

JAI HIND COLLEGE AUTONOMOUS



Syllabus for F.Y.BCom

**Course : Accounting & Finance
(A&F)**

Semester : II

Credit Based Semester & Grading System

With effect from Academic Year 2018-19

List of Courses

Course: Accounting & Finance

Semester: II

SR. NO.	COURSE CODE	COURSE TITLE	NO. OF LECTURES / WEEK	NO. OF CREDITS
FYBAF				
1	CBAF201	EFFECTIVE COMMUNICATION-II	04	03
2	CBAF202	FOUNDATION COURSE -II (ORGANISATIONAL BEHAVIOUR)	03	02
3	CBAF203	BUSINESS ORGANISATION AND MANAGEMENT	04	03
4	CBAF204	BUSINESS MATHEMATICS -II	04	03
5	CBAF205	FINANCIAL ACCOUNTING-II	04	03
6	CBAF206	COST ACCOUNTING - II	04	03
7	CBAF207	FINANCIAL MANAGEMENT-I	04	03

Semester II

Course Code CBAF201	EFFECTIVE COMMUNICATION- II (Credits: 03 Lectures / Week :04)	
	<p>Objectives:</p> <ul style="list-style-type: none"> ➤ Get exposure to business writing, preparation of reports and presentations. ➤ Get hands on experience of group discussions , personal interview ➤ Basic knowledge of Verbal ability skills to help with competitive exams <p>Outcomes: To develop advanced communication skills in the students and enable them to communicate appropriately in the corporate and social world</p>	
Unit I	<p>Group discussions</p> <ol style="list-style-type: none"> a) Introduction-meaning of GD – Why Group Discussion?- characters tested in GD- b) Tips in GD-types of GD-Skills required in GD Consequences of GD Behavior in a GD- essential Elements of a GD-different characters in GD – c) Traits treated in GD- GD etiquette –areas to be concentrated while preparing for a GD- Initiating a GD-Non-Verbal Communication 	10 L
Unit II	<p>Personal Interviews</p> <ol style="list-style-type: none"> a) Introduction-types of interview-Interview Panel- Attending Job Fair- Typical questions asked- Telephonic interview – b) Dress code at a interview-how does one follow up?-reasons for rejecting a candidate-Types Of Interviews 	10 L
Unit III	<p>Debates and Elocutions</p> <p>DEBATES: Concept Practical</p> <p>ELOCUTION: Concept Practical</p>	10 L
Unit IV	<p>Verbal Ability</p> <p>Critical reasoning, Paragraph completion, Vocabulary based questions Grammar usage (including grammar errors, confusing words & phrasal verbs), Grammar sentence correction. Essay Writing, Comprehension</p>	15 L

Additional References:

1. Dr. K. Alex, *Soft Skills*, Sultan Chand Publications, New Delhi.
2. Steve Mandel, *Effective Presentation Skills*
3. R.C. Sharma & Krishna Mohan *Business Correspondence and Report Writing*. Tata McGraw Hill Publishing Company Limited.
4. K.K. Sinha, *Business Communication*, Galgotia Publishing Co., Karol Bagh, New Delhi.
5. Rajendra Pal and J. S. Korlahalli, *Business communications*.
6. Urmila Rai *Business communication* (2 Ed.). Himalayas Publishing House. (2013).
7. Dr. Partho Pratim Roy: *Business Communication – The basics*, Himalayas Publishing House.
8. C.S. Rayudu *Communication* (9 ed.), Himalayas Publishing House. (2012),

Evaluation Scheme

[A] Evaluation scheme for Theory courses

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

1. C.A.-I: Test – 20 Marks of 40 mins duration
2. C.A.-II: -20 Marks GD/PI

II. Semester End Examination (SEE)- 60 Marks: instead of having a 60 marks paper can we have practical sessions on GD & PI and an objective based paper for verbal ability & reasoning

