

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 Business Administration (Professional – Finance and Accountancy)

Semester I & II

Syllabus w.e.f., 2017 – 2018

Academic year 2018 – 2019

St. Joseph's College of Commerce

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

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

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

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Business Administration, three year Under Graduate Degree programs, and Master of Commerce, a two year Post Graduate program. Highly qualified staff members, excellent infrastructure of the

college like spacious classrooms, a good library and computer lab facilities helps to promote academic excellence.

THE DEPARTMENT OF BUSINESS ADMINISTRATION

With the world of business constantly changing and a strong base created for technology in the country, it is of utmost importance to augment management talent and resources at all levels. Strategies and goals of any educational institution has to be constantly redefined to keep in pace with the external environment. All this, led to the birth of the BBA department of St. Joseph's College of Commerce in the year 2004-2005. Within a short period of time, the department has emerged as a promising institute in the field of management studies at the undergraduate level. This department aims at motivating students to take up higher studies in management, so that they may blossom into effective entrepreneurs who would not be afraid of taking risk, or teachers and researchers who would contribute positively towards the betterment of the society or to take up consultation to help business units leverage on management knowledge.

OBJECTIVES OF THE BBA (Professional - Finance and Accountancy) PROGRAM

1. To develop professional knowledge and skills in International Accounting, Finance, Auditing, Taxation, Risk Management etc. by adopting learner centered pedagogical practices.
2. To equip students with the necessary tutoring required as per CIMA standards to enable them to effectively pursue the professional qualification.
3. To inculcate a strong sense of ethics and corporate values, especially with regard to the accountability, transparency and responsibility of a professional in the business world.
4. To provide students with the opportunity to play diverse financial roles at senior or advisory levels in any organization.

I. ELIGIBILITY FOR ADMISSION:

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

II. DURATION OF THE PROGRAM:

The program of study is 3 years of Six Semesters. 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.

V. PROGRAM MATRIX:

Refer page no 7 – 9

VI. TEACHING AND EVALUATION:

M.Com/MBA/MFA/MBS/MTA graduates with B.Com, B.B.A & B.B.S as basic degree from a recognized university are only eligible to teach and to evaluate the subjects including part – B subjects of I and II semesters (except languages, compulsory additional subjects and core Information Technology related subjects) mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

VII. EVALUATION SYSTEM:

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

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

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

VIII. 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.

IX. 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.

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

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

2. 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 |

3. 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 credits of Part A and Part B in the semester.

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

Minimum SGPA for a pass is 4.00.

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

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

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

| SGPA/ CGPA/ Subject | 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 (ESE):

(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.

BBA (Professional - Finance and Accountancy) PROGRAM MATRIX

| Content | I | II | III | IV | V | VI | TOTAL |
|--|---|--|--|--|---|---|------------|
| Part A: Languages | | | | | | | |
| English | 3hr/2Cr | 3hr/2Cr | - | - | - | - | |
| Language | 3hr/2Cr | 3hr/2Cr | - | - | - | - | |
| I | 4 Cr | 4 Cr | | | | | 8 |
| Part B: Core Subjects | | | | | | | |
| Content | I | II | III | IV | V | VI | TOTAL |
| Major core 4hr/3Cr | <ul style="list-style-type: none"> Perspectives in Management Fundamentals of Management Accounting | <ul style="list-style-type: none"> Business Environment Marketing Management Fundamentals of Financial Accounting | <ul style="list-style-type: none"> Cost and Management Accounting Organizational Management Human Resource Management Production and Operations Management | <ul style="list-style-type: none"> Advanced Management Accounting Financial Reporting Financial Management Project and Relationship Management | <ul style="list-style-type: none"> Strategic Financial Management Income Tax-I Business Ethics | <ul style="list-style-type: none"> Advanced Financial Reporting Income Tax -II Strategic Management Quantitative Techniques | |
| Allied Required 4hr/3Cr | <ul style="list-style-type: none"> Micro -Economics Business Mathematics & Statistics | <ul style="list-style-type: none"> Macro Economics | <ul style="list-style-type: none"> Fundamentals and application of E-commerce | <ul style="list-style-type: none"> Business law | - | - | |
| Major Optional 4hr/4Cr | NA | NA | NA | NA | <ul style="list-style-type: none"> Elective Paper-1 Elective Paper-2 | <ul style="list-style-type: none"> Elective Paper-3 Elective Paper-4 | |
| Open Electives 4hr/3Cr | NA | NA | # 4hr/3Cr (as per list given) | # 4hr/3Cr (as per list given) | - | - | |
| Skill based Major 4hr/4Cr | - | - | - | - | Subject / Elective Skill based paper | | |
| II | 12 Cr | 12 Cr | 18 Cr | 18 Cr | 20 Cr | 21 Cr | 101 |
| Part C: Foundation, skill development, interdisciplinary & Sports | | | | | | | |
| HRD | 1 Cr | 1 Cr | - | - | - | - | |
| IC | - | 2 Cr | - | - | - | - | |
| EVS | - | - | - | 2 Cr | - | - | |
| Internship | - | - | - | - | - | 1 Cr | |
| Certificate & Sports Program | - | 2 Cr Certificate course | 1Cr Excel | 1Cr Advanced Excel | - | - | |
| III | 1 Cr | 5 Cr | 1 Cr | 3 Cr | - | 1 Cr | 11 |
| Part: D Extension and Extracurricular activities | | | | | | | |
| Extension & Extra Curricular & Others | - | 1 Cr | - | - | - | 1 Cr | |
| IV | - | 1 Cr | - | - | - | 1 Cr | 03 |
| Total | 17 Cr | 22 Cr | 18 Cr | 22 Cr | 20 Cr | 23 Cr | 122 |

