# St. Joseph's College of Commerce

(Autonomous)

163, Brigade Road, Bengaluru – 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 2020-2021**

# St. Joseph's College of Commerce

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

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

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

The College aims at the integral formation of its students, helping them to become men and women for others. Though it is a Christian minority institution, the college has been imparting liberal education to the students of all denominations without any discrimination. St. Joseph's College of Commerce is affiliated to Bengaluru Central 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 programmes and courses.

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Business Administration, a three year under graduate degree programme, and Master of Commerce, a two year Post Graduate programme. Highly qualified staff members, excellent in frastructure of the college like spacious classrooms, good library and computer lab facilities helps

to promote academic excellence.

## GOALS OF THE B.COM PROGRAMME

1. To provide conceptual knowledge and application skills in the domain of Commerce studies.
2. To provide knowledge and skills in almost all areas of business to be able to meet expectations of business and to handle basic business tasks, thus equipping a student to take up entry – level jobs in different sectors of commerce, trade and industry.
3. To sharpen the students' analytical and decision making skills.
4. To provide a good foundation to students who plan to pursue professional programmes like CA, ICWAI, ACS, CFA and MBA.
5. To facilitate students to acquire skills and abilities to become competent and competitive in order to be assured of good careers and job placements.
6. To develop entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.
7. To develop ethical Business professionals with a broad understanding of Business from an interdisciplinary perspective.

## I. ELIGIBILITY FOR ADMISSION

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

## II. DURATION OF THE PROGRAMME

The programme of study is 3 years of Six Semesters. A candidate shall complete his/her degree within five (5) academic years from the date of his/her admission to the first semester.

## III. MEDIUM OF INSTRUCTION

The medium of instruction shall be English.

## III. 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 courses compulsorily.

b. A student who fails to complete the programme in the manner stated above shall not be permitted to take the end semester examination.

## B.COM PROGRAMME MATRIX, PROGRAMME STRUCTURE & SEMESTER SCHEME OF EXAMINATION

Refer page no 7 – 9

## IV. TEACHING AND EVALUATION

M.Com/MBA/MFA/MBS graduates with B.Com, B.B.A & BBS as basic degree from a recognized university are only eligible to teach and to evaluate the courses including part – B courses of III and IV semesters (except languages, compulsory additional courses and core Information Technology related courses). Languages and additional courses shall be taught by the graduates as recognized by the respective Board of Studies.

## V. EVALUATION SYSTEM

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

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

teaching faculty is required to maintain a record of the Continuous Internal Assessment.

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

## VI. MINIMUM FOR A PASS

A UG student has to get a minimum of 40% marks in the ESE (28 on 70) and 40% aggregate in CIA & ESE (40 on 100) for a pass in each course. The minimum SGPA to qualify for the B.Com degree is 4.00 and a pass in all courses.

## VII. CLASSIFICATION OF SUCCESSFUL CANDIDATES

Grading System For Choice Based Credit System (CBCS)-The College adopts a ten point grading system. The modalities and the operational details are as follows.

i. Credits - Credits are assigned to courses based on the following broad classification.

| Course category | Instruction hrs / week | Credits |
|---|---|---|
| Languages | 3 hrs | 2 |
| Major Core | 4 hrs | 3 |
| Major Optional | 4 hrs | 4 |
| Allied Required | 4 hrs | 3 |
| Open electives | 4 hrs | 3 |

ii. Grade Points – The papers are marked in a conventional way for 100 marks. The marks obtained are converted to grade point according to the following table. If a student is absent for the paper the grade point assigned is 0.

| % Marks | 95-100 | 90-94 | 85-89 | 80-84 | 75-79 | 70-74 | 65-69 | 60-64 | 55-59 | 50-54 | 45-49 | 40-44 | Below 40 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Grade Points | 10 | 9.5 | 9 | 8.5 | 8 | 7.5 | 7 | 6.5 | 6 | 5.5 | 5 | 4.5 | 0 |

iii. The semester grade point average (SGPA) - is the sum of the product of the credits with the grade points scored in all courses

divided by the total credit of Part A and Part B in the semester.

SGPA = ∑Credits x Grade Points / Total Credits Minimum SGPA for a pass is 4.

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

iv. The cumulative grade point average (CGPA)- is the weighted average of all the courses undergone by a student over all the six semesters of a programme.

