

Batch 2024-25

Syllabus

2nd Semester

**Bachelor of Commerce
(B.Com)**

240/com/cc201

Semester 2

Name of Subject: BUSINESS LAWS	Maximum Marks: 100 (TI + TE + PI + PE = 30 + 70 + - + -)
Course ID: 240COMCC201	Time Allowed: 3 Hrs.
Credits 4 (L-T-P = 3-1--)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section 'A'** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section 'B' shall comprise 8 questions of 14 marks each (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks.

Course Outcome:- After completing the course students will be able to:

CO1: Understand concepts of Indian Contract Act, Sale of Goods Act, Partnership Act, Competition Act, and Consumer Protection Act.

CO2: Apply knowledge of Sale of Goods Act to resolve real-world sales contract issues.

CO3: Analyze partnership rights, duties, and financial disclosures under Partnership and LLP Acts.

CO4: Evaluate implications of Competition and Consumer Protection Acts on business practices.

Course Contents:

Unit I: Indian Contract Act, 1872, Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.
Unit II: Sale of Goods Act, 1930, Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller
Unit III: Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008 General nature of Partnership, Rights and duties of Partners, Reconstitution of Firm and Registration and dissolution, Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.
Unit IV: Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position; Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties.

Suggested Readings:

1. Bose, D. C. (2008). Business Law. New Delhi: PHI Limited.
2. Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House.
3. Kuchhal, M. C., & Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing.
4. Singh, A. (2009). Business Law. Delhi: Eastern Book Company.

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Business Laws

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	1	3	3	2	3	2	3	3	2
CO2	3	2	2	3	3	2	3	2	3
CO3	3	3	3	3	2	3	2	2	2
CO4	2	3	2	2	2	2	2	1	2
Average	2.25	2.75	2.5	2.5	2.5	2.25	2.5	2	2.25

240/com/cc202

Name of Subject: INTRODUCTION TO COST ACCOUNTING	Maximum Marks: 100 (TI + TE + PI + PE = 25 + 50 + 5 + 20)
Course ID : 240/COM/CC202	Time Allowed: 2 Hrs.
Credits 4 (L-T-P = 3 - -1-)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. **Section 'A'** shall comprise five short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section 'B'** shall comprise 8 questions of 10 marks each (2 questions from each unit). **All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks.

Course Outcome:- After completing the course students will be able to:

CO1: know the concepts, types of costing and gain domain knowledge in installation of costing system

CO2: have better practical knowledge about how to get over from the labour turnover, overtime and idle time;

CO3: Understand the distribution scheme of production overhead and factory overhead;

CO4: evaluate the financial position by analyzing the cost sheets and cost statements and further know about the inter-process profit by reconciliations of costs and financial accounts

Course Contents:

Unit I: COST ACCOUNTING: meaning, features, scope, techniques, methods, objectives, importance and limitations of costing and cost accountancy; Difference and similarities of cost accounting with financial accounting system. Types of Cost. Components of Cost- Material, labour and overheads
Unit II: MATERIAL COST CONTROL: Meaning and objective of material control, Material purchase procedure, Fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level, EOQ analysis. LABOUR COST CONTROL: Importance, Methods of Time keeping and Time booking, Treatment and control of labour turnover, idle time, Overtime, System of Wage payments, Incentive wage plans- Individual plans (Halsey-Premium, Halsey-Weir, Rowan's plan, Taylor's Differential Piece Rate System, Merrick's Multiple Piece Rate System)
Unit III- OVERHEADS: Meaning, Types, Collection, Classification, Allocation, Apportionment and Absorption of overheads.
Unit IV-COST SHEET AND COST STATEMENTS: Meaning & Objectives, Pro forma, types of cost sheet, preparation of cost sheet. RECONCILIATION OF COST AND FINANCIAL ACCOUNTS: Meaning, Objectives and Procedure.

Suggested Readings:

1. Iyenger S.P. Cost Accounting Sultan Chand & Sons, New Delhi.
2. Maheshwari S.N. & Mittal S.N. Cost Accounting Shree Mahavir Book Depot, Delhi.
3. Jain S.P. & Narang K.L. Cost Accounting-Principles & Practice Kalyani publishers

Mapping Matrix: CO-PO & CO-PSO Matrix for the Course: Introduction to Cost Accounting

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	2	3
CO2	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	2	3	3	2	3
CO4	3	3	3	3	2	3	3	2	3
Average	3.0	3.0	3.0	3.0	2.5	3.0	3.0	2.0	3.0

240/com/cc203

Name of Subject: QUANTITATIVE TECHNIQUES FOR BUSINESS-I	Maximum Theory Marks: 100 (TI+TE+PI+PE=25+50+5+20)
Course ID:	Time Allowed: 2 Hrs.
Credits 4 (L-T-P =3- -1)	Core Course

Instructions for Paper Setter: The question paper shall be divided into two sections. Section 'A' shall comprise five short answer type questions from the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not normally exceed 100 words. **Section 'B' shall comprise eight questions of 10 marks each (2 questions from each unit).** The students will be required to attempt four questions from section B by selecting one question from each unit. All questions will carry equal marks. All the questions must be mapped with Course Outcomes (COs) and specified in the question paper against each question. All questions will carry equal marks.

