

St. Joseph's College of Commerce

An Autonomous Institution affiliated to Bangalore University
A Minority Jesuit Institution for University Studies in
B.Com/ B.Com Travel & Tourism/BBM/ M.Com/MIB
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 world wide 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 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 Business Management, three year Degree Under Graduate programmes, and

Master of Commerce and Master of International Business, two year Post Graduate programmes. Highly qualified staff members, excellent infrastructure of the college like spacious classrooms, a good library and computer lab facilities helps to promote academic excellence.

Goals Of The B.Com Course

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 entrepreneurial abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.

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 course.

II. DURATION OF THE COURSE:

The course of study is 3 years of Six Semester. A candidate shall complete his/her degree within six (6) 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. COURSE MATRIX:

Refer page no 7 – 8

VI. TEACHING AND EVALUATION:

M.Com/MBA/MFA/MBS graduates with B.Com, B.B.M & BBS 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 (excepting languages, compulsory additional subjects and core Information Technology related subjects) subjects mentioned in this regulation. Languages and additional subjects shall be taught by the graduates as recognized by the respective board of studies.

VII. CONTINUOUS INTERNAL ASSESSMENT AND SUBMISSION:

CONTINUOUS INTERNAL ASSESSMENT (CIA):

Internal assessment for each course is continuous, and dates for each test are notified well in advance. The HOD of each department coordinates the Internal Assessment procedure. The Continuous Internal Assessment test commences after 3 weeks from the start of the semester. All answer scripts of CIA are returned to the students.

CIA consists of the following:

Sl.No.	Internal Assessment for 50 Marks	Weightage
1.	Unit Test/Snap Test/ Surprise Test/Quiz	10 marks
2.	Assignment/Presentation/Project/ Research article/Seminar*	10 marks
3.	Written Test: There is one mid-term test of 90 minutes in each subject per semester.	30 marks

Note:

The student has to appear for all the components of the Continuous Internal Assessment.

*For sports students 10 marks of the C.I.A. will be evaluated by the Director of sports.

Each Teaching faculty is required to maintain a record of the Continuous internal Assessment marks and make entries of the same in the ERP software.

VIII. END SEMESTER EXAMINATION:

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 100 marks. At the time of publishing the results the weightage will be out of a maximum of 50 marks.

IX. MINIMUM FOR A PASS:

An UG student has to get a minimum of 40% marks in each subject in the ESE and 40% aggregate. The aggregate for a pass in each subject is 40% which includes CIA & ESE. The minimum CGPA to qualify for the B.Com degree is 2.00 and a pass in all subjects.

X. CLASSIFICATION OF SUCCESSFUL CANDIDATES:

GRADING SYSTEM

The modalities and operational details of the Grading/ credit system are as follows.

1. Papers are marked in the conventional way for 100 marks.
2. The Percentage obtained by a student is multiplied by the standard grade to obtain the Product.
3. The Total of the Products of all the subjects is divided by the total of all the Credits. This gives the average grade point.
4. For the sake of more common understanding the weighted average is then converted into grades as follows:

THE GRADE CHART

Percentage	Grade	Grade Points	Interpretation	Nomenclature
80 & above	O	6	Distinction	First Class with Distinction
70 - 79	A+	5	Excellent	First Class
60 - 69	A	4	Good	First Class
50 - 59	B	3	Average	Second Class
40 - 49	C	2	Satisfactory	Pass Class
Below 40	RA	0	To Re-Appear	Fail

Total Points = Credits x Grade obtained.

CGPA = Total Grade Points ÷ Total Credits.

