Dr. BHIM RAO AMBEDKAR UNIVERSITY, AGRA

(Formerly: Agra University, Agra)

BACHELOR OF COMMERCE (B.Com.)

(THREE YEAR DEGREE COURSE)

APPLIED BUSINESS ECONOMICS

Applied Business Economics   **CODE**

Business Statistics **6 credits each** (Compulsory) C010102T

Essentials of E-Commerce (Optional)   C010204T

OR

Business Economics (Optional)   C010205T

Business Regulatory Framework   C010303T

(BRF)(Optional)   C010304T

OR

Inventory Management (Optional)

Fundamentals of Entrepreneurship (Optional)   C010404T

OR

Tourism and Travel Management (Optional)   C010405T

(Any two of the following): 5 credits each

A. Business Finance/ (Optional)   C010503T

B. Principles and Practices of Insurance/   C010504T

(Optional)

C. Monetary Theory and Banking in India   C010505T

(Optional)

Accounting for Managers **5 credit**   C010601T

Programme: B.Com.	Year: First	Semester: First
Subject: Applied Business Economics (Faculty of Commerce)		
Course Code: C010102T	Course Title: Business Statistics	
Course outcomes: The purpose of this paper is to inculcate and analytical ability among the students.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 90		

Unit	Topics	No. of Lectures
I	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.	20
II	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Partition ValuesQuartile, Decile, and Percentile, Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.	25

	III	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation, Concurrent Deviation Method, Standard Error and Probable Error.	25
	IV	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor.	20

Note- At least 3 Numericals in long questions section is compulsory.

Suggested Readings:
1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins;
2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
   .Sharma J.K., Business Statistics, Pearson Education.
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.
5. Statistical Analysis (D.N. Elhance and Veena Elhance, Kitab Mahal Allahabad);
6. Business Statistics (KL Gupta, Navyug Sahitya Sadan Agra) [also available in Hindi];
7. व्यावसायिकसांख्यिकी (लेखकएस.के. वार्ष्णि, जवाहरपख्यिकेशनआगरा) [झांख्यिशमेंभीउपलब्धहै];
8. व्यावसायिकसांख्यिकी (लेखकपीकेवार्ष्णिएवांएसकेगगग, यनरुपमसायहत्यसदनआगरा) [झांख्यिशमेंभीउपलब्धहै];
9. व्यावसायिकसांख्यिकी (लेखकएस. एमशुक्लाएवांएसपीसहाि, सायहत्यभवनपख्यिकेशनआगरा) [झांख्यिशमेंभीउपलब्धहै];
10. व्यावसायिकसांख्यिकी (लेखकके.एन. नागर, मीनाक्षीप्रकाशनमेरठ);
11. सांख्यिकीकेसरलयसद्ाांत (लेखकबीएनअस्थाना, एसचांदपख्यिकेशननईयदल्ली);
12. पररमाणात्मकयवयिाांाि (लेखकएससचदेवा, लक्ष्मीनाराणिअग्रवालआगरा).
   Note: **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for only those who passed intermediate with math or state

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on

Assignment/Test/Quiz(MCQ)/Seminar/Presentation of the student (20 Marks)
Overall performance throughout the Semester (includes
Attendance, Behaviour, Discipline, Participation in
Different Activities) **(05marks)**

Programme: B.Com.	Year: First	Semester: Second

Subject: Applied Business Economic (Faculty of Commerce)		
Course Code: C010204T	Course Title: Essentials of E-commerce	

Course outcomes: This course is to familiarize the student with the basics of e- commerce and to comprehend its potential.

Credits: 6	Core Compulsory / Elective: Elective
Max. Marks: 25+75	Min. Passing Marks:10+25

Total No. of Lectures: 90		

Unit	Topics	No. of Lectures
I	**Internet and Commerce:** Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitation of E-Commerce.	20
II	**Application in B2C:** Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker-Based Service Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry, Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.	25
III	**Application in B2B:** Applications of B2B; Key Technologies for B2B, Characteristics of The Supplier Oriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in B2B.	30
IV	**Applications in Governance:** EDI In Governance; E Government; E Governance Applications Of The Internet, Concept Of Government-To-Business, Business-To-Government And Citizen-ToGovernment; E-Governance Models; Private Sector Interface In E Governance.	15

