

JAI HIND COLLEGE AUTONOMOUS



Syllabus for F.Y.BCom

**Course : Accounting &
Finance**

Semester : I

Credit Based Semester & Grading System

With effect from Academic Year 2018-19

List of Courses

Course: Accounting & Finance

Semester I

Semester I			
COURSE CODE	COURSE TITLE	CREDITS	NO. OF LECTURES / WEEK
CBAF101	EFFECTIVE COMMUNICATIONS-I	3	60/4
CBAF102	FOUNDATION COURSE - I	2	45/3
CBAF103	COMMERCE I-BUSINESS ENVIRONMENT & ENTERPRENUERSHIP	3	60/4
CBAF104	BUSINESS MATHEMATICS I	3	60/4
CBAF105	FINANCIAL ACCOUNTING - I	3	60/4
CBAF106	COST ACCOUNTING - I	3	60/4
CBAF107	INDIAN FINANCIAL SYSTEMS	3	60/4
		<u>20</u>	

Semester II			
COURSE CODE	COURSE TITLE	CREDITS	NO. OF LECTURES / WEEK
CBAF201	EFFECTIVE COMMUNICATIONS-II	3	60/4
CBAF202	FOUNDATION COURSE - II	2	45/3
CBAF203	COMMERCE II-BUSINESS ORGANIZATION AND MANAGMENT	3	60/4
CBAF204	BUSINESS MATHEMATICS II	3	60/4
CBAF205	FINANCIAL ACCOUNTING - II	3	60/4
CBAF206	COST ACCOUNTING - II	3	60/4
CBAF207	FINANCIAL MANAGMENT-I	3	60/4
		<u>20</u>	

SEMESTER I

Course Code CBAF101	EFFECTIVE COMMUNICATIONS- I	03 Credits
Learning Objectives	➤ Get exposure to business writing, preparation of reports and presentations.	
Course description	To develop basic communication skills in the students and enable them to communicate appropriate & responsibly in the corporate and social world	
	THEORY	60 lectures
Sub Unit	Unit – I: Effective Communications – Introduction.	10 lectures
1.	<ul style="list-style-type: none"> a) Communication process – writing for business – b) internal and external situations – c) Barriers – adaptation 	
	Unit – II: Written correspondence	15 lectures
1.	<ul style="list-style-type: none"> a) Report writing b) Email c) Letters d) CV e) Précis writing f) Creative writing (essay)/ blog writing 	
	Unit – III: Presentation Skills	20 lectures
1.	<ul style="list-style-type: none"> a) Preparation of presentation – 1st part – what, how, for whom, structure, principles and presentation technique, business presentation specifications, Report Writing, Developing Effective Presentation Skills. b) Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills. c) Slide Presentation: Craft your message, Make a visuals, Include proper Content of your presentation 	

	d) Writing skills for examination (highlighting, bulleting)	
	Unit – IV: Etiquettes and Mannerisms	15 lectures
1.	a) Introduction – Modern etiquette- benefits of etiquette- classification of etiquette accompanying colleagues- taboo topics- proposing the toast. b) Table etiquettes & work etiquettes c) Social media etiquettes	
2.	a) Manners & power dressing Introduction-Why should you practice good manners?- Practice good manners at the wheel driving manners in the flight, Professional Manners-social skills – getting along with people, social skills (speaking).	
References:	1. Dr. K. Alex, <i>Soft Skills</i> , Sultan Chand Publications, New Delhi. 2. Steve Mandel, <i>Effective Presentation Skills</i> 3. R.C. Sharma & Krishna Mohan <i>Business Correspondence and Report Writing</i> . Tata McGraw Hill Publishing Company Limited. 4. K.K. Sinha, <i>Business Communication</i> , Galgotia Publishing Co., Karol Bagh, New Delhi. 5. Rajendra Pal and J. S. Korlahalli, <i>Business communications</i> . 6. Urmila Rai (2013). <i>Business communication</i> (2 Ed.). Himalayas Publishing House. 7. Dr. Partho Pratim Roy: <i>Business Communication – The basics</i> , Himalayas Publishing House. 8. C.S. Rayudu (2012), <i>Communication</i> (9 ed.), Himalayas Publishing House.	