The Minimum CGPA to qualify for the B.Com. degree is **2.00** and a **pass in all subjects.**

XI. PATTERN OF QUESTION PAPER:

Question Paper Pattern: (3 Hours duration, Max. Marks: 100)

Section-A	Conceptual /Multiple Choice /Objective Type	2 marks × 10 questions	20 Marks
Section-B	Analytical Questions	5 marks × 4 questions	20 Marks
Section -C	Essay Questions	15 marks × 3 questions	45 Marks
Section -D	Compulsory question/ Case study	15 marks × 1 questions	15 Marks
		Total	100 Marks

XII. REVALUATION, RETOTALING and IMPROVEMENT:

There is provision for **Revaluation, Re-totalling and Improvement** within two weeks of the publication of the results.

Revaluation: Only a student who has scored a minimum of 25% marks in the ESE is eligible to apply for **revaluation**. The application has to be submitted to the office of the COE within 3 weeks of the publication of the semester results. Fifty percent of the fee will be refunded to the candidate if the candidate on revaluation obtains fifteen or more marks than what was scored in the previous exam. If the student scores more than twenty additional marks on revaluation, the entire fee will be returned. An External Examiner who was not part of the Board of Examiners for the regular valuation will value such papers. After revaluation, the **higher of the two marks** shall be awarded to the student.

Re Totalling: There is also provision for **re-totalling** of marks if the application is made within 3 weeks of the publication of results with the prescribed fee.

Provision for Improvement: A candidate, who desires to improve his /her End Semester Examination marks, has to first withdraw his/her original End Semester Examination marks. The student will be awarded whatever marks he/she obtains in the later appearance even if they are less than the marks awarded previously.

B.COM. COURSE STRUCTURE
SEMESTER SCHEME OF EXAMINATION
CORE SUBJECTS
SEMESTER - I

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/ Credits
			CIA	ESE		
C1 13 101	Financial Accounting	05	50	50	100	05
C1 13 102	Mathematics for Managers	05	50	50	100	05
C1 13 103	Principles of Management	04	50	50	100	04
C1 13 104	Business Economics - I	04	50	50	100	04
	Total	18	200	200	400	18

SEMESTER - II

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/ Credits
			CIA	ESE		
C1 12 201	Advanced Accounting - I	05	50	50	100	05
C1 11 202	Fundamentals and Application of E- commerce	04	50	50	100	04
C1 11 203	Business Law	03	50	50	100	03
C1 11 204	Business Economics - II	04	50	50	100	04
	Total	16	200	200	400	16

CIA - Continuous Internal Assessment

ESE - End Semester Exam

B.COM. COURSE STRUCTURE
SEMESTER SCHEME OF EXAMINATION
LANGUAGES

Sem No	Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
				CIA	ESE		
I	C1 12 1 KN	Kannada	03	50	50	100	03
	C1 12 1 HN	Hindi	03	50	50	100	03
	C1 12 1 AE	Additional English	03	50	50	100	03
	C1 12 1 GE	General English	03	50	50	100	03
		Total		06	100	100	200
II	C1 12 2 KN	Kannada	03	50	50	100	03
	C1 12 2 HN	Hindi	03	50	50	100	03
	C1 12 2 AE	Additional English	03	50	50	100	03
	C1 12 2 GE	General English	03	50	50	100	03
		Total		06	100	100	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	FC107	Holistic Development (Life Skills)	1	1
II	FC207	Holistic Development (Life Skills)	1	1
II	C1 11 2IC	Indian Constitution	1	1

SEMESTER - I
C1 13 101 : FINANCIAL ACCOUNTING

Objective:

To acquaint students with Accounting Concepts through case study method and to create an awareness about the working in Computerized Environment.

Module - 1: Mechanics of Accounting **15 Hrs**

Introduction; Accounting equation – Case Study Method; Accounting Rules; Capital and Revenue items; Accounting Principles (Concepts and Convention); Brief Introduction to Indian accounting standards, US GAAP and IFRS .