Suggested Readings:
1. Pt Joseph Of E-Commerce Are Indian Perspective Php Learning Private Limited
2. Nidhi Dhawan Introduction To E-Commerce International Book House Private Limited
3. Agarwal Kamlesh And And Agarwal Diksha Bridge To The Online To A Front New Delhi India Macmillan India (Hindi and English)
4. Manali- Danielle Internet And Internet Engineering Tata Mcgraw-Hill New Delhi
5. Pandey- Concept Of E-Commerce, S.K. Kataria And Sons (Hindi and English) Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on – **Assignment/Test/ Quiz(MCQ)/Seminar/Presentations of the students (20 marks)**

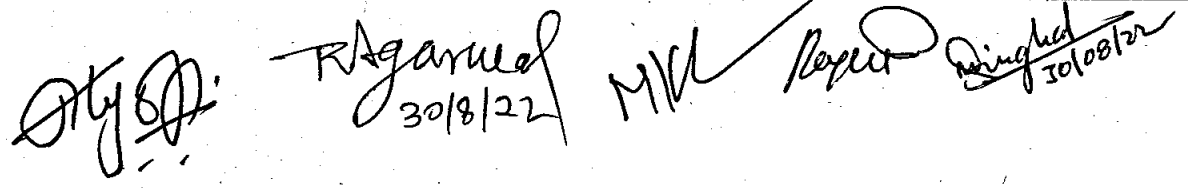| Programme: B.Com.	Year: First	Semester: Second
Subject: Applied Business Economics (Faculty of Commerce)		
Course Code: C010205T	Course Title: Business Economics	
Course outcomes: Business Economics objective this course is meant to acquaint the students with the principles of Business Economics as are applicable in business.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 90		

Unit	Topics	No. of Lectures
I	Introduction: Meaning of Business Economics, Difference with Traditional Economics, Nature and Scope of Business Economics, Meaning, Kinds, Law Of Demand, Law Of Marginal Diminishing Utility, Elasticity Of Demand, Concept And Measurement Of Elasticity Of Demand Price, Incoming Cross, Elasticity Determinants Of Elasticity Of Demand Importance Of Elasticity Of Demand, Demand Forecasting- Meaning and Methods.	22
II	Theory Of Cost: Short Run And Long Run Cost Curve Traditional And Modern Approaches. Production Function: Law Of Variable Proportion; Properties Ride Line, Optimum Factor Combination And Expansion Path; Return To Scale; Internal And External Economics And Diseconomies.	31
III	A. Perfect Competition: Meaning, Price And Output Determination. B. Monopoly: Meaning And Determination Of Price Under Monopoly; Equilibrium Of A Firm/Industry. C. Monopolistic Competition: Meaning And Characteristics; Price And Output Determination Under Monopolistic Competition.	21

IV	Business Cycle: Various Phases And Its Causes; Theory Of Distribution: Marginal Productivity Theory Of Modern Theory, Wage- Meaning, Determination Of Wage Rate Under Perfect Competition And Monopoly, Rent Concept: Modern Theories Of Rent: Interest Concept- And Theories Of Interest Profit- Concept And Theories Of Profit, Capital budgeting- meaning and capital appraisal methods, Cost Output Relationship and Profit Planning.		16

Note- At least 3 numerical-based questions in long questions section is compulsory.

Suggested Readings: 1.Geetika, "Managerial Economics", McGraw-Hill Education 2nd Ed.

2. Thomas & Maurice, "Managerial Economics: Concepts and Applications" (SIE), , McGraw Hill Education, 9th Ed

3. Ahuja, H.L, "Managerial Economics", S.Chand, 8th Ed

4. Dwivedi, D.N., "Managerial Economics", Vikas Publication, 7th Ed

5. Mithani, D.M., "Managerial Economics- Theory and Applications", Himalaya Publications

6. Gupta, G., "Managerial Economics", McGraw-Hill Education (India)Pvt Limited

7. Seth, M.L., "Principles of Economics", Lakshmi Narain Agrawal Educational Publishers, Agra

8. Vaish & Sunderm, "Principles of Economics", Ratan Prakashan Mandir

9. Jhingan, M.L., "Managerial Economics -1E", Vrinda Pub

10. Jhingan,M.L., Vyashthi Arthashastra, Vrinda Pub 11. Mishra, J.P., Vyashthi Arthashastra

11. Business Economics (, Dr. G.K. Gupta and Dr. J. K Saxena, Dr. Rajiv Agarwal, Jawahar Publications Agra) [also available in Hindi];

