

SARVAJANIK UNIVERSITY						
Sarvajanic College of Commerce & Computer Applications						
Faculty	Commerce		Programme	BC		
Year	1		Version	2.0		
Semester	2		Effective From	June 2023		
Course Code	BCAC21201	Course Name	Financial Accounting Paper-2			
Teaching Scheme			Examination Scheme			
Credits	Lecture	S/W/T	Total	CIE	UE (TEE)	Total
4	4	-	4	40	60	100

Course Objective

The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Course Learning Outcomes

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

1. Will get the basic idea of preparing partnership accounts
2. Understanding the basic of balance sheet and its components
3. Student will get the knowledge of preparing cash flow statement
4. Student will get the basic information about different accounting standards

Units	Content	Weight/Teaching Hours
1	Partnership: Admission, Retirement and Death	30% 15 Hours
2	Structure of Balance Sheet (As per the Companies Act, 2013 Format) Calculation of: <ul style="list-style-type: none"> ● Current Assets ● Non-Current Assets ● Current Liabilities ● Non-Current Liabilities ● Preparation of Balance Sheet and Profit and Loss A/c 	20% 15 Hours
3	Cash flow Statement	30% 15 Hours
4	Accounting standards <ul style="list-style-type: none"> ● Accounting Standard (AS) 2: Valuation of Inventories ● Accounting Standards (AS) 4: Contingencies and Event Occurring After the Balance Sheet Date ● Accounting Standards (AS): 5 Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies 	15% 10 Hours
5	Environmental Accounting and Social Accounting (Only theory)	5% 5Hours

Suggested Reference Books:

- Goyal, Bhushan Kumar and H.N. Tiwari, Financial Accounting , Taxmann
- Kumar, Alok. Financial Accounting, Singhal Publication.
- Lt Bhupinder. Financial Accounting - Concepts and Applications, Cengage
- 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	2		Effective From	June 2023		
Course Code	BCAC21202	Course Name	Principles of Business Management 2			
Teaching Scheme			Examination Scheme			
Credits	Lecture	S/W/T	Total	CIE	UE (TEE)	Total
4	4	-	4	40	60	100
Objectives of the study:						
The objective of this course is to impart students with fundamental knowledge of scientific management along with leadership insights, controlling techniques and management of change.						
Course outcome:						
After completing course, the student shall be able to:						
<ol style="list-style-type: none"> 1. Gain knowledge on various leadership styles. 2. Understand the concepts of control techniques and latest developments in business world. 3. Develop a comprehensive understanding of the dynamics and stages of management of change 						
Units	Content					Weight/T eaching Hours
1	Leadership & Directing Concept and leadership styles, Leadership theories (Tannenbaum and Schmidt.), Charismatic theory, Trait, Behavioural, Situational theory, Liker's System Management, Leadership Styles, Leadership as a continuum, Managerial grid, Leadership style in Indian Organisation. Meaning of directing and importance of directing					25% 15 Hours
2	Managerial Control: Concept and process, Effective control system, Techniques of control, Operational control techniques.					25% 15 Hours
3	Total quality management. - Features, importance and techniques.					25% 15 Hours
4	Contemporary practices in management. - Employee engagement, employee as a brand, work life balance, moonlighting, flexitime, Flexi work.					25% 15 Hours

Suggested Reference Books:

1. Drucker Peter F: Management Challengers for the 21st 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 GrawHill, New York.

