# SRI GURU TEG BAHADUR KHALSA COLLEGE

## SRI ANANDPUR SAHIB

(An Autonomous College)

Affiliated to Punjabi University, Patiala

**SYLLABI**

**For**

**B.Com (Accounting and Finance)**

**Part-II**

**(Semester III & IV)**

**Under Choice Based credit**

**Programme Code: BCAF**

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Academic Session: 2020-21

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**Programme Name : Bachelor of Commerce (Accounting and Finance) B.Com (A & F)**

**PROGRAMME CODE: BAF**

**Learning Objectives:** Accounting and Finance focused curriculum offers specialization and practical exposure which would equip students to face modern day challenges in commerce and business

**Programme Specific Outcome** Students will be able to demonstrate progressive learning of knowledge of Accounting and Computerised set of Accounting books Learner will acquire practical skills to work as Tax Consultant, Audit Assistant and other Financial supporting services

**Course outcome**

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| **Course Code** | **Course Name** | **Course Outcome** |
| BCAF-1.1 | Environmental and Road Safety Awareness | Creating awareness regarding Environmental and Road Safety issues |
| BCAF -1.2 | Financial Accounting | To equip with skill of recording Financial Transaction |
| BCAF -1.3 | Business Law | Creating awareness about various Business Laws (Mainly Indian Contract Act , Sale of Goods Act, Partnership Act and Negotiable Instruments Act) |
| BCAF -1.4 | Communication Skills in English | To develop usage of Language and making English Language as a communication tool |
| BCP 101A/101B | Punjabi Compulsory / Punjabi Compulsory(Mudla Gyan/Elemenyary Punjabi) | To make efficient in regional language to do Business correspondence in better way |
| BCAF-2.1 | Corporate Accounting | To develop practical skills to maintain various Company Accounts |
| BCAF-2.2 | Business organisation and Management | To provide Basic knowledge about organization and management of business enterprises |
| BCAF-2.3 | Corporate Laws | To enhance knowledge of Company regulations |
| BCAF-2.4 | Communication Skills in English | To develop usage of Language and making English Language as a communication tool |
| BCP 201A/201B | Punjabi Compulsory / Punjabi Compulsory(Mudla Gyan/Elemenyary Punjabi) | To make efficient in regional language to do Business correspondence in better way |
| BCAF-3.1 | Financial Management | Providing Concept knowledge of financial Analysis in management through various tools |
| BCAF- 3.2 | Cost Accounting | To provide knowledge regarding Cost Analysis and its implication on Business Controlling |
| BCAF- 3.3 | Income Tax Laws and Practice | Basic knowledge of Residential Status, Different Heads of Income Deductions and Computation of Tax |
| BCAF 3.4 | Fundamentals of Computer Applications | Enhancement of skills needed for Computerized Accounting System |
| BCAF 3.5 | Workshop on Personality development and Soft Skills | To develop usage of Language and making English Language as a communication tool |
| BCAF 3.6 | Seminar ( Based on Summer Training) | Development of practical skill and Imparting Knowledge of Accounting Tools |
| BCAF 4.1 | Management Accounting | Imparting Knowledge of Management Accounting Tools like Financial Statement Analysis, Ratio analysis |
| BCAF 4. 2 | Indirect Tax Laws | Understanding of GST, Input Tax Credit Authorities, Penalties and Appeals under GST |
| BCAF 4.3 | Fundamentals of Statisatics | Introduction with various tools used for a Statistical Analysis |
| BCAF 4.4 | Workshop on Contemporary Business Issues | To develop current knowledge of commerce related issues |
| BCAF 4.5 | Seminar on Business Ethics & values | Value inculcation in students of commerce to understand their responsibility toward society and develop Ethics in their Applications |
| BCAF 5.1 | Current Issues in Accounting | Concept clearance of current Issues of accounting |
| BCAF 5.2 | Fundamentals of Investment | To give knowledge of Investment and Portfolio Management with concept clearance and theoretical knowledge |
| BCAF 5.3(a) | Money & Financial Institutions | To equip with concepts of Money, Banks, Institutional Credit and Interest rates and their Administration |
| BCAF 5.3(b) | Accounting Theory | Concept clearance of various accounting theories |
| BCAF 5.4(a) | Banking and Insurance | To impart knowledge about the basic principles of the banking and insurance |
| BCAF 5.4(b) | Auditing & Corporate Governance | To provide knowledge of Auditing Principles, Procedures and techniques in accordance with current legal requirements and overview of Corporate governance |
| BCAF 5.5 | Business Economics | Knowledge of Economics tools like Demand, Production Price determination |
| BCAF 6.1 | Security Analysis & Portfolio Management | To give knowledge of Investment and Portfolio Management with concept clearance and theoretical knowledge |
| BCAF 6.2 | Project Planning & Control | Imparting understanding of Project planning ,Formulation environment along with Cost Management techniques |
| BCAF 6.3  (a) | Indian Economy | Awareness of various issues of Indian Economy like its’ sectors, stages, trends, changes, Policy implications and role in global scenario |
| BCAF 6.3  (b) | Public Finance | Knowledge of Fundamentals of Public finance |
| BCAF 6.3  (c) | Contemporary Accounting | Concept clearance of IFRS, AS, Accounting Thoughts, Corporate Reporting, Price level Accounting, HRA, Social Accounting |
| BCAF 6.4  (a) | International Finance | Knowledge of Fundamentals of International finance FDI, MNC Foreign Exchange Markets |
| BCAF 6.4  (b) | Business Environment | To Familiar the students with the concepts, importance and dynamics of Business environment and global organisation |
| BCAF 6.4  (c) | Operations Research | Developing Practical skills of Various techniques of Operation Research like LPP, PERT, CPM, and Transportation. Assignment Problems and Game Theory |
| BCAF 6.5 | Change and Stress Management | Providing Concept knowledge of change and stress management |

