

# 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 (BPM – Industry Integrated)

Semester I & II

*Syllabus w.e.f. 2015 – 2016*

**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 Programs and courses.

The College is committed to providing quality education to its students. It offers Bachelor of Commerce and Bachelor of Business Administration, as three years under graduate degree programme, and Master of Commerce, a two years Post Graduate Programme. Highly qualified staff members, excellent

infrastructure 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 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.

### **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 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

### **V. 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.

### **VI. 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 70marks.

## VII. 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.

## VIII. 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.

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

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.

$$\text{CGPA} = \frac{\sum \text{Total credits in these master} \times \text{SGPA}}{\text{Total credits of the programme}}$$

SGPA and CGPA will be rounded off to two decimal places.

Interpretation of SGPA/CGPA/ Classification of final result for a UG Programme:

<b>SGPA/CGPA/ Course Grade Point</b>	<b>Grade</b>	<b>Result/Class Description</b>
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
		<b>Total</b>	<b>70 Marks</b>

## 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 (BPM-Industry Integrated)  
PROGRAMME MATRIX**

Semester	I	II	III	IV	V	VI	TOTAL
Content	<b>Part A : Languages</b>						
English & Business Comm.	2hr/2Cr	2hr/2Cr	2hr/2Cr	2hr/2Cr	-	-	
Language	2hr/2Cr	2hr/2Cr	2hr/2Cr	2hr/2Cr	-	-	
I	4 Cr	4 Cr	4 Cr	4 Cr	-	-	16
<b>Part B: Core Courses</b>							
Content	I	II	III	IV	V	VI	TOTAL
Major core 4hrs/3Cr	<ul style="list-style-type: none"> <li>Financial Accounting</li> <li>Principles of Management</li> </ul>	<ul style="list-style-type: none"> <li>Finance and Accounting for BPS</li> <li>Cost Accounting</li> </ul>	<ul style="list-style-type: none"> <li>Marketing Management</li> <li>Financial Management</li> </ul>	<ul style="list-style-type: none"> <li>Management Accounting</li> <li>Retail and Market Research</li> </ul>	<ul style="list-style-type: none"> <li>Income Tax I</li> <li>Managing Business Processes I</li> <li>Capital Markets for BPS</li> </ul>	<ul style="list-style-type: none"> <li>Income Tax-II</li> <li>Managing Business Processes II</li> <li>Supply Chain Management</li> <li>Costing for Business Decisions</li> </ul>	
Allied Required 4hrs/3Cr	<ul style="list-style-type: none"> <li>Business Economics</li> <li>Business Mathematics</li> </ul>	<ul style="list-style-type: none"> <li>Business &amp; Company law</li> <li>Business Statistics &amp; Research Techniques</li> </ul>	Insurance for BPS	Banking for BPS Paper	-	-	
Major Optional 4hrs/4cr	NA	NA	NA	NA	<ul style="list-style-type: none"> <li>Elective-1</li> <li>Elective-2</li> </ul>	<ul style="list-style-type: none"> <li>Elective-3</li> <li>Elective-4</li> </ul>	
Open Electives	NA	NA	# 4hr/3Cr (as per the list given)	# 4hr/3Cr (as per the list given)	-	-	
Skill based Major 4hrs/4cr					Course/ Elective Skill based paper	-	
II	12 Cr	12 Cr	12 Cr	12 Cr	21 Cr	20 Cr	89
<b>Part C: Foundation, skill development, interdisciplinary &amp; Sports</b>							
HD	1 Cr	1 Cr	-	-	-	-	
IC	-	2 Cr	-	-	-	-	
EVS	-	-	-	2 Cr	-	-	
Internship	-	-	-	-	-	1 Cr	
Certificate & Sports Program	1 Cr Tally	-	-	1Cr Excel	-	1 Cr Advanced Excel	
III	2 Cr	3 Cr		3Cr		2 Cr	10
<b>Part D: Extension and extracurricular activities</b>							
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		
C3 17MC101	Financial Accounting	04	30	70	100	03
C3 15MC102	Principles of Management	04	30	70	100	03
C3 15AR103	Business Economics	04	30	70	100	03
C3 15AR104	Business Mathematics	04	30	70	100	03
	<b>Total</b>	<b>16</b>	<b>120</b>	<b>280</b>	<b>400</b>	<b>12</b>

