



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

B.COM.- No Branch PROGRAM (2019-22)

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

1. Meaning and definition of Cost Accounting
2. Concepts of Cost ,Cost Object



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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. & Kupappally (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	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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BCOM201 BUSINESS LAW

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*				
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.
6. Kumar (2009). *Legal Aspect of Business*. Cengage Learning, Latest Edition.



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

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	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. E-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.



Shri Vaishnav Vidyapeeth Vishwavidyalaya, Indore

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),



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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

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.