

SARVAJANIK UNIVERSITY						
Sarvajanic College of Commerce & Computer Applications						
Faculty	Commerce			Programme	BC	
Year	1			Version	2.0	
Semester	1			Effective From	June 2023	
Course Code	BCAC21101	Course Name		Financial Accounting Paper- 1		
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CIE	UE (TEE)	Total
4	4	-	4	40	60	100
<b>Course Objective</b>						
This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organizations.						
<b>Course Learning Outcomes</b>						
After completing the course, the student shall be able to:						
<ol style="list-style-type: none"> <li>1. Understand the theoretical framework of accounting</li> <li>2. Analyze the accounting process and preparation of accounts in consignment</li> <li>3. Understand the concepts of branch accounting and prepare accounts for dissolution of a partnership firm</li> <li>4. Preparation fo trading and profit and loss account and balance sheet</li> </ol>						
Units	Content					Weight/Teaching Hours / Teaching Hours
1	<b>Accounting Principles</b> Conceptual Framework: Accounting principle, Concepts and Conventions Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS) and Accounting Process					10% 10 Hours
2	<b>Consignment Accounts</b> <ul style="list-style-type: none"> <li>● Special features of consignment business, meaning of the terms consignor and consignee.</li> <li>● Difference between the two transactions – sale and consignment</li> </ul> Accounting treatments for consignment transactions and events in the books of consignor and consignee.					25% 15 Hours
3	<b>Branch Accounting</b> <ul style="list-style-type: none"> <li>● Branch Accounts</li> <li>● Dependent Branch</li> <li>● Debtors System</li> <li>● Stock and Debtors System</li> </ul>					25% 15 Hours
4	<b>Final Accounts for Trading Concerns:</b> Trading Account, Profit and Loss Account, Balance Sheet					35% 16 Hours
5	<b>Green Accounting and Cloud Accounting (Only theory)</b>					5% 4 Hours

**Suggested Reference Books:**

- Kumar, Alok. Financial Accounting, Singhal Publication.
- Monga, J R. Financial Accounting: concept and Applications. Mayur paper Backs, New Delhi
- Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann
- Tulsian, P C. Financial Accounting, Tata McGraw Hill New Delhi

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Faculty	Commerce		Programme	BC		
Year	1		Version	2.0		
Semester	1		Effective From	June 2023		
Course Code	BCAC21102	Course Name	<b>Principles of Business Management –I</b>			
<b>Teaching Scheme</b>			<b>Examination Scheme</b>			
Credits	Lecture	S/W/T	Total	CIE	UE (TEE)	Total
4	4	-	4	40	60	100

**Objectives of the study:**

This course provides students with a comprehensive understanding of principles of business management along with the case studies. It will give a brief understanding of managerial functions including planning, organizing and motivation.

**Course outcome:**

After completing the course, the students shall be able to:

1. Understand the concept of management along with different management schools of thoughts.
2. Develop various planning, communication, and analytical skills.
3. Familiarize students with organizing and delegation abilities
4. Inculcate skills on team spirits and motivation.

Units	Content	Weight/Teaching Hours
<b>1</b>	<b>Introduction:</b> Nature, Process, and significance of management, Four orientations of management, Managerial roles(Mintzberg), An overview of functional areas of management, Development of management thought, Classical and neo-classical systems, Contingency approaches.	<b>25%</b> <b>15 Hours</b>
<b>2</b>	<b>Planning:</b> Concept, Process and types, Decision making – Concept and process, Bounded rationality, Management by objectives, Corporate planning, Environment analysis and diagnosis, Environmental factors, Strategy formulation.	<b>25%</b> <b>15 Hours</b>
<b>3</b>	<b>Organizing:</b> Concept, Nature, Process and significance, Authority and Responsibility relationships, Centralization and decentralization.	<b>25%</b> <b>15 Hours</b>
<b>4</b>	<b>Motivating and Leading People at Work, Motivation-concept, Theories:</b> Maslow, Herzberg, Mc Gregor and Ouchi, Mcllellands need theory, Alderfer ERG's theory, Financial and non-financial incentives.	<b>25%</b> <b>15 Hours</b>

**Suggested Readings:**

1. Drucker Peter F: Management Challengers for the 21<sup>st</sup> Century; Butterworth Heinemann, Oxford.
2. Weihrich and Koontz, et al: Essentials of Management; Tata McGraw Hill, New Delhi.
3. Fred Luthans: Organizational Behaviour: McGraw Hill, New York.
4. Louis A. Allen: Management and Organization; McGraw Hill, Tokyo.
5. Ansoff H I: Corporate Strategy; Mc Graw Hill, New York.