CGPA = ∑ Total credits in the semester x SGPA / Total credits of the programme.

SGPA and CGPA will be rounded off to two decimal places. Interpretation of SGPA/CGPA/ Classification of final result for a UG programme.

| **SGPA/CGPA/ Courses Grade Point** | **Grade** | **Result/Class Description** |
|---|---|---|
| 9.00-10.00 | O | Outstanding |
| 8.00-8.99 | A+ | First Class Exemplary |
| 7.00-7.99 | A | First Class Distinction |
| 6.00-6.99 | B+ | First Class |
| 5.50-5.99 | B | High Second Class |
| 5.00-.5.49 | C | Second Class |
| 4.00-4.99 | P | Pass Class |
| Below 4 | RA | To Re-Appear |

## IX. PATTERN OF QUESTION PAPER

**ESE Question Paper Pattern (3 Hours duration, Max. Marks: 70)**

| | | | |
|---|---|---|---|
| Section-A | Conceptual / Objective Questions | 1 mark × 10 questions | 10 Marks |
| Section–B | Analytical Questions | 6 marks × 3 questions | 18 Marks |
| Section–C | Essay Questions | 15 marks × 2 questions | 30 Marks |
| Section -D | Compulsory Question/ Case study | 12 marks × 1 question | 12 Marks |
| | | **Total** | **70 Marks** |

## X. REVALUATION, RETOTALING and IMPROVEMENT

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

**Revaluation and Re-Totaling:** There is a provision for **Revaluation and Re-Totaling** of marks if the application is made within 2 weeks of the publication of results with the prescribed fee.

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

## B.COM (ANALYTICS )

## PROGRAMME MATRIX

| Semester / Content | I | II | III | IV | V | VI | TOTAL |
|---|---|---|---|---|---|---|---|
| **Part A: Languages** | | | | | | | |
| English | 3hr/2Cr | 3hr/2Cr | 3hr/2Cr | 3hr/2Cr | - | - | |
| Language | 3hr/2Cr | 3hr/2Cr | 3hr/2Cr | 3hr/2Cr | - | - | |
| I | 4 Cr | 4 Cr | 4 Cr | 4 Cr | - | - | 16 |
| **Part B: Core Courses** | | | | | | | |
| Content | I | II | III | IV | V | VI | TOTAL |
| Major core | • Financial Accounting<br>• Principles of Management<br>• Business Statistics I | • Corporate Accounting<br>• Business Law<br>• Business Statistics II | • Programming for Analytics<br>• Financial Management<br>• Marketing Management | • Business Statistics with R Programming<br>• Human Resource Management | • Income Tax-I<br>• Cost Accounting Principles and Practice of Auditing | • Income Tax-II<br>• Management Accounting<br>• Operations Research<br>• Company Law & Secretarial practice | |
| Allied Required | • Mathematics | • Business Economics | - | • Theory and practice of Banking | | - | |
| Major Optional | NA | NA | NA | NA | • Elective Paper-1 Multivariate Data Analysis<br>• Elective Paper-2 Data Visualization | • Elective Paper-3 Data Mining with R<br>• Elective Paper-4 Text Mining | |
| Open Electives | NA | NA | 4hr/3Cr | 4hr/3Cr | - | - | |
| Skill based Major | | | | | Course/ Elective Skill based paper | - | |
| II | 12 Cr | 12 Cr | 12 Cr | 12 Cr | 21 Cr | 20 Cr | 89 |
| **Part C: Foundation, skill development, interdisciplinary & Sports** | | | | | | | |
| HD | 1 Cr | 1 Cr | - | - | - | - | |
| IC | - | 2 Cr | - | - | - | - | |
| EVS | - | - | - | 2 Cr | - | - | |
| Internship | - | - | - | – | - | 1 Cr | |
| Certificate & Sports Program | 1 Cr Tally | | | 1 Cr Excel | | 1 Cr Advanced Excel | |
| III | 2 Cr | 3 Cr | | 3 Cr | | 2 Cr | 10 |
| **Part D: Extension and extracurricular activities** | | | | | | | |
| Extension Curricular & Others | - | 1 Cr | - | 1 Cr | - | 1 Cr | |
| IV | - | 1 Cr | - | 1 Cr | - | 1 Cr | 03 |
| Total | 18 Cr | 20 Cr | 16 Cr | 20 Cr | 21 Cr | 23 Cr | 118 |

