

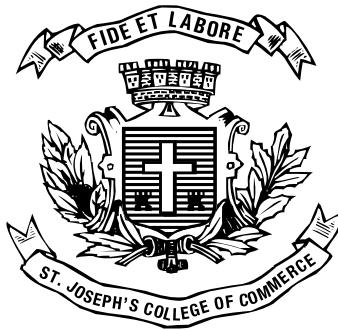
St. Joseph's College of Commerce

(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

(BPM- Industry Integrated)

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.

$$\text{SGPA} = \frac{\sum \text{Credits} \times \text{Grade Points}}{\text{Total Credits}}$$

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.

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

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

X. 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 INDUSTRY INTEGRATED COURSE MATRIX

Content	I	II	III	IV	V	VI	TOTAL
Part A: Languages							
English and Business Comm.	2 hrs/ 2cr	2 hrs/ 2cr	2 hrs/ 2cr	2 hrs/ 2cr	-	-	
Language	2 hrs/ 2cr	2 hrs/ 2cr	2 hrs/ 2cr	2 hrs/ 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 4 hrs/ 3cr	<ul style="list-style-type: none"> ● Financial Accounting ● Principles of Management 	<ul style="list-style-type: none"> ● Finance and Accounting for BPS ● Cost Accounting 	<ul style="list-style-type: none"> ● Management Marketing ● Financial Management 	<ul style="list-style-type: none"> ● Management Accounting ● Retail and Market Research 	<ul style="list-style-type: none"> ● Income Tax 1 ● Managing Business Processes I ● Campus to Corporate Transition 	<ul style="list-style-type: none"> ● Income Tax-II ● Managing Business Processes II ● Capital Markets for BPS ● Costing for Business Decisions 	
Allied Required 4 hrs/ 3cr	<ul style="list-style-type: none"> ● Business Economics ● Business mathematics 	<ul style="list-style-type: none"> ● Business & Company Law ● Business Statistics 	<ul style="list-style-type: none"> ● Insurance for BPS 	<ul style="list-style-type: none"> ● Banking for BPS Paper 	-	-	
Major Optional 4 hrs/ 4cr	NA	NA	NA	NA	<ul style="list-style-type: none"> ● Elective 1 ● Elective 2 	<ul style="list-style-type: none"> ● Elective 3 ● Elective 4 	
Allied Optional	NA	NA	4hrs/3cr (as per the list given)	4hrs/3cr (as per the list given)	-	-	
Skill based Major 4 hrs/ 4cr					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	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
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		
C3 17MC101	Financial Accounting	04	30	70	100	03
C3 15MC102	Principles of Management	04	30	70	100	03
C3 15AR103	Business Economics	04	30	70	100	03
C3 15AR104	Business Mathematics	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		
C3 15MC201	Finance and Accounting for BPS	04	30	70	100	03
C3 15MC202	Cost Accounting	04	30	70	100	03
C3 15AR203	Business & company Law	04	30	70	100	03
C3 15AR204	Business Statistics and Research Techniques	04	30	70	100	03
	Total	16	120	280	400	12

CIA - Continuous Internal Assessment

ESE - End Semester Exam

**COURSE STRUCTURE
SEMESTER SCHME OF EXAMINATION
LANGUAGES**

Sem No	Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/ Credits
				CIA	ESE		
I	C3 15 1KN	Kannada	03	30	70	100	02
	C3 15 1HN	Hindi	03	30	70	100	02
	C3 15 1AE	Additional English	03	30	70	100	02
	C3 15 1GE	General English	03	30	70	100	02
		Total		06	60	140	200
II	C3 15 2KN	Kannada	03	30	70	100	02
	C3 15 2HN	Hindi	03	30	70	100	02
	C3 15 2AE	Additional English	03	30	70	100	02
	C3 15 2GE	General English	03	30	70	100	02
		Total		06	60	140	200

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

SEMESTER - I
C3 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.

Reference Books:

- ❖ *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*

SEMESTER - 1

C3 15MC102: 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 **10Hrs**

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.*

SEMESTER - 1
C3 15AR103: BUSINESS ECONOMICS

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 **4 Hrs**

Meaning – Definitions – Characteristics -- Scope of Business Economics – Uses/Objectives of Business Economics –Micro & Macro Economics.

Module - 2: Consumer Behaviour **10 Hrs**

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-Consumer Sovereignty - Limitations

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

Demand – Demand Determinants – Law of Demand –Elasticity of Demand – Price Elasticity – Types – Determining Factors – 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- Demand Forecasting Methods Survey of buyers intention – Collective opinion – Trend projection – Economic Indicator. Demand forecasting methods for a new product including mathematical problems.

Module - 4: Cost and Revenue Analysis **10 Hrs**

Law of Supply – Meaning – Determinants of Supply. 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.

