

## Bachelor of Commerce (BCom)

Semester	Course Code	Paper	Credit	Contact Hours for ODL	Internal	External	Total
1	BCom -101	Principles of Accounting	4	12	30	70	100
1	BCom -102	Business Mathematics and Statistics	4	12	30	70	100
1	BCom -103	Business Communication Skills	4	12	30	70	100
1	BCom -104	Principles of Organization & Management	4	12	30	70	100
1	BCom -105	Business Economics	4	12	30	70	100
2	BCom -106	Business Law	4	12	30	70	100
2	BCom -107	Financial Accounting	4	12	30	70	100
2	BCom -108	Introduction to Computers	4	12	30	70	100
2	BCom -109	Macro-Economic Analysis	4	12	30	70	100
2	BCom -110	Indian Banking System	4	12	30	70	100
3	BCom -111	Fundamentals of Cost Accounting	4	12	30	70	100
3	BCom -112	Management Accounting	4	12	30	70	100
3	BCom -113	Ecology & Environment	4	12	30	70	100
3	BCom -114	Banking Law and Practice	4	12	30	70	100
3	BCom -115	Fundamentals of Income Tax	4	12	30	70	100
4	BCom -116	Corporate Accounting	4	12	30	70	100
4	BCom -117	Advanced Cost Accounting	4	12	30	70	100
4	BCom -118	Financial Management	4	12	30	70	100
4	BCom -119	Universal Human Values & Professional Ethics	4	12	30	70	100
4	BCom -120	Advanced Corporate Accounting	4	12	30	70	100
5	BCom -121	Goods and Services Tax	4	12	30	70	100
5	BCom -122	Assessment of Direct Taxes	4	12	30	70	100
5	BCom -123	Elective 1	4	12	30	70	100
5	BCom -124	Elective 2	4	12	30	70	100
5	BCom -125	Elective 3	4	12	30	70	100
6	BCom -126	Principles of Auditing	4	12	30	70	100
6	BCom -127	Elective 4	4	12	30	70	100
6	BCom -128	Elective 5	4	12	30	70	100

6	BCom -129	Elective 6	4	12	30	70	100
6	BCom -130	Project Work	6	--	30	70	100

### **Subject: Principles of Organization & Management**

<b>CO#</b>	<b>Course Outcome</b>
CO1	To understand the concepts of Business Administration and forms of Business Organization
CO2	To make students familiar with business promotions and various business promotion schemes and
CO3	To introduce students to business environments, recent trends in them and legal compliance requirements with respect to business units
CO4	To understand concepts of productivity and industry sickness

#### **Syllabus:**

#### **Chapter 1: Business Administration Concepts**

Structure: Introduction - Business - Commerce – Business Administration - Management - Organization - Summary – Self-Assessment Questions

#### **Chapter 2: Forms of Business Organization**

Structure: Introduction - Sole Proprietorship - Partnership Firm - Limited Liability partnership - Joint Ventures - Joint Stock Companies - Co-operative Societies - Suitable of form of Business Organizations - Summary - Self Assessment Questions –

#### **Chapter 3: Business Promotion**

Structure: Business Unit Promotion - Location of Business Unit - Size of a Business Unit - Special Economic Zones - Summary – Self Assessment Questions

#### **Chapter 4: Business Environment**

Structure: Business Environment - Components of Macro-environment - Interaction of Business and Environmental Factors - Social Responsibility - Summary – Self Assessment Questions

#### **Chapter 5: Legal Aspects**

Structure: Compliance of Legal Requirement in programming a Business Unit - Forming of a company in India - Licensing, Registration - Filing Returns - Documents Relating to Incorporation - Important Legal Provisions Governing Promotion and Establishment of Unit - Summary - Self Assessment Questions

#### **Chapter 6: Productivity**

Structure: Productivity - National Productivity Council (NPC) - Product Quality Control - Quality Circles - Summary - Self Assessment Questions

#### **Chapter 7: Recent Trends In Business Management**

Structure: Liberalization - Privatization - Globalization - BPOs - KPO - LPO - SEZ - Public Private Partnership (PPP) - Summary – Self Assessment Questions

### **Chapter 8: Industrial Sickness**

Structure: - Industrial Sickness - Industrial Sickness in India - Summary - Self Assessment Questions

### **Subject- Business Mathematics and Statistics**

<b>CO#</b>	<b>Course Outcome</b>
CO1	To learn about profit and loss and apply mathematical concepts such as simple interest and compound interest to solve real life problems issues in business
CO2	To make students aware about share and dividends and related legal frameworks
CO3	To introduce students to linear programming problems and solutions to linear programming problem by graphical methods
CO4	To help students in learning application of measures of central tendency and dispersion