EVALUATION SCHEME

I. Continuous Assessment (C.A.) - 40 Marks

(i) C.A.-I : Test – 20 Marks of 40 mins. duration

(ii) C.A.-II : Presentations & Reports

II. Semester End Examination (SEE)- 60 Marks

Course Code CBAF102	FOUNDATION COURSE I	02 Credits
Learning Objectives	➤ To sensitize the students regarding numerous social issues	
Course description	The course deals with creating basic awareness amongst the students regarding various social issues ranging from gender, religion, caste, social justice etc.	
	THEORY	45 lectures
Sub Unit	Unit – I: OVERVIEW OF INDIAN SOCIETY	10 lectures
1.	<ul style="list-style-type: none"> a. Multiculturalism and b. Multiculturalism in India c. Rural, Urban and Tribal differences 	
	Unit – II: CONCEPT OF DISPARITY – I	15 lectures
1.	<ul style="list-style-type: none"> a. Disparity as arising out of stratification and inequality; b. Gender based Disparities c. Disabilities d. Gender sensitization (case based current awareness) e. LGBT 	
	Unit – III: CONCEPT OF DISPARITY – II	10 Lectures
1.	Inequalities and Injustices through Caste System and Untouchability	
2.	<ul style="list-style-type: none"> a) Inter-group conflicts arising out of communalism b) Regionalism, linguistic differences and Conflicts. 	

	Unit – IV: UNDERSTANDING STRESS AND CONFLICT	10 lectures
1.	a) Stress and conflict in individuals and society; Agents of socialization the role played by them in developing the individual	
2.	a) Values, Ethics and Attitudes; Stereotyping and prejudices b) Aggression and violence as the public expression of conflict	
References:	<ol style="list-style-type: none"> 1. <i>Social and Economic Problems in India</i>, Naseem Azad, R Gupta Pub (2011) 2. <i>Indian Society and Culture</i>, Vinita Padey, Rawat Pub (2016) 3. <i>Social Problems in India</i>, Ram Ahuja, Rawat Pub (2014) 4. <i>Faces of Feminine in Ancient , Medivial and Modern India</i>, Mandakranta Bose Oxford University Press 5. National Humana rights commission- disability Manual 	

EVALUATION SCHEME

I. Continuous Assessment (C.A.) - 40 Marks

a. NGO Volunteering

II. Semester End Examination (SEE)- 60 Marks

Course Code CBAF103	Commerce I Entrepreneurship and Business Environment	03 Credits
Learning Objectives	<ul style="list-style-type: none"> ➤ To make students aware about entrepreneurship and startups ➤ To make students understand the importance of factors influencing a business 	
Course description	The course aims to inculcate the idea of startups and business in the minds of the student and also to make students well aware of the various factors that one might face when venturing into their own business.	
	THEORY	60 lectures
Sub Unit	Unit – I: INTRODUCTION TO ENTEPREUNERSHIP	15 lectures
1.	Entrepreneur: Meaning of Entrepreneurship- Types of Entrepreneurs Traits of entrepreneur	
2.	Factors promoting entrepreneurship, Barriers to entrepreneurship, how to cope up with failure	
3.	The entrepreneurial Culture; Stages in entrepreneurial process	
4.	International Entrepreneurship Opportunities: The nature of international entrepreneurship	
	Unit – II: BUSINESS PLANNING PROCESS & FUNDING	15 lectures
1.	Meaning of business plan, Business plan process, Advantages of business planning & decision making preparing a model project report for starting a new venture	
2.	Sources of Finance, Venture capital, nature, venture capital process, Business Angels, Commercial banks, Government Grants	
	Unit – III: BUSINESS ENVIRONMENT OVERVIEW AND ECONOMIC & POLITICAL ENVIRONMENT	15 lectures
1.	a) Nature & Scope of business Environment b) Types ,Micro & Macro Environment c) Environmental Analysis & Strategic Management process d)Importance & limitations-Approaches to Environmental Analysis	
2.	a) Features and Functions of Economic System b) Types of Economic System c) Merits, Demerits & Comparison	
3.	a)Constitutional Environment b)Features of political environment	
	Unit – IV: Social – Cultural & global Environment	15 lectures
1.	a) Demographic Environment - Culture & Business – b)Impact of foreign culture on business c)Business & Society -Business Ethics d)Social Responsibilities of business towards different groups	

