • Management Accounting • Entrepreneurship Development • Company Law & Secretarial practice	
Allied Required	• Business Economics- I • Mathematics for Managers	• Business Economics-II • Business Statistics		• Banking	• Auditing	-	
Major Optional	NA	NA	NA	NA	• Elective Paper-1 • Elective Paper-2	• Elective Paper-1 • Elective Paper-2	
Allied Optional	NA	NA	# 4hr/3Cr (as per list given below)	# 4hr/3Cr (as per list given below)	-	-	
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							
HD	1 Cr	1 Cr	-	-	-	-	
IC	-	2 Cr	-	-	-	-	
EVS	-	-	-	2 Cr	-	-	
Internship	-	-	-	–	-	1 Cr	
Certificate & Sports Program			1 Cr Tally	1Cr Excel	1 Cr Advanced Excel	-	
III	**1 Cr**	**3 Cr**	**1Cr**	**3Cr**	**1Cr**	**1 Cr**	10
Part: D Extension and extracurricular activities							
Extension Curricular & Others		1 Cr	-	1 Cr	-	1 Cr	
IV		**1 Cr**	**-**	**1 Cr**	**-**	**1 Cr**	03
Total	**17 Cr**	**20 Cr**	**17 Cr**	**20 Cr**	**22 Cr**	**22 Cr**	118

COURSE STRUCTURE (for I & II Semesters)
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		
C1 17MC101	Financial Accounting	04	30	70	100	03
C1 15MC102	Principles of Management	04	30	70	100	03
C1 15AR103	Business Economics-1	04	30	70	100	03
C1 15AR104	Mathematics for Managers	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		
C1 17MC201	Corporate Accounting	04	30	70	100	03
C1 15MC202	Business Law	04	30	70	100	03
C1 15AR203	Business Economics-II	04	30	70	100	03
C1 15AR204	Business Statistics & Research Techniques	04	30	70	100	03
	Total	**16**	**120**	**280**	**400**	**12**

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

B.COM. COURSE STRUCTURE
SEMESTER SCHEME OF EXAMINATION
LANGUAGES

Sem No	Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/ Credits
				CIA	ESE		
I	C1 15 1KN	Kannada	03	30	70	100	02
	C1 15 1HN	Hindi	03	30	70	100	02
	C1 15 1AE	Additional English	03	30	70	100	02
	C1 15 1 GE	General English	03	30	70	100	02
		Total	**06**	**60**	**140**	**200**	**04**
II	C1 15 2 KN	Kannada	03	30	70	100	02
	C1 15 2 HN	Hindi	03	30	70	100	02
	C1 15 2 AE	Additional English	03	30	70	100	02
	C1 15 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
II	FSD 15 201	Holistic Development (Life Skills)	1	1
II	FSD 15 202	Indian Constitution	1	2

C1 17 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*

C1 15 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. 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.*

C1 15 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.*

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SEMESTER – I

C1 15 AR 104: MATHEMATICS FOR MANAGERS

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Objective:

To enable students to have a grasp of simple arithmetical calculations relating to topics on Commerce and Economics.

Module 1: Basic Mathematical Concepts   10 Hrs

Theory of equations (Linear, Quadratic, and Simultaneous) Application of equations to business and commerce.

Ratios and proportions – Basic laws of ratios, proportions – continued, direct, inverse, compound.   Mixed proportions – time and work only.

Percentage – Application in business and commerce.

Profit and loss, simple discount.

Module 2: Interest   10 Hrs

Simple Interest, Compound Interest.

Concept of Time value of money – Times lines and notation – FV of a single amount, Doubling period (Rule of 72, Rule of 69), Growth rate, PV of a single amount, PV of uneven series.

Module 3: Annuities   10 Hrs

Annuity immediate - FV of Annuity – Applications, Sinking Fund, Depreciation PV of Annuity – Applications, loan amortisation schedule, relating compound interest formula to PV annuity formula, Capital Recovery Factor.

