

**B.COM COURSE (BPM-Industry Integrated)  
CHOICE BASED CREDIT SYSTEM**

Part B: Core Subjects							
Content	I	II	III	IV	V	VI	TOTAL
Major core	<ul style="list-style-type: none"> <li>• Fundamentals of Accounting</li> <li>• Principles of Management</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Finance and Accounting for BPS</b></li> <li>• Cost Accounting</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Management</li> <li>• Marketing Management</li> </ul>	<ul style="list-style-type: none"> <li>• Management A/c</li> <li>• <b>Retail and Market Research</b></li> </ul>	<ul style="list-style-type: none"> <li>• Income Tax-I</li> <li>• <b>Managing Business Processes I</b></li> <li>• <b>Capital Markets for BPS</b></li> </ul>	<ul style="list-style-type: none"> <li>• Income Tax-II</li> <li>• <b>Managing Business Processes II</b></li> <li>• Accounting for Management Decisions</li> </ul>	
Allied Required	<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</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Insurance for BPS</b></li> </ul>	<ul style="list-style-type: none"> <li>• <b>Banking for BPS Paper</b></li> </ul>	-	-	
Major Optional	NA	NA	NA	NA	<ul style="list-style-type: none"> <li>• Elective Paper-1</li> <li>• Elective Paper-2</li> </ul>	<ul style="list-style-type: none"> <li>• Elective Paper-1</li> <li>• Elective Paper-2</li> </ul>	
Allied Optional	NA	NA	# 4hr/4Cr (as per list given below)	# 4hr/4Cr (as per list given below)	-	-	
Skill based Major					<b>Campus to Corporate transition</b>	Subject /Elective Skill based paper	
<b>II</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>16 Cr</b>	<b>27 Cr</b>	<b>27 Cr</b>	<b>118</b>

**B.COM. (BPM-Industry Integrated) COURSE STRUCTURE**

**SEMESTER SCHEME OF EXAMINATION**

**CORE SUBJECTS**

**SEMESTER - I**

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/ Credits
			CIA	ESE		
C3 15MC101	Fundamentals of Accounting	04	50	50	100	04
C3 15MC102	Principles of Management	04	50	50	100	04
C3 15AR103	Business Economics	04	50	50	100	04
C3 15AR104	Business Mathematics	04	50	50	100	04
	<b>Total</b>	<b>16</b>	<b>200</b>	<b>200</b>	<b>400</b>	<b>16</b>

**SEMESTER - II**

Subject Code	Title of the Paper	Lecture Hrs per week	Marks		Total Marks	Grade/Credits
			CIA	ESE		
C3 15MC201	<b>Finance and Accounting for BPS</b>	04	50	50	100	04
C3 15MC202	Cost Accounting	04	50	50	100	04
C3 15AR203	Business & company Law	04	50	50	100	04
C3 15AR204	Business Statistics and Research Techniques	04	50	50	100	04
	<b>Total</b>	<b>16</b>	<b>200</b>	<b>200</b>	<b>400</b>	<b>16</b>

*CIA – Continuous Internal Assessment*

*ESE – End Semester Exam*

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

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

		<b>Total</b>	<b>06</b>	<b>100</b>	<b>100</b>	<b>200</b>	<b>04</b>
--	--	--------------	-----------	------------	------------	------------	-----------

*CIA – Continuous Internal Assessment*

*ESE – End Semester Exam*

### FOUNDATION COURSES

Sem. No	Subject Code	Title of the Paper	Lecture Hrs per week	Grade / Credits
I	FC107	Holistic Development (Life Skills)	1	1
II	FC207	Holistic Development (Life Skills)	1	1
II	C1 11 2IC	Indian Constitution	1	1

### SEMESTER 1

#### C3 15MC101: FUNDAMENTALS OF ACCOUNTING

**Objectives:**

To acquaint the students with the fundamentals of Books Keeping and preparation of Final Accounts.

**Module 1: Introduction to Accounting**

**5 Hrs**

Definition of Accounts – Nature, Objects and Utility of Accounting in Business Organizations. Accounting Concept & Conventions GAAP (Concept only). Capital & revenue items. Accounting Equations. -Meaning and analysis of accounting transaction, Preparation of Daily Balance Sheets using accounting equation.

**Module 2: Mechanics of Accounting**

**15 Hrs**

Rules of Debit & Credit: For assets, liabilities, for capital, for Incomes &

Expenses. Book keeping by Double entry system, Journal, Ledger, Subsidiary books, Trial balance.