2.	a) Globalization- Meaning & rationale for Globalization- b) Role of WTO & GATT c) Trading blocks in Globalization d) Impact of Globalization on India	
References:	<ol style="list-style-type: none"> 1. Cherunilam, F, <i>Business Environment Text and Cases</i>, 25th Ed., Himalaya Publication House, 2017. 2. Francis Cherunilam. (2011). <i>Business Environment</i>. (12 ed.). Mumbai: Himalaya publishing house. DOI 3. S.K.Mishra, P. (2011). <i>Economic Environment</i>. (5 ed.). Delhi: Himalaya publishing house. DOI 4. K Chidambaram. (1999). <i>Business Environment</i>. Vikas Publications. 5. Gupta.C.B. & Khanka S.S., <i>Entrepreneurship and Small Business Management</i>, Sultan Chand & Sons, 2010. 6. Hisrich Robert D, Peters Michael P, Shepherd Dean A, <i>Entrepreneurship</i>, 6th Edition, The McGraw- Hill Companies, 2007. 7. Gupta C. B., Srinivasan N P, <i>Entrepreneurial Development</i>, Sultan Chand and Sons, 1992 8. Kurakto, <i>Entrepreneurship-Principles and practices</i>, 7th Edition, Thomson publication, 2007. 9. Weihrich Heinz, Canice Mark V and Koontz Harold, <i>Management – A Global and Entrepreneurial Perspective</i>, Tata McGraw Hill Education Pvt. Ltd., 3rd Edition, 2011. 10. Book by Geeta Parimal 	

EVALUATION SCHEME

I. Continuous Assessment (C.A.) - 40 Marks

(i) C.A.-I : Test – 20 Marks of 40 mins. duration

(ii) C.A.-II : Develop Business Plan & Presentation

II. Semester End Examination (SEE)- 60 Marks

Course Code CBAF104	BUSINESS MATHEMATICS-I	03 Credits
Learning Objectives	➤ This course prepares students to learn to apply commonly used mathematical concepts and statistical methods in business contexts and how to interpret analyses performed by others	
Course description	To equip the student with a broad based knowledge of mathematics with emphasis on business application	
	THEORY	(60 lectures)
Sub Unit	Unit – I: Basic Maths of Finance	15 lectures
1.	a) Simple Interest b) Compound Interest c) ROI d) Annuities	
2.	Compounding and discounting of sum using different types of rates	
	Unit – II: Uni-Variate Analysis	15 lectures
1.	Measures of Central Tendency, Partition values	
2.	Absolute, relative ,range, quartile deviation ,mean deviation Variance and Standard Deviation	
	Unit – III: Bi-Variate Analysis	15 lectures
1.	Simple Linear Co-relation analysis Simple Linear regression analysis	
	Unit – IV: Measures of Variation & Time Based Data	15 lectures
1.	Meaning and Usage of Index Numbers	
2.	Components of Time series	
ICA (Internal Continuous Assessment)	WRITTEN TEST- 20 MARKS WRITTEN TEST-20 MARKS	
References:	Levin, Richard, David S. Rubin, Rastogi and Siddiqui, <i>Statistics</i>	

	<p><i>for Management</i>, Pearson Education, 2017.</p> <p>2. Berenson and Levine, <i>Basic Business Statistics: Concepts and Applications</i>, Prentice Hall, 2015.</p> <p>3. Siegel, Andrew F., <i>Practical Business Statistics</i>, McGraw Hill, 2016.</p> <p>4. Vohra, N.D., <i>Business Statistics</i>, McGraw Hill, 2012.</p> <p>5. Spiegel M.D., <i>Theory and Problems of Statistics (Schaum's Outlines Series)</i>, McGraw Hill Publishing Co.,1988.</p> <p>6. Gupta, S.P., and Archana Gupta, <i>Business Statistics (Statistical Methods)</i>, Sultan Chand and Sons, New Delhi, 2014.</p> <p>7. Gupta, S.C., <i>Fundamentals of Statistics</i>, Himalaya Publishing House, 2016.</p> <p>8. Thukral, J.K., <i>Business Statistics</i>, Taxmann, 2016.</p>	
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EVALUATION SCHEME

I. Continuous Assessment (C.A.) - 40 Marks

- (i) C.A.-I : Test – 20 Marks of 40 mins. duration**
- (ii) C.A.-II : Develop Business Plan & Presentation**