**SEMESTER -II**

Course Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
C3 15MC201	Finance and Accounting for BPS	04	30	70	100	03
C3 15MC202	Cost Accounting	04	30	70	100	03
C3 15AR203	Business & company Law	04	30	70	100	03
C3 15AR204	Business Statistics and Research Techniques	04	30	70	100	03
	<b>Total</b>	<b>16</b>	<b>120</b>	<b>280</b>	<b>400</b>	<b>12</b>

*CIA – Continuous Internal Assessment*

*ESE – End Semester*

**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	C3 15 1KN	Kannada	03	30	70	100	02
	C3 20 1HN	Hindi	03	30	70	100	02
	C3 15 1AE	Additional English	03	30	70	100	02
	C3 15 1GE	General English	03	30	70	100	02
		<b>Total</b>	<b>06</b>	<b>60</b>	<b>140</b>	<b>200</b>	<b>04</b>
II	C3 15 2KN	Kannada	03	30	70	100	02
	C3 20 2HN	Hindi	03	30	70	100	02
	C3 15 2AE	Additional English	03	30	70	100	02
	C3 15 2GE	General English	03	30	70	100	02
		<b>Total</b>	<b>06</b>	<b>60</b>	<b>140</b>	<b>200</b>	<b>04</b>

*CIA – Continuous Internal Assessment*

*ESE – End Semester Exam*

**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
II	FSD 15 201	Holistic Development (Life Skills)	1	1
III	FSD 15 202	Indian Constitution	1	2

# **Outcome Based Education (OBE)**

## **B. Com (BPM)**

### **Program Educational Objectives (PEO)**

Our **B. Com (BPM)** program will produce graduates who will be able to:

1. Be competent, creative and highly valued professionals in the industry, academia or government.
2. Be flexible and adaptable in the workplace, possess the capacity to embrace new opportunities of emerging technologies, leadership and teamwork opportunities- all affording sustainable management careers.
3. Continue their professional development by obtaining advanced degrees in Management or other professional fields.
4. Act with global, ethical, societal, ecological and commercial awareness, as is expected of practicing management professionals.
5. Adapt to a rapidly changing environment with learned and applied new skills, become socially responsible and value driven citizens, committed to sustainable development.

### **Programme Outcomes (PO)**

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 operation.

PO - 3 Demonstrate the diverse knowledge of business and corporate laws and their applicability in business, finance and audit.

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

PO5 - Develop broad-based business skills and knowledge, development of general and specific capabilities to meet the current and future expectations 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 organization.

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, modern management and IT tools (including prediction and modeling) to complex management activities with an understanding of the limitations.

### **Program Specific Outcomes (PSOs)**

PO11- Demonstrate adequate preparation for career development through the acquisition of a solid foundation in the ITES industry.

PO12- Apply the competencies and creativity required to undertake Business Process Management as a desirable and feasible career option.

## SEMESTER - I

### C3 17 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**

After completion of the course the 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 old and new methods.
5. Evaluate firm's Profitability and Liquidity by using Ratio analysis and Trend Analysis.

## **Books for Reference**

- a. Advanced Accounts – Jain & Narang – Kalyani Publications*
- b. Advanced Accounting – S.N. Maheshwari*
- c. Advanced accounting– Ashok Sehgal, Deepak Sehgal , Taxmann's*
- d. Advanced Accounts - Grewal*
- e. Comprehensive guide to IND AS implementation- CA Anand Banka*
- f. IFRS and Ind AS publications issued by IASB and*

*ICAI respectively*  
g. *Advanced Accounts – M.C.Shukla*

**Books for Reference**

- ❖ *Advanced Accounts – Jain & Narang – KalyaniPublications*
- ❖ *Advanced Accounting – S.N.Maheshwari*
- ❖ *Advanced Accounting– Ashok Sehgal, Deepak Sehgal ,Taxmann's*
- ❖ *Advanced Accounts -Grewal*
- ❖ *Comprehensive guide to IND AS implementation- CA AnandBanka*
- ❖ *IFRS and Ind AS publications issued by IASB and ICAIrespectively*
- ❖ *Advanced Accounts –M.C.Shukla*



## SEMESTER - 1

### C3 15MC102: 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**

**12Hrs**

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** **10Hrs**

Leadership: Meaning – Leadership styles – Theories of leadership.

Directing: Meaning – Principles and techniques of directing.

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

**Module - 5: Co-Ordination and Motivation** **12 Hrs**

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

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

**Module - 6: Business Ethics** **6 Hrs**

Meaning–Need and importance –Principles of ethics–profits and ethics – Factors affecting ethical practices in Business

Social Responsibilities of Management – Meaning, Social responsibilities of business towards various groups.