Module - 2: Preparation of Financial Statement **15 Hrs**

Journal, Ledger, Trial Balance and Final Accounts – Simultaneously along with rectification (Ex: before and after preparing trial balance, before and after preparing balance sheet etc.), Final Accounts of Sole proprietorship and Partnership

Module 3: Accounting for Current Assets and Current Liabilities **15 hrs**

Accounts Payable – Trade creditors; Amount payable to Employees, Customers and Suppliers; Accounting treatment of Accounts Payable.

Inventory- Stock Valuation and accounting treatment as per Ind AS 2 & IFRS & - LIFO, FIFO & weighted average

Accounts Receivable – Accounts receivable; Revenue Recognition as per I Ind AS 18 & IFRS &; Bad Debts; Provision for Bad and Doubtful Debts; Accounting treatment of Accounts Receivable.

Module - 4: Accounting for Fixed Assets **15 hrs**

Acquisition of Fixed Assets; determination of Cost; Depreciation Method as per Ind AS 16 & IFRS Straight line method, written down value method and block asset method as per IT act; Disposal of Fixed Assets; Accounting for Intangible assets; difference between

Intangible and Fictitious assets –Journal entries – Accounting Treatment as per the IFRS

Skill Development:

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

1. Find out the practical benefits of using Tally.
2. Collection and recording of Hire Purchase Agreement
3. Arrangement of Mock situation to value the stock.
4. Accounting Concepts and Conventions – its applications by firms.
5. Find out from customers: Which is superior - Hire Purchase or Installment Purchase System.
6. Discuss the problems of using Computer for Accounting.
7. Choose a Company which follows hire purchase system and analyse their statement and comment on the process of collecting the installments and conduct a detailed study.
8. Undertake a study of AS-6 – depreciation accounting. Calculation of depreciation, changes in depreciation method, disclosure in the balance sheet, etc. Analyse the balance sheet of three companies and comment on the applicability of this accounting standard.

Books For Reference:

- ❖ *Robert N Anthony, David F Hawkins and Kenneth A Merchant :Accounting Text and Cases: The McGraw-Hill Companies- Special Indian Edition*
- ❖ *Augustin Amaladas (at SJCC) and Mary Amala shanthi: Corporate Financial Knowledge Integration, Himalaya Publication.*
- ❖ *Grewal & Gupta: Advanced Accounting, S Chand & Co., New Delhi.*
- ❖ *Jain & Narang: Financial Accounting, Kalyani, Delhi.*
- ❖ *Radhaswamy& R L Gupta: Advanced Accounting, S Chand & Co., New Delhi.*
- ❖ *S. Kr. Paul: Advanced Accounting, New Central Book Agency, Calcutta.*

SEMESTER - I

C1 11 1 02: MATHEMATICS FOR MANAGERS

Objective:

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

Module - 1: Basic Mathematical Concepts 20 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 10 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**15 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 - I

C1 11 1 03: PRINCIPLES OF MANAGEMENT

Objective:

To familiarize the students with the Concepts and Principles of Management and to train them in Practical and Managerial skills. To introduce them to some aspects of Human Resource Management.

Module - 1: Introduction To Management and History of Management Thoughts **10 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.

Evolution of Management Thought: Pre-scientific Management (introduction) scientific management – Fayol's modern management – Lillian and Gilbreth Human Relations.

Module - 2: Planning Forecasting and Decision Making **08 Hrs**

Planning: Nature – Planning Process – Objectives – Types of plans. Management by Objectives (MBO) and Management by Exception (MBE)

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

Decision Making: Importance and steps in decision-making - Delegation and principles of delegation

Module - 3: Organising **10 Hrs**

Organising: Nature and purpose of organization – Principles of organization – Organization structure and types – Departmentation – Committees – Centralization vs. Decentralization of Authority – Span of Control.

Module-4: Leadership - Directing and Controlling **6 Hrs**

Leadership: Meaning – Leadership styles – theories of leadership, Leadership in the 21st Century

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 **08 Hrs**

Co-ordination: Meaning – Steps and methods of co-ordination.

