

## B.Com (Regular) Course

Choice Based Credit System

Semesters

Part B: Core Subjects							
Content	I	II	III	IV	V	VI	TOTAL
Major core &	<ul style="list-style-type: none"> <li>• Financial Accounting</li> <li>• Principles of Management</li> </ul>	<ul style="list-style-type: none"> <li>• Corporate Accounting</li> <li>• Business Law</li> </ul>	<ul style="list-style-type: none"> <li>• Cost Accounting</li> <li>• Marketing Management</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Management</li> <li>• Human Resource Management</li> </ul>	<ul style="list-style-type: none"> <li>• Income Tax-I</li> <li>• Management A/c</li> <li>• Company Law</li> </ul>	<ul style="list-style-type: none"> <li>• Income Tax-II</li> <li>• Entrepreneurship Development</li> <li>• Accounting for Management Decisions</li> </ul>	
Allied Required	<ul style="list-style-type: none"> <li>• Business Economics- I</li> <li>• Mathematics for Managers</li> </ul>	<ul style="list-style-type: none"> <li>• Business Economics- II</li> <li>• Business Statistics</li> </ul>	<ul style="list-style-type: none"> <li>• Banking</li> </ul>	<ul style="list-style-type: none"> <li>• Auditing</li> </ul>	-	-	
Major Optional	NA	NA	NA	NA	<ul style="list-style-type: none"> <li>• Elective Paper-1</li> <li>• Elective Paper-2</li> </ul>	<ul style="list-style-type: none"> <li>• Elective Paper-1</li> <li>• Elective Paper-2</li> </ul>	
Allied Optional	NA	NA	# 4hr/4Cr (as per list given below)	# 4hr/4Cr (as per list given below)	-	-	
Skill based Major					<ul style="list-style-type: none"> <li>• Advanced Excel, tally</li> </ul>	<ul style="list-style-type: none"> <li>• Subject / Elective Skill based paper</li> </ul>	
<b>II</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>27 Cr</b>	<b>27 Cr</b>	<b>118</b>

**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 15MC101	Financial Accounting	04	50	50	100	04
C1 15MC102	Principles of Management	04	50	50	100	04
C1 15AR103	Business Economics-1	04	50	50	100	04
C1 15AR104	Mathematics for Managers	04	50	50	100	04
	<b>Total</b>	<b>16</b>	<b>200</b>	<b>200</b>	<b>400</b>	<b>16</b>

**SEMESTER - II**

<b>Subject Code</b>	<b>Title of the Paper</b>	<b>Lecture Hrs per week</b>	<b>Marks</b>		<b>Total Marks</b>	<b>Grade/ Credits</b>
			<b>CIA</b>	<b>ESE</b>		
C1 15MC201	Corporate Accounting	04	50	50	100	04
C1 15MC202	Business Law	04	50	50	100	04
C1 15AR203	Business Economics-II	04	50	50	100	04
C1 15AR204	Business Statistics & Research Techniques	04	50	50	100	04
	<b>Total</b>	<b>16</b>	<b>200</b>	<b>200</b>	<b>400</b>	<b>16</b>

*CIA – Continuous Internal Assessment*

*ESE – End Semester Exam*

**B.COM. COURSE STRUCTURE**  
**SEMESTER SCHME OF EXAMINATION**  
**LANGUAGES**

Sem No	Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
				CIA	ESE		
I	C1 12 1KN	Kannada	03	50	50	100	02
	C1 12 1HN	Hindi	03	50	50	100	02
	C1 12 1AE	Additional English	03	50	50	100	02
	C1 12 1GE	General English	03	50	50	100	02
		<b>Total</b>		<b>06</b>	<b>100</b>	<b>100</b>	<b>200</b>
II	C1 12 2KN	Kannada	03	50	50	100	02
	C1 12 2HN	Hindi	03	50	50	100	02
	C1 12 2AE	Additional English	03	50	50	100	02
	C1 12 2GE	General English	03	50	50	100	02
		<b>Total</b>		<b>06</b>	<b>100</b>	<b>100</b>	<b>200</b>

*CIA – Continuous Internal Assessment*

*ESE – End Semester Exam*

## SEMESTER - 1

### C1 15 MC 101: FINANCIAL ACCOUNTING

**Objective:** To acquaint students with Accounting Concepts through case study method and to acquire adequate knowledge of accounting treatments of certain concepts of business and to gain knowledge on the preparation of Accounts for Internal Control System.