12. Business Economics (V.C. Sinha, P.C. Maheshwari, B.B. Maheshwari, SBPD Publishing House Agra) [also available in Hindi];

13. व्यवसायिकअथगशास्त्र (लेखकएकेअग्रवाल, साक्षीप्रकाशनमेरठ)

14. व्यवसायिकअथगशास्त्र (लेखकजेपीयमश्र, सायहत्यभवनपख्यिकेशनआगरा)

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for only Management Faculty Students

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on

Assignment/Test/Quiz(MCQ)/Seminar/Presentation of the student (20 Marks)
Overall performance throughout the Semester (includes
Attendance, Behaviour, Discipline, Participation in
Different Activities)   (05marks)

Programme: B.Com.	Year: Second	Semester: Third

Subject: Applied Business Economics (Faculty of Commerce)		
Course Code: C010303T	Course Title: Business Regulatory Framework	
Course outcomes: The objective of this course is to provide a brief idea about the framework of Indian Contract Act,1872 and Sale of Goods Act,1930.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 90		

Unit	Topics	No. of Lectures
I	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects	20
II	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.	24
III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auction able Claims.	25
IV	Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Payment in due Course.	21

Suggested Readings:

1. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.
2. Chandha P.R: Business Law; Galgotia, New Delhi.
3. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English)
4. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata.
5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill.
6. Sharma, Sanjeev, Business Regulatory Framework, Jawahar Publication, Agra
7. Sharma Rachita Business Regulatory Framework, Navyug Sahitya Sadan, Agra.
   Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for only law and Management Faculty

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on-
Assignment/Test/Quiz(MCQ)/Seminar/Presentation of the student (20 Marks)
Overall performance throughout the Semester (includes
Attendance, Behaviour, Discipline, Participation in
Different Activities) (05marks)

Programme: B.Com.	Year: Second	Semester: Third

Subject: Applied Business Economics (Faculty of Commerce)

Course Code: C010304T	Course Title: Inventory Management

Course outcomes:

After completing this course a student will have:

Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management.

Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance.

Ability to identify the appropriate method and techniques of Inventory management for solving different problems.

Ability to apply basic Inventory management principles to solve business and industry related problems.

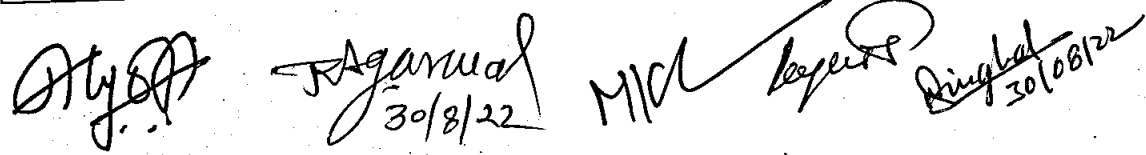Ability to understand the concept of Working Capital Management, Demand Analysis and Obsolescence.

Credits: 6	Core Compulsory / Elective: Elective
Max. Marks: 25+75	Min. Passing Marks:10+25

Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	**Inventory Management:** Concept, Characteristics, objectives and scope of Inventory Management. Significance of Inventory Management, Inventory Management costs-Meaning, Methods of Inventory Management	22
II	**Concept and Valuation of Inventory:** Meaning, Classification and Function of Inventory, Inventory Planning- Concept and Benefits, Product Classification, Product Coding, Lead Time, Replenishment Methods.	26
III	**Management of Working Capital:** Concept, Nature ,Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.	24

IV	Inventory Control: Meaning of Inventory Control, Objectives and Importance of good Inventory Control system, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.	18

Note- At least 3 numerical-based questions in long questions section is compulsory.