Motivation: Meaning. Theories of motivation – Carrot & Stick approach – Maslow’s – McGregor’s – Herzberg’s.

Module – 6: Human Resource Management **12 Hrs**

HRM: Meaning – definition - functions – objectives and challenges.

Human Resource Planning: Meaning – Process and job analysis.

Nature and process of staffing. Recruitment: Meaning of Recruitment –importance of Recruitment – Sources of Recruitment. Selection: Process, importance of selection, types of tests – Attrition – causes and cost.

Module – 7: Business Ethics **06 Hrs**

Meaning – need and importance - 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 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 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

C1 11 1 04: BUSINESS ECONOMICS - I

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 And 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 buyers intention - Collective opinion - Trend projection - Economic Indicator. Demand forecasting methods for a new product including mathematical problems.

Module - 5: Production Function **10 Hrs**

Law of Supply - Meaning - Determinants of Supply. Production Function: Equilibrium Through Isoquants and Isocosts - Managerial Uses of Production Function - Law of Variable Proportions -

Economies of Large Scale of Production – Diseconomies of Large Scale Production.

Module – 6: Cost And Revenue Analysis

10 Hrs

Cost classification – Real cost – Opportunity cost – Money cost – Explicit cost and implicit cost – Economic cost – Fixed cost and variable cost – Total and Marginal cost – Behaviour of short run and long run cost – Cost and output relations – Revenue concepts - Break even analysis including mathematical problems.

Skill Development:

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

1. Draft the diagrammatic representation of each aspect of the chapter in a book under different chapters.
2. Select and discuss the case studies that will have impact on business decision-making in each chapter.
3. A survey report on the demand forecasting for a product.
4. Student to choose a product and apply price elasticity in real situation.
5. Detail charts on Consumer Surplus.

Books For Reference:

- ❖ *D. M. Mithani: Business Economics.*
- ❖ *Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Business Economics.*
- ❖ *H. Craig Petersen & W. Cris Lewis: Managerial Economics, PHI.*
- ❖ *Joel Dean: Managerial Economics.*
- ❖ *K. K. Dewett: Economic Theory.*
- ❖ *M. L. Seth: Test Book of Economic Theory.*
- ❖ *Mote V. L. Peul. S & G. S. Gupta: Managerial Economics, TMH.*
- ❖ *Petersen & Lewis: Managerial Economics.*
- ❖ *Sankaran: Business Economics.*
- ❖ *Varsheney & Maheswari: Managerial Economics.*

SEMESTER - II
C1 12 201: ADVANCED ACCOUNTING - I

Objective:

To acquire adequate knowledge of accounting treatments of certain allied business and to gain knowledge on the preparation of Accounts for Internal Control System.

Module - 1: Branch Accounts **20 Hrs**

Introduction - Objectives- Types of branches - Accounting for domestic dependent branches in the books of Head Office: Debtors system and final account system - Creation of stock reserve - Accounting for domestic independent branches - Preparation of Head Office Accounts in Branch Books - Branch Account in Head Office books - Incorporation of Trial Balance of Branch in Head Office books - Adjustment Entries.

Module - 2: Insurance Claims **15 Hrs**

Introduction - Claim for Loss of Stock - Calculation of GP Ratio under various cases - Statement to ascertain value of stock on the date of fire - Treatment of salvage - Computation of claim - Treatment of Average Clause - Treatment of abnormal items - Calculation of loss of profit

Module - 3: Company Final Accounts **15 Hrs**

Treatment of special items relating to Company Final Accounts - Depreciation Interest on Debentures - Tax - Dividends - Interim - Proposed - Unclaimed dividend - Managerial Remuneration - Commission after charging such commission - Preparation of balance sheet as per revised Schedule-6 and Extended Business Reporting Language.