### **Syllabus:**

#### **Chapter 1- Pre-Requisites**

Structure-Natural Numbers and Integers, H.C.F. and L.C.M., Fractions, Indices, Ratio, Proportion, Variation, Percentage

#### **Chapter 2- Interest**

Structure- Simple interest, Compound interest, Problems on growth and decay, Normal and effective rate of interest, Simple annuities, Immediate annuity and annuity due, Formula for amount and present value of simple immediate annuity, Relation between amount and present value of immediate annuity, Present value of a perpetuity, Equated monthly instalments, Formula for present values and amount of an annuity due

#### **Chapter 3-Shares and Dividends**

Structure-Introduction, Share Capital, Kinds of Shares, Divident, Debentures, Bonus Shares, Stock Exchange, Face Value, Market Value of Shares

#### **Chapter 4-Population and Sample**

Structure-Introduction, Definition, Importance of statistics, Scope and Applications of Statistics, Population and Sample, Types of Sampling

#### **Chapter 5-Frequency Distribution**

Structure-Variables and Attributes, Classification, Frequency Distribution, Methods of Classification, Cumulative Frequencies, Relative Frequencies, Guidelines for the Choice of Classes, Graphs, Advantages and Limitations of Graphs, General rules for Construction of Graphs

#### **Chapter 6-Measures of Central Tendency**

Structure-Introduction, Objectives or Requisites of Ideal Average, Arithmetic Mean (A.M.), Merits and Demerits of Arithmetic Mean (A.M.), Mean of Combined Groups, Median, Median by Graph, Merits and Demerits of Median, Mode

### **Chapter 7-Profit and Loss**

Structure-Terms and Formula, Trade discount and Cash discount, Introduction to Commission and Brokerage

### **Chapter 8-Linear Programming Problems**

Structure-Introduction, Meaning of L.P.P., Mathematical formulation of L.P.P., Solution of L.P.P. by graphical method

### **Chapter 9-Measures of Dispersion**

Structure-Introduction, Measures of Dispersion (Relative and Absolute), Range and Coefficient of Range, Standard Deviation and Coefficient of Variation, Standard Deviation of Combined Group

### **Chapter 10- Correlation and Regression**

Structure-Introduction, Types of Correlation, Scatter Diagram, Merits and Demerits of Scatter Diagram, Covariance, Karl Pearson's Coefficient of Correlation, Computational Procedure of Correlation Coefficient, Merits and Demerits of Karl Pearson's Coefficient of Correlation, Rank Correlation, Rank Correlation With Ties., Regression Lines, Interpretation of Regression Coefficient, Applications of Correlation and Regression, Linear Regression Causes and Effect, Properties of Regression Coefficient, Properties of Regression Lines, Standard Error or Regression Estimate, Correlation and Regression Analysis.

### **Chapter 11-Index Numbers**

Structure- Introduction, Definition and Notation of Index Number, Types of Index Numbers, Construction of Index Numbers, Cost of Living Index Numbers, Use of Cost of Living Index Numbers, Commonly used Index Numbers in India

### **Subject: Business Economics**

<b>CO#</b>	<b>Course Outcome</b>
CO1	To understand meaning, nature and scope of various concepts related to business economics
CO2	To know concepts related to demand analysis and their applications
CO3	To learn about Law of Variable Proportions, Law of Returns to Scale and Economies and Diseconomies of Scale
CO4	To understand meaning of revenue behaviour, concepts of various conditions affecting pricing, and factors pricing and its constituents

### **Syllabus:**

#### **Chapter 1-Introduction**

Structure - Introduction, Meaning, Nature and Scope of Business Economics, Difference between Micro and Macro Economics, Tools for Analysis (Functional Relationships, Schedules, Graph, Equations), Goals of Firms (Economic Goals and Non-Economic Goals), Summary, Questions for Discussion

### **Chapter 2- Demand Analysis**

Structure-Introduction, Concept of Demand, The Law of Demand, Elasticity of Demand, Consumer Behaviour, Demand Forecasting and Demand Estimation, Summary, Questions for Discussion

### **Chapter 3- Production and Cost Analysis**

Structure-Introduction, Production Function, Law of Variable Proportions - The Three Stages, Law of Returns to Scale - The Three Stages, Economies and Diseconomies of Scale (Internal and External), Cost Analysis, Summary, Questions for Discussion

### **Chapter 4- Revenue Behaviour**

Structure- Introduction, Meaning and Importance of Revenue Concepts, Total Revenue (TR), Average Revenue (AR) and Marginal Revenue (MR), Relationship between Total Revenue (TR), Average Revenue (AR) and Marginal Revenue (MR), Summary, Questions for Discussion