**About the Department**

Post Graduate Department of Commerce was established in the year 1993. The Department provides diversified and specific knowledge to the students in the key areas of commerce through well planned, market relevant latest syllabi. The Department is offering B.Com. B.Com (Hons.), B.Com (Accounting & Finance), BBA, B.Voc. (Retail Management), B.Voc. (Hospitality & Tourism) programmes at under graduate level. The Department started Masters in Commerce (M.Com) in the year 2012-2013. Since then these programmes are being run very successfully. The Alumni of these courses are well placed in business, academics and administration across different parts of the world

**Introduction to Programme**

Bachelor of Accounting and Finance (BAF) is a three-year undergraduate course that offers in-depth knowledge in accounting and financial subjects by different means such as classroom teachings, seminars, projects, practical training, industrial visits, conferences, expert talks, etc.

The course helps aspirants to acquire knowledge in the field of accounting, taxation, auditing, risk management, financial accounting, taxation, managerial economics, business law, and business communications.

There are various colleges across the country that offers the BAF course. The main aim of the program is to increase self-employment and to help companies by providing them with suitably trained professionals in the field of accounting and finance.

**Aim of the Programme**

The major aim of the finance program is to provide a program of high-quality finance education that enables graduates to become contributing members to the finance community and to provide graduates with a foundation upon which continued life-long learning can be built.

**Learning outcome of Programme**

By fulfilling all of the course requirements for the Bachelor's of Accounting and Finance, students will have demonstrated they can:

* Describe, explain, and integrate fundamental concepts underlying accounting, finance, management, marketing, and economics
* Use information to support business processes and practices, such as problem analysis and decision making
* Apply quantitative skills to help analyze and solve business problems and to take advantage of business opportunities
* Apply oral and written communication skills
* Describe and explain the ethical and social responsibilities of accountants in ensuring the integrity of financial information
* Develop an understanding of internal control issues and the effects of the regulatory environment on financial reporting
* Apply knowledge of managerial accounting theories to business organizations, state and local governments, and nonprofit organizations
* Apply knowledge of federal tax laws and procedures to individuals and businesses