II. Semester End Examination (SEE)- 60 Marks

Course Code CBAF105	FINANCIAL ACCOUNTING - I	03 Credits
Learning Objectives	To familiarize the students with the basic accounting principles and techniques of preparing and presenting the accounts	
Course description	This course provides the underlying framework & concepts of financial accounting , in the context of how accounting fits into overall business environment of contemporary society	
	THEORY	60 lectures
Sub Unit	Unit – I: Nature , Purpose of accounting	10 lectures
1.	Meaning and scope of accounting	
2.	Concepts , convention & Principles of Accounting	
3.	Accounting Standards	
	Unit – II: Special Accounts	20 lectures
1.	Bank reconciliation statements	
2.	Treatment of Capital & Revenue	
3.	Depreciation of accounting a) Methods of recording depreciation b) Methods of providing depreciation	
	Unit – III: Accounting for Special Transactions	15 lectures
1.	Hire Purchase a) Meaning b) Calculation of interest	
2.	Accounting for hire purchase transactions by asset purchase method based on full cash price	
3.	a) Journal entries b) Ledger accounts c) Disclosure in Balance sheet	
	Unit – IV: Accounting for Special Transactions	15 lectures
1.	Fire Insurance claims Computations of loss of stock by fire	
2.	Ascertainment of claim as per the insurance policy	

References:	<p>REFERENCE BOOKS:</p> <ol style="list-style-type: none"> 1. Gupta R. L, & Gupta V. K., <i>Financial Accounting</i>, Sultan Chand Publications, New Delhi 2. Jain & Narang, <i>Financial Accounting</i>, Kalyani Publishers, Patiala 3. Tulsian P.C., <i>Financial Accounting</i>, Tata McGraw Hill Publishing Company Ltd., New Delhi 4. Chinnasamy Ganesan, <i>Quick Reference on International Financial Reporting Standards with Model Q & A</i>, CCH-Wolters Nuwer Business, 2011 <p>RECOMMENDED TEXT BOOKS:</p> <ol style="list-style-type: none"> 1. Reddy & Murthy, <i>Financial Accounting</i>, Margham Publications, Chennai 2. Gabriel John & Marcus A, <i>Financial Accounting</i>, Tata McGraw Hill Publishing Company Ltd., 2011 " 3. Shukla Garewal 	
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EVALUATION SCHEME

I. Continuous Assessment (C.A.) - 40 Marks

(i) C.A.-I : Test – 20 Marks of 40 mins. duration

(ii) C.A.-II : Written Test 20 Marks of 40 mins. duration

II. Semester End Examination (SEE)- 60 Marks

Course Code CBAF106	COST ACCOUNTING I	03 Credits
Learning Objectives	<ul style="list-style-type: none"> ➤ To arrive at the cost of production and services of every unit, job, process, operation or department by close analysis of all expenditure. ➤ To serve as a guide to price fixing. ➤ To control the cost. 	
Course description	Understanding cost accounting with its elements and methods of costing.	
	THEORY	(60 lectures)
Sub Unit	Unit – I: Introduction & Elements Of Cost	15 lectures
1.	<ul style="list-style-type: none"> a) Meaning, Objectives and advantages of cost accounting b) Difference between Cost accounting and financial accounting c) Cost concepts and classifications; Elements of cost 	
2.	<ul style="list-style-type: none"> a) Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. b) Material/inventory control techniques. Accounting and control of purchases 	
3.	<ul style="list-style-type: none"> a) Storage and issue of materials b) Materials stock level, methods of pricing of materials issues – FIFO, LIFO, simple and weighted average methods. 	
	Unit – II: Elements of Cost: Overheads & Methods	15 lectures
1.	<ul style="list-style-type: none"> a) Collections and classifications of Overheads- Allocation & Apportionment <ul style="list-style-type: none"> i. Primary Distribution ii. Secondary Distribution 	
2.	<ul style="list-style-type: none"> a) Reapportionment of service department costs to production departments (Direct method) b) Reciprocal Method & Repeated distribution method c) Simultaneous equation method 	
3.	<ul style="list-style-type: none"> a) <u>Absorption of overheads and Computation of Machine Hour Rate</u> b) Job and batch costing-Meaning –features of job costing-types of job costing-preparation of job cost sheet- c) Batch Costing-meaning - Its application 	