#### **Module 1: Mechanics of Accounting**

**10 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**

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

#### **Module 4: Accounting for Fixed Assets**

**10 Hrs**

Acquisition of Fixed Assets; determination of Cost; Depreciation Method as per Ind AS 16 & IFRS Straight line method, written down value method; Disposal of Fixed Assets; Accounting for Intangible assets (Ind AS 38); difference between Intangible and Fictitious Assets –Journal entries – Accounting Treatment as per the IFRS.

## **Module 5: Companies Final Accounts**

**15 Hrs**

Meaning – Preparation of Financial Statements of Companies as per Schedule III of the Companies Act, 2013 (excluding Cash Flow Statement and Consolidated Financial Statement) - Treatment of special items: Depreciation, Interest on Debentures, Provision for Tax, Dividends, Interim, Proposed, Corporate Dividend Tax, Unclaimed dividend, Commission payable before charging such Commission and after charging such commission.

### **Skill Development:**

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

1. Find out the practical benefits of using Tally.
2. Arrangement of Mock situation to value the stock.
3. Accounting Concepts and Conventions – its applications by firms.
4. Discuss the problems of using Computer for Accounting.
5. Mock display of sole trader and discussion of their transactions.

### **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
- ❖ P. C. Tulasian: Pearson Editions, Introduction to Accounting.
- ❖ Dr. S. N. Maheswari: Financial Accounting, Vikas, New Delhi.
- ❖ IFRS Explained: A guide to International Financial Reporting Standards.

## 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** **10 Hrs**

**Organizing:** Nature and Purpose of Organization – Principles of Organization – Organization structure and types – Departmentation – Committees – Centralization vs. Decentralization of Authority – Span of Control – Meaning - Factors affecting span.

**Staffing:** Nature and Process of Staffing.

#### **Module 4: Leadership, Directing and Controlling** **10 Hrs**

**Leadership:** Meaning – Leadership styles – Theories of leadership.

**Directing:** Meaning – Principles and techniques of directing.

**Controlling:** Meaning and definition – Features – Steps in controlling and methods of establishing control. Techniques of controlling – Budgetary and non-budgetary.

**Module 5: Co-Ordination and Motivation**

**12 Hrs**

**Co-ordination:** Meaning – steps and methods of co-ordination.

**Motivation:** Meaning - Theories of motivation – Carrot & Stick approach – Maslow’s – Mc Gregor’s – Herzberg’s – ERG – Mc Clelland’s – Vroom’s Expectancy – William Ouchi’s theory Z.

**Module 6: Business Ethics**

**6 Hrs**

Meaning – Need and importance - Principles of ethics -profits and ethics – Factors affecting ethical practices in Business  
Social Responsibilities of Management – Meaning, Social responsibilities of business towards various groups.

**Skill Development:**

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

1. 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 21<sup>st</sup> century.
11. List out some unethical practices prevailing in an organisation.
12. Undertake a study of some ethical practices followed by an organisation.

**Books for Reference:**

- ❖ Appaniah & Reddy: Essentials of Management.
- ❖ Koontz & O’ Donnell: Management.
- ❖ L. M Prasad: Principles of Management.
- ❖ Rustum & Davan: Principles and Practice of Management.
- ❖ S.V.S Murthy: Essentials of management.
- ❖ Sharma & Gupta: Principles of Management.
- ❖ Srinivasan & Chunawalla: Management Principles and Practice.

- ❖ Thomas N. Duening & John. M. Ivan Cevich: Management, Principles and Guidelines, Biztantra Publications.
- ❖ Tripathi & Reddy: Principles of Management.
- ❖ Premavathy M. Dr., Business Ethics, Srivishnu Publication.

## SEMESTER 1

### C1 15 AR 103: BUSINESS ECONOMICS-1

#### **Objective:**

The objective is to familiarize the students with the basic concepts in Economics, study the role of economics in Business and to make the student to understand how the Business Organizations work by applying Economic principles in their Business Management

#### **Module 1: Business Economics**

**5 Hrs**

Meaning - Definitions - Characteristics - Distinction between Business economics and Economics - Scope of Business Economics - Uses/Objectives of Business Economics - Role and Responsibilities of Business Economist - Micro & Macro Economics.