**BACHELOR OF BUSINESS ADMINISTRATION
(Professional-Finance and Accountancy)**

PROGRAM STRUCTURE

SEMESTER SCHEME OF EXAMINATION

CORE SUBJECTS

SEMESTER I

| Subject Code | Title of the Paper | Lecture Hrs per week | Marks | | Total Marks | Grade/ Credits |
|--------------|---------------------------------------|----------------------|------------|------------|-------------|----------------|
| | | | CIA | ESE | | |
| M4 17 MC 101 | Perspectives in Management | 04 | 30 | 70 | 100 | 03 |
| M4 17 MC 102 | Fundamentals of Management Accounting | 04 | 30 | 70 | 100 | 03 |
| M4 17 AR 103 | Micro Economics | 04 | 30 | 70 | 100 | 03 |
| M4 17 AR 104 | Business Mathematics & Statistics | 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 | | |
| M4 17 MC 201 | Business Environment | 04 | 30 | 70 | 100 | 03 |
| M4 17 MC 202 | Marketing Management | 04 | 30 | 70 | 100 | 03 |
| M4 17 MC 203 | Financial Accounting | 04 | 30 | 70 | 100 | 03 |
| M4 17 AR 204 | Macro Economics | 04 | 30 | 70 | 100 | 03 |
| | Total | 16 | 120 | 280 | 400 | 12 |

CIA – Continuous Internal Assessment

ESE – End Semester Exam

BACHELOR OF BUSINESS ADMINISTRATION
(Professional – Finance and Accountancy)
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 | M4 17 1KN | Kannada | 03 | 30 | 70 | 100 | 02 |
| | M4 17 1HN | Hindi | 03 | 30 | 70 | 100 | 02 |
| | M4 17 1AE | Additional English | 03 | 30 | 70 | 100 | 02 |
| | M4 17 1GE | General English | 03 | 30 | 70 | 100 | 02 |
| | | Total | 06 | 60 | 140 | 200 | 04 |
| II | M4 17 2KN | Kannada | 03 | 30 | 70 | 100 | 02 |
| | M4 17 2HN | Hindi | 03 | 30 | 70 | 100 | 02 |
| | M4 17 2AE | Additional English | 03 | 30 | 70 | 100 | 02 |
| | M4 17 2GE | 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 |

SEMESTER - I

M4 17 MC 101: PERSPECTIVES IN MANAGEMENT

Objective:

1. To provide a basis of understanding to the students with reference to working of Business Organization through the process of Management.
2. To understand the basic principles of management and become familiar with the management process, functions and principles.
3. To get an idea about new developments in management.

Module 1 - Forms of Organisation & Management

15 Hrs

Organisation: Meaning, Characteristics, Merits and Limitations of: Proprietary concerns, Partnership firms, Companies – Government undertakings– Non Business Organization – Trusts – Cooperative Society – Clubs and Associations.

