



# Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

## Shri Vaishnav Institute of Commerce

### Choice Based Credit System (CBCS) in Light of NEP-2020

#### B.Com (No Branch) - II SEMESTER (2021-2024)

#### BBAI201 PRINCIPLES OF COST ACCOUNTING

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI201	CC	Principles of Cost Accounting	60	20	20	-	-	3	-	-	3

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; CC- Core Course

\*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

#### Course Objectives

1. Identify and calculate different types of costs (direct, indirect, variable, and fixed costs).
2. Distinguish between job-costing, process-costing, and joint-costing systems.
3. Determine the product cost by means of full- costing

#### Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 24 Marks and consist of three questions, out of which student will be required to attempt any two questions. Section B will comprise of five questions, out of which student will be required to attempt any three cases / problems worth 36 marks.

#### Course Outcomes

1. Familiarity with concept, processes used to determine product cost.
2. Will demonstrate skill for controlling cost and decision making

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#### COURSE CONTENT

##### UNIT I: Basics of Costing

1. Meaning and definition of Cost Accounting
2. Concepts of Cost ,Cost Object
3. Cost Control and Cost Reduction
4. Overview of Cost Accounting Standards

##### UNIT II: Cost Elements

1. Material Cost- purchase procedure, store keeping
2. Identification of slow, non-moving and fast moving items
3. ABC analysis, JIT

##### UNIT III: Labour Costs

1. Remuneration methods
2. Payroll procedures, labor analysis and idle time
3. Productivity
4. Labor turnover and remedial measures

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#### UNIT IV: Direct Expenses

1. Nature, collection, classification
2. Overheads – nature, collection, classification, apportionment, allocation and absorption

#### UNIT V: Costing Methods and Accounting Systems

1. Unit Costing, Job Costing, Batch Costing, Process Costing
2. Contract Costing, Activity Based Costing, Target Costing, Costing for Services Sector
3. Accounting entries for an integrated and not integrated accounting system
4. Interlocking accounting

#### Suggested Readings

1. Horngren, Foster and Deter, (2008). *Cost Accounting, a Managerial Emphasis*. Prentice Hall. Latest Edition.
2. Jawahar, L. (2009). *Cost Accounting*. Tata McGraw- Hill Education, India.
3. Mohd, A. (2008). *Cost Accounting*. Vrinda Publication. Latest Edition.
4. Kupappapally, J. (2010). *Accounting for Managers*. PHILearnings. Latest Edition.
5. Maheshwari, S.N. (2013). *Cost and management Accounting*. Sultan Chand and Sons. Latest Edition.

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**Choice Based Credit System (CBCS) in Light of NEP-2020**  
**B.Com (No Branch) - II SEMESTER (2021-2024)**

**BBAI202 PRINCIPLES OF STATISTICS**

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI202	CC	Principles of Statistics	60	20	20	-	-	3	-	-	3

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; CC- Core Course

\***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

**Course Objectives**

1. To acquaint the students with basic mathematical tools used in management.
2. To Guide students about the importance and utility of Statistics in Business.

**Examination Scheme**

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of 5 questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

**Course Outcomes**

1. Demonstrate understanding of basic statistical concepts
2. Structure business problems in a mathematical form
3. Apply the statistical concepts learnt to other business concepts and
4. Validate mathematical/statistical statements relating to economics, business and finance

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#### COURSE CONTENT

##### UNIT I: Basic Ideas in Statistics

1. Definition, Function and Scope of Statistics
2. Collection and Presentation of Data.
3. Classification, Frequency Distribution

##### UNIT II: Measures of Central Tendency and Variation

1. Mean, Median, Mode
2. Range, Co-efficient of Variation
3. Standard Deviation

##### UNIT III: Correlation and Regression Analysis

1. Methods of Studying Correlation for Grouped and Ungrouped Frequency Distribution.
2. Equation of Regression Lines

##### UNIT IV: Time Series Analysis

1. Time Series and its Components
2. Linear and Non-linear Trend
3. Seasonal Variations and Irregular Variations and their Measurements.

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**UNIT V: Probability**

1. Definition of Probability, Conditional Probability
2. Dependent and Independent Events
3. Addition and Multiplication Rule of Probability

**Suggested Readings**

1. Anderson, Sweeney, William, Camm(2014). *Statistics for Business and Economics*. Cengage Learning. Latest Edition.
2. Gupta S. P. (2014). *Statistical Methods*. Sultan Chand and Sons. Latest Edition.
3. Das, N.G. (2008). *Statistical Methods*. M. Das and Co. Kolkata. Latest edition.
4. Aczel and Sounderpandian (2008). *Complete Business Statistics*. Tata-McGraw Hill. Latest Edition.
5. Levin and Rubin (2008). *Statistics for Management*. Dorling Kindersley Pvt Ltd. Latest Edition.

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#### BBAI203 PRINCIPLES OF COMPUTER APPLICATIONS

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI203	SEC	Principles of Computer Applications	60	20	20	30	20	3	-	2	4

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical; C - Credit; SEC- Skill Enhancement Course

\***Teacher Assessment** shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

#### Course Objectives

The objective of this course is to familiarize the students with basic knowledge of computers. Students should also to understand and appreciate the office automation tools.