### **Chapter 5-Pricing Under Various Market Conditions**

Structure-Introduction, Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly, Comparison between Different Market Structures, Summary, Questions for Discussion

### **Chapter 6- Factor Pricing**

Structure-Introduction, Concept of Marginal Productivity, Marginal, Physical and Revenue Productivity-Marginal Productivity Theory of Distribution, Rent, Wages, Interest, Profit, Summary, Questions for Discussion

### **Subject: Principles of Accounting**

<b>CO#</b>	<b>Course Outcome</b>
CO1	To understand essentials and classification of accounting, advantages and limitations of accounting
CO2	To know concepts related to Definition and Meaning of Journal and its practical application
CO3	To help students in understanding Bank Statement and how prepare Bank Reconciliation Statement (BRS)
CO4	To make students familiar with various accounting entries such as depreciation, capital expenditures and trials balances

Syllabus:

## **Chapter 1: Meaning and Scope of Accounting**

Structure: Meaning and Definition of Accounting: - Objectives of Accounting: - Advantages of Accounting: - Limitations of Accounting: - Scope of Accounting: - Meaning of accounting, essential ideas, terms utilized in business bookkeeping: - Objectives of Accounting: - Essential Accounting Terms: - Types of Accounts, journal, ledger and trial balance: Classification of Accounts: - Methods of Preparing Trial Balance: - Accounting data: - Accounting Concepts and Convention: - Summary: - Self-Assessment Questions

## **Chapter 2: Journal and Ledger**

Structure: Introduction - Definition and Meaning of Journal: - Format of Journal and its Column wise details - what is journal entry in accounting: - Utility of journal: - Limitation of journal: - How to Journalise the transactions: - Set of information need to recorded while Journalise the transactions: - Types of Journals: - Advantageous of Journals: - Practical problems on Journals: - Introduction of Ledger: - Meaning and Definition of Ledger: - Characteristics of Ledger: - The collective effects of all transaction pertaining to one particular Account: - Posting Procedure: - Summary - Multi Choice Questions - Question and Answers (Long and Short Questions)

## **Chapter 3: Subsidiary Books**

Structure: Meaning and Types of Subsidiary Books: - Features of Subsidiary Books - Advantages of Subsidiary Book: - Books of Journals: - Self-Assessment Questions

## **Chapter 4: Bank Reconciliation Statement**

Structure: - Introduction of Bank Reconciliation Statement: - Steps to prepare Bank Reconciliation Statement (BRS) - Advantages of Setting Bank Reconciliation Statement: - Need for Bank Reconciliation Statement: - Reasons for Difference in Bank Book and Pass Book - Procedure for Preparation of bank Reconciliation Statement - Problems - Multi Choice Questions - Long Answer Questions

## **Chapter 5: Capital and Revenue Expenditure and Receipts**

Structure: Introduction, Definition and Meaning: - Kinds of Capital Receipts: - Illustrations of Capital Receipts - Similarities in Revenue Receipt and Capital Receipts: - Vital Differentiating points of Capital Receipt and Revenue Receipt: - Highlights of Revenue Receipts - Capital expenditure: - Significance of Capital Expenditure: - Examples of Capital and Revenue Expenditures: - Revenue expenditure: - Features of Revenue Expenses: - Summary: - Multi Choice Questions: - Questions

## **Chapter 6: Depreciation**

Structure: Introduction, Definition and Meaning: - Kinds of Capital Receipts: - Illustrations of Capital Receipts - Similarities in Revenue Receipt and Capital Receipts: - Vital Differentiating points of Capital Receipt and Revenue Receipt: - Highlights of Revenue Receipts - Capital expenditure: - Significance of Capital Expenditure: - Examples of Capital and Revenue Expenditures: - Revenue expenditure: - Features of Revenue Expenses: - Effects of Transitions from schedule XIV to Schedule II: - Problems on Depreciation: - Self-Assessment Questions

## Chapter 7: Trial Balance

Structure: Introduction - Concept and Meaning of Trial Balance: - Definition of Trial Balance - Purpose of Trial Balance: - Objectives of Trial Balance: - Limitations of Trial Balance: - Capital expenditure: - Significance of Capital Expenditure: - Examples of Capital and Revenue Expenditures: - Revenue expenditure: - Features of Revenue Expenses: - Effects of Transitions from schedule XIV to Schedule II: - Problems on Depreciation - Self-Assessment Questions