**PROGRAMME STRUCTURE (for I & II Semesters)**

**SEMESTER SCHEME OF EXAMINATION**

**CORE COURSES**

**SEMESTER – I**

| Course Code | Title of the Paper | Lecture Hrs per week | Marks | | Total Marks | Grade/ Credits |
|---|---|---|---|---|---|---|
| | | | CIA | ESE | | |
| C5 18MC101 | Financial Accounting | 04 | 30 | 70 | 100 | 03 |
| C5 18MC102 | Principles of Management | 04 | 30 | 70 | 100 | 03 |
| C5 19AR103 | Mathematics | 04 | 30 | 70 | 100 | 03 |
| C5 19MC 104 | Business Statistics-I | 04 | 30 | 70 | 100 | 03 |
| | **Total** | **16** | **120** | **280** | **400** | **12** |

**SEMESTER – II**

| Course Code | Title of the Paper | Lecture Hrs per week | Marks | | Total Marks | Grade/ Credits |
|---|---|---|---|---|---|---|
| | | | CIA | ESE | | |
| C5 18MC201 | Corporate Accounting | 04 | 30 | 70 | 100 | 03 |
| C5 18MC202 | Business Law | 04 | 30 | 70 | 100 | 03 |
| C5 19MC203 | Business Statistics-II | 04 | 30 | 70 | 100 | 03 |
| C5 19AR204 | Business Economics | 04 | 30 | 70 | 100 | 03 |
| | **Total** | **16** | **120** | **280** | **400** | **12** |

*CIA – Continuous Internal Assessment* *ESE – End Semester Examination*

**SEMESTER SCHEME OF EXAMINATION**

**LANGUAGES**

| Sem No. | Course Code | Title of the Paper | Lecture Hrs per week | Marks | | Total Marks | Grade/ Credits |
|---|---|---|---|---|---|---|---|
| | | | | CIA | ESE | | |
| I | C5 18 1KN | Kannada | 03 | 30 | 70 | 100 | 02 |
| | C5 20 1HN | Hindi | 03 | 30 | 70 | 100 | 02 |
| | C5 18 1AE | Additional English | 03 | 30 | 70 | 100 | 02 |
| | C5 18 1GE | General English | 03 | 30 | 70 | 100 | 02 |
| | | **Total** | **06** | **60** | **140** | **200** | **04** |
| II | C5 18 2KN | Kannada | 03 | 30 | 70 | 100 | 02 |
| | C5 20 2HN | Hindi | 03 | 30 | 70 | 100 | 02 |
| | C5 18 2AE | Additional English | 03 | 30 | 70 | 100 | 02 |
| | C5 18 2GE | General English | 03 | 30 | 70 | 100 | 02 |
| | | **Total** | **06** | **60** | **140** | **200** | **04** |

*CIA – Continuous Internal Assessment* *ESE – End Semester Examination*

## FOUNDATION COURSES

| Sem No. | Course Code | Title of the Paper | Lecture Hrs per week | Grade/ Credits |
|---|---|---|---|---|
| I | FSD 15 101 | Holistic Development (Life Skills) | 1 | 1 |
| I | FSD 15 301 | Tally (Certificate Course) | 1 | 1 |
| II | FSD 15 201 | Holistic Development (Life Skills) | 1 | 1 |
| II | FSD 15 202 | Indian Constitution | 1 | 2 |

# Outcome Based Education (OBE)

## B.Com ( Analytics) Programme

### Program Educational Objectives (PEO)

After undergoing the **B.Com ( Analytics)** Programme, a student will be able to:

1. Develop himself / herself as an individual with conceptual knowledge in the multiple disciplines of analytics, comprising of accounting, mathematics, statistics, business metrics, information technology and management.

2. Develop himself / herself as an individual who can pursue their career in the area of analytics and continue their professional development by obtaining a master's degree specialized in different domains related to analytics.

3. Possess professional competence to pursue higher studies, research, life-long learning for continuous growth and development.

4. Adapt to a rapidly changing environment with new learned and applied skills, become socially responsible and value driven citizens, committed to sustainable development.

### Programme Outcomes (PO)

After the completion of the B.Com Programme, the student will be able to:

PO1 - Demonstrate an understanding of every dimension of business environment to predict the character of future business environment.

