

GROUP A: ACCOUNTING & FINANCE

SEMESTER II

BCAF/MJC-2: BUSINESS ORGANISATION & MANAGEMENT

Objective:

To acquaint the learners with the basic concepts of business, different forms of business organization, basic of management concepts and the different management functions.

Learning Outcomes:

After completion of the course, learners will be able to:

1. Provide Basic knowledge of Organization and its management in order to manage the enterprise effectively.
2. Have awareness of the global environment in which business operate.
3. Learn critical thinking and problem-solving skills to provide Leadership in organization.

BCAF/MJC-2: BUSINESS ORGANISATION & MANAGEMENT (Theory: 6 credits)		
Unit	Topics to be covered	No. of Lectures
1	Business Concept, meaning, features, stages of development of business and its importance classification of Business Activities. Meaning features, importance, objectives of Business Organisation, its types & kinds, Difference between Trade, Industry & Commerce.	10
2	Promotion of Business Consideration in establishing a New Business, Qualities of a successful Businessman, Forms of Business Organisation: Sole proprietorship, Partnership, J.S. Companies, Cooperatives and their characteristics, relative merits & demerits, Distinction between private and public company concept of one person company.	15
3	Plant location: Concept, Meaning, Importance, Factors affecting plant location, size of a Business unit: criteria for measuring the size, factors affecting the size, optimum size and factors determining the optimum size.	10
4	Principles and Functions of Management Management - Meaning and Characteristics. Fayol's 14 Principles of Management. Functions of Management. Levels of Management - Skills of Management. Scientific Management - meaning, objectives, relevance and criticism.	15
5	Business Combination: Meaning, characteristics objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning, Characteristics, Objectives, Principles, Merits & Demerits.	10
	TOTAL	60

Suggested Readings:

1. Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India.
2. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sun India Publications.
3. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.

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4. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.
5. Koontz, H., & Weihrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.
6. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.
7. F. C. Sharma, Business Organisation, SBPD Publications, Agra
8. M.C. Shukla, Business Organisation, S. Chand Publications, New Delhi.
5. Y. P. Verma, Business Organisation, Sahitya Bhawan Publications, Agra.

SEMESTER III

BCAF/MJC-3: BUSINESS LAW

Objective:

- To provide fundamental knowledge of Business Law and Practices
- To encourage interpretational skills regarding various acts enacted in India
- To make the learners acquainted with the use of negotiable Instruments in Financial transactions.
- To increase an in depth understanding of the provisions of Companies' Act 2013 and LLP Act.

Learning Outcomes:

On the successful completion of the course, students will be able to;

- Understand the provisions of Indian Contract Act 1872 and develop case solving skills through case studies.
- Develop an in depth knowledge of various provisions of Sales of Goods Act ,Negotiable Instruments Act, Companies' Act 2013 and LLP Act 2008.
- Develop skills related to legal counseling of clients.

BCAF/MJC-3: BUSINESS LAW (Theory: 05 credits)		
Unit	Topics to be covered	No. of Lectures
1	Contract Act, 1872: Concept and Essentials of Contract, Classification of Contract, offer and Acceptance, Capacity of Parties. Consideration, Free Consent, Legality of Objects, Void Agreements, Discharge of Contracts, Indemnity and Guarantee, Contract of Bailment, Pledge, Agency	10
2	Sale of Goods Act, 1930: Contract of Sale, Meaning and Difference Between Sale and Agreement to Sell, Conditions and Warranties, Transfer of Property and Goods, Unpaid Seller and His Rights.	10
	Negotiable Instrument Act, 1881: Concept and Features of Negotiable Instrument, Promissory Note, Bills of Exchange and Cheque, Holder and Holder in Due Course, Disbounour and Discharge of Negotiable instrument. Consumer Protection Act, 1986: Salient Features, Definition of consumer, Grievance Redressal Machinery.	10
	Limited Liability Partnership (LLP) Act, 2008: Salient Features of LLP, Difference between LLP and Partnership, LLP and	10