## **Skill Development**

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

1. Different types of Organization Charts(structure).
2. Chart of Staffing.
3. Graphic representation of Maslow's Theory.
4. Chart on Media of Communication.
5. Draft Control chart of different industry/business groups.
6. Prepare list of corporate strategies that are adopted by Indian Companies to face the challenges of competition.
7. Select a successful retail store and give details of factors leading to its success.
8. Select a failed venture, if any known to you, and bring out reasons for its failure (Note what we learn from these success& failure stories).
9. Select a company and prepare a SWOT analysis for the same.
10. Mention the characteristics and skills of managers in the 21st century.
11. List out some unethical practices prevailing in an organization.
12. Undertake a study of some ethical practices followed by an organization.

## **COURSE OUTCOMES**

After completion of 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 functions 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 corporate 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 - 1**  
**C3 15AR103: BUSINESS ECONOMICS**

**COURSE OBJECTIVES**

Students should be able to:

1. Describe the Meaning, scope of Business economics and role of business economists in the context of Business decisions.
2. Examine the range of approaches to the study of consumer behavior and its implications in managerial decision making.
3. Use the law of demand and its implications on demand conditions and price elasticities for developing demand forecasting methods.
4. Analyze the behavior of marginal revenue and marginal cost in the short run and long run and their applicability in determining the cost and output of the firm.
5. Determine the equilibrium price and output under perfect competition and imperfect competition market structures.
6. Evaluate the changes in the monetary and fiscal policy in the context of changing phases of business cycle.
7. Differentiate the balance of trade from balance of payments and its implications on the correction of disequilibrium

**Module - 1: Business Economics**

**4 Hrs**

Meaning - Definitions - Characteristics -- Scope of Business Economics - Uses/Objectives of Business Economics -Micro & Macro Economics.

**Module - 2: Consumer Behaviour**

**10 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 Analysis**

**15 Hrs**

Demand - Demand Determinants - Law of Demand -Elasticity of Demand-Price Elasticity-Types-Determining Factors-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- Demand Forecasting

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

**Module - 4: Cost and Revenue Analysis**

**10 Hrs**

Law of Supply - Meaning - Determinants of Supply. 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.

**Module - 5: Market Structure**

**8 Hrs**

Perfect Competition - Features -Imperfect Competition-Monopoly - Features. Duopoly-types-features-Oligopoly-types-features-Monopolistic Competition - Features-Pricing Policy - General considerations - Objectives - Factors involved in Pricing Policy - Methods of Pricing.

**Module - 6: Business Cycles**

**6 Hrs**

Business Cycles - Phases of Business cycle - Effects of Business Cycle - Measures to control the Business cycle through monetary policy and fiscal policy instruments

## **Module - 7: Balance of Trade and Balance of Payments**      7 Hrs

Balance of Trade & Balance of Payments – Components of Balance of Payments–Disequilibrium in the Balance of Payments–Methods of Correction of Disequilibrium – Private Foreign Investment and Multinational Corporations

### **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. Chart out the factor influencing pricing policy
7. Present a diagram showing business cycles
8. Present the Balance of Payment chart of India for the latest year.
9. Collect and present in tubular form foreign aid to India during at least last 5years

### **COURSE OUTCOMES**

After completion of 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 in managerial decision making.

3. Examine the law of demand and its implications on demand conditions and price elasticities for developing demand forecasting methods.
4. Illustrate the behavior of marginal revenue and marginal cost in the short run and long run and their applicability in determining the cost and output of the firm.
5. Illustrate the determination of equilibrium price and output under perfect competition and imperfect competition market structures.
6. Relate the changes in the monetary and fiscal policy in the context of changing phases of business cycle.
7. Compare and contrast the balance of trade and balance of payments and its implications on the correction of disequilibrium.

### **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.*
- ❖ *M. L. Jhingan: International Economics*



## SEMESTER - I

### C3 15AR104: BUSINESS MATHEMATICS

#### COURSE OBJECTIVES

Students should be able to:

1. Use the basic concepts such as theory of equations, Ratios and proportions and Profit and losses to the Managerial decision making process.
2. Calculate the present and future value of single and a series of uneven cash outflows and inflows using simple and compound interest methods.
3. Determine the due date and discount of bill of exchange and foreign exchange rate under direct and indirect quote.
4. Generate a forecasting equation of cost of operations and profit of firm by using linear equation.
5. Design Cost, Revenue and profit functions by using Differentiation equation

#### **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 amortization 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, 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.