Course Outcomes: After completing the Course, students will be able to:

CO1: Understand the basic mathematical and statistical tools used in financial analysis and decision-making.

CO2: Apply the appropriate presentation techniques to present business data in a comprehensible manner.

CO3: Analyze the business situations and scenarios and use relevant mathematical and statistical tools to arrive at informed decisions.

CO4: Evaluate various alternatives in different financial and economic settings through relevant comparisons and make predictions by using the appropriate mathematical and statistical measures.

Course Contents:

<p>Unit I: Basic Mathematics of Finance</p> <p>Simple and compound interest. Rates of interest – nominal, effective and continuous and their inter-relationships. Compounding and discounting of a sum using different types of rates. Annuities: Types of annuities; Present value and amount of an annuity, including the case of continuous compounding</p>
<p>Unit II: Statistical data and its presentation</p> <p>Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations. Statistical Data: Types of Measurement scales- Nominal, Ordinal, Interval and Ratio level measurement; Collection, Classification and Tabulation of Primary and Secondary data. Presentation of data: Diagrammatic and Graphical presentation of Data- Bar diagrams and Circular diagrams; Histogram, frequency polygon, Ogives.</p>
<p>Unit III: Uni-variate Analysis</p> <p>Measures of Central Tendency including Arithmetic mean, Geometric Mean, Median and Mode - their properties and applications. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation; Variance and Standard deviation: calculation and properties.</p>
<p>Unit IV: Bi-variate Analysis</p> <p>Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Probable Error and coefficient of determination- meaning and calculation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients. Standard Error of estimate-only meaning.</p>

Practical Exercises:

1. Gather information about various deposit and loan schemes of banks to find out interest rate differentials, and compounded value.
2. Gather information about annuity schemes in the investment markets like insurance payments and pension payments, life insurance products as an annuity.
3. Find present value of the future returns from various investment schemes.
4. Present data on sales, production, cost etc. using appropriate diagram- table, graph, pie-diagram etc. using Charts in EXCEL software.
5. Calculate measures of Central tendency- Arithmetic mean, Geometric mean, Median, Mode and measures of dispersion- range, quartile deviation, mean-deviation, standard-deviation using EXCEL software, using some real data like marks, height, weight of the students of your class etc.
6. Calculate correlation and regression using EXCEL software, using some real data like data on income and consumption or savings and investment which can be taken from RBI website.

Suggested Readings:

1. N. D. Vohra, Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd
2. J. K. Sharma, Business Mathematics, Ane Books Pvt. Ltd., New Delhi.
3. J.K. Thukral, Mathematics for Business Studies, Mayur Publications
4. J. K. Singh, Business Mathematics, Himalaya Publishing House.
5. E.T. Dowling, Mathematics for Economics, Schaum's Outlines Series, McGraw Hill Publishing Co.
6. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
7. Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.
8. Anthony, M., & Biggs, N. (1996). Mathematics for Economics and Finance. Cambridge: Cambridge University Press.
9. Ayres, F. J. (1963). Theory and Problems of Mathematics of Finance. New York: McGrawHill Publishing.
10. Budnick, P. (1986). Applied Mathematics for Business, Economics, & Social Sciences. New York: McGraw Hill Publishing.
11. Dowling, E. (2011). Introduction to Mathematical Economics. New York: McGraw Hill Publishing Kapoor.
12. Ghosh & Sinha (2018). Business Mathematics and Statistics. Oxford University Press.
13. S.K. Sharma and Kaur, G. (2019). Business Mathematics. New Delhi: Sultan Chand & Sons (P) Ltd.
14. S.C. Gupta, Fundamentals of Statistics, Himalaya Publishing House.
15. S.P. Gupta and Archana Gupta, Elementary Statistics, Sultan Chand and Sons, New Delhi.
16. Richard Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, New Delhi.
17. M.R. Spiegel, Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.

Mapping Matrix: CO-PO and CO-PSO Mapping for the Course-

Quantitative Techniques for Business - I

COs	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3
CO1	2	3	3	3	1	2	3	1	1
CO2	3	2	3	3	1	3	2	1	2
CO3	3	2	3	3	1	3	2	1	2
CO4	3	2	3	2	1	2	2	1	2
Average	2.75	2.25	3	2.75	1	2.5	2.25	1	1.75