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Faculty	Commerce		Programme	BC		
Year	1		Version	2.0		
Semester	1		Effective From	June 2023		
Course Code	BCAC21103	Course Name		Business Economics-I		
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CIE	UE (TEE)	Total
4	4	-	4	40	60	100

**Objectives:**

The objective of this paper is to acquaint students with the concepts of business economics and aid those taking right decisions with the help of its theories under different scenarios.

Units	Content	Weight/Teaching Hours
1	<b>Demand and Supply Analysis:</b> Meaning & definition of demand; Shift in Demand Curve; Law of demand; Determinants of demand; Factors determining market demand; Elasticity of Demand and It's types along with diagrams; Forecasting of Demand and it's methods. Meaning & definition of Supply; Shift in Supply Curve; Law of Supply; Elasticity of Supply; It's types along with diagrams.	25% 15 Hours
2	Types of markets, theory of cost – short run and long run cost revenues- traditional and modern approaches.	25% 15 Hours
3	<b>Consumer Behaviour:</b> Indifference Curve and their properties; It's Characteristics; Marginal Rate of Substitution; Budget Line; Changes in Income & Prices and Budget Line; Consumer's Choice – Impact of changes in income & prices; Superiority and Critique of Indifference Curve Analysis.	25% 15 Hours
4	<b>Cost Analysis:</b> Concept of Costs – Accounting Cost, Economic Cost, Opportunity Cost, Fixed and Variable Cost, Short-run and Long-run Costs; Relationship between different Costs; Cost Curves; Learning Curve.	25% 15 Hours

**Suggested Reference Books:**

1. Business Economics – H. L. Ahuja, S. Chand & Co.
2. Micro Economics – K. K. Dewett, S. Chand & Co.
3. Micro Economics – D. M. Mithani, Himalaya Publication House.
4. Micro Economics – Dominick Salvatore, Oxford University Press.
5. Principles of Economics – N. Gregory Mankiw, Cengage Learning.

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Faculty	Commerce		Programme	BC		
Year	1		Version	2.0		
Semester	1		Effective From	June 2023		
Course Code	BCAC22104	Course Name	<b>Business Statistics – I</b>			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CIE	UE (TEE)	Total
4	4	-	4	40	60	100
<b>Course Objective:</b> To expose students to basic statistical concepts quantitative thinking and improve numerical abilities.						
<b>Learning Outcomes</b>						
<ol style="list-style-type: none"> <li>1 Students can understand the fundamental concepts of statistics and gain elementary knowledge of Statistics.</li> <li>2 Students will be able to differentiate data type, classify it, and, develop skills to data presentable in various ways. i.e. chart and tabulation format.</li> <li>3 Students can summarize information from the data, and compute appropriate measures in the data.</li> <li>4 Students can understand linear relations between two variables and also get the knowledge of the cause-and-effect relationship between two variables and they will apply to the commerce concept.</li> </ol>						
Units	Content					Weight/Teaching Hours
<b>1</b>	Data Types, Classification & Tabulation <ul style="list-style-type: none"> <li>➤ Concepts of Data: Variables and Attributes.</li> <li>➤ Types of Data: Quantitative and Qualitative data, Discrete and Continuous data Variables,</li> <li>➤ Different Types of Scales: For Attribute: Nominal, Ordinal For Variables: Interval and Ratio.</li> <li>➤ Primary data and Secondary data</li> <li>➤ Tabulation of Data</li> </ul> Frequency distribution: Discrete and Continuous frequency distribution, Cumulative frequency distribution					<b>15% 9 Hours</b>
<b>2</b>	<b>Measures of Central Tendency</b> <ul style="list-style-type: none"> <li>➤ Construction of frequency distribution:</li> <li>➤ Concept of central tendency</li> </ul> Measures of central tendency: Arithmetic Mean, Weight/Teaching Houred mean, Geometric mean, Median, Mode					<b>25% 15Hours</b>
<b>3</b>	<b>Measures of Dispersion:</b> <ul style="list-style-type: none"> <li>➤ Range, Quartile deviation, Mean deviation, Standard deviation, Coefficient of variation</li> </ul> Moments, Skewness, and Kurtosis					<b>25% 15 Hours</b>
<b>4</b>	<b>Linear Correlation &amp; Regression</b>					<b>35%</b>