Module - 4: Valuation of Goodwill and Shares **25 Hrs**

Goodwill - Definition - Meaning - Elements of goodwill - Types of goodwill - Purchased goodwill - Non purchased or inherent goodwill - Valuation of non-purchased goodwill - Average profit method - Super profit method - Capitalization method - Annuity method.

Shares - Definition – Meaning – Need for valuation – Factors affecting valuation – Methods of valuation – Asset backing or intrinsic value method – Yield valuation method – Fair value method – Valuation of right shares – Valuation of preference shares.

Fair value Measurement (IFRS 13) – Approaches to Valuation: Market approach ; Income approach (Discounted cash flow (DCF) method) and Adjusted net asset method – Simple problems

Skill Development:

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

1. Preparation of a claim statement with imaginary figures to submit to insurance company
2. Collection of transactions relating to any branch.
3. Collection of final accounts of departmental organizations.
4. Mock display of sole trader and discussion of their transactions.
5. Collecting the details regarding the fire claim settlement of a particular case and recording the important points.
6. Prepare a report of Insurance Claims other than Fire Claims.
7. Prepare a report on the Inter-Departmental Transfers.
8. Collect the latest final accounts and assess the value of the company's shares. Record your reasons for investing in the shares of any five companies.
9. Take up a study of AS-20, Earning per Share – types of EPS and disclosure. Study the balance sheets of three companies with regard to this Accounting Standard.

Books For Reference:

- ❖ *Jain & Narang: Financial Accounting, Kalyani, Delhi.*
- ❖ *P. C. Tulasian: Pearson Editions, Introduction to Accounting.*
- ❖ *Radhaswamy & R. L. Gupta: Advanced Accounting, S Chand & Co., New Delhi.*
- ❖ *S. Kr. Paul: Advanced Accounting, New Central Book Agency, Calcutta.*
- ❖ *Dr. S. N. Maheswari: Financial Accounting, Vikas, New Delhi.*
- ❖ *Grewal & Gupta: Advanced Accounting, S Chand & Co., New Delhi.*

SEMESTER - II
C1 14 202: FUNDAMENTAL AND APPLICATIONS
OF E - COMMERCE

Objective:

- ❖ Understand the electronic consumer
- ❖ Understand the ecommerce revolution and the role of internet
- ❖ Familiarize themselves with current challenges and issues in e-commerce
- ❖ To get an insight about the potential of Indian industries to compete in the world market

Module - I: Overview of Electronic Commerce **12 Hrs**

Introduction, Main activities of ecommerce, Broad goals of ecommerce, Prospects for ecommerce, Pre-requisites for ecommerce, ecommerce applications, Types of electronic commerce- Business-to-Business(B2B), Business-to-Consumer(B2C), Business-to-Government(B2G), Consumer-to-Consumer(C2C), Advantages of ecommerce(Benefits to Organization, Benefits to society) Limitations of ecommerce(Non-technical limitations, Technical limitations), Value chains in electronic commerce.

Module - 2: Electronic Commerce for service Industries **10 Hrs**

Information Technology services-Broker based services, Travel and tourism services, Employment Placement and the job market, Real Estate, Trading stocks online, Online Publishing, Marketing and Manufacturing industries ,e-agriculture in India

Module - 3: Electronic Commerce and Retailing **8 Hrs**

E-commerce and retail industry, vision of online retailing in ecommerce, today's E-tailing environment, ecommerce and marketing, Incentives for engaging in ecommerce, driving forces behind ecommerce, ecommerce and economic efficiency, impact of ecommerce on business.

Module – 3: E-commerce and customization **15 Hrs**

Global Markets- Understanding the structure of virtual Enterprises-work flow Automation and coordination, customization and internal commerce-customization of services. Information Search Challenges-Search and resource Discovery paradigms-Information Search and Retrieval, indexing methods-Electronic Commerce catalogs or directories-Electronic white pages, Electronic yellow pages, Interactive product catalogs-Information filtering-Mail filtering agents, News filtering agents, virtual reality and consumer experience. Cataloging; Order selection and prioritization: Order scheduling, fulfilling and delivery, Order billing and payment management; Post sales services.

