



# Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

## B.COM. (ENTREPRENEURSHIP) PROGRAM (2018-21)

### SEMESTER-II

#### BBAI201 PRINCIPLES OF COST ACCOUNTING

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Assessment*	END SEM University Exam	Assessment*				
BBAI201	Principles of Cost Accounting	60	20	20	-	-	4	-	4	

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

\***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

Identify and calculate different types of costs (direct, indirect, variable, and fixed costs).  
Distinguish between job-costing, process-costing, and joint-costing systems. 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

#### COURSE CONTENT

##### Unit I: Basics of Costing



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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

## 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 Dater, (2008). *Cost Accounting, a Managerial Emphasis*.PrenticeHall.Latest Edition.
2. Jawahar L.(2009). *Cost Accounting*.TataMcGraw- Hill Education, India.
3. Pasha Mohd.Arif (2008). *Cost Accounting*. Vrinda Publication,
4. Joseph, p. & Kupappapally (2010). *Accounting for Managers*. PHI Learnings.
5. Maheshwari S.N., (2013) *Cost and management Accounting*, Sultan Chand and Sons.



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## BBAI202 PRINCIPLES OF STATISTICS

SUBJECT CODE	SUBJECT NAME	TEACHING & EVALUATION SCHEME								
		THEORY			PRACTICAL		L	T	P	CREDITS
		END SEM University Exam	Two Term Exam	Teacher Assessment*	END SEM University Exam	Assessment*				
BBAI202	Principles of Statistics	60	20	20	-	-	4		-	4

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

\***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

To acquaint the students with basic mathematical tools used in management. 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 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. 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

## COURSE CONTENT

### Unit I: Basic Ideas in Statistics

1. Definition, Function and Scope of Statistics
2. Collection and Presentation of Data.



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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.

## 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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## BCOM201 BUSINESS LAW

SUBJECT CODE	SUBJECT 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	Business Law	60	20	20	-	-	4	-	4	

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

\***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.

## 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



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## Unit II: Companies Act, 1956

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

## Unit III: Sale of Goods Act, 1930 and Consumer Protection Act, 1986

1. Classification of goods
2. Conditions and Warranties
3. Passing of ownership rights
4. Rights of an unpaid seller
5. Salient features and objectives of the Consumer Protection Act, 1986
6. Different Consumer redressal Forums

## 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.



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## BCOME201 SOCIAL MEDIA MARKETING

SUBJECT CODE	SUBJECT 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				
BCOME201	Social Media Marketing	60	20	20	-	-	4	-	4	

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

\***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 course provides students a fundamental understanding of Social Media Marketing concepts and their role in contemporary business. At the end of this course students should be able to understand the various platform and use of Social Media Marketing.

### 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. Diagnose social media problems and propose realistic solutions.
2. Adapt social media best practices to an organization's needs.
3. Critically examine tradeoffs in managing an organization's social media presence.

## COURSE CONTENT

### **Unit I: Introduction to Computers**

1. Hardware - Software - Systems Software, Application Software and Packages.
2. Introduction to Embedded Software.
3. Introduction to search engine and various online social media tools.

### **Unit II: Introduction to SMM**

1. What is Social Media?
2. SMM Vs. SMO
3. Benefits of using SMM ,Social Media Statistics
4. Why use Social Media Marketing



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5. Social Media Strategy. Impact of Social Media on SEO

### Unit III: Facebook Marketing

1. Facebook account setup
2. Personal account properties
3. Facebook marketing strategy
4. Competition analysis
5. Facebook business page setup
6. Types of Business pages

### Unit IV: Online Marketing

1. Facebook Advertising
2. Email Marketing
3. Visual Marketing
4. Editorial Calendar

### Unit V: Blogging

1. Blogging to brand yourself
2. What should you blog about
3. Choosing the blog title
4. Intro Formula
5. Adding Bucket Brigades
6. Guest Blogging
7. Things to go after publishing your blog post
8. Responding to comments
9. Call to Action Messages

### *Suggested Readings*

1. Sinha, P.K., PritiSinha (1982). *Foundation of computing*. BPB Publications.
2. Turban, Rainer and Potter (2004). *Introduction to information technology*. John Wiley and sons.
3. Kotler, Lee, N. , *Social Marketing: Influencing Behaviors for Good*”, Sage Publications,2011
4. Kotler, P., Roberto, N & Lee, N., “*Social marketing: Improving the quality of life*”, *Sage Publications*, 2002
5. Andreasen, A, “*Social marketing in the 21st century*”, Sage Publications,2006.
6. Case studies from Taylor and Francis: Cases in Public Health Communication and Marketing





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## BBAI204 PRINCIPLES OF MACRO ECONOMICS

SUBJECT CODE	SUBJECT 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	Principles of Macro Economics	60	20	20	-	-	4		-	4

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

\***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 Objective

To generate understanding of the macroeconomics and impart knowledge of the function. 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 five 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),

### **Unit II: Theories of Employment**

1. Classical theory of employment – Say's law of markers
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



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### 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

### *Suggested Readings*

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