#### Examination Scheme

In internal assessment of theoretical aspect, the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 24 Marks and consist of three questions, out of which student will be required to attempt any two questions. Section B will comprise of five questions, out of which student will be required to attempt any three cases / problems worth 36 marks. Similarly, in the Practicals, the viva and practical exam would be conducted for 50 Marks.

#### Course Outcomes

1. Solve a range of problems using office productivity applications, and adapt quickly to new software releases.
2. Students should be able to use social networking sites and design webpages for enhancing effectiveness of business organizations.
3. Investigate emerging technology in shaping new processes, strategies and business models.
4. Achieve hands-on experience with productivity/application software to enhance business activities.
5. Work with simple design and development tasks for the main types of business systems.

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### COURSE CONTENT

#### UNIT I: Introduction to Computers

1. Concept of Computers, Software: Definition and Types of Software, Generation of Computers
2. Technology generations (2g,3g,4g,5g).
3. Operating Systems: Introduction to O.S., Evolution of Operating System, Functions of Operating System, Types of Operating Systems, Windows Operating System, Components of the Windows O.S.
4. Mobile operating system.
5. Overview of Security threats and Vulnerability: Types of attacks on Confidentiality, Integrity and Availability. Vulnerability and Threats & Malware.
6. Computer Applications in various realms of Management.

#### UNIT II: Word Processing

1. Invoking word application and understand the different parts title bar, Menu bar, Toolbar, Scrollbar, Control button, etc, Create a new document - edit, save, close, Page setup (Layout), Text formatting - Selection of Fonts, font size, alignments, line spacing, paragraph alignment, indents & tabs, Creating documents with Multiple columns, Inserting symbols, file, hyperlink, cliparts and pictures into the document, Page formatting - Inserting page numbers, date, time, fields, header and footer, footnote, comments, etc
2. Practicing the utilities like find, replace, goto, spell check, grammar check, thesaurus, wordcount, autotext and autocorrect
3. Creating drawings and charts using drawing toolbar, Creating tables and borders, Creating
4. templates, envelopes & labels, Object Linking and Embedding (OLE), Taking printout of the document, Mail-merging, Exiting Word

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#### UNIT III: Presentation

1. Invoking Powerpoint application and understand - titlebar, Menubar, Toolbar, S scrollbar, control window, etc
2. Creating a presentation using auto context wizard, Design Templates and Blank presentation, Opening, saving, closing a presentation, Working with slides - Inserting pictures, tables, sound files, outline, slide transitions
3. Slide show - manual, auto, Printing handouts
4. Creating Macros and customizing Powerpoint, Exiting Powerpoint

#### UNIT IV: Spreadsheet and Charts

1. Creating an excel book, Understanding the excel sheet, cell, rows & columns, sheet size, navigating the workbook, Entering data - numeric, text and formula
2. Formatting a cell - number, date, time, text, alignment, border, font, pattern, protection, etc., Formatting rows and columns
3. Understand Filling series, selecting cells, rows or columns, clearing contents and formats of the cells selected, creating different types of graphs for given data, formatting charts, dealing with formulas, functions related with text, logical, mathematical, etc
4. Manipulating Data - Sorting, filtering, validation, importing & exporting data
5. Working with windows - Splitting, freezing and setting the print area, printing an excel sheet/part of an excel sheet, Exiting Excel

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#### UNIT V: Data Processing

1. Starting Access and understanding the concept of data, field, record, table and database
2. Creating a database, tables, view, forms, query, report, index, etc
3. Use of wizards to create tables
4. Create a report and take the printout
5. Creating Macros and customizing Access, Exiting Access

#### Suggested Readings:

1. Sinha, P.K., Sinha, P. (1982). *Foundation of Computing*. BPB Publications. Latest Edition.
2. Turban, Rainer and Potter (2004). *Introduction to Information Technology*. John Wiley and sons. Latest Edition.
3. O'Brien, J. (2005). *Introduction to Information Systems*. McGraw Hill. Latest Edition.
4. Bapat, G., Chaudhary B (2016). *Modern operating environment and MS office*. Nirali Publications. Latest Edition.

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### Choice Based Credit System (CBCS) in Light of NEP-2020

#### B.Com (No Branch) - II SEMESTER (2021-2024)

#### BBAI204 PRINCIPLES OF MACRO ECONOMICS

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BBAI204	CC	Principles of Macro Economics	60	20	20	-	-	3	-	-	3

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; CC- Core Course

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#### Course Objectives

1. To generate understanding of the macroeconomics and impart knowledge of the function.
2. Students should be able understand Concepts of Income and Insurance.

#### Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of two sections A and B. Section A will carry 36 Marks and consist of 5 questions, out of which student will be required to attempt any three questions. Section B will comprise of one or more cases / problems worth 24 marks.