Introduction of Management – Meaning, Definition, its nature purpose, importance & Functions, Management as an Art, Science & Profession- Management as social System Concepts of management-Administration-Organization

Evolution of Management Thought: Contribution of F.W.Taylor, Taylor's scientific management – Fayol's Principles of Management – Elton Mayo, Chester Bernard, Peter Ducker to the management thought -various approaches to management (i.e. Schools of management thought).

Indian Management Thought-Western/Eastern Business model, Concepts of Indian Management, Indian Management Practitioners, Functions of Management – Nature, Importance and Levels of Business Management – Need for Managers – Types of Managers – Managerial Roles

Module 2 - Planning

10 Hrs

Planning Nature – Nature – Planning Process – Objectives, Meaning - Need & Importance, levels, advantages & limitations, Types of Plans.

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

Decision Making: Meaning - Steps in decision-making – Delegation and principles of delegation- MBO & MBE.

Module 3 - Organizing and Staffing

8 Hrs

Organizing: : Nature and purpose of organization, Elements of organizing & process.

Principles of organization – Organization structure and types, Delegation of authority – Principles of Delegation, Importance and difficulties in delegation – Departmentation – Committees – Centralization vs Decentralization of Authority –Span of Control.

Staffing: Nature - Process of staffing - Importance of staffing.

Module 4 - Directing

12Hrs

Directing: Meaning – Principles and techniques of directing. Leadership: Meaning – Leadership styles-Formal and informal leadership.

Motivation: Introduction, Theories of motivation - Maslow's need hierarchy theory – Herzberg's two factor theory - McGregor's X and Y theory- Vroom's valence theory, Alderfer's Hierarchy of Motivational Needs(ERG-Theory), McClelland's Theory of Needs, Expectancy Theory, Equity Theory.

Morale - Meaning, Features, Difference between Morale and Motivation, Significance, Morale and performance, Developing High Morale, Measurement of Morale

Communication: Principles and Process of communication – Barriers to effective communication.

Co-ordination: Meaning –Principles and process of co-ordination.

Module 5- Controlling

8Hrs

Meaning & Definition -- Steps in controlling -- Essentials of a Sound Control System – Methods of Establishing Control, Techniques of controlling – Budgetary and non-budgetary.

Module 6 - Social Responsibility of Management and Contemporary Trends in Business

7Hrs

Social Responsibilities of Management – Meaning, Social responsibilities of business towards various groups- Meaning of business ethics– need and importance –

Profits and Ethics – Factors affecting ethical practices in Business.

Recent Trends in Management: Management of Change, Management of Crisis, International Management, Indian Management Concepts-Indian Business Models and its Basic Features, Community involvement.

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 a Control chart of different industry/business groups.
6. Prepare a 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 factor 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 organization.
12. Undertake a study of some ethical practices followed by an organization.

Books for Reference:

- ❖ *J.S. Chanda: Management Concepts and Strategies.*
- ❖ *L. M Prasad: Principles of Management.*
- ❖ *S.V.S Murthy: Essentials of management.*
- ❖ *Sharma & Gupta: Principles of Management.*
- ❖ *Srinivasan&Chunawalla: Management Principles and Practice.*
- ❖ *Tripathi& Reddy: Principles of Management.*
- ❖ *Y.K. Bhushan -Business Management.*
- ❖ *RickyW.Griffin, Cengage -Management Principles and Applications*
- ❖ *P.Kanagasabapathi PHI Learning -Indian Models of Economy, Business and Management,*
- ❖ *Anil Bhat, Aryakumar,Oxford University Publishers-Learning Management Principles Processes and Practices.*
- ❖ *Koontz & O'Donnell : Essentials of Management.*

SEMESTER - I

M4 17 MC 102: FUNDAMENTALS OF MANAGEMENT ACCOUNTING

Objective:

To enable students to understand the importance of cost identification and behavior, Accounting control systems and basic concepts of Marginal Costing.

Module 1 - Introduction to Management Accounting 8 Hrs

Define management accounting, need and scope of management accounting, importance of cost control and planning within organization, difference between financial information requirements for companies, public bodies and society.