### Subject : Business Law

CO#	Course Outcome
CO1	To study Meaning and Nature of contract, Essential elements of valid contract, Kinds of Contract
CO2	To learn about Definition and Nature of Partnership, Introduction to limited liability of the partnership act, 2008, Object and Nature of LLP
CO3	To help the students to understand Meaning of contract of sale , Frame work of Electronic Commerce and Legal issues involved in E- contracts
CO4	To understand Concept of Consumer Protection Act and Intellectual Property Rights, Negotiable Instrument's Act and Essential of Arbitration Agreement

## Chapter 1: Law of Contract - General Principles

Structure: 1.1 Meaning and Nature of contract - 1.2 Essential elements of valid contract - 1.3 Kinds of Contract - 1.4 Offer and Acceptance - 1.5 Capacity of the parties - 1.6 Consideration - 1.7 Consent and Free consent - 1.8 Legality of the object and consideration - 1.9 Void Agreements - 1. 10 Discharge of Contract - 1.11 Breach of Contract and remedies

## Chapter 2: INDIAN PARTNERSHIP ACT ,1932 AND LIMITED LIABILITY OF THE PARTNERSHIP ACT , 2008

Structure: 2.1.1 Definition and Nature of Partnership - 2.1.2 Partnership distinction with other association - 2.1.3 Test for determination of existence for partnership - 2.1.4 Types of Partners - 2.1.5 Minors position in partnership - 2.1.6 Rights and Duties of a partner - 2.1.7 Personal profit earned by the partners - 2.1.8 Rights and duties of the partner after change in the constitution of the firm - 2.1.9 Relation of the partners to the third party. - 2.1.10 Implied authority of the partner of the firm - 2.1.11 Liability to the third party - 2.1.12 Rights of the transferee of partners share - 2.1.13 Legal Consequences of Partner Coming in and going out - 2.1.14 Insolvency of a partner - 2.1.15 Death of the partner - 2.1.16 Revocation of continuing guarantee by change in the firm - 2.2.1 Introduction to limited liability of the partnership act, 2008 - 2.2.2 Object of LLP - 2.2.3 Nature of LLP - 2.2.4 Partners - 2.2.5 Incorporation of LLP - 2.2.6 Extent and limitation of liability - 2.2.7 Contribution of partners - 2.2.8 Financial disclosure - 2.2.9 Assignment and transfer of partnership rights - 2.2.10 Investigation and affairs of LLP - 2.2.11 Conversion of firms into LLP - 2.2.12 Winding up and dissolution of LLP

## Chapter 3: Sale of Goods (Sale of Goods Act, 1930)

Structure: 3.1 Meaning of contract of sale - 3.2 Essentials of valid contract of sale - 3.3 Sale and Agreement to sale - 3.4 Meaning and Kinds of goods - 3.5 Meaning and definition of Conditions and Warranty - 3.6 Distinction between condition and warranty - 3.7 Types of condition and warranty - 3.8 Doctrine of caveat emptor

**Chapter 4: E-Contracts (E-Transactions/E-Commerce)**

Structure: 4.1 Frame work of Electronic Commerce - 4.2 Potential Benefits of Electronic Commerce - 4.3 Features of E - commerce - 4.4 Advantages and disadvantages of E - commerce - 4.5 Digital signature - 4.6 Legal issues involved in E- contracts

**Chapter 5: The Consumer Protection Act,1986**

Structure: 5.1 Concept of Consumer Protection Act - 5.2 Salient features of the Act - 5.3 Need for consumer protection - 5.4 Definitions - 5.5 Rights of Consumer - 5.6 Responsibilities of consumer - 5.7 Filing of complaints - 5.8 Settlement of Grievances - 5.9 Powers of dispute Redressal agencies - 5.10 Penalties - 5.11 The Consumer Protection Act amendments , 2002

**Chapter 6: Intellectual Property Rights: (IPRS)**

Structure: 6.1 Introduction of World Intellectual Property Organization (WIPO) - 6.2 Intellectual Property Rights - 6.3 Patents - 6.4 Copyrights - 6.5 Trademarks - 6.6 Designs - 6.7 Geographical Indications

**Chapter 7: Negotiable Instruments Act, 1881**

Structure: 7.1 Introduction of Negotiable Instrument's Act - 7.2 Characteristics of Negotiable Instruments - 7.3 Types of Negotiable instrument - 7.4 (a) Promissory Note - 7.4 (b) Bill of exchange - 7.4 (c ) Cheques - 7.5 Holder and Holder in due course - 7.6 Payment in due course - 7.7 Negotiation - 7.8 Meaning of endorsement - 7.9 Dishonour

**Chapter 8: Arbitration and Conciliation**

Structure: 8.1 Arbitration - 8.2 Conciliation - 8.3 Arbitration agreement - 8.4 Essential of Arbitration Agreement