PO2 - Propose and implement appropriate decisions in all areas of business management including finance, marketing, human resource and operations.

PO3 - Demonstrate the diverse knowledge of business and corporate laws, and their applicability in business, finance and

audit.

PO4 - Apply the necessary competencies and creativity required to undertake entrepreneurship as a desirable and feasible career option.

PO5 - Develop broad-based business skills, knowledge, and development of general and specific capabilities to meet the current and future expectation of the business, industry and economy at the national and global level.

PO6 - Fulfil educational entrance requirements of relevant provisional bodies and enable the student to devise a career in professional accounting.

PO7 – Plan, organise, co-ordinate, direct and control both, business enterprise and non – governmental organisations.

PO8 - Appreciate the significance of sustainable development.

PO9 - Achieve higher levels of proficiency and self-actualization through the pursuit of life-long learning.

PO10 - Create, select, and apply appropriate techniques, resources and modern management and IT tools including prediction and modeling to complex management activities with an understanding of the limitations.

**Program Specific Outcomes (PSOs)**

PO 11 - **Business Analytic decisions:** Apply analytics' techniques to analyze and interpret data, using the latest analytical tools to solve business problems.

PO12 - **Perform descriptive, predictive and prescriptive analytics:** Identify the advanced topics in the area of analytics (business problem) with their knowledge of different functional areas of management and perform descriptive, predictive and prescriptive analytics with structured, semi – structured and unstructured data.

**SEMESTER – I**

# C5 18 MC 101: FINANCIAL ACCOUNTING

## COURSE OBJECTIVES

Students should be able to:

1. Explain the concepts, conventions and Terms of Financial Accounting within the framework of Ind AS and IFRS.
2. Prepare Journal, Ledger and trial balance and rectify the errors as per Ind AS 8 and 10.
3. Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments.
4. Compute Cash flow statements under both the methods.
5. Evaluate firm's Profitability and Liquidity by using Ratio analysis and Trend Analysis.

**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: Accounting Process** **10 Hrs**

Accounting Process – 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.

**COURSE OUTCOMES**

Students will be able to:

1. Describe the concepts, conventions and Terms of Financial Accounting within the framework of Ind AS and IFRS.
2. Prepare Journal, Ledger and trial balance and rectify the errors as per Ind AS 8 and 10.
3. Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments.
4. Compute Cash flow statements under both the methods.

5. Evaluate firm's Profitability and Liquidity by using Ratio analysis and Trend Analysis.

**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**

# C5 18 MC 102: PRINCIPLES OF MANAGEMENT

## COURSE OBJECTIVES

Students should be able to:

1. Explain the principles of Management and role and skills of a Manager.
2. Integrate the planning, forecasting with decision making process of a given organization.
3. Relate the function of organizing with staffing in consideration of their effort on individual actions.
4. Identify the range of leadership theories, Directing and controlling tools available in the management.
5. Illustrate the range of motivation theories and methods of coordination available for the management practices.
6. Describe the factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders.

**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 & Stickapproach – Maslow's – McGregor's – Herzberg's – ERG – McClelland'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.

**COURSE OUTCOMES**

After the Course the students will be able to:

1. Describe the principles of Management and role and skills of a Manager.
2. Integrate the planning, forecasting with decision making process of a given organization.

3. Relate the function of organizing with staffing in consideration of their effort on individual actions.
4. Identify the range of leadership theories, Directing and controlling tools applied into management practices.
5. Illustrate the range of motivation theories and methods of coordination available for the management practices.
6. Illustrate the factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders.

**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 19 AR 103 MATHEMATICS

## COURSE OBJECTIVES

Students should be able to:

1. Describe basic concepts of Matrices, Determinants, Algebra, integral calculus, Differential calculus and differential equations and its application in Economics and its applications in Managerial decision making.
2. Explain abstract or physical phenomena in using and applying the Matrices and Determinants to solve business problems.
3. Explain abstract or physical phenomena in using and applying the Algebra to solve business problems.
4. Design Cost, Revenue and Profit functions by using Differential calculus.
5. Develop Cost, Revenue and profit functions by using Integral calculus.
6. Solve business problem by using differential equations.