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| **B.Com (Accounting & Finance): II**  **(Semester III & IV)**  **Programme Structure** | | | |
| **COURSE NO.** | **COURSE STRUCTURE** | **COURSE TYPE** | **CREDIT HOURS** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Semester III** | | | | |
|  | | | | |
| **BCAF – 3.1** | **Financial Management** | **Core course C-6** | | **6:5H(L)+1(H)T** |
| **BCAF – 3.2** | **Cost Accounting** | **Core course C-7** | | **6:5H(L)+1(H)T** |
| **BCAF – 3.3** | **Income Tax Law and Practice** | **Core course C-8** | | **6:5H(L)+1(H)P** |
| **BCAF – 3.4** | **Fundamentals of Computer Applications** | **Generic Elective (GE)-1** | | **6:5H(L)+1(H)P** |
| **BCAF – 3.5** | **Workshop on Personality development and Soft Skills** | **Skill-Enhancement Elective Course (SEC)-1** | | **4:3(H)L+1(H)P** |
| **BCAF-3.6** | **Seminar ( Based on Summer Training)\*** |  | | **NC\*** |
| **Semester IV** | | | | |
|  | | | | |
| **BCAF – 4.1** | **Management Accounting** | | **Core course C-9** | **6:5H(L)+1(H)T** |
| **BCAF – 4.2** | **Indirect Tax Laws** | | **Core course C-10** | **6:5H(L)+1(H)T** |
| **BCAF – 4.3** | **Fundamentals of Statistics** | | **Generic Elective (GE)-2** | **6:5H(L)+1(H)T** |
| **BCAF – 4.4** | **Workshop on Contemporary Business Issues** | | **Skill- Enhancement Elective Course (SEC)-2** | **4:3(H)L+1(H)P** |
| **BCAF – 4.5** | **Seminar on Business Ethics & values** | | **Compulsory Qualifying paper** | **NC\*** |

**\*** Seminar (Based on Summer Training),Seminar on Business Ethics & values are Qualifying Paper. No credit

**\*Note:** There will be a seminar in 3rd Semester based on the Summer Training undergone in 2nd Semester. Evaluation of seminar will be based upon grades ranging from A +, A, B +, B and C. The candidates are required to score minimum B grade. The students with C grade shall be declared fail in the given Paper.

**FOR EXAMINER**: The grading criteria will be as Under

A +grade 81 above A +

A grade 66-80 A

B +grade 51-65 B +

B grade 35-50% Marks

Fail C grade below 35% Marks

**Recommended by Board of Studies**

**Semester III**

**BCAF 3.1: Financial Management**

**6 CREDITS: 5H (L) +1 H(T)**

**Duration: 3 hrs. Max. Marks: 100**

**Pass Marks: 35% Internal Assessment: 30 marks**

**Theory Paper: 70 marks**

**Objectives:** The course’s objective is to provide a theoretical framework for considering corporate finance problems and issues and to apply these concepts in practice.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections A, B and C. Section A and B will have four questions each from Unit-I and Unit-II respectively, will carry 10 marks each and with at least two theoretical questions in section A & B. Section C will consist of 12 short answer type questions covering entire syllabus and will carry 3 marks each. Total weightage of Section-C shall be 30 marks.

**INSTRUCTIONS FOR CANDIDATES**

Candidates are required to attempt two questions each from Section A and B. In Section C candidates are required to attempt any ten questions.

**Note:** Use of simple calculator is allowed.

**Unit-I**

Financial Management: Nature, Scope and Objectives of Financial Management, Profit Vs Wealth maximization, Various Sources of finance (Domestic &International )brief introduction, Finance Functions; Investment, Financing, and Dividend Decisions, Role of Financial Manager, Financial Planning: Over Capitalization and Under Capitalization, Time Value of Money.

Capital Investment Decision Making: Process, Discounted and Non-Discounted Techniques for appraising Capital Investments, Capital Rationing, Risk Analysis in Capital Budgeting, Cost of Capital: Concept, Significance of Cost of Capital and Methods of Calculating Cost of Capital.

**Unit-II**

Operating, Financial and Combined Leverage; Their Measures and Effects, Capital Structure: Meaning, Significance, Theories (Net Income, Net Operating Income, MM Hypothesis and Traditional Approach),

Dividend Decisions: Theories of Relevance (Walter's Model and Gordon's Model) and Irrelevance (MM Hypothesis), Types and Determinants of Dividend. Working Capital Decisions: Concept of Working Capital, Operating and Cash Cycles, Factors Affecting Working Capital Requirement.