**Subject: Business Communication Skills -**

<b>Course Outcomes</b>	
<b>At the end of the course, students will be able to</b>	
CO1	<ul style="list-style-type: none"> <li>Demonstrate an understanding of basic communication theories</li> </ul>
<ul style="list-style-type: none"> <li>CO2</li> </ul>	<ul style="list-style-type: none"> <li>Acquire and analyse prerequisite skills for effective Business Communication.</li> </ul>
<ul style="list-style-type: none"> <li>CO3</li> </ul>	<ul style="list-style-type: none"> <li>Critique communication strategies and techniques for business situations and contexts (group communication, listening, non-verbal communication)</li> </ul>
<ul style="list-style-type: none"> <li>CO4</li> </ul>	<ul style="list-style-type: none"> <li>Apply and enhance communication strategies for enhancing effectiveness of communication and personality attributes.</li> </ul>



## **Subject: Business Communication Skills -**

### **Chapter 1: Attitudes**

1.1 Introduction - 1.2 Attitude and Behaviour - 1.3 Structure of Attitude - 1.4 The function of attitude - 1.5 Formation of attitude - 1.6 Strength of Attitude - 1.7 Importance of attitude - 1.8 Steps in Developing Positive Attitude - 1.9 Measuring Attitude - 1.10 Summary - 1.11 Self Assessment Questions - -

### **Chapter 2: Goal Setting**

2.1 Introduction - 2.2 Concept of goals, objectives and aims - 2.3 Timeline for Goals - 2.4 Characteristics of goals - 2.5 Importance of goals - 2.6 Significance of goals - 2.7 Activity in goal setting - 2.8 Common obstacles of goals achievement - 2.9 Techniques to achieve goals - 2.10 Summary - 2.11 Questions - -

### **Chapter 3: Time Management**

3.1 Introduction - 3.2 Importance of effective Time management techniques - 3.3 Significance of effective time management techniques - 3.4 What is Time management? - 3.5 Barriers to effective time management - 3.6 Time management tools and techniques - 3.7 Summary - 3.8 Self-assessment questions - -

### **Chapter 4: Stress Management**

4.1 Introduction - 4.2 Why is Stress created? - 4.3 Definition of Stress - 4.4 Types of stress - 4.5 Stress Management Techniques - 4.6 Why to manage stress effectively? - 4.7 Sources of stress - 4.8 Stress coping ability - 4.9 Measures to manage stress - 4.10 Principles of stress management - 4.11 Summary - 4.12 Self assessment question - -

### **Chapter 5: Communication Skills**

5.1 Introduction - 5.2 Definition of Communication - 5.3 Significance of Business Communication - 5.4 Proper Selection of Means of Communication - 5.5 Communication Gap - 5.6 Communication Skills - 5.7 Summary - 5.8 Self Assessment - -

### **Chapter 6: Process of Communication**

6.1 Introduction - 6.2 Process of Communication - 6.3 Feedback is a key for effective communication - 6.4 Guidelines to effective communication - 6.5 Forms of Communication - 6.6 Summary - 6.7 Self Assessment - -

### **Chapter 7: Body Languages**

7.1 Introduction - 7.2 Concept of Body Language - 7.3 Types of Body Language - 7.4 Uses of Body Language - 7.5 Effects of Positive Body Language at Workplace - 7.6 Body Language – Postures and Interpretation - 7.7 How your body language alters your state of mind? - 7.8 Summary - 7.9 Self Assessment Questions - -

### **Chapter 8: Emotional Intelligence**

8.1 Introduction - 8.2 Concept and Definitions - 8.3 Elements of Emotional Intelligence - 8.4 Organizational Application - 8.5 Conflict Management - 8.6 Summary - 8.7 Self Assessment Questions

### **Chapter 9: Interpersonal Communication**

9.1 Introduction: interpersonal communication - 9.2 Communication and Emotion - 9.3 Definition of Interpersonal Communication - 9.4 Significance of Interpersonal Relationships and communication - 9.5 Enhance your interpersonal communication and relationships - 9.7 Self Assessment Question - -

### **Chapter 10: Listening Skills**

10.1 Introduction - 10.2 Concept of Listening - 10.3 Significance of listening. - 10.4 Types of listening - 10.5 Listening skills - 10.6 Benefits of listening - 10.7 Summary - 10.8 Self assessment questions

### **Subject- Indian Banking System**

<b>CO#</b>	<b>Course Outcome</b>
CO1	To understand structure of Indian Banking systems and its various types
CO2	To make students familiar to Private Sector Banks, Nationalised Banks, Co-operative Credit System, State Bank of India and NABARD
CO3	To learn about Reserve Bank of India, its functions and changing role of RBI
CO4	To help students in learning various reforms in Indian banking system