**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 2x2, 3x3, 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 2x2 order. Cayley Hamilton theorem. (Only statement), verification of Cayley Hamilton theorem

(only 2x2 matrices), using the same finding the powers of A (A4,A5, 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

## COURSE OUTCOMES

After the Course the students will be able to:

1. Explain basic concepts of Matrices, Determinants, Algebra, integral calculus, Differential calculus and differential equations and its application in Economics and its applications in Managerial decision making.
2. construct abstract or physical phenomena in using and applying the Matrices and Determinants to solve business problems.
3. Illustrate the abstract or physical phenomena in using and applying the Algebra to solve business problems.
4. Design Cost, Revenue and Profit function by using Differential calculus.
5. Develop Cost, Revenue and profit functions by using Integral calculus.
6. Identify business problems that merits the application of Differential equations.

**Books for Reference**


- *P. N. Arora & S. Arora: Mathematics*
- *D.R. Agarwal : Comprehensive Mathematics*
- *Anand Sharma : Business Mathematics & Analytics*
- *Ajay Goel&AlkaGoel : 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**

# C5 19 MC 104: BUSINESS STATISTICS – I

## COURSE OBJECTIVES

Students should be able to:

1. Explain the basic concept of Statistics and scope of its application in business decision making.
2. Choose an appropriate measure of central tendency to analyze the given data for business decision making.
3. Justify the application of measures of dispersion to analyze the given data for consistency of diverse phenomenon.
4. Show the statistical data, construct and comprehend in diagrammatic and graphic representation.
5. Use the concept of Skewness and Kurtosis to determine the type of distribution and tail of the distribution.

**Module1:Introduction** **10 Hrs**

Definition - Need for Statistics - Scope – Limitations - Definition of Research – Scope – Types - Objectives - Steps in Research. Classification of data - Formation of Statistical Series - Frequency Distribution (univariate and bivariate) and Tabulation.

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.

**Module2:Measures of Central Tendency** **15 Hrs**

Meaning of Central Tendency – Definition – Types of Averages - Arithmetic Mean (Simple, Weighted and Combined).

Median – Mode (excluding missing frequency problems) – Quartiles

- Deciles – Percentiles (applications, importance, merits and demerits).

**Module 3: Measures of Dispersion** **12 Hrs**

Meaning – Definition - Importance of Dispersion – Range - Quartile Deviation - Mean Deviation - Standard Deviation – Variance - Coefficient of Variation (applications, importance, merits and demerits).

**Module 4: Diagrammatic and Graphical Representation of Data** **10 Hrs**

Need for representation of Data in Diagrams and Graphs - One Dimensional - Line, Bar, Simple, Sub-Divided, Percentage Bar, Multiple Bar Diagram, Deviation Bar Diagram, Two Dimensional Bar Diagrams (by using rectangles) - Pie Diagram. Ogives (less than and more than) - Histogram - Smoothed Frequency Curve - Frequency Polygon.

**Module 5: Skewness and Kurtosis** **13 Hrs**

Skewness – Meaning - Definition - Difference between Dispersion and Skewness - Measures of Skewness: Karl Pearson's and Bowley's Coefficient of Skewness - Moments (about mean and arbitrary point) - Coefficient of Skewness based on Moments.

Kurtosis – Meaning – Need - Measure of Kurtosis - Coefficient of Skewness based on Moments

**Skill Development**

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

1. Collection of data and computation of relationships between variables.
2. Analysis of data by applying descriptive statistics.
3. Presentation of data in graphs and diagrams.

4. Creating skewness and kurtosis from averages and represent the same of products\services \stock\securities from sales by different sectors.

**COURSE OUTCOMES**

Students should be able to:

1. Explain the basic concept of Statistics and scope of its application in business decision making.
2. Choose an appropriate measure of central tendency to analyze the given data for business decision making.
3. Justify the application of measures of dispersion to analyze the given data for consistency of diverse phenomenon
4. Show the statistical data, construct and comprehend in diagrammatic and graphic representation.
5. Use the concept of Skewness and Kurtosis to determine the type of distribution and tail of the distribution.