<p><b>Linear Correlation</b></p> <ul style="list-style-type: none"> <li>➤ (For 2 variables Only):</li> <li>➤ Definition, Types of Correlation, Scatter Diagram</li> <li>➤ Karl Pearson Correlation coefficient,</li> <li>➤ Spearman Rank Correlation co-efficient.</li> <li>➤ Examples</li> </ul> <p><b>Linear Regression (For 2 variables Only):</b></p> <ul style="list-style-type: none"> <li>➤ Definition of Regression Two Lines</li> </ul> <p>Meaning and its Uses and Examples</p>	<p><b>21 Hours</b></p>
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**REFERENCE BOOKS:**

- 1) Goon A.M., Gupta M.K. & Dasgupta (1986); Fundamentals of Statistics, Vol.- 11; World Press; Calcutta.
- 2) Srivastav O.S. (1983); A Text Book of Demography: Vikas Publishing House.
- 3) Gupta S.C. & Kapoor V.K.: Fundamentals of Mathematical Statistics; Sultan Chand & Sons
- 4) Data K.P.: Matrix & Linear Algebra; Prentice Hall, India.
- 5) Shanti Narayan; A Text Book of Matrices, S. Chand & Co.
- 6) Grant E.L.(1964); Statistical Quality Control; Mc Graw Hill.
- 7) Duncan A.J. (1974); Statistical Control and Industrial Statistics; Taraporewala and Sons.

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Faculty	Commerce		Programme	BC		
Year	1		Version	2.0		
Semester	1		Effective From	June 2023		
Course Code	BCAC22105	Course Name	<b>Fundamentals of Banking Paper-1</b>			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CIE	UE (TEE)	Total
2	2	-	2	40	60	100
<b>Objectives:</b> To impart knowledge about the basic principles of the banking and insurance. Course						
<b>Learning Outcomes</b> After completing the course, the student shall be able to:						
<ol style="list-style-type: none"> <li>1. Understand the concept of banking, functions of banks and their role</li> <li>2. Familiarize with operations of banking and its various products</li> <li>3. Develop insights on lending operations of banking</li> <li>4. To get an understanding of the scope and importance of banking practice in India.</li> </ol>						
Units	Content					Weight/Teaching Hours
<b>1</b>	<b>Introduction to Banking:</b> Origin of Banking, Definition, Functions of Banks, Structure of Banking in India. Role of Banks, RBI and its Functions.					35% 11 Hours
<b>2</b>	<b>Cheques &amp; Crossing Cheque:</b> Definition, Features and Types of Cheques, MICR and CTS Cheques, Meaning & Types of Crossing <b>Deposits and Advances:</b> Types of Deposits Account, Types of Advances, Principles of Sound Lending					35% 11 Hours
<b>3</b>	Types of bank account- current, saving, time deposit, recurring, NRI account. Meaning, characteristics, types of crossing and endorsement of cheque, MICR cheque, demand draft, letter of credit, types of credit card, debit card, ATM, online banking.					30% 8 Hours

### Suggested Reference Books:

- Mishra, M.N. Principles and Practices of Insurance. Sultan Chand and Sons
- Suneja, H.R. Practical and Law of Banking. Himalaya Publishing House
- Gupta, P.K. Insurance and Risk Management. Himalaya Publishing House
- Agarwal, O.P. Banking and Insurance. Himalaya Publishing House
- Jr.Black, Kenneth & Jr. Skipper, Harold. Life and Health Insurance. Pearson Education
- Vaughan. E.J. and Vaughan, T. Fundamentals of Risk and Insurance. Wiley & Sons Note: Latest edition of text books may be used.

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Faculty	Commerce		Programme	BC		
Year	1		Version	2.0		
Semester	1		Effective From	June 2023		
Course Code	BCAC22108	Course Name				
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CIE	UE (TEE)	Total
2	2	-	2	40	60	100
<b>Course Objective</b>						
To familiarize the students with the principles and practice of financial management						
<b>Course Learning Outcomes</b>						
After completing the course, the student shall be able to:						
CO1 - explain the nature and scope of financial management as well as time value of money and risk return trade off						
CO2 - analyze capital budgeting process and capital budgeting techniques						
Units	Content					Weight/Teaching Hours
<b>1</b>	<b><u>Introduction</u></b> Nature, scope and objectives of financial management, Time value of money, Risk and Return. Financial Planning					9 Hours 30%
<b>2</b>	<b><u>Capital Budgeting</u></b> The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Discounted Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk & Uncertainty-Certainty Equivalent Approach and Risk-Adjusted Discount Rate Method.					10 Hours 40%
<b>3</b>	<b><u>Cost of Capital and Financing Decision</u></b> Sources of long-term financing, Estimation of components of cost of capital, Method for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital.					9 Hours 30%