#### **Chapter 1-Structure and Role of Indian Banking System**

Structure-Structure of Indian Banking System, Central Bank - Commercial Banks - Co-operative Banks - Development Banks - Regional Rural Banks - Local Area Banks, Difference between Scheduled and Non-Scheduled Banks, Role of Banking System in the Economic Growth and Development

#### **Chapter 2-Private Sector Banks**

Structure- Private Sector Banks in India, Foreign Banks in India

#### **Chapter 3-Nationalised Banks**

Structure-Social Control Over Banks, Nationalisation of Banks, Lead Bank Scheme

#### **Chapter 4-State Bank of India**

Structure-Evolution / Establishment of State Bank of India, Organisation and Management of State Bank of India (SBI), Subsidiary Banks to the State Bank of India, Role of State Bank of India, Merger of SBI Subsidiaries, Progress and Performance of the State Bank of India, Criticisms against the Working of State Bank of India

#### **Chapter 5-Regional Rural Banks and National Bank for Agricultural and Rural Development (NABARD)**

Structure-Reasons for Establishment of Regional Rural Banks (RRB's), Meaning of Regional Rural Banks, Difference between Regional Rural Banks (RRB's) and Commercial Banks, Objectives of Regional Rural Banks, Organisation and Management of Regional Rural Banks, Functions of RRBs, Progress, Performance and Problems of Regional Rural Banks, Consolidation of RRBs, National Bank for Agriculture and Rural Development (NABARD)

### **Chapter 6-Co-operative Credit System**

Structure- Principles of Co-operation, Evolution of Co-operative Credit System, Structure of Co-operative Credit and Banking System in India, Primary Agricultural Co-operative Credit Societies (PACCS), District Central Co-operative Banks (DCCBs), State Co-operative Banks (SCBs), Urban Co-operative Credit Societies, Urban Co-operative Banks

### **Chapter 7-Reserve Bank of India (RBI)**

Structure-Evolution of Reserve Bank of India, Organisation and Management of Reserve Bank of India, Functions of Reserve Bank of India, Changing Role of RBI

### **Chapter 8-Banking Sector Reforms**

Structure-Rationale and Objectives of Banking Sector Reforms, Problems of Nationalised Banks, Recommendations of Narasimham Committee (I), 1991, Recommendations of the Narasimham Committee (II), 1998, Financial Inclusion : Role of Micro Finance, Development of Self Help Groups

### **Subject: Introduction to Computers**

<b>CO#</b>	<b>Course Outcome</b>
CO1	To make students aware about basic computer related concepts such as computer generations, operating systems, type of softwares and their application in day to day business life
CO2	To introduce data communication and networking
CO3	To learning about various Microsoft Office products such as MS Office, MS Excel and MS Powerpoint and their applications in relations with business
CO4	To understand and apply various MS Excel functions and formulas to prepare various reports

### **Syllabus:**

#### **Chapter 1: Computer Fundamentals**

Structure: Introduction - Characteristics of computers - Computer Generations - Types of computer applications - Computer structure - Operating Systems - Types of processors - Computer uses in Business - Summary - Self-Assessment Questions

#### **Chapter 2: Data Communication and Networking**

Structure: Introduction - Data communication components - Communication media - Types of communication services - Modem - Computer Networks - Benefits of Networks - Types of Networks - Networking Terms - Teleconferencing tools - Interconnection Communication Model - Summary - Self – Assessment Questions

### **Chapter 3: Operating System Fundamentals**

Structure: Introduction Operating Systems - Windows Operating System history - Tasks of Operating system - Windows API, Drivers and Unicode - Components of windows OS - Summary - Self-Assessment Questions

### **Chapter 4: Microsoft Office Package**

Structure: Introduction - MS office package - MS office installation 2013 - MS office 365 - Summary - Self-Assessment Questions

### **Chapter 5: Advanced Excel and Multimedia**

Structure: Introduction - Excel working - Microsoft Excel starter 2010 - Excel Built in Functions - Summary - Self-Assessment Questions

### **Professional Communication Skills - 2**

<b>CO#</b>	<b>Course Outcome</b>
CO1	To help students in analyzing various perspectives attitudes and steps to follow in order to develop positive attitude
CO2	To understand importance to time management and stress management; also to analyse how improper time management triggers stress at work place
CO3	To learn about meaning and application of emotional intelligence in day to day activities
CO4	To help students to understand meaning and practical applications of goals and goal setting