**Books for Reference**


- *Croxton F.E, Cowden D.J and Kelin S (1973): Applied General Statistics., PHI.*
- *Freund JE and Walpole RE (1987) Mathematical Statistics (4th edition) PHI.*
- *Goon A.M., Gupta M.K., Das Gupta.B. (1991): Fundamentals of Statistics Vol.I, World Press, Calcutta.*
- *Gupta, S.C., and V.K.Kapoor (2001): Fundamentals of Mathematical Statistics: Sultan Chand & Sons.*
- *Medhi J (1992): Statistical Methods: An introductory text. New Age.*
- *Veerarajan T: Probability , Statistics and Random process (Tata Mc Gran Hill)*

- *J K Sharma(2007),Business Statistics(Pearson Education India)*
- *Naval Bajpai(2009), Business Statistics(Pearson Education India)*
- *Anderson T.W. and Sclove S.L (1978) An Introduction to the Statistical Analysis of Data, Houghton Miffin& Co.*
- *Cooke, Cramer and Clarke: Basic Statistical Computing, Chapman and Hall.*
- *Mood A.M. Graybill F.A. and Boes D.C. (`1974): Introduction to the Theory of Statistics, McGraw Hill.*
- *Snedecor G.W. and Cochran W.G. (1967): Statistical Methods. Iowa State University Press.*
- *Spiegel, M.R. (1967): Theory & Problems of Statistics, Schaum's Publishing Series.*
- *KVS Sarma, Statistics Made Simple: Do it yourself on PC (PHI)*
- *Purohit S.G. et.al. Statistics using R:*
- *John Verzani (2005): Using R for Introductory Statistics, CHAPMAN & HALL/CRC*
- *The Cartoon Guide to Statistics By Larry Gonick (Author) , Woollcott Smith (Author)*
- *Bhat B.R, Srivenkatramana T and Rao Madhava K.S.(1996): Statistics: A Beginner's Text, Vol. I, New Age International(P) Ltd.*
- *Bhat B.R, Srivenkatramana T and Rao Madhava K.S. (1997):Statistics: A Beginner's Text, Vol. II, New Age International (P)*

## SEMESTER –II

# C5 18MC 201 - CORPORATE ACCOUNTING

### COURSE OBJECTIVES

The students will be able to:

1. Construct the financial statements of company within the frame work of Ind AS.
2. Develop a process for redemption of Preference shares.
3. Construct the Restructuring of capital structure in the financial statement of Joint stock company ltd.
4. Calibrate the procedure involved in Amalgamation of companies.
5. Calibrate the procedure involved in Absorption of companies.

**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.

**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.

**COURSE OUTCOMES**

After completion of the course the students will be able to:

1. Construct the financial statements of company within the frame work of Ind AS.
2. Devise a plan for Redemption of Preference shares.
3. Evaluate the Restructuring of capital structure of public company ltd.
4. Develop the procedure involved in Amalgamation of companies.
5. Develop the procedure involved in Absorption of companies.

**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- SanjeevSinghal& R. Shankaraiah*
- *Advanced Accounts – Gupta and Grewal*
- *Advanced Accounts – M.C.Shukla*

**SEMESTER –II**

# C5 18 MC 202: BUSINESS LAW

## COURSE OBJECTIVES

The students will be able to:

1. Identify the different legislations pertaining to the company, business and individual.
2. Define the legal framework of Indian Contract Act and identify loopholes in the system.
3. Apply the provisions of sale of goods Act 1935 for effecting sale of goods transaction.
4. Explain the procedure in getting copy /Patent rights under Intellectual Property Legislation.
5. Explain the procedure to seek redressal against disputes under consumer protection Act.
6. Explain the Procedures involved in Compliances under Foreign Exchange Management Act 1999 and Cyber Laws 1999.

**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 ofobject 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.

**COURSE OUTCOMES**

After completion of the course the students will be able to:

1. Identify the different legislations pertaining to the company, business and individual.
2. Define the legal framework of Indian Contract Act and identify loopholes in the system.
3. Apply the provisions of sale of goods Act 1935 for effecting sale of goods transaction.
4. Explain the procedure in getting copy /Patent rights under Intellectual Property Legislation.
5. Explain the procedure to seek redressal against disputes under consumer protection Act.
6. Explain the Procedures involved in Compliances under Foreign Exchange Management Act 1999 and Cyber Laws 1999.

**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 19 MC 203: BUSINESS STATISTICS – II

## COURSE OBJECTIVES

The students will be able to:

1. Illustrate the scope of Probability and its application for determination of certainty of possible outcome of event in the context of business transactions.
2. Determine the type of probability distribution on the basis of possible outcome of Business event.
3. Use the appropriate test of hypothesis for single mean and two means.
4. Justify the application of Chi – Square Test and ANOVA for testing of hypothesis in accordance with merit of the case.
5. Examine the applicability and implication of correlation and regression analysis in determining the relationship between two or more variables.