## **COURSE OUTCOMES**

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

1. Apply the basic concepts such as theory of equations, Ratios and proportions and Profit and losses to the Managerial decision making process.
2. Apply the simple and compound interest methods for computing the present and future value of single and a series of uneven cash outflows and inflows.
3. Compute the due date and discount of bill of exchange and foreign exchange rate under direct and indirect quote.
4. Develop a forecasting equation of cost of operations and profit of firm by using linear equation.
5. Develop Cost, Revenue and profit functions by using Differentiation equation

## **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**  
**C3 15MC201: FINANCE AND ACCOUNTING FOR**  
**BPS**

**COURSE OBJECTIVES**

The students will be able to:

1. Explain the importance and types of Business Process services.
2. Show the maintenance of accounts payable and accounts receivable incorporating all credit transactions of Suppliers and customers
3. Generate Final Accounts and statutory reports of Business Process services
4. Examine the emerging trends in Finance & Accounting technology and the basic accounting standards in the context of Business Process services
5. Examine the various Control and compliances in BPS industry
6. Evaluate the overall operating model of Business Process Services in the context of transaction flows, process documents and Governance model

**Module 1: Basics of Businesses, Outsourcing Need and its Current Trend** **4 Hrs**

Types of Business Organizations; Business Partnerships, Types of BPSs, Merits and De-Merits on various BPS options, Accounting Business Process Cycle, Evolving of Outsourcing, Need for outsourcing Horizontal Services, Current Trend in F&A Outsourcing

## **Module 2: Accounts Receivable and Accounts Payable**      **16 Hrs**

### **Accounts payable**

Various Activities in Accounts Payable and Accounting Impact, Types of Invoice Matching and resolving issues, Payment, Procedures and Mode of payment, Employee Payment (T&E and Various Cards), Debit Balance, Write back, Discount adjustments and various actions, Help desk and support Activities, Vendor Account Reconciliation, Latest developments (Vendor Portal, EDI, E-Invoicing, Tools etc.,)

### **Accounts receivables**

Various Activities in Accounts Receivable and Accounting Impact, Background check for Customers (D&B Report, Credit Rating) Credit Limit, Customer Contract / Order Management) Mode of receiving Payment, Actions for non-receipt, Netting off, Revenue Recognition, Collection, Cash Applications, Adjustment of Discounts, Rebate, QPS discount Write off etc., Disputes Handling procedures , Customer Help desk and support Activities, Customer Account Reconciliation, Latest Developments (Customer Portal, E-Invoicing, Tools etc.,) Effective management of AR leads to working Capital improvement.

## **Module 3: General ledger**      **10 Hrs**

Activities in General Ledger, Subsidiary and Control Accounts, Chart of Accounts and maintenance, Cost Centre, Profit Centre, Cost Allocation etc. Adjustment journals, Bank Reconciliation, Fixed Asset Maintenance, Inter Company - Accounting and Reconciliation, Tax Accounting - Transactional Element, Generation of Final Accounts, Various Reports (Statutory Reports, Schedules, Variance Analysis).

**Module 4: Emerging trend in F&A Technology and Accounting Standards** **10 Hrs**

Modules and usage of ERPs, Basic Screens required to be understood for F&A process, Report generation, XBRL, Platform, Counting, Data Privacy Law etc.,

Basics of Accounting Standard and Differences between various GAAPs (US, UK, Indian and IFRS), Role of BPS in Accounting Standard Compliance.

**Module 5: Controls and Compliance** **10 Hrs**

COSO, Internal Controls & Audit, ISO Standards (applicable to BPS) / CMMI Certification etc., PCI Data Security Standard / Security Audit / Data Privacy and Protection, SOX Compliance / SSAE 16 / ISAE 3402, SOD, Access, Incident Management, BCP etc.

**Module 6: Operating model of Business Process services** **10 Hrs**

Understanding Transaction flows, BPS Terminologies, Importance of Process Documents, Service Level Measurements, Contractual elements, Governance model, Internal Reporting, Delivery Excellence, Integration of support functions, Future Challenges.

**COURSE OUTCOMES**

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

1. Explain the importance and types of Business Process services.
2. Show the maintenance of accounts payable and accounts receivable incorporating all credit transactions of Suppliers and customers.

3. Generate Final Accounts and statutory reports of Business Process services.
4. Examine the emerging trends in Finance & Accounting technology and the basic accounting standards in the context of Business Process services.
5. Examine the various Control and compliances in BPS industry.
6. Evaluate the overall operating model of Business Process Services in the context of transaction flows, process documents and Governance model.