### **Syllabus:**

#### **Chapter: 1 Attitudes**

Introduction : Concept - Types of Attitude: (Positive VS Negative Attitude, Winning VS Losing Attitude) - Formation of Attitude - Importance of Positive Attitude: Benefits of Individuals, Benefits of Organizations - Steps in developing positive Attitude: Building Cognitive Component, Building affective Component, Behavioral Component - Summary - Self Assessment Questions

#### **Chapter: 2 Stress Management**

Introduction - Definitions: Dynamic Condition, Desire, Opportunity, constraint or demand, Important but uncertain outcome - Types of Stress: High Stress, Moderate Stress, Low or Mild stress, Distress, Eustress - Linkage between Stress and Time Management - Stress levels and Consequences: General Consequences for the individuals, Consequences for the Organization, Consequences for the Family - Sources of Stress - Stress Coping Ability: Stress Threshold, Stress Resiliency - Measures to Manage Stress - Principles of Stress Management - Summary - Self Assessment Questions

### Chapter 3: Emotional Intelligence

Introduction - Concept and Definitions - Elements of Emotional Intelligence - Organizational Application - Conflict Management - Summary - Self Assessment Questions

### Chapter 4: Goal Setting

Introduction - Concept of Goals - Goals and Periodicity - Characteristics of Goals: Objectives are Futuristic, Objectives are Concrete, Objectives are Attainable, Objectives are Measurable, Objectives should be Acceptable, Guidelines to Personality Development - Importance of Goals - Significance of Goal setting: Goal setting is a basic function of Management, Goal setting replaces hunches by Judgment, Goal setting involves rational processes, Goal setting involves balancing - Activity in Goal Setting - Common Obstacles to Goal Achievement - Methods of Achieve set goals: Work Planning, Progress chasing, Performance Enhancing - Summary - Self Assessment Questions

### Chapter 5: Time Management

Introduction - Importance of Time: Survival of the Fastest, Chance of Recovery, Time impacts Health, Prerequisite for success - Techniques of Time Management - Prioritization of activities: The 80/20 Role, Goals and Tasks Analysis, Set Goals, Identify tasks, Identifying your strength and weaknesses, Ways of Organizing Work, Scheduling, Weekly Activity descriptions and times - Avoiding Time waters: Process Related Factors, Procrastination, perfectionism, Lack of Self-discipline, Crisis Management, Interruptions - Summary - Self Assessment Questions.

### Subject: Financial Accounting

CO#	Course Outcome
CO1	To make students familiar with concepts related to evolution and functions of financial management and financial forecasting
CO2	To understand various kinds of source of finances and their advantages and limitations
CO3	To study capital structure and cost of capital
CO4	To learn Meaning and Definition of Budgetary Control, Objectives of Budgetary Control, Essentials of Successful Budgetary Control, Advantages of Budgetary Control and Limitations of Budgetary Control

### Chapter 1: Introduction to Financial Management

Structure: Introduction to Financial Management - Meaning of Business Finance - Three fundamental approaches to finance - Definition of Financial Management - Evolution of Financial Management - Functions of Financial Management - Importance of Financial Management - Financial management is indispensable to any organisation as it helps in - Concept of Financial Decisions - Basic Factors Influencing Financial Decisions - External Factors - Internal Factors: - Summary - Multiple Choice Questions - Self-Assessment Questions

### Chapter 2: Financial Forecasting

Structure: Meaning of Forecast - Budgeting vs. Forecasting - Characteristics and Qualities of Financial Forecast - Financial Forecasting Strategies - Benefits of Financial Forecasting - Six Techniques of Business Forecasting - Statistical Tools Used for Business Forecasting - Summary - Multiple Choice Questions - Self-Assessment Questions

### **Chapter 3: Sources of Finance**

Structure: Sources/Wellsprings of Finance - Equity Shares - Highlights of Equity Shares - Classification or Arrangement of Equity Shares - Advantages and Favourable circumstances of Equity Shares - Disadvantages or Inconveniences of Equity Shares - Preference Shares - Categories or Sorts of Preference shares - Features/Highlights of Preference Shares - Advantages/Points of interest of Preference Shares - Disadvantages/Weaknesses of Preference Shares - Differed/Conceded Shares 3.13 Debentures - Features/Highlights of Debentures - Favourable circumstances of Debenture - Disadvantages of Debenture - Long Term Loans or Loan Financing - Advantages/Favourable circumstances of Long-term Loan - Disadvantages / Hindrances of Long-term Loan - Trade/Exchange Credit - Advantages or Focal points - Factoring - Highlights of a Factor - Advantages/Focal points - Disadvantages or Burdens of Factoring Services - Kinds of Factoring - Public Deposits or Open Deposits - Highlights/Features - Advantages/Points of interest - Retained Earnings (Earnings Held by Organisation) - Favourable Circumstances of Retained Earnings - Drawbacks of Retained Earnings - Summary - Multiple Choice Questions - Self-Assessment Questions