#### **Module 2: Consumer Behaviour**

**15 Hrs**

Consumer Sovereignty - Limitations - Approaches to the Study of Consumer Behaviour - Cardinal Approach - Law of Equi-Marginal Utility - Ordinal Approach - Indifference Curve Analysis - Properties - Consumer Surplus: Meaning - Analysis - Limitations.

#### **Module 3: Theory of Demand Analysis**

**15 Hrs**

Demand - Demand Determinants - Law of Demand - Characteristics - Exceptions-Elasticity of Demand - Price Elasticity - Types - Determining Factors - Change in Demand and Elasticity of Demand - Business Applications of Price Elasticity - Concepts of Income and Cross Elasticity of Demand - Price Elasticity of Demand Measurement by Total Outlay Method including mathematical problems.

**Module 4: Demand Forecasting Methods****5 Hrs**

Survey of buyer's intention - Collective opinion - Trend projection - Economic Indicator. Demand forecasting methods for a new product including mathematical problems.

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

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

**Module 6: Cost and Revenue Analysis****10 Hrs**

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

**Skill Development:**

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

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

**Books for Reference:**

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

❖ Varshney & Maheswari: Managerial Economics.

## SEMESTER 1

### C1 15 AR 104: 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**

**10 Hrs**

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

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

Percentage – Application in business and commerce.

Profit and loss, simple discount.

#### **Module 2: Interest and Annuities**

**20 Hrs**

Simple Interest, Compound Interest.

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

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

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

#### **Module 3: Bills of Exchange and Conversion of foreign Currency**

**8 Hrs**

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

**Module 4: Learning Curve****10 Hrs**

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

**Module 5: Introduction to Differentiation****12 Hrs**

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

Application of Differentiation

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

**Skill Development:**

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

1. Develop an Amortization Table for Loan Amount - EMI Calculation.
2. Prepare an Overhead Machine/Labour hour rate through matrices.
3. Prepare a Bank Statement using SI and CI.
4. Prepare a Case Study on application of Calculus to business.
5. Stock market analysis; market research.

**Books for Reference:**

- ❖ Dorai Raj: Business Mathematics.
- ❖ Dr. A K Arte & R V Prabhakar: A Textbook of Business Mathematics.
- ❖ Saha: Mathematics for Cost Accountants.
- ❖ Sanchethi & Kapoor: Business Mathematics.
- ❖ Soni: Business Mathematics.
- ❖ Zamirudding Khanna: Business Mathematics

## SEMESTER II

### C1 15 MC 201: CORPORATE ACCOUNTING

#### **Objective:**

To acquire adequate knowledge for the preparation and presentation of financial statements. To give comprehensive understanding of all aspects relating to corporate situations/requirements.

#### **Module 1: Valuation of Goodwill**

**7 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 and annuity method (As per Ind AS-38)

#### **Module 2: Valuation of Share**

**8 Hrs**

Shares - Definition, Meaning, need for valuation, factors affecting valuation, Earning per share (Ind AS 33), methods of valuation, asset backing or intrinsic value method, yield valuation method, fair value method, value of right shares, valuation of preference share

Fair Value Method (IFRS 13) - approaches to valuation: Market approach, Income approach Discounted Cash Flow (DCF) Method and Adjusted Net Asset Method - Simple Problems

#### **Module 3: Redemption of Preference Shares**

**10 Hrs**

Meaning - Legal provisions as per section 55 of the Companies Act, 2013 - Treatment regarding premium and discount on redemption (Section 55 and 53 of the Companies Act, 2013) - Creation of Capital Redemption Reserve Account (CRR) - Fresh issue of 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.

#### **Module 4: Corporate Restructuring**

**15 Hrs**

Business Combinations (Ind AS 103) Amalgamation, Absorption & External Reconstruction - Calculation of Purchase Consideration - Journal Entries and Ledger Accounts in the Books of the Vendor Company - Incorporating Entries in the books of the New Company - Amalgamation by Merger & Amalgamation by Purchase - Finding out Goodwill or Capital Reserve - Treatment of Inter-Company Debts -Inter-company Owings and Unrealized profits- Inter-company holdings, Dissenting share holders- Discharge of Debentures -Intrinsic value of Shares - Issue of shares by the new company to raise further capital - Debenture holders to get same amount of interest in spite of change in rate of interest - Preparation of Balance Sheet.

External Reconstruction: Calculation of Purchase Consideration under Net Payment and Net Asset Method - Journal Entries - Preparation of Ledger in the books of the Vendor and Preparation of Balance Sheet after Reconstruction, incorporating all the concepts mentioned in Absorption.