Suggested Readings:

1. Goel and Riya Pandey, B.B.(2022)- Inventory Management, Sahitya Bhwan Publication Agra
2. Muller M. (2011), Essentials of Inventory Management, AMACON.
3. Narayan P. (2008), Inventory Management, Excel Books.
4. Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd.
5. Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt. Ltd.
6. Prof. Mridula Singhal, Prof. Sanjeev Sharma, Dr. S.K. Gupta (2022) Inventory Management, Jawahar Publications, Agra (Also available in Hindi)
7. Chapman Stephen (2017), Introduction to Materials Management, Pearson Publishing.

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for only Management Faculty

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on-
Assignment/Test/Quiz(MCQ)/Seminar/Presentation of the student (20 Marks)
Overall performance throughout the Semester (includes
Attendance, Behaviour, Discipline, Participation in
Different Activities)   (05marks)

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Applied Business Economics (Faculty of Commerce)		
Course Code: C010404T	Course Title: Fundamentals of Entrepreneurship	

Course outcomes:
After completing this course a student will have:

Ability to understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship.
Ability to understand the terminologies associated with the field of Entrepreneurship along with their relevance.
Ability to identify the appropriate functions and qualities of Entrepreneur for solving different problems.
Ability to apply basic Entrepreneurship principles to solve business and industry related problems.
Ability to understand the concept of Life Small Business, Raising of Funds and EDP.

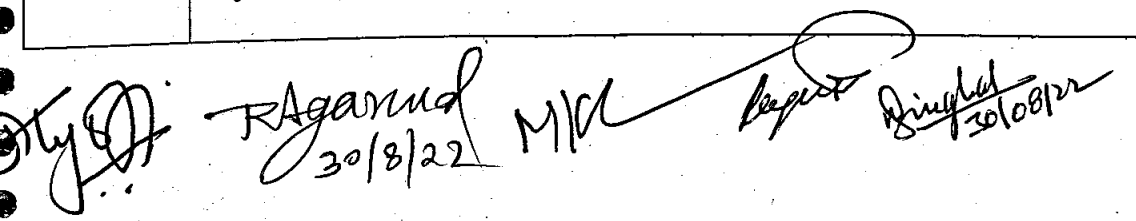| Credits: 6	Core Compulsory / Elective: Elective
Max. Marks: 25+75	Min. Passing Marks:10+25

	Total No. of Lectures: 90	
Unit	**Topics**	**No. of Lectures**
I	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship. Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur, Intrapreneur & Manager. Entrepreneurship & Environment.	22
II	Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur.	31
III	Project Report: Meaning, Definition, Purpose of Project Reports, Requirements of good report, Methods of reporting, General principles of a good reporting system, Performa of a project report, Sample project report.	21
IV	Small Business: Process of Establishing Small Business, Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.	16
	Suggested Readings: 1. Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House 2. Desai, Vasant, "Management of Small Scale Industry", Generic 3. Drucker, Perer, "Innovation and Entrepreneurship", Harper Business; Reprint edition 4. Gupta, C.B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand 5. Kenneth, P.Van, "Entrepreneurship and Small Business Management" 6. Pareek, Udai& Ven, "Developing Entrepreneurship book on Learning System" 7. Agrawal, R.C., 'UdyamitaVikas"(Hindi) 8. Khanka, S.S. "Entrepreneurship Development", S. Chand & Company Note- Latest edition of the text books should be used. This course can be opted as an elective by the students of following subjects:	
	This course can be opted as an elective by the students of following subjects: Open only for Management Faculty	

	Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on- Assignment/Test/Quiz(MCQ)/Seminar/Presentation of the student **(20 Marks)** **Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities).** **(05marks)**	

Programme: B.Com.	Year: Second	Semester: Fourth

Subject: Commerce

Course Code: C010405T	Course Title: Tourism and Travel Management

Course outcomes: The objective of this course is to understand the fundamental concept of Tourism and to familiarize with the significance and emerging trends in tourism.