Module – 5: Ecommerce Supply Chain Management **7 Hrs**

Integrated Logistics and Distribution, Integrated marketing and Distribution-Efficient customer response-Agile Manufacturing. Product and service digitization; Remote servicing procurement.

Module – 6: Electronic Data Interchange (EDI) in ecommerce **8Hrs**

Using Public and private computer networks for B2B trading; EDI and paperless trading; Characteristic features of Edi service arrangement; Internet based EDI; EDI architecture and standards; VANs; Costs of EDI infrastructure; Reasons for slow acceptability of EDI for trading.

Skill Development:

1. Familiarize themselves with the security and ethical challenges of ecommerce websites
2. Analyze ecommerce websites design, technology used, and security and user friendliness.
3. List down the challenges faced to start an ecommerce venture.
4. Identify any four popular B2C websites and examine their user friendliness and various marketing strategies adopted.
5. Conduct a survey to understand the customer's preferences while online shopping.

Books For Reference:

- ❖ *Frontiers of Electronic Commerce-Kalakota& Whinstton Person Education Inc.*
- ❖ *e-commerce: CSV Murty: Himalaya Publishing House Pvt.Ltd*
- ❖ *Electronic Commerce A managerial Perspective: Efrain Turban, Jae Lee, David King, H.Michael Chung: Pearson Education, Inc . and Dorling Kindersley Publishing Inc.*
- ❖ *E-Commerce Concepts and Applications: Nidhi Dhawan: International Book House Pvt. Ltd.*

SEMESTER - II
C1 11 203: BUSINESS LAW

Objective:

To familiarise the students with Business Laws and its interpretation.

Module - 1: Jurisprudence **01 Hr**

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

Module - 2: Scope **01 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: Sale Of Goods Act 1935 **08 Hrs**

Law of sale of Goods - Conditions and warranties - Transfer of ownership - Performance of contracts - Remedial measures.

Module - 5: Intellectual Property Legislations **04 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 - 6: Consumer Protection Act [COPRA] **06 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 03 Hrs

Objectives – Scope and salient features – offences under the act.

Module – 8: Cyber Laws 1999 02 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. Draft a 'rent agreement' incorporating all the essential features of a valid agreement.
2. Draft an agreement to repay a loan borrowed from a bank on installment basis.
3. Case laws 'involving points of law of contracts'.
4. Draft a complaint against 'unfair trade practice' adopted by a businessman, to the consumer forum.
5. List out the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements [at least 2 cases].
6. 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
C1 11 204: 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 2002-07: 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*

SEMESTER - II
C1 11 2IC: INDIAN CONSTITUTION

Module - 1:

- a) Framing of the Indian Constitution: Role of the Constituent Assembly.
- b) **Philosophy** of the Constitution: Objectives, resolution, Preamble, Fundamental Rights and Duties. Human Rights and Environmental Protection.

Module - 2:

- a) Special Rights created in the Constitution for Dalits, Backward Classes, Women and Children, and Religious and Linguistic Minorities.
- b) Directive Principles of State Policy: The need to balance Fundamental Rights with Directive Principles.

Module - 3:

- a) Union Executive: President, Prime Minister and Council of Ministers; Powers and functions, Coalition Government; Problems in their working.
- b) Union Legislature: Lok Sabha and Rajya Sabha, Powers and functions; recent trends in their functioning.

Module - 4:

- a) State Government: Governor, Chief Minister and Council of Ministers, Legislature.
- b) Centre-State Relations: Political, Financial, Administrative; Recent Trends.

Module - 5:

- a) Judiciary: Supreme Court, Judicial Review, Writs, Public Interest Litigations. Enforcing Rights through writs.
- b) Emergency Provisions (Article 356)

Books For Reference:

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