Module 2 - Cost Identification and Behavior 12 Hrs

Classification of cost, the treatment of direct cost and indirect cost, historical versus economic cost, over head cost, direct variable and full cost of products service and activities, marginal cost pricing and full cost pricing to achieve specified return on sales or return on investment, markup and margins.

Module 3 - Planning Within Organization 12 Hrs

Budgeting for planning and control, functional budget including income statement, statement of financial position and statement of cash flow, reporting of actual outcome against budget, fixed and flexible budget variances.

Module 4 - Accounting Control System 12 Hrs

Principles of manufacturing accounts and the integration of the cost accounts with the financial accounting system, treatment of variances as period entries and integrated ledger systems, job batch and process costing (only average cost method)

Module 5 – Decision Making

16 Hrs

Contribution concepts and CPV analysis, break even charts, break-even point, profit targets, margin of safety, contribution/sales ratio, relevant cost and cash flow, make or buy decision, limiting factor analysis for a multi product company.

Skill Development:

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

1. Classifying various expenditures of six Public Sectors and six Non Governmental Organisations into relevant and irrelevant costs.
2. Make a comparative study of marginal costing and absorption costing of two different industries and find out their pattern of calculation of profits.
3. List various activity areas of a large scale manufacturing unit and identify their cost drivers.

Books for Reference:

- ❖ *Dr. R. P. Rustagi Management Accounting.*
- ❖ *S.M.Inamdar Management Accounting.*
- ❖ *Peter Atrill, Eddie McLaney Management Accounting : an active learning approach.*
- ❖ *Manmohan and Goyal Principles of Management Accounting.*
- ❖ *Horngreen and Sundlem Introduction to Management Accounting.*

SEMESTER I

M4 17AR103: MICRO ECONOMICS

Objective: To familiarize the students with the basic theories, concepts, methodologies and terminologies used in economics.

Module 1 -Introduction to Economics 6 Hrs

Nature and Significance of Managerial Economics, Basic concepts, Micro and Macro Economics, Difference between plant, Firm and Industry, Economic Growth and Development, Concept of Equilibrium.

Module 2- Consumer Demand Analysis - Cardinal and Ordinal Approach 10 Hrs

Meaning of Demand, Demand determinants, Law of Demand, indifference Curves – Properties, Elasticity of Demand – Types, Degrees and Measurement of Elasticity.

Module 3 -Demand Forecasting & Pricing 10 Hrs

Methods of Demand Forecasting, Pricing – Factors influencing Pricing, Aims and objectives of Pricing-Methods of Pricing- Cost plus pricing, Dual pricing, Administered pricing, Target rate of return pricing.

Module 4- Production and Cost Analysis 6 Hrs

Laws of Production – law of Variable proportions and Laws of Returns of Scale,

Module 5- Cost Analysis 8 Hrs

Cost Analysis – Types of costs, calculation of Cost, Relationship between Short curves & Long curves, Cost curves, Relationship between AC and MC.

Module 6 - Market Competition 20 Hrs

Revenue analysis – Revenue curves under different market competitions, Perfect competition – Meaning, Equilibrium of firm

and industry under perfect competition, Pricing under imperfect competition – monopoly and monopolistic competition.

Skill Development:

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

1. To do a survey on the practical application of laws of economics.
2. To collect data on sales of consumer durable goods and predict the sales for a later year.
3. To find different case studies relating to different market conditions and to do an analysis.
4. To find out how demand differentiates between normal and inferior goods.
5. To analyze the role of a business economist in the everyday functioning of an organization taking live examples.

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. Dewett: *Economic Theory*.
- ❖ M. L. Sethi: *Text Book of Economic Theory*.
- ❖ Mote V. L. Peul. S & G. S. Gupta: *Managerial Economics*, TMH.
- ❖ Petersen & Lewis: *Managerial Economics*.
- ❖ Sankaran: *Business Economics*.
- ❖ Varshney & Maheswari: *Managerial Economics*.

SEMESTER - I
**M4 17 AR 104: BUSINESS MATHEMATICS &
STATISTICS**

Objective : To enable students to understand simple arithmetical calculations relating to topics on Commerce and Economics. To enable students to grasp the fundamentals of Statistics for interpreting business data.