Course Code CBFM202	FOUNDATION COURSE –II ORGANISATIONAL CULTURE & BEHAVIOUR 02 Credits/ 45 lectures	
Learning Objectives	<p>1. Understand various concepts and theories of organizational behavior to apply them in predicting and influencing individual and group behavior in organizations.</p> <p>➤ Outcomes Organizational behavior provides the knowledge base for understanding behavior within organizations. Students will be exposed to broad areas in OB theory, concepts, and research through this course.</p>	
	THEORY	
Sub Unit	Unit – I: INTRODUCTION TO ORGANIZATIONAL BHEAVIOUR	10 lectures
	a) Definition & Meaning of Organizational Behavior b) Nature & Scope of Organizational Behavior c) Challenges and opportunities for Organizational Behavior	
	Unit – II: DIVERSITY IN ORGANZIATIONS	5 lectures
	a) Diversity Demographic characteristics: Age, Gender, Tenure, Religion, occupation etc. b) Ability: Intellectual and physical abilities c) Diversity Management	
	Unit – III: PERSONALITY AND VALUES	15 lectures
	a) Definition & Meaning of Personality – Myers Brigs Type Indicator b) Big Five Personality Model – Locus of control – Core Self Evaluation – Self Concept – Machiavellianism – Narcissism – Type A and Type B personalities c) Importance of values – Terminal and Instrumental Values – Values across cultures: Hofstede and Globe frameworks	

	Unit – IV: UNDERSTANDING ORGANIZATIONAL CULTURE	15lectures
	a)Defining Organizational Culture ,culture’s functions ,climate b)Creating and sustaining culture c) Organizational Culture Ethics	
References :	<ol style="list-style-type: none"> 1. Stephen P. Robbins “<i>Organizational Behavior</i>”Prentice Hall of India Private Ltd. 2. Mirza S. Saiyadain“<i>OrganizationalBehaviour</i>”Tata Mc. Graw Hill. 3. John Bratton “<i>Work and OrganizationalBehaviour</i>”MilitzaCallinan Carolyn Forshaw and Peter SawchukPalgraveMacmilla, New York. 4. Margie Parikh and Rajen Gupta “<i>Organizational Behaviour</i>”Tata Mc. Graw Hill Education Private Limited , New Delhi. 5. SujaNair“<i>OrganizationalBehaviour</i>”Himalaya Publishing House , Mumbai. 6. Organisational Behavior “<i>Robbins, Stephens, Pearson Publication</i>” 7. Organisational Behavior “<i>Luthans,Fred,MGH Publication</i>” 8. 3.Organisational Behavior “<i>Aswathappa, Himalaya Publication</i>” 9. 4.Organisational Behavior “<i>Prasad.L.M,Sultan S.Chand &C</i>”. 10. : Organisational Behavior: “<i>Text & Cases Sekaran, Uma, TMH Publication</i>” 	

Evaluation Scheme

[A] Evaluation scheme for Theory courses

I. Continuous Assessment (C.A.) - 40 Marks – NGO Work

II. Semester End Examination (SEE)- 60 Marks

Course Code CBAF203	BUSINESS ORGANISATION AND MANAGEMENT (Credits: 03 Lectures / Week: 04)	
	Objectives: <ul style="list-style-type: none"> ➤ To introduce the theory and practice of management and its development phases till date. ➤ To discover, nourish and nurture managerial traits and talents among the students. Outcomes: <ul style="list-style-type: none"> ➤ This course is designed to introduce the theory and practice of management & business organization 	
Unit I	Nature and importance of management <ul style="list-style-type: none"> • Introduction, meaning of management, definition of management, functions of management, • Levels of management, importance of management, managerial roles and skills. • Difference between administration and management. • Mintzberg's Managerial Roles. • Recent paradigm shifts / trends in business strategies and management practices 	15 L
Unit II	Planning and decision making <ul style="list-style-type: none"> • Planning - meaning, definition, characteristics, objectives, need and importance of planning • types / hierarchy of plans, steps in the process of planning, advantages of planning, limitations of planning • Obstacles in planning, essentials of a good plan. Management by Objectives, SWOT Analysis. • Decision making - meaning, definition, characteristics of decision making, principles of decision-making, process of decision making • types of decisions – programmed and non-programmed, decision making styles, • Characteristics of good / effective decisions. 	15 L
Unit III	ORGANISING AND DIRECTING <ul style="list-style-type: none"> • Organization - Importance - Principles of Organizing. Delegation & Decentralization – Departmentation • Span of Management. Organizational structure - line & staff and functional • Organizational charts and manual -making organizing effective – Staffing - recruitment -selection - Training, promotion and appraisal. • Function of directing - Motivation - Theories of motivation (Maslow, Herzberg and Vroom's theories) • Motivation techniques. Communication - Function - Process • Barriers to effective communication. • Leadership- Definition- Theories and approach to leadership- styles of leadership –Types 	15 L