**Pedagogy:**

A variety of teaching and learning techniques can be employed to impart knowledge and skills to students. Lectures, case analysis, group discussions ,numerical exercises and practical project work can be used to develop conceptual and analytical skills and to prepare the students to face the challenges of the complex international business environment. The teacher should assess the students' performance through a continuous system of tests and quizzes to ensure highest academic standards as well as practical orientation.

**Suggested Readings:**

1. Khan and Jain, “Financial Management” Tata McGraw hill, Delhi.

2. I M Pandey, “Financial Management” Vikas Publishing House, Noida

3. Ravi M. Kishore, “Financial Management” Taxmann, Delhi.

4. Van Horne, “Financial Management and Policy” Prentice Hall.

5. G. Sudarsana Reddy, “Financial Management” Himalayan Publication, Mumbai.

6. Brealey & Meyers," Principles of Corporate Finance", McGraw Hill.

8. Parsana Chandra. "Financial Management", McGraw Hill.

**Recommended by Board of Studies**

**BCAF 3.2 : COST ACCOUNTING**

**6 CREDITS: 5H(L)+1H(T)**

**Duration: 3hrs Max. Marks: 100**

**Pass Marks 35% Internal Assessment: 30 marks**

**Theory Paper: 70 marks**

**Objective:** The objective of this paper is to help the student to acquire conceptual knowledge of cost account and element of cost.

**INSTRUCTIONS FOR THE PAPER SETTER/ EXAMINERS**

The question paper will consist of three sections A, B and C. Section A and B will have four questions each from Unit-I and Unit-II respectively, will carry 10 marks each and with at least two theoretical questions in section A & B. Section C will consist of 12 short answer type questions covering entire syllabus and will carry 3 marks each. Total weightage of Section-C shall be 30 marks.

**INSTRUCTIONS FOR CANDIDATES**

Candidates are required to attempt two questions each from Section A and B. In Section C candidates are required to attempt any ten questions.

**Note:** Use of simple calculator is allowed.

**UNIT I**

Introduction: Nature and Scope of Cost accounting; Cost concepts and Classifications, Installation of a Costing System. AccountingMaterials: Materialcontrol, concepts Techniques,Pricing of materials issues, Treatment of Material Losses.

Accounting for Labour; Labour turnover, idle time and over time; Methods of wage payment.

**UNIT II**

Accounting for Overhead: Classification and Departmentalization, Absorption of overheads, Determination of Overhead rates.

Job, Batch and Contract Costing, Process Costing including Joint Product and By Product. Traditional Costing System: Cost Management System; Concepts, Factors affecting Cost Management.

Activity Based Costing:Meaning, Process, Targetcosting (Concept only), Difference between ABC and Target Costing, Life cycle costing: Meaning, Characteristics.

**Pedagogy:**

A variety of teaching and learning techniques can be employed to impart knowledge and skills to students. Lectures, case analysis, group discussions, numerical exercises and practical project work can be used to develop conceptual and analytical skills and to prepare the students to face the challenges of the complex international business environment. The teacher should assess the students' performance through a continuous system of tests and quizzes to ensure highest academic standards as well as practical orientation.

**Suggested Reading:**

1. Jawahar Lal, Cost Accounting. McGraw Hill Education.
2. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi.
3. Ravi M. Kishore, “cost accounting” Taxmann

4.S.N. Maheshwari : Fundamentals of Costing, sultan chand and sons, New Delhi.

5. Horngren, Foster, Datar, et al., Cost Accounting,- A Managerial Emphasis, Pearson

6. Nigam Sharma : Cost accounting- principles and problems, sultan chand& Co. New Delhi.

**Recommended by Board of Studies**

**BCAF 3.3: Income Tax Law and Practices**

**6 CREDITS:5H(L)+1H(P)**

**Duration: 3 hrs. Max. Marks: 100**

**Pass Marks: 35% Internal Assessment: 20 marks**

**Theory Paper: 70 marks**

**Practical : 10 marks**

**Objective**: To familiarize and update the students with the basic principles of taxation, Structure of Indian Taxation system and provisions of Income Tax.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three sections A, B and C. Section A and B will have four questions each from Unit-I and Unit-II respectively, will carry 10 marks each and with atleast two theoretical questions in section A & B. Section C will consist of 12 short answer type questions covering entire syllabus and will carry 3 marks each. Total weightage of Section-C shall be 30 marks.