	Unit – III: Methods Of Costing	15 lectures
1.	a) Process Costing- Normal Loss- Abnormal Loss/Gain	
2.	a) Operating costing – Concept – Features - Performa of operating costing and problems on transport costing only.	
	Unit – IV: Classification of Costs And Cost Sheets	15 lectures
1.	a) Classification of costs b) Cost of sales c) Cost center d) Cost unit e) Profit center and investment center	
2.	a) Cost sheet b) Total costs and unit costs c) Different costs for different purpose d) Problems on preparation of cost sheet e) Estimated cost sheet	
References:	<ol style="list-style-type: none"> 1. Murthy & Gurusamy S, <i>Cost Accounting</i>, Tata McGrawHill, 2010 2. Maheswari S.N., <i>Principles of Cost Accounting</i>, Sultan Chand Publications, New Delhi, 2010 <p>Course References</p> <ol style="list-style-type: none"> 1. Reddy T.S. & Hari Prasad Reddy Y., <i>Cost Accounting</i>, Margham Publications, Chennai, 2012 2. Jain S.P & Narang K. L., <i>Cost Accounting</i>, Kalyani Publications, New-Delhi, 2012 3. Saxena V. K. & Vashist C. D., <i>Cost Accounting</i>, Sultan Chand & Company, New-Delhi, 2009 	

EVALUATION SCHEME

I. Continuous Assessment (C.A.) - 40 Marks

(i) C.A.-I : Test – 20 Marks of 40 mins. duration

(ii) C.A.-II : Written Test 20 Marks of 40 mins. duration

II. Semester End Examination (SEE)- 60 Marks

Course Code CBAF107	INDIAN FINANCIAL SYSTEMS	03 Credits
Learning Objectives	<ul style="list-style-type: none"> ➤ To equip the students with knowledge organized Indian Financial System. ➤ To enhance the knowledge of students about the working of Financial Markets. ➤ To upgrade the knowledge of students in the field of stock exchange and mutual funds. 	
Course description	Students familiarization with regards to structure , organization and working of financial system in India	
	THEORY	(60 lectures)
Sub Unit	Unit – I: Financial Systems	10 lectures
1.	a) Financial assets, Financial Intermediaries', Financial Markets	
2.	a) Classification, components of financial market	
2.	a) Financial instruments multiplicity of financial instruments	
	Unit – II: Money Market	20 lectures
1.	a) Definition, b) Money market and their features, objectives, c) Importance of money market	
2.	a) Composition of Money market, b) Money Market instruments, c) Structure of Indian money market	
3.	a) Call money market b) Recent developments c) Role of RBI and Commercial Banks in Indian money market	
	Unit – III: Capital Markets	15 lectures
1.	a) Capital Markets – Meaning – Classification-Debt & Equity b) Growth, Functions of stock exchanges c) Margin, forward trading d) Sensex , Nifty ,OTCEI	
2.	a) SEBI as Capital market regulator b) SEBI guidelines on primary, secondary markets. c) Book building, Buy-back of shares.	
3.	d) Credit Rating Agencies e) Credit rating agencies In India f) Credit rating Agencies and SEBI	

	Unit – IV: Financial institutions and services	15 lectures
1.	a) Financial institutions i. IDBI, UTI, ICICI, EXIM. ii. EXIM, NABARD	
2.	a) Objective, Organizational structure. b) Merchant banker-Evolution-objectives and functions	
3.	a) Trends in India mutual fund Market – Concept, Types, Nature, NAV calculation. b) SEBI and Mutual Fund, Personal Financial Services	
References:	1. Santhanam B., <i>Financial Services</i> , Margham Publications, Chennai, 2011 2. Gurusamy S., <i>Essentials of Financial Services</i> , 2nd Edition, Tata McGraw Hill Education Private Limited, New Delhi, 2009 3. Varshney P.N. & Mittal D.K., <i>Indian Financial System</i> , Sultan Chand & Sons, New Delhi, 2010	

EVALUATION SCHEME

I. Continuous Assessment (C.A.) - 40 Marks

(i) C.A.-I : Test – 20 Marks of 40 mins. duration

(ii) C.A.-II : Group Presentation

II. Semester End Examination (SEE)- 60 Marks