Unit IV	<p>CONTROLLING AND OPERATIONS</p> <ul style="list-style-type: none"> • Controlling - meaning, definition, control process, types of control (feedback, concurrent, feed forward), • Control techniques (budgetary and non-budgetary), problems of control process requirements of an effective control system. • Operations – Operation functions • decision making in operations • Six-sigma and total quality management. 	15 L
<p>Additional References:</p> <ol style="list-style-type: none"> 1. Shukla, M C, <i>Business Organisation and Management</i>, 18th Edition, S.Chand Publishing, New Delhi, 2008 2. Gupta, R N, <i>Business Organisation and Management</i>, 2nd Edition, S.Chand Publishing, New Delhi, 2008 3. Singla R.K, <i>Business Organisation and Management</i>, V.K. Publications 4. Sherlekar & Sherlekar, <i>Business Organisation and Management</i>, Himalaya Publications Dasgupta S, <i>Business Organisation and Management</i>, Sree Niwas Publications 		

Evaluation Scheme

[A] Evaluation scheme for Theory courses

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

- (i) C.A.-I: Test –Case Study- 20 Marks of 40 mins. duration
- (ii) C.A.-II: -20 Marks- Presentation- Assignment/Project etc.

II. Semester End Examination (SEE)- 60 Marks

Course Code CBAF204	BUSINESS MATHEMATICS – II (Credits : 03 Lectures / Week : 04)	
	<p>Objectives:</p> <ul style="list-style-type: none"> ➤ 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 <p>Outcomes:</p> <ul style="list-style-type: none"> ➤ To equip the student with a broad based knowledge of mathematics with emphasis on business application 	
Unit I	<p>Probability</p> <ul style="list-style-type: none"> • Introduction, Methods of assigning probabilities, Structure of probability, Marginal, Union, Joint and Conditional probabilities, Addition and Multiplication Laws, Baye’s Theorem, Discrete Distributions –Binomial Distribution, Poisson Distribution, Continuous Distributions - Normal Distribution 	15 L
Unit II	<p>Matrices</p> <p>Types (Row Matrix Column, Zero or Null ,Square, Diagonal, Upper Triangular, Lower Triangular, Scalar, Unit Matrix, Singular and Non-Singular)</p> <p>Operations- Addition of Matrices, Multiplication of a Matrix by a Scalar, Multiplication of Matrices</p>	15 L
Unit III	<p>Linear Programming Formulation And Solution:</p> <ul style="list-style-type: none"> • Formulation of LP problem; Characteristics of LP Problem; Solution by graphical method; Simplex method; Dual of a linear programming; sensitivity analysis 	15 L
Unit IV	<p>Decision Theory</p> <p>Pay off tables – decision criteria – decision trees.</p>	15 L
<p>Additional References:</p> <ol style="list-style-type: none"> 1. Aggarwal, S., & Bhardwaj, S. <i>Business Statistics</i>. Ludhiana: Kalyani. (2014). 2. Wilson, M. <i>Business Statistics</i>. Mumbai: Himalaya publishing house. (2014). 3. Levin, R. I., & Rubin, D. S. <i>Statistics for management</i>. Delhi: Pearson. (2014). 4. Gupta, S.C., & Gupta, I. <i>Business statistics</i>. Mumbai: Himalaya publishing house (2014). 5. C.M.Chikkodi, & Satyaprasad, B. <i>Business statistics</i>. Mumbai: Himalaya publishing house. (2014). 		