### **Reference Books**

- ❖ *TCS reference Manual for Accounting and Finance for BPS*

**SEMESTER -II**  
**C3 15MC202: COST ACCOUNTING**

**COURSE OBJECTIVES**

The students will be able to:

1. Explain the concepts, Methods and techniques of Cost accounting.
2. Prepare a Cost statement/Cost sheet in accordance with cost behavior (changes in output or activity or volume).
3. Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.
4. Compute cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merricks differential piece rate system as tool of Labour control.
5. Compute statement showing allocation and apportionment of overheads of service department to Producing Departments by using Repeated and simultaneous equation Methods.
6. Compute statement showing the reconciliation of cost and financial accounts.

**Module – 1: Basic Concepts**

**5 Hrs**

Meaning – Cost accounting – Cost accountancy – Costing – Cost accounting and management – Objectives of Cost Accounting – Cost accounting v/s Financial Accounting – Cost Accounting v/s Management Accounting–Advantages of cost accounting–Methods of costing – Techniques (types) of costing -- Cost centers (Meaning and purpose) – Cost units (Meaning and importance) – Cost accounting departments–Brief note on Cost Audit Records and Report Rules.

**Module – 2: Cost Concepts and Classification**

**12 Hrs**

Cost – Expenses – Losses – Classification of costs – Natural classification of costs–Cost behaviour (in relation to changes in



output or activity or volume – Degree of traceability to the product  
– Association with the product – Functional classification of costs –  
Costs of control other costs – Cost statement or cost sheet – Tender  
and quotation - Job and Batch Costing.

**Module – 3: Material Control and Material Costing**                      **10 Hrs**

Materials–Concepts and objectives of material control–  
Organization for material control – Purchasing and receiving  
procedure – Some issues in materials procurement – stores  
organization – Inventory system – Inventory shortages (losses) and  
overages – Inventory control. Calculations of Stock levels and EOQ  
with or without discount.

Costing material received – Costing material issues (FIFO, LIFO,  
simple and weighted average method only) – Pricing of materials  
returned to vendor – Pricing of materials returned to storeroom –  
Selection of a material pricing method.

**Module – 4: Labour Costs – Accounting and Control**                      **10 Hrs**

Introduction – Direct labour and indirect labour – Organization  
for labour control – Wage systems – Incentives wage plans – Work  
study – Job evaluation and merit rating – Time and motion study –  
Labour turnover–Treatment of labour cost related items–Methods  
of remunerating labour – Time and piece rate system – Halsey and  
Rowan premium systems – Taylor and Merrick’s differential piece  
rate system.

**Module -5: Overhead Distribution**    **15 Hrs**

Concept – Classification of overheads – Factory overhead - Fixed –  
Semi variable and variable – Factory overheads - Accounting and  
distribution – Collection and codification of factory overheads –  
Allocation and apportionment of factory overheads–  
Apportionment of service departments overheads to producing  
departments (repeated and simultaneous equation method) –  
Absorption of factory overhead (Machine hour rate) – Selecting an  
absorption rate.

## **Module – 6: Reconciliation of Cost and Financial Accounts 8 Hrs**

Need for reconciliation–Reasons for differences in profits–Problem on preparation of reconciliation statement and memorandum reconciliation accounts.

### **Skill Development**

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

1. List methods of costing adopted by industries located in the region.
2. List materials consumed in any two organizations of your choice.
3. Collection of different formats–materials requisition–purchase requisition-bin card-stores ledger.
4. Preparation of wage sheet / pay roll with imaginary figures.
5. List out the various expenses of two companies and prepare the cost sheet.

### **COURSE OUTCOMES**

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

1. Explain the Concepts, Methods and Techniques of Cost accounting.
2. Prepare a Cost statement/Cost sheet in accordance with cost behavior (changes in output or activity or volume).
3. Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.
4. Choose method for calculation of cost of labour using Time and Piece rate system–Halsey and Rowan premium system – Taylor and Merricks differential piece rate system as tool of Labour control.

5. Compute statement showing allocation and apportionment of overheads of service department to Producing Departments by using Repeated and simultaneous equation Methods.
6. Prepare statement showing the reconciliation of cost and financial accounts.