### **Chapter 4: Capital Structure**

Structure: Capital Structure - Presentation/Introduction - Definition and Meaning of Capital Structure - Meaning and Definition of Capital Structure - Capital Structure - Capital Structure Assumptions - Contrast between Financial Structure and Capital Structure - Objective or Target of Capital Structure - Ideal Capital Structure - Significance/Importance of Capital Structure - Forms of Capital Structure - Problem on Optimal Capital Structure - Factors Determining the Capital Structure - Risk Consideration - Capital Structure Theories - Concepts and Formulas - Total compensation Approach (NI Approach) - NI approach suspicions or assumptions - NI approach set up the connections - Graph showing NI Approach - Illustration - Net Operating Income (NOI) - Presumptions/Assumptions - NOI Recommendations / Propositions - Illustration - Illustration - Traditional Approach - Illustration - Modigliani – Miller Approach also called as MM Approach - Presumptions / Assumptions - Modigliani – Miller present some ideas - Problem: CA- IPCC - As the Market value of the firm  $Q$  (Unlevered): - Summary - Multiple Choice Questions - Self-Assessment Questions -

### **Chapter 5: Cost of Capital**

Structure: Cost of Capital - Basic concepts of Capital Structure - Assumptions and Presumption - Suppositions or Assumptions - Assumptions - Standard/Rule - Calculation of Cost of Debt - Calculation of Cost of Equity - Cost of Preference Shares - Cost of Retained Earnings - Weighted Average Cost of Capital - Summary - Multiple Choice Questions - Self-Assessment Questions –

### **Chapter 6: Ratio Analysis**

Structure: Concept of Ratio - Meaning of Ratio Analysis - Generally, ratio analysis involves four steps - Objectives of Ratio Analysis - Advantages of Ratio Analysis - Limitations of Ratio Analysis - Classification of Ratios - Problem - Summary - Multiple Choice Questions - Self-Assessment Questions –

## **Chapter 7: "Budget & Budgetary Control - Cash, Capital and Flexible Budget "**

Structure: Meaning and Definition of Budget - Meaning and Definition of Budgetary Control - Objectives of Budgetary Control - Essentials of Successful Budgetary Control - Advantages of Budgetary Control - Limitations of Budgetary Control - Cash Budget - Flexible Budget - Capital Budgeting - Problem - Problems on Flexible Budgeting - Summary - Multiple Choice Questions - Self-Assessment Questions

### **Subject - Macro-Economic Analysis**

<b>CO#</b>	<b>Course Outcome</b>
CO1	To study about macroeconomics, scope of macroeconomics and significance of macroeconomics
CO2	To make students aware about concepts of national income, money and value of money
CO3	To learn about inflation/deflation and trade cycles and theories of output and employment
CO4	To help students in learning Public Finance, Public Revenue and Public Expenditure

### **Syllabus:**

#### **Chapter 1-Basic Concepts of Macro Economics**

Structure-Macroeconomics, Scope of Macroeconomics, Significance of Macroeconomics, Macroeconomic Paradoxes, Limitations of Macroeconomics, Difference between Micro and Macroeconomics, Points to Remember, Questions for Discussions

#### **Chapter 2-National Income**

Structure-National Income, National Income Concepts, Measurement of National Income, Difficulties in Measurement of National Income, Points to Remember, Questions for Discussions

#### **Chapter 3- MONEY**

Structure- Money, Demand for Money, Supply of Money, Points to Remember, Questions for Discussions

#### **Chapter 4-Value of Money**

Structure-Meaning and Concept of Value of Money, Quantity Theory of Money (The Cash Transaction Approach), Difference between Quantity Theory of Money and Cash Balance Approach Theory, Milton Friedman's Approach, Points to Remember, Questions for Discussions

#### **Chapter 5- Inflation & Deflation**

Structure- Inflation, Deflation, Points to Remember, Questions for Discussions

#### **Chapter 6- Trade Cycle**

Structure-Trade Cycle, Points to Remember, Questions for Discussions

**Chapter 7-Theories of Output and Employment**

Structure- Introduction, The Classical Theory of Employment, Keynesian Theory of Income and Employment, Points to Remember, Questions for Discussions

**Chapter 8- PUBLIC FINANCE**

Structure-Public Finance, Public Revenue, Public Expenditure, Points to Remember, Questions for Discussions