#### **Module 5: Consolidated Financial Statements**

**20 Hrs**

Holding Company Accounts (with one subsidiary company only); Consolidated Balance sheet (Ind AS 27)- Definition,- wholly and partly owned subsidiary companies - pre and post acquisition profits/losses - cost of control - Minority Interest - Unrealized Profit-inter-company transaction - revaluation of Assets and Liabilities - treatment of Bonus shares and Dividend - Preference shares in Subsidiary Company - Consolidated Profit and Loss Account.

#### **Skill Development:**

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

1. 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 the companies?
2. List any 5 cases of amalgamation/absorption of Joint Stock Companies with a brief description of each case.
3. Take up the study of at least one Company that has been liquidated. What are the reasons for the liquidation? How the process is carried out and to what extent did creditors & shareholders suffer losses?
4. Make a study of at least one sick company. Reasons for its sickness, and steps taken by it through internal reconstruction to revive the Company.
5. Arrange a Mock court to discuss the need for internal reconstruction.
6. Prepare a SWOT analysis of a Company

7. 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.

**Books for Reference:**

- ❖ Grewal & Gupta: Advanced Accounting, S. Chand & Co, New Delhi.
- ❖ 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.
- ❖ IFRS explained: A guide to International Financial Reporting Standards.

**SEMESTER II**

**C1 15 MC 202: BUSINESS LAW**

**Objective:**

To familiarise the students with Business Laws and its interpretation.

**Module 1: Jurisprudence**

**2 Hrs**

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

**Module 2: Scope**

**4 Hrs**

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

**Module 3: 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 4: Sale of Goods Act 1935**

**8 Hrs**

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

**Module 5: 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 6: 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 7: Foreign Exchange Management Act 1999**

**4 Hrs**

Objectives - Scope and salient features - Offences under the Act.

**Module 8: Cyber Laws 1999**

**4 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 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 1<sup>st</sup> Module
2. Chart out the factor influencing pricing policy
3. Present a diagram showing business cycles
4. Present the Balance of Payment chart of India for the latest year.
5. Collect and present in tubular form foreign aid to India during at least last 5 years

**Books for Reference:**

- ❖ D. M. Mithani: Business Economics
- ❖ Joel Dean: Managerial Economics
- ❖ K. K. Dewett: Economic Theory
- ❖ M. L. Jhingan: International Economics
- ❖ Mote V. L. Peul. S & Gupta G S: Managerial Economics TMH
- ❖ Niravathi & C. Ramani Nair: International Economics
- ❖ Peterson & Lewis: Managerial Economics
- ❖ Sankaran: Business Economics
- ❖ Seth M. L: Text Book of Economic Theory
- ❖ Varsheney & Maheswari: Managerial Economics

## SEMESTER II

### C1 15 AR 204: BUSINESS STATISTICS & RESEARCH TECHNIQUES

#### Objective:

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

#### Module 1: Introduction

5 Hrs

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

#### Module 2: Measures of Central Tendency and Dispersion

13 Hrs

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

#### Module 3: Probability

12 Hrs

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

#### Module 4: Hypothesis Testing

15 Hrs

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

#### Module 5: Statistical tools for Research Analysis

10 Hrs

Time series and its application, , correlation- scatter diagram, Karl Person & Spearman's coefficient of correlation, coefficient of determination and coefficient of non determination, Regression analysis.

### **Module 6: Diagrammatic & Graphical Representation of Data**

**5 Hrs**

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

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

### **Skill Development:**

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

1. Collection of Data and computation of various averages.
2. Analysis of data by computing standard deviation and coefficient of variation.
3. Comparing and correlating data.
4. Construction of Index Numbers from the collected data.
5. Presentation of data in graphs and diagrams.

### **Books for Reference:**

- ❖ C. B. Gupta: Statistics, Himalaya Publications.
- ❖ Chikkodi & B. G. Satya Prasad: Business Statistics, Himalaya Publications.
- ❖ Dr. Asthana: Elements of Statistics, Chaitanya.
- ❖ Dr. B. N. Gupta: Statistics, Sahitya Bhavan, Agra.
- ❖ Dr. Sancheti & Kapoor: Statistics Theory, Methods and Application.
- ❖ Ellahance: Statistical Methods.
- ❖ S. P. Gupta: Statistical Methods, Sultan Chand, Delhi.

**SEMESTER - II**  
**C1 15 FC 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.