Module - 5: Market Structure **8 Hrs**

Perfect Competition – Features –Imperfect Competition–
Monopoly – Features. Duopoly-types-features-Oligopoly-types-
features-Monopolistic Competition – Features-Pricing Policy –
General considerations – Objectives – Factors involved in Pricing
Policy – Methods of Pricing.

Module - 6: Business Cycles **6 Hrs**

Business Cycles – Phases of Business cycle – Effects of Business
Cycle – Measures to control the Business cycle through monetary
policy and fiscal policy instruments

Module - 7: Balance of Trade and Balance of Payments **7 Hrs**

Balance of Trade & Balance of Payments – Components of
Balance of Payments – Disequilibrium in the Balance of Payments
– Methods of Correction of Disequilibrium – Private Foreign
Investment and Multinational Corporations

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.
6. Chart out the factor influencing pricing policy

7. Present a diagram showing business cycles
8. Present the Balance of Payment chart of India for the latest year.
9. Collect and present in tabular form foreign aid to India during at least last 5 years

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.*
- ❖ *M. L. Jhingan: International Economics*

SEMESTER - I
C3 15AR104: BUSINESS MATHEMATICS

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 and Annuities **20 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,

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 3: 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 4: Learning Curve

10 Hrs

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

Module 5: 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, breakeven 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*

SEMESTER -II
C3 15MC201: FINANCE AND ACCOUNTING
FOR BPS

Objective:

To prepare students to understand the practical aspects of Finance and Accounts and develop skills for careers in Finance and Accounts related processes.

Module 1: Basics of Businesses, Outsourcing Need and its current Trend **4 Hrs**

Types of Business Organisations ; Business Partnerships, Types of BPSs, Merits and De-Merits on various BPS options, Accounting Business Process Cycle, Evolving of Outsourcing, Need for outsourcing Horizontal Services, Current Trend in F&A Outsourcing

Module 2: Supply Chain **6 Hrs**

Activities before Purchasing, Quotations, Negotiation, Costs associated with Purchases etc., Raising of Purchase Order , types of Purchase Orders, Contracts etc., Warehouse Receipt procedures, Returns, Issues and various Documents, Accounting Impact, Inventory control, Types of discount offered by Vendors, Basics of Distribution Strategies, Integration of Strategic Partnering, Outsourcing and Procurement Strategies, Freight Negotiation, FTL Payments and Conditions etc.,

Module 3: Accounts Receivable and Accounts Payable **8 Hrs**

Accounts payable

Various Activities in Accounts Payable and Accounting Impact, Types of Invoice Matching and resolving issues, Payment, Procedures and Mode of payment , Employee Payment (T&E and Various Cards), Debit Balance, Write back, Discount adjustments and various actions, Help desk and support Activities, Vendor Account Reconciliation, Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc.,)

Accounts receivables

Various Activities in Accounts Receivable and Accounting Impact, Background check for Customers (D&B Report, Credit Rating) Credit Limit, Customer Contract / Order Management) Mode of receiving Payment, Actions for non-receipt, Netting off, Revenue Recognition, Collection, Cash Applications, Adjustment of Discounts, Rebate, QPS discount Write off etc., Disputes Handling procedures , Customer Help desk and support Activities, Customer Account Reconciliation, Latest Developments (Customer Portal, E-Invoicing, Tools etc.,) Effective management of AR leads to working Capital improvement

Module 4 : General ledger

12 Hrs

Activities in General Ledger, Subsidiary and Control Accounts, Chart of Accounts and maintenance, Cost Centre, Profit Centre, Cost Allocation etc. Adjustment journals, Bank Reconciliation, Fixed Asset Maintenance, Inter Company - Accounting and Reconciliation, Tax Accounting - Transactional Element, Generation of Final Accounts, Various Reports (Statutory Reports, Schedules, Variance Analysis)

Module 6: Emerging trend in F&A Technology and Accounting Standards

10 Hrs

Modules and usage of ERPs, Basic Screens required to be understood for F&A process , Report generation, XBRL, Platform, Counting, Data Privacy Law etc.,

Basics of Accounting Standard and Differences between various GAAPs (US, UK, Indian and IFRS)

Module 7: Controls and Compliance

10 Hrs

COSO, Internal Controls & Audit, ISO Standards (applicable to BPS) / CMMI Certification etc.,

PCI Data Security Standard / Security Audit / Data Privacy and Protection, SOX Compliance / SSAE 16 / ISAE 3402, SOD, Access, Incident Management, BCP etc.,

Module 8: Operating model of Business Process services 10 Hrs

Understanding Transaction flows, BPS Terminologies , Importance of Process Documents, Service Level Measurements, Contractual elements, Governance model, Internal Reporting, Delivery Excellence, Integration of support functions, Future Challenges

Reference Books:

TCS reference Manual for Accounting and Finance for BPS

SEMESTER -II
C3 15MC202: COST ACCOUNTING

Objective:

To familiarize and acquire adequate knowledge with the basic cost concepts required for effective decision making in firms.