**INSTRUCTIONS FOR CANDIDATES**

Candidates are required to attempt two questions each from Section A and B. In Section C candidates are required to attempt any ten questions.

**Note**: Use of simple calculator is allowed.

**Unit-I**

Income Tax Act 1961: Introduction*,* Exempted Incomes, Basis of Charge: Residential status, Computation of Income under Salary Head, Computation of Income from House Property, Profit and Gains of Business and Profession.

**Unit-II**

Capital Gains: Long Term and Short-Term Capital Gains, Income from Other Sources, Clubbing of Incomes, Carry Forward and Set off of losses, Deductions u/s 80 C to 80 U out of the Gross total Income. Assessment of Total Income of Individual and Company, Advance Payment of Tax, Deduction of Tax at sources.

**Practical Lab: 1 Credit**

**Objective:** To provide the knowledge to the students for calculation of Income Tax and filling the returns.

TDS (Form -26 AS) Tax credit statement, PAN application, rectification, TDS; rates, due dates, TDS returns. Preparation of return of income: Filling of return: Manually, e-filling, Provisions and procedures of compulsory on line filing of returns for specified assesses

**Pedagogy:**

A variety of teaching and learning techniques can be employed to impart knowledge and skills to students. Lectures, case analysis, group discussions, numerical exercises and practical project work can be used to develop conceptual and analytical skills and to prepare the students to face the challenges of the complex international business environment. The teacher should assess the students' performance through a continuous system of tests and quizzes to ensure highest academic standards as well as practical orientation.

**Suggested Readings:**

1. Mahesh Joshi, “Income Tax Law and Practice”, Unistar Books.

2. Mehrotra, “Income Tax Law and Accounts including Wealth Tax”, Sahitya Bhawan.

3. V. K. Singhania, “Taxmann Student Guide to Income Tax” ,Taxmann.

4. Parsad Bhagwati, “Income Tax Law and Practice”, WishwaParkashan.

5. Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.

6. Shalinder Sekhon, "The Income Tax Law: A Simple guide to theory", SLM Publication.

7. Software 1. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version 2. ‘Excel Utility’ available at incometaxindiaefiling.gov.in

**Recommended by Board of Studies**

**Semester IV**

**BCAF- 4.1: Management Accounting**

**6 Credits: 5H(L) +1H(T)**

**Duration: 3 hrs. Max. Marks: 100**

**Pass Marks: 35% Internal Assessment: 30 marks**

**Theory Paper: 70 marks**

**Objective:** The Objective of this paper is to help students to acquire conceptual knowledge of the financial information and to impart skills for analysis and interpretation of financial information for management use.

**INSTRUCTIONS FOR PAPER SETTER/ EXAMINERS**

The Question paper will consist of three sections A,B and C. Section A and B will have four questions each from Unit-I and Unit- II respectively , will carry 10 marks each and with at least two theoretical question in section A & B. Section C will Consist of 12 short answer type questions covering entire syllabus and will carry 3 marks each. Total weightage of Section C shall be 30 marks.

**INSTRUCTIONS FOR CANDIDATES**

Candidates are required to attempt two questions each from Section A and B. in section C candidates are required to attempt any ten questions.

**NOTE:**Use of simple calculator is allowed.

**UNIT-I**

Management Accounting:Meaning, Nature, Objectives and Scope of Management Accounting. Tools and Techniques of Management Accounting. Relationship of Management accounting to Financial Accounting and Cost Accounting, Role of Management Accountant in Decision Making, Limitation of Management Accounting, Analysis and Interpretation of Financial Statements. Common Size Statement and comparative Statements.

Ratio Analysis: uses, classification of Ratios, Liquidity Ratios, Leverage Ratios, Activity Ratios and Profitability Ratios. Advantages and limitations of Accounting Ratios. Fund Flow Analysis: Sources and Applications of Funds.

**UNIT II**

Budget, Budgeting and Budgetary Control: Types of budgets, Fixed and Flexible budgets, budgetary control system: Advantages, limitations, zero base budgeting, programme and performance budgeting. Standard costing: Meaning, Significance and Application of Standard Costing, Various Types of Standards.