### References

- Khan, M.Y. Khan and Jain P.K. *Financial management: Text and Problems*. Tata McGraw Hill
- Kothari, R. *Financial Management: A Contemporary Approach*. Sage Publications India Pvt. Ltd. New Delhi
- Pandey, I M. *Financial Management*. Vikas Publications
- Rustagi, R.P. *Fundamentals of Financial Management*, Taxmann, New Delhi
- Sharma, S.K. and Sareen, Rachan *Fundamentals of Financial management*, Sultan Chand & Sons (P) Ltd.
- Singh, Preeti. *Financial Management*. Ane Books Pvt. Ltd, New Delhi.

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Faculty	Commerce			Programme	BC	
Year	1			Version	2.0	
Semester	1			Effective From	June 2023	
Course Code	BCAC24106	Course Name		<b>BUSINESS COMMUNICATION SKILLS Paper 1</b>		
<b>Teaching Scheme</b>				<b>Examination Scheme</b>		
Credits	Lecture	S/W/T	Total	CIE	UE (TEE)	Total
2	2	-	2	40	60	100

### Course Objective

1. Identify common communication problems that may be holding learners back
2. Identify what their non-verbal messages are communicating to others
3. Understand role of communication in teaching-learning process
4. Learning to communicate through the digital media
5. Understand the importance of empathetic listening
6. Explore communication beyond language

### Course Learning Outcomes

By the end of this program participants should have a clear understanding of what good communication skills are and what they can do to improve their abilities.

Units	Content	Weight/Teaching Hours
1	Listening	4 Hours 15%
2	Speaking	5 Hours 15%
3	Reading	3 Hours 10%
4	Writing and different modes of writing	4 Hours 15%
5	Digital Literacy	4 Hours 15%
6	Effective use of Social Media	4 Hours 15%
7	Non-verbal communication	6 Hours 15%

### Suggested Reference Books:

- English and Soft Skills, by S P Dhanavel, Orient Blackswan
- Soft Skills by Gajendra Singh Chauhan and Sangeeta Sharma , Wiley
- Business Communication- Second Edition, by Meenakshi Raman and Prakash Singh, Oxford
- Interpersonal Skills at work, by John Hayes, Routledge

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Faculty	Commerce		Programme	BC		
Year	1		Version	2.0		
Semester	1		Effective From	June 2023		
Course Code	BCAC26107	Course Name	<b>Understanding India Paper – 1</b>			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CIE	UE (TEE)	Total
2	2	-	2	40	60	100
<b>Course Objective</b>						
This course is designed familiarize students with the Indian constitution and its emergence as one of the largest democratic states in the world. It also aims to aware the students to social, economic and cultural heritage as well as discoveries of India.						
<b>Course Outcomes:</b>						
<ol style="list-style-type: none"> <li>1. On successful completion of this course, the student will be able to have a knowledge regarding</li> <li>2. Constitutional obligations: fundamental rights and duties. Unknown hidden discoveries of India.</li> <li>3. Cultural development of India and the making of unity in diversity.</li> <li>4. Deeper understanding of various historical periods, events and civilization by studying monuments and historical sites.</li> </ol>						
Units	Content					Weight/T eaching Hours
<b>1</b>	<b>Indian Constitution</b> Salient features, Fundamental rights and duties					25% 7 Hours
<b>2</b>	<b>Indian discoveries</b> Introduction to Indian Discoveries, Ancient Indian Science and Mathematics, Medical Discoveries, Philosophical and Spiritual Discoveries, Linguistic and Literary Discoveries					25% 8 Hours
<b>3</b>	<b>Cultural diversities</b> Origin and growth of major religious streams: Vedic, Jainism, Buddhism, Bhakti and Sufism, Brahma Samaj, Arya Samaj, Religious philosophy of Sri Aurobindo					25% 7 Hours
<b>4</b>	<b>Monuments &amp; Historical sites</b> Introduction to monuments and historical sites, Indus Valley Civilization, Hindu Temple, Buddhist monuments, ancient monuments.					25% 8 Hours

**Suggested Reference Books:**

- The Forgotten History of India Book by Arun Anand Published in the year 2021
- India that is Bharat, by J Sai Deepak, Published in year 2021
- Understanding India, Kenneth Pletcher, Rosen Publishing Group