PART A - BUSINESS MATHEMATICS

Module 1 - Theories of Equations **10 Hrs**

Theory of equations: Linear, Quadratic, and Simultaneous - Application of equations in business and commerce.

Module 2 - Interest and Annuities **10 Hrs**

Laws of indices and logarithms - Simple interest - Compound Interest - Annuities: Meaning - Types - Present Value and Future Value of annuity - Applied Problems on Perpetuity - Loans - Sinking fund - Endowment fund using Annuity Tables.

PART B - BUSINESS STATISTICS

Module 3 - Introduction to Statistics **8 Hrs**

Meaning and Definition of Statistics - Characteristic of Statistics - Functions, Scope and Limitations of Statistics - Classification and Tabulation of Data - Diagrammatic and Graphic Representation of Data using Excel.

Module 4 - Measures of Central Tendency and Dispersion **14 Hrs**

Meaning - Arithmetic Mean - Weighted Mean - Combined Mean - Median - Mode - Empirical Relationship. Dispersion - Meaning - Range - Quartile Deviation - Mean Deviation - Standard Deviation and their Coefficients.

Module 5 - Time series **6 Hrs**

Components of time series - Trend analysis by Moving Averages and Least Squares Method (linear).

Module 6 - Correlation and Regression

12 Hrs

Correlation: Meaning, Karl Pearson's Coefficient of Correlation, Spearman's Correlation Coefficient Regression: Concept, the two Regression Equations.

Skill Development:

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

1. Develop an Amortization Table for Loan Amount – EMI Calculation.
2. Prepare a Bank Statement using SI and CI.
3. Prepare a Case Study on application of Calculus to business.
4. Collection of Data and computation of various averages.
5. Analysis of data by computing standard deviation and coefficient of variation.
6. Comparing and correlating data.
7. Presentation of data in graphs and diagrams.

Books for Reference:

- ❖ *Goel Ajay and GoelAlka: Mathematics and Staistics.*
- ❖ *Akhilesh K B and Balasubrahmanyam S: Mathematics and statistics for Managemnet.*
- ❖ *Dorai Raj: Business Mathematics.*
- ❖ *Dr. A K Arte & R V Prabhakar: A Textbook of Business Mathematics.*
- ❖ *Saha: Mathematics for Cost Accountants.*
- ❖ *Sancheth i& Kapoor: Business Mathematics.*
- ❖ *Soni: Business Mathematics.*
- ❖ *ZamiruddingKhanna: Business Mathematics.*
- ❖ *Chikkodi& BG 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 &Application.*
- ❖ *Ellahance: Statistical Methods.*
- ❖ *S P Gupta: Statistical Methods, Sultan.*

SEMESTER – II
M4 17 MC 201: BUSINESS ENVIRONMENT

Objective:

To familiarize the student regarding business environment, impart of economic policies on decisions of any organization.

PART A - ECONOMIC ENVIRONMENT

Module 1: An Overview of Business Environment 10 Hrs

Meaning and Definition, Objectives, Importance and Uses of Study of business environment.

Environmental Analysis – Meaning, Process of Environmental Analysis, Limitations of environmental Analysis, environmental factors – The Micro environment of business and the macro environment of business.

Module 2: Economic Environment 12 Hrs

Meaning – Characteristics of Indian Economy – Features affecting Economy – Impact of Liberalization Privatization & Globalization of Indian Business.

Monetary policy – Meaning, objectives

Fiscal policy – Meaning, objectives, budget and its importance

EXIM policy – Meaning, objectives

Industrial policy – Meaning, objectives (Latest Policy Measures.)

Module 3: Global Environment 8 Hrs

Meaning, nature of globalisation, causes of globalization, strategies for globalization, Challenges of International Business, GATT and WTO and its implications on Indian economy.

PART B - LEGAL ENVIRONMENT

Module 4 - Political Environment

10 Hrs

Meaning, Political institutions, The Constitution of India, The Preamble, The fundamental rights, The relationship between business and government, Responsibilities of business towards government, Responsibilities of government towards business, Extent of state intervention in business.

Module 5 - Technological, Social and Natural Environment

12 Hrs

Technological Environment - Meaning and definition, components of technology, features of technology, Impact of Technology, Limitations in technological development, Current trends in technological environment.