Credits: 6	Core Compulsory / Elective: Elective
Max. Marks: 25+75	Min. Passing Marks:10+25

Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	**Introduction to Travel:** Meaning and definitions of tourism, traveler, excursionist, tourists- objectives, nature and classification of tourism and tourists, Growth and Development of Tourism, Forms of Tourism: Inbound Outbound, Domestic and International.	15
II	**The Modern Tour Industry:** Package Tours- Custom Tours- Tour wholesalers- Types of Package tours: Independent Package, Hosted Tour, Escorted Tour, Sightseeing Tour Group, Incentive and Convention Tour- Man Market Package Holidays- Types of Tour Operations: Specialist Tour Operators: Specialist Tour Operators, Tour Operators reliance on other organization.	25
III	**Tour Operations and Documentation:** FunctionsSources of Income, How to set up a Travel Agency: Procedures for approval of a Travel Agency and Tour Operator, Travel Documentation: Passports- various types and requirements- Procedure to apply for Passports: VISA- various types and requirements- Documents required for Foreigners to visit India, Health Check Documents and Process for Encashment of Foreign Currency.	30
IV	**Impact of Tourism and Tourism Organizations:** Tourism Impacts: Economic impact, Social Impact, Cultural Impact and Environmental Impact- Strategies to overcome or reduce the negative Impact of Tourism.	20

Objectives, Functions of- United Nations World Tourism Organization (UNWTO), World Travel and Tourism Council (WTC), Pacific Asia Travel Association (PATA), International Air Transport Association (IATA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO) and Federation of Hotel and Restaurant Associations of India (FHRAI).

Suggested Readings:
1. Bhatia A.K (2003) International Tourism, Sterling Publishers Pvt Ltd, New Delhi.
2. Pran Nath Seth(1997),Successful Tourism Management, Sterling Publishers Pvt Ltd, New Delhi,
3. Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised Edition Vikas Publishing House Pvt Ltd, New Delhi.
   Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open only for Management Faculty

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on- **Assignment/Test/Quiz(MCQ)/Seminar/Presentation of the student (20 Marks)**
Overall performance throughout the Semester (includes
Attendance, Behaviour, Discipline, Participation in
Different Activities)   (05marks)

Programme: B.Com.	Year: Third	Semester: Fifth

Subject: Applied Business Economics (Faculty of Commerce)		
Course Code: C010503T	Course Title: Business Finance	
Course outcomes: This course is to help students understand the conceptual framework of Business Finance.		
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures (in hours per week): 75		

Unit	Topics	No. of Lectures
I	**Business Finance**: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions.	15
II	**Cost Of Capital:** Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital, Capitalization- Meaning, Overcapitalization.	19

III	**Dividend Policies:** Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.	20
IV	**Capital Market:** (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets-Composition And Structure.	21

Note- At least 3 numerical-based questions in long questions section is compulsory.
Suggested Readings:
1. Avadhani V A Financial System
2. Bhalla VK Modern Working Capital Management
3. Chandra Prasanna Financial Management Theory And Practices
4. Khan NY And Jain PK Financial Management Tax And Problems
5. Pandey I M Financial Management
   Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open only for Management Faculty

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on-
Assignment/Test/Quiz(MCQ)/Seminar/Presentation of the student (20 Marks)
Overall performance throughout the Semester (includes
Attendance, Behaviour, Discipline, Participation in
Different Activities)   (05marks)

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Applied Business Economics (Faculty of Commerce)		
Course Code: C010504T	Course Title: Principles and Practices of Insurance	

Course outcomes:
After completing this course a student will have:

Ability to understand the concept of Insurance along with the basic laws and practices of Insurance.
Ability to understand the terminologies associated with the field of Insurance and control along with their relevance.
Ability to identify the appropriate method and types of Insurance for solving different problems.
Ability to apply basic Insurance principles to solve business and industry related problems.
Ability to understand the concept of Life, Marine and Fire Insurance.

Credits: 5	Core Compulsory / Elective: Elective
Max. Marks: 25+75	Min. Passing Marks:10+25

		Total No. of Lectures: 75	
Unit	Topics		No. of Lectures
I	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.		17
II	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.		20
III	Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.		18
IV	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.		20

Suggested Readings:

1-Mishra M.N., Insurance- Principles & Practice.

2- Gupta O.S., Life Insurance.

3- Vinayakam, M. Radhaswami &Vasudevam, Insurance- Principles & Practice.

4- Kothari &Bhall, Principles & Practice of Insurance.

