Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

B.COM. (BANKING AND FINANCE) 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	Teachers 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
   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 Manager*s. 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	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.
3. Classification, Frequency Distribution

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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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BCOMBF201 BANKING THEORY LAW AND PRACTICE

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	Assessment*				
BCOMBF201	Banking Theory Law and Practice	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 objective of the course is to providing an in-depth analysis of the Banking regulations in Indian economy. Familiarizing the students with the regulating framework for banks in India

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. Equip the students with the in depth knowledge of Savings and Borrowings.
2. Give understanding of new banking regulations.
4. Familiarize the students with concept of Money Supply.

COURSE CONTENT

Unit I: Banking Regulations
1. Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection)
2. Role of RBI and their functions.

Unit II: Commercial Banks
1. Commercial Banks
2. Functions

3. Accepting Deposits
4. Lending of Funds,
5. E-Banking, ATM Cards, Debit Cards
6. Electronic Fund Transfer- Electronic Clearing System

Unit III: Deposit Account
1. Opening of an Account
2. Types of Deposit Account
3. Types of Customers (individuals, firms, Trusts, and Companies)
4. Importance of customer relations
5. Customer grievances and redressal – Ombudsm

Unit IV: Lending and Borrowings

1. Principles of Lending
2. Types of Borrowings
3. Precautions to be taken by a banker

Unit V: Negotiable Instruments
1. Negotiable Instruments: Promissory Notes
2. Bills of Exchange
3. Cheque, Draft – Definitions, Features
4. Crossing – Endorsement – Material Alteration
5. Paying Banker – Rights and Duties
6. Role of Collecting Banker

Suggested Readings

1. Sundaram and Varshney (2016*Banking Law, Theory and Practice*, Sultan Chans & Sons publication.

2. B. Santhanam , *Banking and Financial Systems* ,Margham Publishers

3. S.N. Maheswari (2009), *Banking Law, Theory and Practice*, Kalyani Publications

4. Parameswaran (2013) , *Indian Banking*, S.Chand and Co

5. Tanon , *Banking Law Theory and Practice*

6. Sherlaker & Sherlaker , *Banking Law Theory and Practice*

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BBAI203 PRINCIPLES OF COMPUTER APPLICATIONS

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	Assessment*				
BBAI203	Principles of Computer Applications	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 information systems concepts and their role in contemporary business. At the end of this course students should be able to participate in information systems development as an informed person

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. Gain familiarity with the concepts and terminology used in the development, implementation and operation of business computer applications.
2. Investigate emerging technology in shaping new processes, strategies and business models.
3. Achieve hands-on experience with productivity/application software to enhance business activities.
4. Work with simple design and development tasks for the main types of business systems.

COURSE CONTENT

Unit I: Introduction to Computers

1. Hardware - Software - Systems Software, Application Software and Packages.
2. Introduction to Embedded Software.

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Unit II: Introduction to Operating System
1. External and Internal Commands and Features.
2. WINDOWS 7: Basic Operations, utilities and features.
3. UNIX: Introduction, features

Unit III: Introduction to Software and Internet Elements
1. World Wide-Internet operations.
2. Data and Information-meaning and concept
3. Memory, high speed memory

Unit IV: Overview of Computer Applications in Public Services and Business
1. Office Automation applications – Word Processor (MS -Word), Spreadsheet (MS-Excel)
2. Graphics and Presentation (MS-PowerPoint), Microsoft Access

Unit V: E-Business
1. Introduction to E-Business concepts
2. business Strategy
3. E-Marketing and e-payment

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. James, A. O'Brien (2005). *Introduction to Information Systems*. McGraw Hill publication.

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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

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