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	Median and Mode - GM and HM Measures of Dispersion - Range - Mean Deviation - Quartile Deviation - Standard Deviation - Coefficient Variation.	
4	Correlation: Karl Pearson's Correlation - Concurrent Deviation Method - Rank Correlation - Uses of Correlation in Business Regression - Regression Lines - Regression Coefficients - Uses of Regression in Business Problems.	08
5	Time Series : Components of time Series - Measurement of Trend - Semi Average method - Moving Average method - Method of Least Squares - Measurement of Seasonal Variations - Simple Average Method - Ratio to Moving Average Method. Index Numbers - Weighted and UN weighted Index Numbers - Cost of Living Index Number - Test on index Numbers	08
	TOTAL	40

Suggested Readings:

1. P.R. Vittal , Business Statistics and Mathematics, Margham Publications.
2. S P Rajagopalan and R Sattanathan , Business Mathematics , Vijay Nicole Imprints (P) Ltd
3. S P Rajagoalan and R Sattanathan , Business Statistics-Vijay Nicole Imprints (P)Ltd.
4. DR. B.N. GUPTA; S.B.P.D PUBLICATION, AGRA
5. DR. MRITUANJAY KUMAR Business Mathematics & Statistics. SHIKSHA SAGAR PUBLISHER AND DISTRIBUTER, AGRA.

SEMESTER-IV

BCAF/MJC-5 : BUSINESS FINANCE

Objective:

To aware the learners with the concept of Business Finance and give detailed information about raising of funds and their utilization for meeting the different needs of the business firm

Learning Outcomes:

On the completion of the course the learners will be able;

- To understand the different sources of raising short term and long term funds for the business firm
 - To know the mechanism of maintaining fair capitalization in the business firm
 - To remove and initiate remedial measures for correcting the situation of Over and Under capitalization
- To prepare the financial plan for the business firm

BCAF/MJC-5: BUSINESS FINANCE
(Theory: 05 credits)

Unit	Topics to be covered	No. of
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	TOTAL	50

Suggested Readings:

1. Jain, S.P., Narang K.L. (2016). Cost Accounting. Principles and Practise, PHI Learning.
2. Arora M.N. (2018). Cost Accounting. Principles and Practice, Vikash Publishing House, New Delhi.
3. Maheshwari, S.N. and Mittal S.N. Cost Accounting, Theory and Problems, Shri Mahavir Book Depo, New Delhi.
4. Tulsian, P.C. (2018). Cost Accounting, S. Chand and Company, New Delhi.
5. Agarwal, M.C. (2018). Cost Accounting, Sahitya Bhawan Publication, Agra
6. Charles T.H. (2018), Homgron, Srikant M. Datar, Madhav V. Rajan. Cost Accounting, A Managerial Emphasis, Pearson Education, New Delhi.

SEMESTER-VI

BCAF/MJC-10: BUSINESS ECONOMICS

Objective:

To acquaint the students with Principles of Economics in managerial decision making.

Learning Outcomes:

After completion of the course, the learners will be able to:

- Understand the conceptual framework of Economic theories and their application in business decision making.
- Examine how consumers try to maximize their satisfaction by spending on different goods,
- Analyse the relationship between inputs used in production and the resulting outputs and costs.

BCAF/MJC-10; BUSINESS ECONOMICS (Theory: 04 credits)		
Unit	Topics to be covered	No. of Lectures
1	Nature and Scope of Managerial Economics: Definition of Economics - Important concept of Economics - Basic Economic problem - Relationship between Micro and Macro economics - Managerial Economics - Nature and Scope - Objectives of the Firm.	08
	Theory of Consumer behavior: Managerial Utility Analysis indifference curve and analysis Meaning of Demand - Law of Demand - Types of Demand - Determinants of demand - Elasticity of Demand - Demand Forecasting.	08