5- श्रीवास्तवबालचन्द्र, बीमाकेतत्वा

6- शुक्लासुमेश, शुक्लासुधीर, ममरुमाहरुख, बीमुामवमिएवुांखुातु।I Note- **Latest edition of the text books should be used.**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on

Assignment/Test/Quiz(MCQ)/Seminar/Presentation of the student (20 Marks)
Overall performance throughout the Semester (includes
Attendance, Behaviour, Discipline, Participation in
Different Activities)   (05marks)
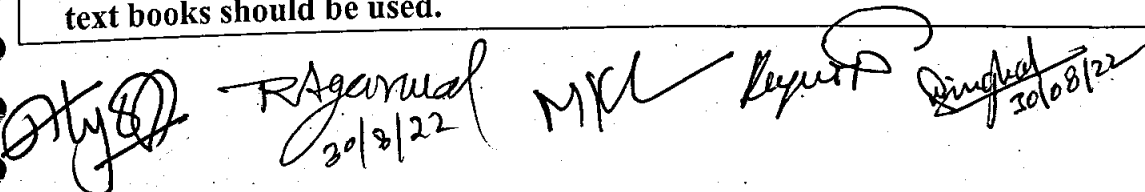
Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Applied Business Economics (Faculty of Commerce)		
Course Code: C010505T	Course Title: Monetary Theory and Banking in India	
Course outcomes: The course expose the students to the working for money and financial system prevailing in India.		
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 75		

Unit	Topics	No. of Lectures
I	**Money:** Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money. **Financial System:** Components, Financial Intermediaries.	17
II	**Indian Banking System:** Definition Of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process Of Credit Creation By Banks; Determination Of Money Supply And Total Bank Credit.	17
III	**Development Banks And Other Non-Banking Financial Institution:** Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers.	25
IV	**The Reserve Bank of India:** Functions, Instruments Of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflationary Expectations.	16

Suggested Readings:
1. Saha SK Indian Banking System SBPD Publication (Hindi and English)
2. Deshmukh And Indian Banking System Chandralok Prakashan(Hindi and English)
3. Gupta SB Monetary Planning Of India
4. Khan M Y Indian Financial System Theory And Practice
5. Sengupta A K & Agarwal K Money Market Operations In India Note- **Latest edition of the text books should be used.**

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Applied Business Economics (Faculty of Commerce)		
Course Code: C010601T	Course Title: Accounting for Mangers	

Course outcomes:

After completing this course a student will have:

Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.

Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.

Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.

Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems.

Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.

Credits: 5	Core Compulsory / Elective: Compulsory
Max. Marks: 25+75	Min. Passing Marks:10+25

Total No. of Lectures: 75		

Unit	Topics	No. of Lectures
I	Management Accounting- Concept, Characteristics and Scope. Difference between Financial Accounting Management Accounting. Management Accounting-Techniques and Importance.. Management Accountant- Functions and Responsibility. Financial Statement Analysis and Interpretation-- Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement; Types of Financial Analysis Horizontal, Vertical.	17
II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow -Concept, and Preparation of Fund Flow Statement.	16

III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Break Even Analysis: Concept and Practical Applications of Break even Analysis.	22
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing, Variance Analysis: Material and Labour Variance- Simple problems. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports and Reporting at different levels of Management.	20

Note- At least 3 numerical-based questions in long questions section is compulsory.

Suggested Readings:

1. Gupta P.C. (2022)-Management Accounting , Jawahar Publication ,Agra (Hindi and English)
2. Mehta B.K.(2022)- Management Accounting, SBPD Publishing House, Agra(Hindi and English)
3. Gupta K.L.(2022) Management Accounting Sahitya Bhawan Publication ,agra(Hindi and English)
4. Sonar jitendra (2022) Management Accounting, Rajeev Bansal SBPD Agra(Hindi and English)
5. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.
6. Homgren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi.
7. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.
8. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi.
9. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi.
10. Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana. (Hindi and English)
11. Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi.
12. Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan, Nazibabad.
13. Srinivasan .N.P.Murugan M.S,S.Chand Publication, Delhi

Note- **Latest edition of the text books should be used.**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on

Assignment/Test/Quiz(MCQ)/Seminar/Presentation of the student (20 Marks)
Overall performance throughout the Semester (includes
Attendance, Behaviour, Discipline, Participation in
Different Activities)   (05marks)