Variance Analysis: Variance Analysis for Material, Labour and Overhead, Accounting treatment of Variance. Marginal costing: Meaning, Advantage, Limitation and Application, Tools and Techniques of marginal costing.

**Pedagogy:**

A variety of teaching and learning techniques can be employed to impart knowledge and skills to students. Lectures, case analysis, group discussions, numerical exercises and practical project work can be used to develop conceptual and analytical skills and to prepare the students to face the challenges of the complex international business environment. The teacher should assess the students' performance through a continuous system of tests and quizzes to ensure highest academic standards as well as practical orientation.

**Suggested readings**:

1. IM Pandey, “Management Accounting”, Vikas Publications.
2. Khan and Jain, “Management Accounting”, tata McGraw hill.
3. S.N. Maheshwari, “financial accounting and Management Accounting”, sultan Chand.
4. J.S.Pasricha, “Management Accounting”, Unistar book.
5. J.C. Varshney, “Management Accounting”, Wisdon Publication

**Recommended by Board of Studies**

**BCAF- 4.2: INDIRECT TAX LAWS**

**6 CREDITS: 5H (L) +1H (T)**

**Duration: 3 hrs. Max. Marks: 100**

**Pass Marks: 35% Internal Assessment: 30 marks**

**Theory Paper: 70 marks**

**Objective:** The Objective of this paper is to help the students to acquire the knowledge of indirect tax laws prevailing in India.

**INSTRUCTIONS FOR PAPER SETTER/ EXAMINERS**

The Question paper will consist of the sections A, B and C. Section A and B will have four questions each from Unit-I and Unit-II respectively, will carry 10 marks each. Section C will consist of 12 short answer type question covering entire syllabus and will carry 3 marks each. Total weightage of section C shall be 30 marks.

**INSTRUCTIONS FOR CANDIDATES**

Candidates are required to attempt two questions each from Section A and B. In section C Candidates are required to attempt any ten questions.

**UNIT –I**

Goods and Services Tax: Meaning, Nature & scope; Transition to GST from previous tax regime; Comprehensive structure of GST, Kelkar Shah Model; Benefits and limitations of GST. Registration, Procedure, Amendments and Cancellation. Time Value of Supply. Levy & collection of GST; GST council & Administrative authorities.

**UNIT-II**

Input tax credit, Tax invoices Debit & Credit Notes; Accounts and records, Return and payments of tax, Inspection, search and seizure, offences & penalties, Appeal & Revision under GST. Customs Act : Basic concept , Types of Custom Duties, valuation of goods , Procedure for import & export, Exemptions From Custom Duty.

**Pedagogy:**

The instructor is expected to use leading pedagogical approaches in the class room situation, lectures, case study analysis, group discussions, assignment writing and tests, research based methodology, innovative instructional methods, use of technology in the class room and comprehensive assessment practices to strengthen the teaching efforts.

**Suggested Readings:**

1. Ravi Puliani and Mahesh Puliani : Goods and Services Tax Manual, Bharat Publications.
2. Sanjiv Agarwal: Goods and Services Tax, Bloomsbury Publications.
3. Rakesh Garg and Sandeep Garg: Handbook of GST in India Bloomsbury India publication
4. Nitya Tax associates: Basics of GST, Taxmann’s Publication.
5. Taxmann’s GST manual.
6. K.M. Bansal, "GST & Custom Law", Taxmann Publications

**Recommended by Board of Studies**

**BCAF 4.3: FUNDAMANTELS OF STATISTICS**

**6 CREDITS: 5 H(L) + 1H (T)**

**Duration : 3 hrs Max Marks: 100**

**Pass Marks: 35% Internal Assessment: 30 marks**

**Theory Paper: 70 marks**

**Objective:** The objective of this paper is to help the students in understanding statistical tools in business decision.

**INSTRUCTIONS FOR PAPER SETTER/EXAMINERS**

The question paper will consist of three section A,B and C. Section A and B will have four questions each from Unit-I and Unit-II respectively, will carry 10 marks each and with at least two theoretical questions in section A&B. section C will consist of 12 short answer type questions covering entire syllabus and will carry 3 marks each. Total weightage of section-C shall be 30 marks.