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Faculty	Commerce		Programme	BC		
Year	1		Version	2.0		
Semester	2		Effective From	June 2023		
Course Code	BCAC21203	Course Name	Business Economics – 2			
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 them taking right decisions with the help of its theories under different scenarios.						
Units	Content					Weight/Teaching Hours
1	Market Structure – I: Perfect Competition – Meaning and Characteristics; Equilibrium of a firm and industry in short-run and long-run; Shut-down of a firm; Consumer and Producer’s surplus. Monopoly - Meaning and Characteristics; Reason’s for monopolies; Equilibrium in short-run and long-run, Price Discrimination – Meaning types and conditions.					25% 15Hours
2	Market Structure – II: Monopolistic Competition - Meaning and Characteristics; Equilibrium of a firm and group; Selling Cost; Effect of Selling Cost on Demand; Excess Production Capacity. Oligopoly - Meaning and Characteristics; Determination of price and output; Kinked-Demand Curve, Cartels, Price Leadership.					25% 15Hours
3	Factor Pricing: Determination of Wages: Nominal & Real Wages; Wage determination under Perfect competition and monopsony; Trade Unions and their role; Wage differentials and it’s reasons. Marginal Productivity theory. Theory of Rent: Ricardian theory of rent; Quasi-rent. Theory of Profit: Clark’s Dynamic theory; Schumpeter’s Innovation theory; Knight’s uncertainty theory.					25% 15Hours
4	Break-Even Analysis: Meaning, Importance and Limitations; Determination of break-even point; Methods.					25% 15Hours

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	2			Effective From	June 2023	
Course Code	BCAC22204	Course Name		Business Statistics – II		
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CIE	UE (TEE)	Total
4	4	-	4	40	60	100
Course objective						
To expose students to basic statistical concepts quantitative thinking and improve numerical abilities.						
Course Outcomes						
<ol style="list-style-type: none"> 1 Students can understand the fundamental concepts of probability in Statistics. 2 Students will get knowledge of different types of probability distribution, its characteristics, and applications. 3 Students gained the basic concept of Index numbers and their applications in various fields. 4 Carry out the basics of the matrix, and its operations including the inverses matrix. 						
Units	Content					Weight/Teaching Hours
1	Probability <ul style="list-style-type: none"> ➤ Random Experiments, ➤ Sample Space, ➤ definition of various events, ➤ various definitions of probability, examples of probability and conditional probability					20% 12 Hours
2	Probability Distribution Concepts of the discrete probability distribution, <ul style="list-style-type: none"> ➤ Bernoulli trials, ➤ Binomial Distribution, its properties, and application. ➤ Poisson Distribution, its properties, and application. Concepts of a continuous probability distribution, <ul style="list-style-type: none"> ➤ Normal Distribution, ➤ Standard normal distribution, its properties, and application. 					30% 18 Hours
3	Index Numbers <ul style="list-style-type: none"> ➤ Definition, Meaning, and Characteristics ➤ Uses of Index Number ➤ Base year: Fixed & Chain base year methods ➤ Conversion of Fixed to Chain and Chain to Fixed ➤ Computation of Index Number Laspeyre's Formula Paasche's Formula					30% 18 Hours

	Fisher's Formula ➤ Cost of Living Index number	
4	Matrices And Determinants ➤ Definition of a Matrix ➤ Types of Matrices ➤ Algebra of Matrices ➤ Properties of Determinants ➤ Calculation of values of determinants up to third order ➤ Adjoint of a Matrix ➤ Finding the inverse of a matrix through ➤ Adjoint Solution of a system of linear equations.	20% 12Hours

Suggested 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	2		Effective From	June 2023		
Course Code	BCAC22205	Course Name	Fundamentals of Banking Paper 2			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CIE	UE (TEE)	Total
2	2	-	2	40	60	100
Objectives:						
To impart knowledge about the basic principles of the banking.						
Course Learning Outcomes						
After completing the course, the student shall be able to:						
<ol style="list-style-type: none"> 1. Understand the concept of banking, functions of banks and their role 2. Familiarize with operations of banking and its various products 3. Develop insights on lending operations of banking 4. To get a detailed understanding of the banking structure and system. 						
Units	Content					Weight/Teaching Hours
1	Emerging trends in banking : Universal banking, venture capital, project finance, merchant banking, money laundering, electronic fund transfer(ECS, NEFT, RTGS, SIPS), MICR					25% 8Hours
2	Developments in Banking Debit Cards, Credit Cards, ATM, CDM, Concept and Advantage s of Core Banking and Internet Banking					25% 7Hours
3	Monetary and credit control Policy of RBI - meaning, objectives, instruments, and limitations.					25% 8 Hours
4	Payment Banks Introduction to Payment Systems, Regulatory Environment, Payment Products and Services					25% 7 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	2		Effective From	June 2023		
Course Code	BCAC22208	Course Name				
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CIE	UE (TEE)	Total
2	2	-	2	40	60	100
Course Objective						
To familiarize the students with the principles and practice of financial management						
Course Learning Outcomes						
After completing the course, the student shall be able to:						
CO1 - estimate various capital structure theories and factors affecting capital structure decisions in a firm						
CO2 - critically examine various theories of dividend and factors affecting dividend policy CO5 - evaluate working capital requirement						
Units	Content					Weight/Teaching Hours
1	Leverage: Meaning, Types, Benefits					7 Hours 25%
2	Dividend decision: Meaning, Types of dividend, Stability of dividend, Walter's Model, Gordon's Model & M.M. Model					8 Hours 25%
3	Capital Structure theories: Net income approach, Net operating income approach, Traditional approach and M.M. approach					7 Hours 25%
4	Basics of Working capital management: Meaning and importance, Components, factors affecting working capital need					8 Hours 25%