PV of growing Annuity, Annuity due, PV of perpetuity, Deferred Annuity Intra – year compounding and discounting, Effective Vs Stated Rate

Module – 4: Bills of Exchange and Conversion of foreign Currency
8 Hrs

Bills of Exchange – Meaning of face value of bills, true present worth, true discount value, date of drawing, banker's gain, banker's discount of a bill, foreign currency – direct and indirect quotes

Module 5: Learning Curve   **10 Hrs**

Meaning, Learning Curve ratios, Linear equations, forecasting of cost and An Impact on profit using learning curve

Module 6: Introduction to Differentiation   **12 Hrs**

Functions (Concepts only) Derivatives – Standard forms, sum and product of two functions.

Application of Differentiation

Secondary derivatives and maxima and minima, Application in Commerce – Cost functions, Revenue functions, Profit function, Break-Even Point (Simple problems only)

Skill Development:

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

1. Develop an Amortization Table for Loan Amount – EMI Calculation.

2. Prepare an Overhead Machine/Labour hour rate through matrices.

3. Prepare a Bank Statement using SI and CI.

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

5. Stock market analysis; market research.

Books for Reference:

- ❖ *Dorai Raj: Business Mathematics.*

- ❖ *Dr. A K Arte & R V Prabhakar: A Textbook of Business Mathematics.*

- ❖ *Saha: Mathematics for Cost Accountants.*

- ❖ *Sanchethi & Kapoor: Business Mathematics.*

- ❖ *Soni: Business Mathematics.*

- ❖ *Zamirudding Khanna: Business Mathematics*

C1 17 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*

C1 15 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.*

C1 15 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*

C1 15 AR 204: BUSINESS STATISTICS & RESEARCH TECHNIQUES

Objective:

To enable students to grasp the fundamentals of Statistics for interpreting business data and to familiarize students with the concepts and techniques of business research using MS-EXCEL

Module 1: Introduction   5 Hrs

Importance of Statistics, Scope, Limitations, Definition of Research, purpose, scope and types of research, objectives of research, Steps in research (brief), Classification of data, Formation of statistical series, Tabulation

Module 2: Measures of Central Tendency and Dispersion   13 Hrs

Mean, Median, Mode, Geometrics Mean, Quartiles.   Range, Quartile deviation, Mean deviation from Mean, Median & Mode. Standard deviation and coefficient of variation.

Module 3: Probability   12 Hrs

Classical or mathematical definition of probability, Random Experiment, Equally likely outcomes, Sample space. – Mutually exclusive events – Complement of an event, dependent event, independent event, conditional probability (simple problems). Importance of probability in research.

Module 4: Hypothesis Testing   15 Hrs

Formation of Null and alternative Hypothesis. Level of significance, Type I and Type II errors, Hypothesis testing – T-test, Z-test Test for single mean and difference between two means only. Chi-Square test (Simple Problems)

Module 5: Statistical tools for Research Analysis   10 Hrs

time series and its application, , correlation- scatter diagram, Karl Person & Spearman's coefficient of correlation, coefficient of

determination and coefficient of non-determination, Regression analysis.

Module 6: Diagrammatic & Graphical Representation of Data 5 Hrs

Diagrams: Utilities, Limitations, construction of one dimensional, two dimensional and three dimensional diagrams.

Graphs: Utilities, limitations, constitution, Frequency distribution, Histogram, Frequency polygon, Frequency Curve and Ogives.

Skill Development:

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

1. Collection of Data and computation of various averages.

2. Analysis of data by computing standard deviation and coefficient of variation.

3. Comparing and correlating data.

4. Construction of Index Numbers from the collected data.

5. Presentation of data in graphs and diagrams.

Book for Reference:

❖ *C. B. Gupta: Statistics, Himalaya Publications.*

❖ *Chikkodi & B. G. Satya Prasad: Business Statistics, Himalaya Publications.*

❖ *Dr. Asthana: Elements of Statistics, Chaitanya.*

❖ *Dr. B. N. Gupta: Statistics, Sahitya Bhavan, Agra.*

❖ *Dr. Sancheti & Kapoor: Statistics Theory, Methods and Application.*

❖ *Ellahance: Statistical Methods.*

❖ *S. P. Gupta: Statistical Methods, Sultan Chand, Delhi.*

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.*