**Module 3: Rectification of Errors**

**10 Hrs**

Types of accounting errors-- Error of omission; Error of commission; Error of Principle and Compensating Error. Errors disclosed by the Trial Balance, Errors not disclosed by the Trial Balance, , Rectification of errors before the preparation of Trial Balance, Rectification of errors after the preparation of Trial Balance by the use of Suspense Account.

**Module 4: Final Accounts of Sole Trader and Partnership**

**15 Hrs**

Preparation of Trading Account, Profit & Loss Account, Profit and Loss Appropriation Account and Balance Sheet of Sole Trader and Partnership Firm. Treatment of Special Items: Adjustments relating Closing Stock; Outstanding Expenses; Prepaid Expenses; Accrued Income; Income received in advance, provision for discount on debtors, provision for discount on creditors, manager's commission (before charging such commission and after charging such commission); goods distributed as free samples, goods taken

by the owner for personal use, Abnormal loss of stock by fire, theft and accident(insured goods and uninsured goods); Interest on capital and drawings, Partners salary and Commission.

### **Module 5: Company Final Accounts**

**15 Hrs**

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

#### **Skill Development:**

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

1. Contact an NGO and find out their system of accounting.
2. Collect information with regard to the practical reasons for charging depreciation and the methods adopted for calculating the same.
3. Generate different types of financial and cost related reports using excel and tally.
4. Find out the accounting system adopted by a Sole Proprietor and the differences between Double Entry and Single Entry systems of Book Keeping.
5. Analyse the differences between Profit & Loss Account and Income & Expenditure Account/ Receipts & Payments Account.

#### **Books for Reference:**

- ❖ Jain S P & Narang: Basic Financial Accounting.

- ❖ R. S. N. Pillai, Bagavathi & S Uma: Fundamentals of Advanced Accounting.
- ❖ S. Anil Kumar, Mariappa & V Rajesh Kumar: Financial Accounting.
- ❖ S. N. Maheshwari & S. K. Maheshwari: Fundamentals of Accounting.
- ❖ S. Sudalaimuthu & S. Anthony Raj: Computer Applications in Business.

## SEMESTER 1

### C3 15MC102: PRINCIPLES OF MANAGEMENT

**Objective:** To familiarize the students with the Concepts and Principles of Management and to train them in Practical and Managerial skills.

#### **Module 1: Introduction to Management and History of Management Thought**

**12 Hrs**

**Introduction:** Meaning – Nature and Characteristics of Management – Scope and Functional Areas of Management – Management as an Art, Science or Profession – Management and Administration – Principles of Management - Roles and skills of managers.

**Evolution of Management Thought:** Pre-scientific Management (introduction) – Taylor’s Scientific Management – Fayol’s modern management - Lillian and Gilberth Human Relations – Elton Mayo.

#### **Module 2: Planning Forecasting and Decision Making**

**10 Hrs**

**Planning:** Nature – Planning Process – Objectives – Types of plans – MBO (Peter Drucker) & MBE

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

**Decision Making:** Meaning – Types of decisions – Personal phases of Decision Making - Steps in decision making - Delegation and Principles of delegation.

**Module 3: Organizing and Staffing****10 Hrs**

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

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

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

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

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

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

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

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

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

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

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

**Skill Development:**

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

1. Different types of Organization Charts (structure).
2. Chart of Staffing.
3. Graphic representation of Maslow's Theory.
4. Chart on Media of Communication.
5. Draft Control chart of different industry/business groups.
6. Prepare list of corporate strategies that are adopted by Indian Companies to face the challenges of competition.
7. Select a successful retail store and give details of factors leading to its success.

8. Select a failed venture, if any known to you, and bring out reasons for its failure (Note what we learn from these success & failure stories).
9. Select a company and prepare a SWOT analysis for the same.
10. Mention the characteristics and skills of managers in the 21<sup>st</sup> century.
11. List out some unethical practices prevailing in an organisation.
12. Undertake a study of some ethical practices followed by an organisation.

**Books for Reference:**

- ❖ Appaniah & Reddy: Essentials of Management.
- ❖ Koontz & O' Donnell: Management.
- ❖ L. M Prasad: Principles of Management.
- ❖ Rustum & Davan: Principles and Practice of Management.
- ❖ S.V.S Murthy: Essentials of management.
- ❖ Sharma & Gupta: Principles of Management.
- ❖ Srinivasan & Chunawalla: Management Principles and Practice.
- ❖ Thomas N. Duening & John. M. Ivan Cevich: Management, Principles and Guidelines, Biztantra Publications.
- ❖ Tripathi & Reddy: Principles of Management.
- ❖ Premavathy M. Dr., Business Ethics, Srivishnu Publication.