Evaluation Scheme

[A] Evaluation scheme for Theory courses

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

- (i) C.A.-I: Test – 20 Marks of 40 mins duration
- (ii) C.A.-II: -20 Marks Test/Assignment/Project etc.

II. Semester End Examination (SEE)- 60 Marks



Course Code CBAF205	FINANCIAL ACCOUNTING-II (Credits: 03 Lectures / Week: 04)	
	<p>Objectives:</p> <ul style="list-style-type: none"> ➤ Financial Accounting is aimed at providing information to parties outside the organization. ➤ This course is offered to the students of second semester. It prepares students to choose careers in the finance field. <p>As a prerequisite, the students should have the basic knowledge of financial accounting.</p> <p>Outcomes:</p> <ul style="list-style-type: none"> ➤ Understanding accounting system of department, branch, sole trader. 	
Unit I	Final Accounts of Manufacturing Concerns a) Proprietary firms b) Adjustments & closing entries	15 L
Unit II	Departmental Accounts a) Introduction - meaning – objectives of departmental accounts b) Methods of departmental accounts c) Distinction between departmental and branch accounts d) Allocation expenses calculation of departmental purchases e) Inter-departmental transfer at cost price & invoice price f) Stock reserve g) Selling price – Dual pricing – preparation of balance sheet.	15 L
Unit III	Accounting Branches a) Concept of dependent branches b) Accounting aspects; debtors system problems, stock and debtors system c) Independent branches; concept- accounting treatment ; important adjustment entries and preparation of consolidated profit and loss account and balance sheet d) Incorporation of branch trial balance in head office books.	15 L
Unit IV	Consignment a) Consignment – features b) Accounting treatment in the books of the consignor and consignee- Goods sent to consignee at invoice price.	15 L
<p>Additional References:</p> <ol style="list-style-type: none"> 1. <i>Acca study material 2016 of kaplan</i>, BPP and BECKERS. S, Anil Kumar, V Rajesh Kumar & B Mariyappa: Himalaya Publishing House 2. B S Raman,.: <i>Advance Financial Accounting</i>, United Publishers R L Gupta, M Radhaswamy: Sultan Chand & Sons 3. <i>Institute of Cost & Works Accounts of India</i>, Advanced Financial Accounting 		

Evaluation Scheme

[A] Evaluation scheme for Theory courses

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

- (i) C.A.-I: Test – 20 Marks of 40 mins. duration
- (ii) C.A.-II: -20 Marks Assignment/Project etc.

II. Semester End Examination (SEE) - 60 Marks

Course Code CBAF206	COST ACCOUNTING - II (Credits: 03 Lectures / Week: 04)	
	<p>Objectives:</p> <ul style="list-style-type: none"> ➤ To take proper management decisions as to inefficiencies, wastes etc ➤ To serve as a guide to price fixing. <p>Outcomes:</p> <ul style="list-style-type: none"> ➤ Understanding various areas of cost accounting 	
Unit I	<p>Contract Costing</p> <p>a) Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for tax deducted at source by the contractee</p> <p>b) Accounting for plant used in a contract, Treatment of profit on incomplete contracts, Contract profit and balance sheet entries, Escalation clause</p>	15 L
Unit II	<p>Budgeting and budgetary control</p> <p>a) Meaning & objectives, Advantages and limitations of budgets</p> <p>b) Functional budgets, fixed and flexible budgets</p> <p>c) Zero based budgeting, performance budgeting</p> <p>d) Simple practical problems of preparing flexible budgets and functional budgets</p>	15 L
Unit III	<p>Marginal costing and Managerial decision making</p> <p>a) Absorption Costing and Marginal Costing</p> <ul style="list-style-type: none"> • Meaning of absorption costing, • Introduction to marginal costing • Distinction between absorption costing and marginal costing • Advantages and limitations of marginal costing <p>b) Cost Volume and Profit Analysis</p> <ul style="list-style-type: none"> • Break even analysis meaning and graphic presentation • Margin of safety • Key factor <p>Simple practical problems based on using the marginal costing formulae:</p> <ol style="list-style-type: none"> 1. Make or buy 2. Sales mix decisions 3. Exploring new markets 4. Plant shut down decision 	15 L
Unit IV	<p>Standard costing</p> <p>a) Sales variances</p> <p>b) Preliminaries in installing of a standard cost system</p> <p>c) Material Cost variance</p> <p>d) Labour cost variance</p> <p>e) Variable overhead variances</p> <p>f) Fixed Overhead variances</p>	15 L