#### Course Outcomes

1. Deep understanding of National Income and Investment function.
2. Will demonstrate phases of trade cycle.

#### COURSE CONTENT

##### UNIT I: National Income

1. Meaning, Definition and importance of Macro Economics
2. National Income: Meaning, Definitions:
3. National Income, GNP and NNP, GDP and NDP, Personal Income (PI),

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**BBAI204 PRINCIPLES OF MACRO ECONOMICS**

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
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**UNIT II: Theories of Employment**

1. Classical theory of employment – Say's law of markets
2. Keynesian theory of employment
3. Consumption function – APC, MPC
4. Factors influencing consumption function
5. Investment function – MEC and Rate and Rate of Interest

**UNIT III: Money and Theories of Money**

1. Meaning, functions and classification of Money
2. Classification of Money
3. Theories of Money – Fisher's quantity theory of Money

**UNIT IV: Trade Cycle and Inflation**

1. Trade cycles – Meaning and definition
2. Phases of a trade cycle – Inflation – Definition
3. Types of Inflation – Causes and effects of inflation – Measures to control inflation.

**UNIT V: Banking, Stock Market and Insurance**

1. Functions of Commercial banks – The process of credit creation
2. Meaning, functions and importance of Stock
3. Market – Primary and Secondary Markets

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#### Suggested Readings

1. Mittal, A. (2011). *Macroeconomics*. Taxman's. Latest Edition.
2. Dwivedi, D.N (2005). *Macroeconomics: Theory and Policy*. Tata McGraw Hill. Latest Edition.
3. Gupta, G. (2004). *Macroeconomics: Theory and Applications*. Tata McGraw Hill.
4. Shapiro, E. (1982). *Macro Economic Analysis*. Harcourt Brace Jovanovich, Latest Edition.

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## Shri Vaishnav Institute of Commerce

### Choice Based Credit System (CBCS) in Light of NEP-2020

#### B.Com (No Branch) - II SEMESTER (2021-2024)

#### BCOM201 BUSINESS LAW

COURSE CODE	CATEGORY	COURSE NAME	TEACHING & EVALUATION SCHEME								
			THEORY			PRACTICAL		L	T	P	CREDITS
			END SEM University Exam	Two Term Exam	Teachers Assessment*	END SEM University Exam	Teachers Assessment*				
BCOM201	CC	Business Law	60	20	20	-	-	3	-	-	3

**Legends:** L - Lecture; T - Tutorial/Teacher Guided Student Activity; P – Practical: C - Credit; CC- Core Course

\*Teacher Assessment shall be based on following components: Quiz/Assignment/ Project/Participation in Class, given that no component shall exceed more than 10 marks.

#### Course Objectives

1. The objective of the course is to acquire the students various laws, which are to be observed in performing the day-to-day business.
2. To help them develop abilities and skills required for the applications of business law.

#### Examination Scheme

The internal assessment of the students' performance will be done out of 40 Marks. The semester Examination will be worth 60 Marks. The question paper and semester exam will consist of five questions. Each question will carry 12 Marks and consist of four questions, out of which student will be required to attempt either question number (a) and (b) or question number (c) and (d). Each question i.e. (a), (b), (c) and (d) will be of 6 marks.

#### Course Outcomes

1. Demonstrate understanding of business legislation
2. Apply the concept of business law in business operations
3. Develop an understanding of the linkages of business law and other functions of an organization.

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#### COURSE CONTENT

##### Unit I: Concept of Law and Indian Contract Act, 1872

1. Indian Contract Act, 1872– Contract defined, Elements of valid contract
2. Classification of contracts
3. Performance of Contracts
4. Agreements
5. Termination of contracts
6. Breach of contract and its remedies

##### Unit II: The Companies Act, 2013

1. Nature and kinds of companies
2. Formation, Memorandum, Articles, Prospectus
3. Appointment of Directors
4. Winding up of companies

##### Unit III: Consumer Protection Act, 1986

1. Salient features and objectives of the Consumer Protection Act, 1986
2. Different Consumer redressal Forums and councils

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#### Unit IV Negotiable Instruments Act, 1881

1. Definition and characteristics of different types of negotiable instruments
2. Parties to a negotiable instrument and their capacity
3. Dishonor of cheques
4. Crossing of cheques, Bank drafts and Banker's cheques

#### Unit V: Information Technology Act 2000 and IPR

1. Object and Scope of the IT Act
2. Digital Signature
3. Cyber Laws
4. Patents
5. Trademarks
6. Copyright

#### Suggested Readings

1. Saha Ray H.K. (2016). *Law of Contracts*. Eastern Law Book House, Latest Edition.
2. Gogna P. P. S. (2003). *A Textbook of Business and Corporate Law*. S. Chand and Company, Latest Edition.
3. Bulchandani K. R. (1984). *Business Law*. Himalaya Publishing, Latest Edition.
4. Singh Avtar (2006). *Principles of Mercantile Law*. Eastern Book Company, Latest Edition.
5. Bose Chandra (2008). *Business Laws*. Prentice Hall India, Latest Edition.
6. Kumar (2009). *Legal Aspect of Business*. Cengage Learning, Latest Edition.

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