**Module 1: Introduction to Probability** **10 Hrs**

Importance and Definition of Probability - Random Variable - - Sample Space - Favourable Events - Mutually Exclusive Events - Dependent and Independent Events - Permutations and Combinations (simple application problems) - Addition, and Multiplication Theorem of Probability - Conditional Probability - (simple application problems).

**Module 2: Probability Distributions** **15 Hrs**

Binomial Distribution (meaning and importance) and its Probability Function - Poisson Distribution (meaning and importance) and its probability function (simple application problems).

Normal Distribution (meaning and importance) - Probability

Function of Normal Distribution - Standard Normal Distribution and its applications (simple problems).

**Module 3: Hypothesis Testing – I** **10 Hrs**

Meaning and Importance of Hypothesis - Formation of Null and Alternative Hypothesis - Level of Significance – Level of Confidence - Type I and Type II Errors - Hypothesis Testing: t-test, z-test, test for Single Mean and Test for Difference Between Two Means.

**Module 4: Hypothesis Testing – II** **10 Hrs**

Chi-square test - Importance - Conditions for Chi-square Test and applications problems - Degrees of Freedom - Contingency Table and its applications - One way ANOVA and its applications.

**Module 5: Correlation and Regression Analysis** **15 Hrs**

Meaning - Definition - Uses of Correlation - Types of Correlation - Scatter Diagram - - 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 + b1x1 + b2x2 +...+ bnxn (involving two regressions)–Prediction-Regression coefficients and coefficient of determination.

**Skill Development**

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

1. Collection of data and computation of relationships between business variables.
2. Analysis of data by using correlation and regression tools.
3. Presentation of data in scatter diagrams.
4. Understanding of occurrence of happening of an event and its distribution in different business scenarios.

5. Ability to test hypothesized population parameter & interpret testing results based on evidence thrown by sample statistic.

**COURSE OUTCOMES**

The students will be able to:

1. Illustrate the scope of Probability and its application for determination of certainty of possible outcome of event in the context of business transactions.
2. Determine the type of probability distribution on the basis of possible outcome of Business event.
3. Use the appropriate test of hypothesis for single mean and two means.
4. Justify the application of Chi – Square Test and ANOVA for testing of hypothesis in accordance with merit of the case.
5. Examine the applicability and implication of correlation and regression analysis in determining the relationship between two or more variables.

**Books for Reference**


- *CroxtonF.E, Cowden D.Jand KelinS(1973):Applied General Statistics., PHI.*
- *FreundJE and WalpoleRE(1987) Mathematical Statistics(4th edition) PHI.*
- *GoonA.M., GuptaM.K.,Das Gupta.B.(1991):Fundamentals of Statistics Vol.I,World Press, Calcutta.*
- *Gupta, S.C., and V.K. Kapoor (2001) : Fundamentals of Mathematical Statistics: Sultan Chand & Sons.*
- *MedhiJ (1992):Statistical Methods: An introductory text .NewAge.*
- *VeerarajanT: Probability, Statistic sand Random processs (TataMcGran Hill)*

- *J KSharma(2007),Business Statistics (Pearson Education India)*
- *Naval Bajpai (2009),Business Statistics (Pearson Education India)*
- *Anderson T.W. and Sclove S.L (1978) An Introduction to the Statistical Analysis of Data, Houghton Miffin&Co.*
- *Cooke,Cramer and Clarke:Basic Statistical Computing, Chapman and Hall.*
- *Mood A.M.Graybill F.A. and Boes D.C. (1974): Introduction to the Theory of Statistics, McGraw Hill.*
- *Snedecor G.W. and CochranW.G.(1967):Statistical Methods. Iowa State University Press.*
- *Spiegel, M.R. (1967): Theory &Problems of Statistics, Schaum'spublishingSeries.*
- *KVSSarma, Statistics Made Simple :Do it yourself on PC(PHI)*
- *PurohitS.G. et.al.Statistics using R:*
- *John Verzani (2005): Using R for Introductory Statistics, CHAPMAN&HALL/CRC*

**SEMESTER - II**

# C5 19 AR 204: BUSINESS ECONOMICS

## COURSE OBJECTIVES

After the Course the students will be able to:

1. Explain the Meaning, scope of Business economics and role of business economists in the context of Business decisions.