Additional References:		
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		

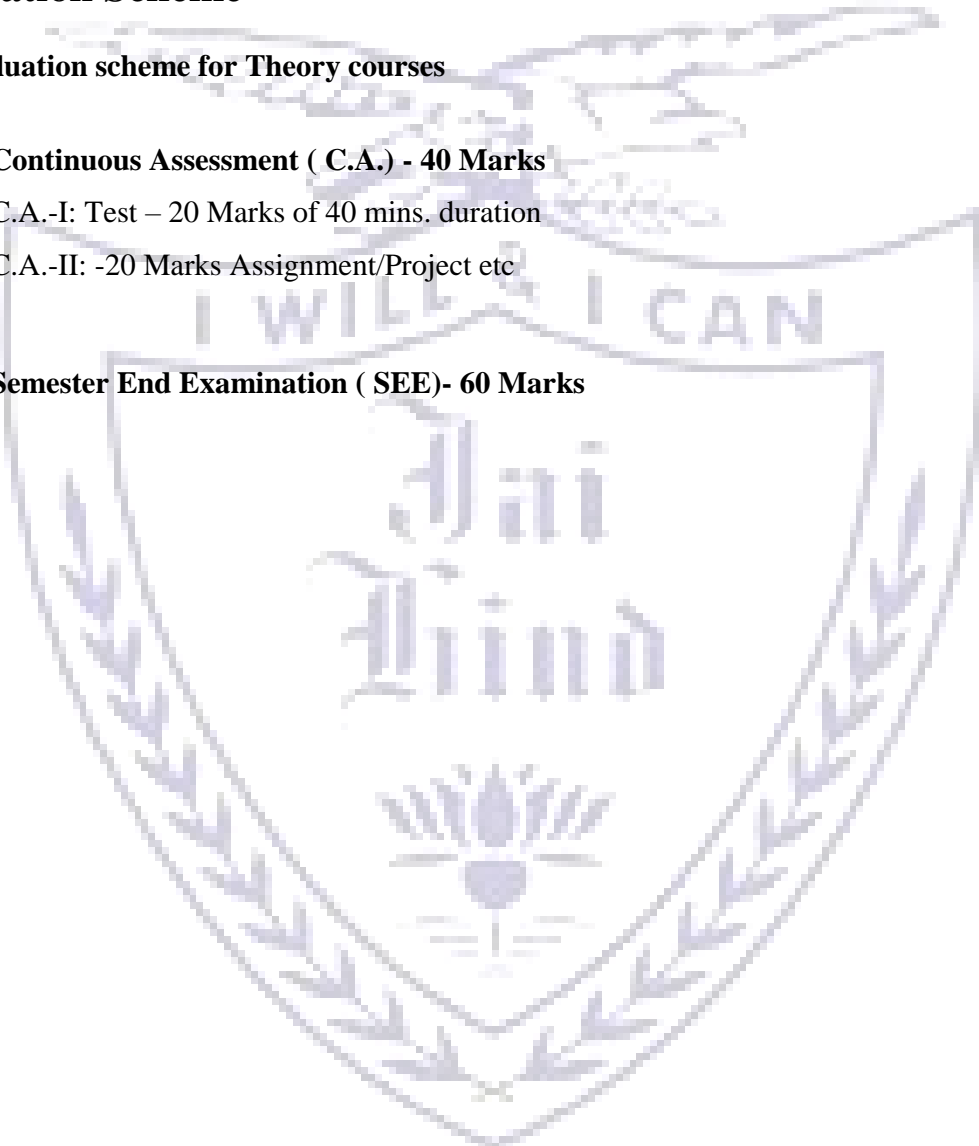
Evaluation Scheme

[A] Evaluation scheme for Theory courses

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

- (i) C.A.-I: Test – 20 Marks of 40 mins. duration
- (ii) C.A.-II: -20 Marks Assignment/Project etc

II. Semester End Examination (SEE)- 60 Marks



Course Code CBAF207	FINANCIAL MANAGEMENT-I (Credits: 03 Lectures / Week: 04)	
	<p>Objectives:</p> <ul style="list-style-type: none"> ➤ It develops an understanding among the students towards corporate financial activities. ➤ It helps to study the role and responsibilities of finance manager, finance function, management of finance. ➤ As a prerequisite, the students should be having basic knowledge about elementary concepts of finance. <p>Outcomes:</p> <p>Course aims to provide basic knowledge about financial management from accounting and finance's perspective</p>	
Unit I	<p>Introduction</p> <ul style="list-style-type: none"> a) Meaning - scope and functions of Finance - Financial management – Nature, Characteristic, b) Functions, Scope & Process c) Objectives of financial management – profit maximization d) wealth maximization - Time value of money e) Present value of money – concepts-simple practical problems. 	15 L
Unit II	<p>Financial Decisions</p> <p>Sources of financing - capital structure - factors determining capital structure - liquidity and capital structure - profitability and capital structure - Calculation of E.P.S - Concepts of leverages - operating leverages - financial leverages - combined leverages. Liquidity and capital structure - profitability and capital structure - Calculation of E.P.S - Concepts of leverages - operating leverages - financial leverages - combined leverages</p>	15 L
