

JAI HIND COLLEGE AUTONOMOUS



Syllabus for F.Y.BCom

**Course: Accounting &
Finance**

Semester: I

Credit Based Semester & Grading System

With effect from Academic Year 2019-20



List of Courses

Course: Accounting & Finance

Semester I

| Semester I | | | |
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| 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 | QUANTITATIVE METHODS-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 I

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| Course Code CBAF101 | EFFECTIVE COMMUNICATION- 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. | |

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| | <p>c) Slide Presentation: Craft your message, Make a visuals, Include proper Content of your presentation</p> <p>d) Writing skills for examination (highlighting, bulleting)</p> | |
| | Unit – IV: Etiquettes and Mannerisms | 15 lectures |
| 1. | <p>a) Introduction – Modern etiquette- benefits of etiquette- classification of etiquette accompanying colleagues- taboo topics- proposing the toast.</p> <p>b) Table etiquettes & work etiquettes</p> <p>c) Social media etiquettes</p> | |
| 2. | <p>a) Manners & power dressing</p> <p>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).</p> | |
| Evaluation Scheme | <p>Continuous Assessment (C.A.) - 40 Marks Project/ assignment/ presentation/test</p> <p>Semester End Examination (SEE)- 60 Marks</p> | |
| References: | <ol style="list-style-type: none"> 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. | |

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| 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. | |

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| | 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 | |
| Evaluation Scheme | Continuous Assessment (C.A.) - 40 Marks NGO work Semester End Examination (SEE)- 60 Marks | |
| 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 | |

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| 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 – | |

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| | <p>b)Impact of foreign culture on business c)Business & Society -Business Ethics d)Social Responsibilities of business towards different groups</p> | |
| 2. | <p>a) Globalization- Meaning & rationale for Globalization- b)Role of WTO & GATT c) Trading blocks in Globalization d)Impact of Globalization on India</p> | |
| Evaluation Scheme | <p>Continuous Assessment (C.A.) - 40 Marks Project/ assignment/ presentation/test Semester End Examination (SEE)- 60 Marks</p> | |
| References: | <ol style="list-style-type: none"> 1. Cherunilam, F, <i>Business Environment Text and Cases</i>, 25th Ed., Himalaya PublicationHouse, 2017. 2. Francis Cherunilam. (2011). <i>Business Environment</i>. (12 ed.). Mumbai: Himalayapublishing house. DOI 3. S.K.Mishra, P. (2011). <i>Economic Environment</i>. (5 ed.). Delhi: Himalaya publishinghouse. 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>, SultanChand& 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. | |

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| | <p>9. Wehrich Heinz, Canice Mark V and Koontz Harold, Management – <i>A Global and Entrepreneurial Perspective</i>, Tata McGraw Hill Education Pvt. Ltd., 3rd Edition, 2011.</p> | |
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| Course Code CBAF104 | QUANTITATIVE METHODS-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 | |

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| Evaluation Scheme | <p>Continuous Assessment (C.A.) - 40 Marks Project/ assignment/ presentation/test</p> <p>Semester End Examination (SEE)- 60 Marks</p> | |
| References: | <p>Levin, Richard, David S. Rubin, Rastogi and Siddiqui, <i>Statistics 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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| 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 statement | |
| 2. | Treatment of Capital & Revenue | |
| 3. | Depreciation of accounting | |
| | Unit – III: Accounting for Special Transactions I | 15 lectures |
| 1. | Hire Purchase | |
| 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 II | 15 lectures |
| 1. | Fire Insurance claims Computations of loss of stock by fire | |
| 2. | Ascertainment of claim as per the insurance policy | |

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| Evaluation Scheme | <p>Continuous Assessment (C.A.) - 40 Marks Project/ assignment/ presentation/test</p> <p>Semester End Examination (SEE)- 60 Marks</p> | |
| 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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| 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 | |

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| 3. | <ul style="list-style-type: none"> a) Absorption of overheads and Computation of Machine Hour Rate 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. | <ul style="list-style-type: none"> a) Process Costing- Normal Loss- Abnormal Loss/Gain | |
| 2. | <ul style="list-style-type: none"> 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. | <ul style="list-style-type: none"> a) Classification of costs b) Cost of sales c) Cost center d) Cost unit e) Profit center and investment center | |
| 2. | <ul style="list-style-type: none"> 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 | |
| Evaluation Scheme | <p>Continuous Assessment (C.A.) - 40 Marks Project/ assignment/ presentation/test</p> <p>Semester End Examination (SEE)- 60 Marks</p> | |
| References: | <ul 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> <ul 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 | |

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| | Publications, New-Delhi, 2012 3. Saxena V. K. & Vashist C. D., <i>Cost Accounting</i> , Sultan Chand & Company, New-Delhi, 2009 | |
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| 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 | |
| | Unit – III: Capital Markets | 15 lectures |
| 1. | a) Capital Markets – Meaning – Classification-Debt & Equity b) Growth, Functions of stock exchanges c) Margin | |
| 2. | a) SEBI as Capital market regulator b) Buy-back of shares. | |
| 3. | a) Credit Rating Agencies b) Credit rating agencies In India | |
| | Unit – IV: Financial institutions and services | 15 lectures |

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| 1. | a) Financial institutions i. IDBI, UTI, ICCL, EXIM. ii. EXIM, NABARD | |
| 2. | a) Mutual fund Market – Concept, Types | |
| Evaluation Scheme | Continuous Assessment (C.A.) - 40 Marks Project/ assignment/ presentation/test Semester End Examination (SEE)- 60 Marks | |
| 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 | |