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	2		Effective From	June 2023		
Course Code	BCAC24206	Course Name	BUSINESS COMMUNICATION SKILLS Paper-2			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CIE	UE (TEE)	Total
2	2	-	2	40	60	100
Course Objective						
1) Acquire career skills and fully pursue to partake in a successful career path 2) Prepare good resume, prepare for interviews and group discussions 3) Explore desired career opportunities in the employment market in consideration of an individual SWOT. 4) Understand the significance of Team Skills and help them in acquiring them 5) To help them design, develop and adapt to situations as an individual and as a team.						
Course Learning Outcomes						
Prepare their resume in an appropriate template without grammatical and other errors and using proper syntax Participate in a simulated interview. Use common technology messaging tools that are used in enterprises for flow of information and transition from command and control to informal communication during an online/offline team session. Actively use and operate online team communication tools: Webinar, Skype, Zoom, Google hangout etc						
Units	Content					Weight/Teaching Hours
1	Career skill: <ul style="list-style-type: none"> Resume Skills Interview Skills Group Discussion Skills Exploring Career Opportunities 					15 Hours 50%
2	Team Skill: <ul style="list-style-type: none"> Presentation Skills Trust and Collaboration Listening as a Team Skill Brainstorming Social and Cultural Etiquettes 					15 Hours 50%

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	2		Effective From	June 2023		
Course Code	BCAC26207	Course Name	Environmental Studies Paper – 2			
Teaching Scheme				Examination Scheme		
Credits	Lecture	S/W/T	Total	CIE	UE (TEE)	Total
2	2	-	2	40	60	100
Course Objective						
To get an understanding of the scope and importance of environmental studies, eco system, bio diversity and various environment related social issues.						
Course outcome:						
Students shall get a basic understanding about the importance of environmental studies.						
<ol style="list-style-type: none"> 1. Students will get a detailed understanding about the ecosystem. 2. The study will update the students about bio diversity and various environment related social issues. 3. Students will be develop understanding about sustainable development and thereby to conserve natural resources. 						
Units	Content					Weight/Teaching Hours
1	The multidisciplinary nature of environmental studies Definition, scope and importance, Need for public awareness					7 Hours 25%
2	Ecosystem <ul style="list-style-type: none"> ● Concept ● Structure and function of ecosystem ● Producers, consumer and decomposers ● Energy flow in the ecosystem ● Food chain, food webs and ecological pyramids 					8 Hours 25%
3	Biodiversity and its conservation <ul style="list-style-type: none"> ● Concept ● Importance ● Loss biodiversity 					8 Hours 25%
4	Social issues and the environment <ul style="list-style-type: none"> ● From unsustainable to sustainable development ● Water conservation, rain water harvesting ● Environmental ethics; issues and possible solutions ● Environment protection act 					7 Hours 25%

Suggested Reference Books:

- "Ecology and Environment" by P.D. Sharma and Pankaj Sharma
- "Environmental Studies: From Crisis to Cure" by R.Rajagopalan
- "Environmental Studies: Multiple Choice Questions" by Erach Bharucha