**SEMESTER 1**

**C3 15AR103: BUSINESS ECONOMICS**

**Objective:**

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

**Module 1: Business Economics****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 5 years

**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. Paul. S & G. S. Gupta: Managerial Economics, TMH.
- ❖ Petersen & Lewis: Managerial Economics.
- ❖ Sankaran: Business Economics.
- ❖ Varsheney & Maheswari: Managerial Economics.
- ❖ M. L. Jhingan: International Economics

## SEMESTER 1

### C3 15AR104: BUSINESS MATHEMATICS

#### **Objective:**

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

#### **Module 1: Basic Mathematical Concepts**

**10 Hrs**

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

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

Percentage – Application in business and commerce.

Profit and loss, simple discount.

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

**20 Hrs**

Simple Interest, Compound Interest.

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

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

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

**Module 3: Bills of Exchange and Conversion of foreign Currency** **8 Hrs**

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

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

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

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

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

Application of Differentiation

Secondary derivatives and maxima and minima, Application in Commerce – Cost functions, revenue functions, profit function, breakeven point (Simple problems only)

**Skill Development:**

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

1. Develop an Amortization Table for Loan Amount – EMI Calculation.

2. Prepare an Overhead Machine/Labour hour rate through matrices.
3. Prepare a Bank Statement using SI and CI.
4. Prepare a Case Study on application of Calculus to business.
5. Stock market analysis; market research.

**Books for Reference:**

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

**SEMESTER II**

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

**Objective:** To prepare students to understand the practical aspects of Finance and Accounts and develop skills for careers in Finance and Accounts related processes.

**Module 1: Basics of Businesses, Outsourcing Need and its current Trend 4 Hrs** Types of  
Business Organisations ; 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: Supply Chain**

**6 Hrs**

Activities before Purchasing, Quotations, Negotiation, Costs associated with Purchases etc., Raising of Purchase Order , types of Purchase Orders, Contracts etc., Warehouse  
Receipt procedures, Returns, Issues and various Documents , Accounting Impact , Inventory control, Types of discount offered by Vendors, Basics of Distribution Strategies, Integration of Strategic Partnering, Outsourcing and Procurement Strategies, Freight Negotiation, FTL Payments and Conditions etc.,

## **Module 3: Accounts Receivable and Accounts Payable**

**8 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.,) Effective management of AP leads to working Capital improvement

### **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 4: General ledger****12 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 5: 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)

**Module 6: 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 7: 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

**Reference Books:**

TCS REFERENCE MANUAL FOR ACCOUNTING AND FINANCE FOR BPS

**SEMESTER II**

**C3 15MC202: COST ACCOUNTING**

**Objectives:**

To familiarize and acquire adequate knowledge with the basic cost concepts required for effective decision making in firms.

**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 centres(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.

#### **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.
- ❖ JawaharLal: Cost Accounting.
- ❖ M. N. Arora: Cost Accounting

## **SEMESTER II**

### **C3 15AR203: BUSINESS & COMPANY LAW**

#### **Objective:**

To familiarise the students with Business Laws and its interpretation.

#### **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: Cyber Laws 1999

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. Draft a 'rent agreement' incorporating all the essential features of a valid agreement.
2. Draft an agreement to repay a loan borrowed from a bank on installment basis.
3. Case laws 'involving points of law of contracts'.
4. Draft a complaint against 'unfair trade practice' adapted by a businessman, to the consumer forum.
5. List out the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements [at least 2 cases].
6. Quote examples of violation of Cyber Laws.

### Books for Reference:

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

## SEMESTER II

### C3 15AR204: BUSINESS STATISTICS & RESEARCH TECHNIQUES

#### Objective:

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

#### Module 1: Introduction

5 Hrs

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

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

13 Hrs

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

#### Module 3: Probability

12 Hrs

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

**Module 4: Hypothesis Testing****15 Hrs**

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

**Module 5: Statistical tools for Research Analysis****10 Hrs**

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

**Module 6: Diagrammatic & Graphical Representation of Data****5 Hrs**

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

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

**Skill Development:**

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

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

**Books for Reference:**

- ❖ C. B. Gupta: Statistics, Himalaya Publications.

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

## SEMESTER - II

### C2 15 FC 2IC: INDIAN CONSTITUTION

#### Module - 1:

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

#### Module - 2:

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

#### Module - 3:

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

**Module - 4:**

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

**Module - 5:**

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

**Books for Reference:**

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