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Concept of CSR, Corporate Philanthropy, Strategic Planning & Corporate Social Responsibility; Relationship of CSR with Corporate sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the companies Act 2013; CSR Committee; CSR Models, Codes and Standards on CSR.	
TOTAL	50

Suggested Readings:

1. Gupta Kamal: Contemporary Auditing, TATA Mc Graw, N. Delhi
2. Tandon, B.N.: Principles of Auditing, S. Chand & Comp, N. Delhi
3. ParsareDinkar: Principles & Practices of Auditing, Sultan Chand, N.Delhi
4. Ghose B.N.: Business Ethics and Corporate Governance, Mc Graw Hill Education.
5. Mandal S.K.: Ethics in Business and Corporate Governance Mc Graw Hill Education.

BCHRM/MJC-14: RESEARCH METHODOGY

Objective:

This course gives a comprehensive introduction to the subject of business research methods. The objective of this course is to develop the research skills of the students in investigating the business problems with a view to objective findings, interpretation of data and conclusions of their investigation in the form of systematic reports. Further, acquainting students with all modern and universally applied research concepts, methods and techniques and encouraging them to apply their acquired theoretical knowledge to real-life situations are part of course objectives.

Learning Outcomes:

At the end of this course, the students will be able to:

- understand some basic concepts of research and its methodologies
- identify appropriate research topics select and define appropriate research problem and parameters
- prepare a research proposal to undertake a research project
- enhance the ability to prepare the research report

Course Structure:

BCAF/MJC-14: RESEARCH METHODOGY (Theory: 05 credits)		
Unit	Topics to be covered	No. of Lectures
1	Introduction to Business Research: Meaning and Significance of Research in Business Different Approaches to Research-Scientific Methods and Non-scientific Methods Types of Business Research The Research Process Ethics in Business Research	10
2	The Research Problem and Design: Formulation and Definition of Business Research Problem Formulation of Research Hypotheses, Business Research Design Explanatory Research Design (Secondary Data and Qualitative Research Descriptive Research Design (Survey and Observation and Causal Research Design (Experimentation Potential Sources of Errors in Research	10

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3	Sampling Design and Measurement Techniques: The Sampling Design Process ; Types of Sample Design Probability and Non-probability Sampling Design Size of Sample Sampling Errors; Concept of Measurement and Setting Important Scaling Techniques Comparative and Non-comparative liability and Validity of Measurement	10
4	Data Collection Tools and Data Processing: Questionnaire and Observation Form Questionnaire Design Process Collecting Primary Data through Observations, Semi-structured Interviews In-depth Interviews and Questionnaire, Processing of Research Data Editing, Coding, Classification and Tabulation Analysis of Data Basic Data Analysis Descriptive Statistics Hypotheses Testing	10
5	Business Research Report: Importance of the Report & Presentation Business Report Format Report Writing Oral Presentation, Research Follow-up	10
TOTAL		50

Suggested Readings:

1. OR Krishnaswami & M. Ranganathan-Methodology of Research in Social Science, HPH, Mumbai.
2. JK Sachdeva- Business Research Methodology, HPH, Mumbai.
3. CR Kothari- Research Methodology- Methods and Techniques, New Age International Publishers.
4. Sashi K Gupta & Praneet Rangi- Research Methodology- Methods, Tools and Techniques, Kalyani Publishers

SEMESTER-VII

BCAF/MJC-15: COMPANY LAW

Objective:

The objective of the course is to understand and evaluate the legal framework of Corporate Environment in India and to gain elementary knowledge of Indian Corporate law

Learning Outcomes:

After the completion of the course, The student will be able to:

- Understand the concept of Company as a form of Business organization & Acquaint with the legal norms relating to companies.
 - Understanding the characteristics and types of Companies, illustrating the duties and responsibilities of director as per compliance under company's Act 2013.
- Acquire knowledge of Company meetings, internal & external affairs of management and provisions related to payments of Dividend & Books of Accounts.

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