Unit III	<p>Capital Budgeting</p> <ul style="list-style-type: none"> a) Long term and short term investment decisions - capital budgeting - importance – procedure – b) Factors Determining Capital Budgeting - Steps in Capital Budgeting Methods of capital budgeting. c) Payback period: Meaning, Advantages & Disadvantages – It's Applicability (Problems) - Accounting rate of return. d) Meaning, Advantages & Disadvantages – It's Applicability (Problems) - Net present value & profitability index - Problems in capital budgeting 	15 L
Unit IV	<p>Management of Cash</p> <ul style="list-style-type: none"> a) Meaning of cash - motives for holding cash - Objectives of cash b) Management of cash - Basic problems c) Preparations of cash budgets (Cash budget problems).Meaning of receivables - Meaning of receivables management, purpose of receivables management - Cost of maintaining receivables d) Factors affecting - Policies for managing receivables - Factoring services, over and under trading 	15 L
<p>Additional References:</p> <p>Khan and Jain, <i>Management Accounting & Financial Management</i>, Tata McGraw Hill publishers, New Delhi, 2004</p> <p>2.Pandey I.M., <i>Financial Management</i>, Tata McGraw Hill Publishers, New Delhi, 2004</p>		

3. Kishore M Ravi, *Financial Management*, Taxman Publication New Delhi 2004
4. Maheshwari S.N., *Financial Management*, Sultan Chand & Sons, New Delhi, 2004

Evaluation Scheme

[A] Evaluation scheme for Theory courses

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

- (i) C.A.-I: Test – 20 Marks of 40 mins. duration
- (ii) C.A.-II: -20 Marks Assignment/Project etc.

II. Semester End Examination (SEE)- 60 Marks