**INSTRUCTIONS FOR CANDIDATES**

Candidates are required to attempt two questions each from Section A and B. In Section C candidates are required to attempt any ten questions.

**Note:** Use of simple calculator is allowed.

**UNIT – I**

Statistics: Definition, Scope, Functions, Uses, Importance and limitations of Statistics; Collection of Statistics Data, Organization of Data, Diagrammatic and Graphic Presentation of Data. Measure of Central Tendency – Introduction; Definition of Central Tendency, Mean (A.M., G.M.& H.M.), Median, Mode

Measures of Variability: Range, Percentile Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation.

**UNIT – II**

Correlation Analysis – Multiple and Partial Correlation, Regression Analysis, Index Numbers, Analysis of Time Series. Forecasting and Methods of Forecasting, Interpolation and Extrapolation.

**Pedagogy:**

A variety of teaching and learning techniques can be employed to impart knowledge and skills to students. Lectures, case analysis, numerical exercises, group discussions and practical project work can be used to develop conceptual and analytical skills and to prepare the students to face the challenges of the complex international business environment. The teacher should assess the students' performance through a continuous system of tests and quizzes to ensure highest academic standards as well as practical orientation.

**Suggested Readings:**

1. S.P. Gupta: statistical methods, sultan Chand and sons.
2. V.K. Kapoor, Business mathematics; sultan Chand and sons.
3. Richard Levin I.& David S Rubin: statistics for management, prentice hall of India.
4. R.P.Hooda, statistics for Business & Economics, Vikas publishing house.
5. S.C.Gupta: Fundamentals of Applied Statistics

**Recommended by Board of Studies**

**BCAF-4.4: WORKSHOP ON CONTEMPORARY BUSINESS ISSUES**

**4 CREDITS: 3H(L)+1H(P)**

**Internal Assessment: 50 Marks**

**Objective**: To Provide knowledge to the students about Contemporary Business Issues. e.g. CSR, moral and ethical issues and expansions of student’ interest in this.

Domestic and international dimensions of the business environment; corporate social responsibility and performance; and Socialization and moral development. Values, value congruence, and value conflict. Managing ethics in the corporation: codes, incentives etc., Ethical dimensions of public affairs and of crisis management, Ethics and social performance: evaluation and reporting

**INSTRUCTIONS FOR EVALUATION**

The students shall prepare report on the topic assigned by the teacher concerned. The students shall also appear for viva at the end of semester for evaluation. Which will comprise of the following?

Attendance 10 marks

Report 20 marks

Viva 20 marks

**Pedagogy:**

A variety of teaching and learning techniques can be employed to impart knowledge and skills to students. Classroom discussions on contemporary issues related to the region. Practical project work can be used to develop conceptual and analytical skills and to prepare the students to face the challenges of the complex international business environment .

**Recommended by Board of Studies**

**BCAF: 4.5: SEMINAR ON BUSINESS ETHICS AND VALUES**

**(Compulsory Qualifying Paper)**

**Internal Assessment: 50 Marks**

**Objective:** To Provide knowledge sharing platform for students about corporate governance and business ethics and also to enhance their presentation skills on respective theme.

**Note:** Topics related to Business Ethics and values will be assigned to the students for presentation

Role of Business ethics in different functional areas of business, Impact of Ethics in business Scenario, Ethics and Business: Evidence from religious perspectives. Unethical practices followed in Indian Business Scenario, Ethical issues in leadership, Shareholder and ethics, Ethical issues in marketing, ethics and advertising, Ethical dilemmas in business world, Ethics in capital market, ethics and human Resource Management, Ethical issues in informational Technology, Ethical codes and initiatives taken by Government sector, case studies in Business Ethics : TATA Motors, Biocon , Satyam , ethical conflicts on business Ethical codes and initiatives taken by TATA steel. Enron Scam, Nirav Modi Scam, Kingfisher Airlines case study, Nestle Maggie Unethical Practices of unhealthy Processing.

**Pedagogy:**

The teaching techniques for this seminar will include lectures, group discussion of case studies, analysis sessions and blended learning techniques and resources, using online sources. Lectures will be delivered by subject experts including external guest speakers from the business community and public.

**Recommended by Board of Studies**