Social and cultural Environment- Meaning and definition of society, Culture – elements of culture, business and culture.

Natural Environment - Meaning of Natural Environment, Natural Environment and its impact on business.

Module 6 - Legal Environment

8 Hrs

Committee on Competition Law and Policy 2000 – Competition Commission of India – Competition Act 2000 – Comparison with MRTP Act - Information technology act 2000 - Cyber Regulations Appellate Tribunal – Cyber Offences.

Skill Development:

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

1. List out the various cyber offences and the penalties for the same.
2. List at least 3 MNCs of G-8 Countries operating in India along with products they manufacture.
3. Collect the latest Fiscal, Monetary Policies on business.

Books for Reference:

- ❖ *Chidamb K: Business Environment.*
- ❖ *Dr. K. Aswathappa: Business Environment.*
- ❖ *Francis, Cherunilam: Business Environment.*
- ❖ *Misra&Puri: Economic Development.*
- ❖ *Rosy Wali: Business Environment.*
- ❖ *S. Adhikari: Business Environment.*

SEMESTER -II
M4 17 MC 202: MARKETING MANAGEMENT

Objective:

1. To familiarize students with basic concepts of marketing and the 4P's with special emphasis on the upcoming trends in the market.
2. To nurture the capacity to translate marketing ideas and concepts into marketing materials.
3. To try one's hand at the art of marketing in the context of pricing, positioning and promoting products and services at an auction event.

Module 1- Introduction to Marketing and Marketing

Environment

10 Hrs

Meaning, nature, importance, scope and functions of marketing approaches to the study of marketing concept as a business philosophy macro marketing environment, - demographic, economic, natural, technological, legal, socio cultural (PESTEL) environment micro marketing environment - the marketing mix, business mix, suppliers, marketing intermediaries . Evaluation of marketing in the public sector and not for profit organizations, e.g., charities, non-governmental organizations, so on. Nature and process of market research.

Module 2 - Market Segmentation, Targeting and Positioning

10 Hrs

Market research, data gathering techniques and methods of analysis bases for market segmentation and the requisites of sound market segmentation strategies of target marketing types of positional strategies brand awareness, brand image, brand value, brand name, brand loyalty and brand equity brand management strategies.

Module 3 – Product, Pricing, Promotion and Distribution 12 Hrs

Classification of products - product mix decisions (product line, length, width, depth and consistency) stages of product life cycle - strategies to manage the life cycle of a product - process of new product development - difference and similarities in the marketing of products, services and experiences - objectives of pricing - factors influencing pricing policies and strategies - elements of promotion mix - effecting choice of distribution - steps involved in channel management.

Module 4- Consumer Behaviour and other forms of Marketing 12 Hrs

Theories of consumer behaviour- factors affecting buying decisions, types of buying behavior and stages in buying behavior - concept of social marketing and CSR - business to business (B2B) and business to government (B2G) differs from business to consumer (B2C) marketing in its different forms (consumer marketing, services marketing, direct marketing, interactive marketing and e marketing) - techniques of marketing - relationship marketing, not for profit marketing, experiential marketing and post mortem marketing.

Module 5 - Emerging Technologies and Media in Marketing 16 Hrs

Big Data analytics and their use in the process of marketing - emerging technologies and media in marketing can help in predicting customer demand and improving customer experience - Digital Marketing: Online marketing, Blogs, Mobile Marketing, Social Media Marketing - explain how emerging technologies and media in marketing can help in monitoring multi channel transactions and identifying customer preferences - evaluate marketing communications, including, viral, guerilla, buzz and other indirect forms of marketing - explain how emerging technologies and media in marketing can help in promoting marketing sustainability and ethics.

Skill Development:

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

1. Visit any website and list the promotion strategy of a sponsoring company.
2. Find out the promotion tools of any company.
3. Observe the Distribution Network of a company.
4. List out Product Line of a company and note line modernisation or deletion.
5. Draw a Product Life Cycle with regard to a particular product of a company and observe its extension.

Books for Reference:

- ❖ *Kaplan Publishing CIMA Study Text E1 Organisational Management 2015.*

SEMESTER -II
M4 17 MC 203: FINANCIAL ACCOUNTING

Objective:

To provide knowledge & understanding of the basic framework of financial statements and their preparation and reporting requirements.