### **Books for Reference**

- ❖ *Colin Drury: Management and Cost Accounting.*
- ❖ *Nigam: Theory and Techniques of Cost Accounting.*
- ❖ *S. P. Jain & K L Narang: Cost and Management Accounting.*
- ❖ *Dr. S. N. Maheshwari: Cost Accounting.*
- ❖ *Jawahar Lal: Cost Accounting.*
- ❖ *M. N. Arora: Cost Accounting*

**SEMESTER - II**  
**C3 15AR203: BUSINESS & COMPANY LAW**

**COURSE OBJECTIVES**

The students will be able to:

1. Describe the structure of Indian judicial system
2. Relate the scope of business law with appropriate business transaction
3. Perform business transactions within the framework of Indian contract act 1872
4. Adapt to the law of Agency right from appointment of Agent to termination of the same
5. Use the provisions of Companies Act of 2013 right from formation to Liquidation of companies
6. Describe the structure of judicial system of consumer protection Act and scope of consumer protection Act.
7. Compare and contrast provisions and scope of FERA and FEMA.
8. Examine the provisions pertaining to piracy and related offences under Cyber Laws 1999.

**Module -1: Jurisprudence**

**1 Hr**

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

**Module - 2: Scope**

**1 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: Law Of Agency** **6 Hrs**

Essentials, kinds of agents, Rights and duties of Agent and Principal, Creation of Agency, Termination of Agency

**Module - 5: Companies Act Of 2013** **20 Hrs**

Definition - Characteristics and kinds of companies, Steps in formation of a company.

Documents to commence business - Memorandum of Association, Articles of Association and Prospectus.

Shares - kinds of shares, kinds of debentures Directors-

Appointment, Power, Duties and Liabilities of Directors. Meetings and Resolutions- Types of meetings.

Auditor - Appointment, Rights and Liabilities of Auditors. Winding up of a company - Modes of winding up of a company

**Module-6: Consumer Protection Act [COPRA]** **6 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 - Difference between FERA and FEMA, Scope and salient features - offences under the act,

## **Module-8: CyberLaws1999**

**2 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. 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. Outline the structure of Indian judicial system
2. Relate the scope of business law with appropriate business transaction
3. Perform business transactions within the framework of Indian contract act 1872
4. Adapt to the law of Agency right from appointment of Agent to termination of the same

5. Use the provisions of Companies Act of 2013 right from formation to Liquidation of companies
6. Solve consumer disputes under the consumer protection Act and scope of consumer protection Act.
7. Compare and contrast provisions and scope of FERA and FEMA.
8. Evaluate the provisions pertaining to piracy and related offences under Cyber Laws 1999.

### **Books for Reference**

- ❖ *Aswathappa.K&Ramachandra:BusinessLaw,HPH,Mumbai.*
- ❖ *BareActs.*
- ❖ *Garg, Sareen, Sharma & Chawla: BusinessLaw.*
- ❖ *Kapoor N.D: Business Law, Sultan Chand &Co.*
- ❖ *M. C. Kuchhal: BusinessLaw.*
- ❖ *Nabhi: Business Law, Indian Law House,Mumbai.*
- ❖ *Tulsian: Business Law, Tata McGraw Hill, NewDelhi.*

**SEMESTER - II**  
**C3 15AR204: BUSINESS STATISTICS & RESEARCH  
TECHNIQUES**

**COURSE OBJECTIVES**

The students will be able to:

1. Explain the relevance and role of statistics in business research
2. Choose the appropriate tool of measures of central tendency and dispersion in accordance with type of the case for Analysis.
3. Identify from a probability scenario events that are simple, complementary, mutually exclusive, and independent.
4. Choose the appropriate test of hypothesis in accordance with type of the case for Analysis.
5. Choose the appropriate tools for Analysis in accordance with type of the case.
6. Decide what graphs are appropriate for displaying quantitative and categorical variables.

**Module1: 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, Geometric 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.

## **COURSE OUTCOMES**

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

1. Describe the relevance and role of statistics in business research
2. Select the appropriate tool of measures of central tendency and dispersion in accordance with type of the case for Analysis.
3. Identify from a probability scenario events that are simple, complementary, mutually exclusive, and independent.
4. Select the appropriate test of hypothesis in accordance with type of the case for Analysis.
5. Select the appropriate tools for Analysis in accordance with type of the case.
6. Decide what graphs are appropriate for displaying quantitative and categorical variables.

### **Book 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**  
**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, & 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: Lok Sabha and Rajya Sabha, Powers and functions; recent trends in their functioning.

**Module - 4:**

**12 Hrs**

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

**Module - 5:**

**12 Hrs**

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

Emergency Provisions (Article 356)

**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 in enforcing rights.

**Books for Reference**

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