

St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bangalore – 560 025

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

Recognized by the UGC as
“COLLEGE WITH POTENTIAL FOR EXCELLENCE”



Bachelor of Commerce- Analytics

Semester I & II

Syllabus w.e.f., 2018 – 2019

Academic year 2018 – 2019

SEMESTER - I
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 Treatment of Ongoing transactions- Goods withdrawn by proprietor, Goods lost by fire, Goods issued as free sample, Goods sent on consignment basis, Cash withdrawn by proprietor, Prepaid expenses, Outstanding expenses, Interest on capital, Interest on drawings, Interest on loan, Provision for Bad debts and Doubtful debts,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*

SEMESTER - 1

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

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 - I
C5 18 MC 103 MATHEMATICS

Objective:

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

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

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

Module 2: Eigen values and Eigenvectors **7**

Hrs

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

Module 3: Algebra **10 Hrs**

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

Module 4: Differential Calculus **15**

Hrs

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

Module 5: Integral Calculus **15**
Hrs

Introduction, Indefinite Integration, Standard Integrals, Rules of Integration, Integration by Substitution, Integration by resolving into Partial Fractions, Integration by Parts, Definite Integrals, Applications of Integration to cost and revenue functions.

Module 6: Differential Equations **8**
Hrs

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

Skill Development:

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

1. Prepare a Case Study on application of Calculus to business.
2. Understanding Differentiation & Integration through graphs of different types of functions

Books for Reference:

- ❖ *P. N. Arora & S. Arora: Mathematics*
- ❖ *D.R. Agarwal : Comprehensive Mathematics*
- ❖ *Anand Sharma : Business Mathematics & Analytics*
- ❖ *Ajay Goel & Alka Goel : Mathematics & Statistics*
- ❖ *K. B. Akhilesh & S. Balasubramanyam : Mathematics & Statistics for Management*
- ❖ *J.K. Singh : Business Mathematics*
- ❖ *Robert R. Stall: Linear Algebra & Matrix Theory*

SEMESTER - I

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.

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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.*

SEMESTER –II
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.

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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*

SEMESTER -II
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.*

SEMESTER - II
C5 18 MC 203 STATISTICS

Objective:

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

Module 1: Introduction

5 Hrs

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

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

Module 2- Data and Analysis.

9 Hrs

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

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

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

Module 3-Measures of Dispersion and Skewness.

10hrs

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

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

Kurtosis and its measures.

Module-4 Correlation and Regression Analysis. 15 Hrs

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

Module-5 Index Numbers and Time series Analysis 9 Hrs

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

Module-6 Probability Theory and Classification 12 Hrs

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

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

Skill Development:

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

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

Books for Reference

1. Croxton F.E, Cowden D.J and Kelin S (1973): Applied General Statistics., PHI.
2. Freund JE and Walpole RE (1987) Mathematical Statistics (4th edition) PHI.
3. Goon A.M., Gupta M.K., Das Gupta.B. (1991): Fundamentals of Statistics Vol.I, World Press, Calcutta.
4. Gupta, S.C., and V.K.Kapoor (2001): Fundamentals of Mathematical Statistics: Sultan Chand & Sons.
5. Medhi J (1992): Statistical Methods: An introductory text. New Age.
6. Veerarajan T: Probability , Statistics and Random process (Tata Mc Gran Hill)
7. J K Sharma(2007),Business Statistics(Pearson Education India)
8. Naval Bajpai(2009), Business Statistics(Pearson Education India)
9. Anderson T.W. and Sclove S.L (1978) An Introduction to the Statistical Analysis of Data, Houghton Mifflin& Co.
10. Cooke, Cramer and Clarke: Basic Statistical Computing, Chapman and Hall.
11. Mood A.M. Graybill F.A. and Boes D.C. (1974): Introduction to the Theory of Statistics, McGraw Hill.
12. Snedecor G.W. and Cochran W.G. (1967): Statistical Methods. Iowa State University Press.
13. Spiegel, M.R. (1967): Theory & Problems of Statistics, Schaum's Publishing Series.
14. KVS Sarma, Statistics Made Simple: Do it yourself on PC (PHI)
15. Purohit S.G. et.al. Statistics using R:
16. John Verzani (2005): Using R for Introductory Statistics, CHAPMAN & HALL/CRC
17. The Cartoon Guide to Statistics By Larry Gonick (Author) , Woollcott Smith (Author)

18. Bhat B.R, Srivenkatramana T and Rao Madhava K.S.(1996):
Statistics: A Beginner's Text, Vol. I, New Age
International(P) Ltd.
19. Bhat B.R, Srivenkatramana T and Rao Madhava K.S.
(1997):Statistics: A Beginner's Text, Vol. II, New Age
International (P) Ltd.

SEMESTER - II
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 tabular 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*