2. Illustrate the range of approaches to the study of consumer behavior and its implications.

3. Examine the law of demand and its implications on demand conditions and price elasticities for forecasting demand of product or service.

4. Examine the law of supply and its implications on production function for determination of output.

5. Compare and contrast the type of market structure and its implications on Pricing and Output decisions.

6. Relate the change of conditions of Business Cycles and its implications on Monetary and Fiscal policy with business decision making.

**Module– 1: Business Economics** **4 Hrs**

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

**Module– 2: Consumer Behaviour** **15 Hrs**

Approaches to the Study of Consumer Behaviour-Cardinal Approach-Law of Equi-Marginal Utility – Ordinal Approach – Indifference

Curve Analysis – Properties – Consumer Surplus: Meaning – Analysis – Limitations- Consumer Sovereignty – Limitations.

**Module– 3: Theory of Demand 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- Survey of buyer's intention – Collective opinion – Trend projection –Economic Indicator. Demand forecasting methods for a new product including mathematical problems.

**Module– 4: Production Function** **8 Hrs**

Law of Supply–Meaning–Determinants of Supply. Production

Function: Equilibrium Though Isoquants and Isocosts –Types of Cost- relationship between different types of costs and breakeven analysis.

**Module– 5: Market Structure** **12 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– 6: Business Cycles** **6 Hrs**

Business Cycles–Phases of Business cycle–Effects of Business Cycle–Theories of business cycles- Multiplier and accelerator

theory – Keynesian theory – Measures to control the Business cycle– Monetary and fiscal policy- Inflation-Causes and Measures.

**Skill Development**

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

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

**COURSE OUTCOMES**

After the Course the students will be able to:

1. Explain the Meaning, scope of Business economics and role of business economists in the context of Business decisions.
2. Illustrate the range of approaches to the study of consumer behavior and its implications.
3. Examine the law of demand and its implications on demand conditions and price elasticities for forecasting demand of product or service.
4. Examine the law of supply and its implications on production function for determination of output.
5. Compare and contrast the type of market structure and its implications on Pricing and Output decisions.
6. Relate the change of conditions of Business Cycles and its implications on Monetary and Fiscal policy with business decision making.

**Books for Reference**


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

## SEMESTER – II

# FSD 15 202: INDIAN CONSTITUTION

### COURSE OBJECTIVES

The students will be able to:

1. Describe the role of constitution in a democratic society to establish Human rights and Duties.
2. Examine the necessity of special rights of Dalits, Back ward Castes, Women and Children and other types of minorities.
3. Illustrate the powers and functions of union Executives and Legislature.
4. Outline the powers and functions of State Government, State Legislature and Centre and State relations.
5. Explain the structure of Judicial system in India and its function of enforcing rights.

**Module - 1:** **12 Hrs**

Framing of the Indian Constitution: Role of the Constituent Assembly.

Philosophy of the Constitution: Objectives, resolution, Preamble, Fundamental Rights and Duties. Human Rights and Environmental Protection.

**Module - 2:** **12 Hrs**

Special Rights created in the Constitution for Dalits, Backward Classes, Women & Children, and Religious & Linguistic Minorities.

Directive Principles of State Policy: The need to balance Fundamental Rights with Directive Principles.

**Module - 3:** **12 Hrs**

Union Executive: President, Prime Minister and Council of Ministers; Powers and functions, Coalition Government; Problems in their working.

Union Legislature: LokSabha and RajyaSabha, Powers and functions; recent trends in their functioning.

**Module - 4:** **12 Hrs**

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

**Module - 5:** **12 Hrs**

Judiciary: Supreme Court, Judicial Review, Writs, Public Interest Litigations. Enforcing Rights through writs.

Emergency Provisions (Article 356)

**COURSE OUTCOMES**

After completion of the course the students will be able to:

1. Describe the role of constitution in a democratic society to establish Human rights and Duties.
2. Examine the necessity of special rights of Dalits, Back ward Castes, Women and Children and other types of minorities.
3. Illustrate the powers and functions of union Executives and Legislature.
4. List the powers and functions of State Government, State Legislature and Centre and State relations.
5. Evaluate the structure of Judicial system in India and its function of enforcing rights.

**Books for Reference**


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