Module - 1: Basic Concepts **5 Hrs**

Meaning - Cost accounting - Cost accountancy - Costing - Cost accounting and management - Objectives of Cost Accounting - Cost accounting v/s Financial Accounting - Cost Accounting v/s Management Accounting - Advantages of cost accounting - Methods of costing - Techniques (types) of costing -- Cost centres(Meaning and purpose) - Cost units(Meaning and importance) - Cost accounting departments-Brief note on Cost Audit Records and Report Rules.

Module - 2: Cost Concepts and Classification **12 Hrs**

Cost - Expenses - Losses - Classification of costs - Natural classification of costs - Cost behaviour (in relation to changes in output or activity or volume - Degree of traceability to the product - Association with the product - Functional classification of costs - Costs of control other costs - Cost statement or cost sheet - Tender and quotation - Job and Batch Costing.

Module - 3: Material Control and Material Costing **10 Hrs**

Materials - Concepts and objectives of material control - Organization for material control - Purchasing and receiving procedure - Some issues in materials procurement - stores organization - Inventory system - Inventory shortages (losses) and overages - Inventory control. Calculations of Stock levels and EOQ with or without discount.

Costing material received – Costing material issues (FIFO, LIFO, simple and weighted average method only) – Pricing of materials returned to vendor – Pricing of materials returned to storeroom – Selection of a material pricing method.

Module – 4: Labour Costs - Accounting and Control **10 Hrs**

Introduction – Direct labour and indirect labour – Organization for labour control – Wage systems – Incentives wage plans – Work study – Job evaluation and merit rating – Time and motion study – Labour turnover – Treatment of labour cost related items – Methods of remunerating labour – Time and piece rate system – Halsey and Rowan premium systems – Taylor and Merrick’s differential piece rate system.

Module -5: Overhead Distribution **15 Hrs**

Concept – Classification of overheads – Factory overhead - Fixed – Semi variable and variable – Factory overheads - Accounting and distribution – Collection and codification of factory overheads – Allocation and apportionment of factory overheads – Apportionment of service departments overheads to producing departments (repeated and simultaneous equation method) – Absorption of factory overhead (Machine hour rate) – Selecting an absorption rate.

Module – 6: Reconciliation of Cost and Financial Accounts **8 Hrs**

Need for reconciliation – Reasons for differences in profits – Problem on preparation of reconciliation statement and memorandum reconciliation accounts.

Skill Development:

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

1. List methods of costing adopted by industries located in the region.
2. List materials consumed in any two organizations of your choice.

3. Collection of different formats - materials requisition - purchase requisition-bin card-stores ledger.
4. Preparation of wage sheet / pay roll with imaginary figures.
5. List out the various expenses of two companies and prepare the cost sheet.

Books for Reference:

- ❖ *Colin Drury: Management and Cost Accounting.*
- ❖ *Nigam: Theory and Techniques of Cost Accounting.*
- ❖ *S. P. Jain & K L Narang: Cost and Management Accounting.*
- ❖ *Dr. S. N. Maheshwari: Cost Accounting.*
- ❖ *JawaharLal: Cost Accounting.*
- ❖ *M. N. Arora: Cost Accounting*

SEMESTER - II
C3 15AR203: BUSINESS & COMPANY LAW

Objective:

To familiarise the students with Business Laws and its interpretation.

Module - 1: Jurisprudence **1 Hr**

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

Module - 2: Scope **1 Hr**

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

Module - 3: Indian Contract Act of 1872 **20 Hrs**

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

Module - 4: Law Of Agency **6 Hrs**

Essentials, kinds of agents, Rights and duties of Agent and Principal,
Creation of Agency, Termination of Agency

Module - 5: Companies Act Of 2013 **20 Hrs**

Definition - Characteristics and kinds of companies, Steps in
formation of a company.

Documents to commence business - Memorandum of Association,
Articles of Association and Prospectus.

Shares - kinds of shares, kinds of debentures

Directors-Appointment, Power, Duties and Liabilities of Directors.

Meetings and Resolutions- Types of meetings.

Auditor – Appointment, Rights and Liabilities of Auditors.

Winding up of a company -Modes of winding up of a company

Module-6: Consumer Protection Act [COPRA] 6 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-7: Foreign Exchange Management Act 1999 4 Hrs

Objectives – Difference between FERA and FEMA, Scope and salient features – offences under the act,

Module-8: Cyber Laws 1999 2 Hrs

Objectives – Definitions and salient features – Provisions pertaining to piracy and related offences and 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.*

SEMESTER - II
C3 15AR204: BUSINESS STATISTICS &
RESEARCH TECHNIQUES

Objective:

- To enable students to grasp the fundamentals of Statistics for interpreting business data.
- 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.*

SEMESTER - II
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, & 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.*