Module 1 – Introduction to Financial Accounting 10 Hrs

Meaning to financial Accounting, accounting records, users of accounts, objective of financial statement, purpose of accounting statement, accounting equations, capital and revenue, cash and profit, tangible and intangible assets and liabilities, historical cost conversion, assets valuation including current cost, implications for profit management.

Module 2 – Regulatory Framework 10 Hrs

Regulatory influence of company law, items in formats for publish accounts, role of AS in financial statements, principles and rule based approach to creating accounting standards.

Module 3 – Accounting System 10 Hrs

Principles of double entry book keeping, account for cash and bank, bank reconciliation, imprest system for petty cash, accounts for sales and purchase including personal account and control accounts, nominal ledger accounts and journal entries, trial balance, accounts for indirect tax, accounts for pay roll, noncurrent assets register.

Module 4 – Accounts for Single Entity 15 Hrs

Adjustment to the trial balance, accruals and pre-payment, bad debts and allowances for receivables, accounting treatment for depreciation(straight line, reducing balance and revaluation methods) and impairment, accounts for inventories, methods of inventories(FIFO, LIFO, average cost) manufacturing account, issue of shares.

Module 5 – Control of Accounting System

15 Hrs

Requirement of external audit, meaning of fair presentation, difference between internal and external audit, financial control, audit check and audit trial, errors including principles of omission, commission, journal entries and suspense account.

Skill Development:

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

1. Collect information with regard to the practical reasons for charging depreciation and the methods adopted for calculating the same.
2. Generate different types of financial and cost related reports using excel and tally.
3. Find out the accounting system adopted by a Sole Proprietor
4. Differences between Double Entry and Single Entry systems of Book-keeping.
5. Analyse the differences between Profit & Loss Account and Income & Expenditure Account/ Receipts & Payments Account.
6. Study of published financial statements of firms (developing skills to interpret the financial statements & assess performance)
7. Study the accounting softwares such as Microsoft dynamics, SAP & Oracle.

Books for Reference:

- ❖ *Dr. S.N. Maheswari, Financial Accounting*
- ❖ *Grewal and Shukla, Advanced Accounting*
- ❖ *P.C. Tulasian, Pearson Editions, Introduction to Accounting*
- ❖ *Jain & Narang. Financial Accounting*
- ❖ *Accounting Standards - Institute of Chartered Accountants of India*

SEMESTER – II
M4 15AR 204: MACRO ECONOMICS

Objective:

To familiarize the students with everyday relevant macro indications to understand the growing importance of economics in everyday business and give emphasis on theoretical as well as practical aspects.

Module 1 - Introduction to Macro Economics 7 Hrs

Social systems – Features of socialism, capitalism and mixed economy, K Economy – Features, Framework, K Economy in a developing country.

Module 2 - Business Cycles 10 Hrs

Phases of Business Cycles, Features of Business Cycles, Inflation - Types, Cause and Effects.

Module 3 - Monetary and Fiscal Policy 10 Hrs

Monetary Policy – Meaning, Features & Tools, Fiscal Policy – Meaning, Features and tools, Inflation and Deflation.

Module 4 - International Monetary Systems and International Finance 10 Hrs

Exchange Rate Regime, Fixed versus Floating Rates, FDI and FII's

Module 5 - National Income Accounting 8 Hrs

Basic Concepts, Determination of National income, Methods of Computation, Difficulties of Estimation, Calculation of NI Concepts.

Module 6 - Nature of Indian Economy 15 Hrs

Population – Causes of Growth of Population impact of population, meaning of Life expectancy, Literacy, Age-Sex composition of population, Human Development Index,

unemployment –Meaning, Types, Causes and Remedies, Capital Formation- Trends, Reasons for Low Rate of Capital formation, Measures to raise the rate of saving and investment.

Skill Development:

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

1. To study how business cycles have impacted the global economy in the past companies.
2. To compare the monetary policies of any two economies.
3. Do a case study of National income accounting company and underdeveloped economy with a developed area.
4. Find out the recent changes introduced in monetary and fiscal policies.
5. Find statistical trends in unemployment.
6. List the difference between states in context of poverty, literacy, population etc.

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*

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 and Children, and Religious and 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).

Book for Reference:

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