

1. Dominick Salvatore (2009). Principles of Microeconomics (5th ed.) Oxford University Press
1. Lipsey and Chrystal. (2008). Economics. (11th ed.) Oxford University Press
2. Koutosyannis (1979). Modern Micro Economics. Palgrave Macmillan
3. Pindyck, Rubinfeld and Mehta. (2009). Micro Economics. (7th ed.). Pearson

Business Accounting (70 Hours)

| Course Code | Course Title | Credits | Type (T+P+Pj) |
|--------------------|---------------------|----------------|----------------------|
| CUBB1003 | Business Accounting | 4 | 3+0+1 |

Course Rationale:

This course emphasis on the role, functions and interpretation of accounting require for managers. It will help students in applying the knowledge to work in the corporate environment. This course will expose students to gain knowledge on accounting and its applications of accounting in diriment corporate sectors.

Course Objective:

- To introduce the fundamental concepts of accounting, including its principles, scope, and objectives.
- To develop skills in recording financial transactions using journals, ledgers, and trial balances.
- To familiarize students with the preparation and presentation of financial statements for sole proprietors and companies.
- To understand the significance and application of depreciation methods in financial accounting.
- To equip students with analytical techniques for financial statement analysis, including ratio analysis and cash flow statements.

Course Outcomes

On successful completion of this course, students will be able to:

CO1: Demonstrate an understanding of accounting principles, concepts, and conventions.

CO2: Apply the rules of journalizing and double-entry bookkeeping to record and classify financial transactions.

CO3: Prepare accurate financial statements, including trading accounts, profit and loss accounts, and balance sheets.

CO4: Evaluate the impact of depreciation and apply appropriate methods for charging it in financial records.

CO5: Analyze and interpret financial statements using horizontal analysis, vertical analysis, and ratio analysis to support decision-making for various stakeholders.

Course Outcome to Program Outcome Mapping:

| Course Outcomes (CO) | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PO 9 | PO1 0 | PO1 1 | PO1 2 |
|----------------------|------|------|------|------|------|------|------|------|------|-------|-------|-------|
| CO1 | 3 | 3 | | | | | | | | | | |
| CO2 | 3 | 3 | | | | | | | | | 2 | |
| CO3 | 3 | 3 | 3 | | | | | | | | | |
| CO4 | 3 | 3 | | 2 | | | | | | | | |
| CO5 | | 3 | | | 2 | 2 | | | | | | |

***High-3, Medium-2, Low-1**

Course Syllabus

Module: I

Accounting, meaning, definition, objectives, scope, basic, terms, accounting principles, branches of accounting, uses & limitations of Accounting, Concepts & Conventions, Accountings uses, Accounting information, Accounting equations – Meaning of accounting equation, compensation of accounting, effects of transactions.

Module: II

Basic Accounting Procedure – Journal, rules of debit & credit, method of journalizing, advantage, double entry system – its advantage, ledger, meaning, utility, posting entries. Practical system of book keeping – Cashbook, types of cash book, Single column, double column, entries, Trial Balance, Objective, preparation, errors & rectification, Suspense Accounting – meaning, utility & preparation.

Depreciation: meaning, causes, factors affecting depreciation, methods of charging depreciation, straight line and written - down methods.

Module: III

Preparation of Financial Statements: Preparation of trading account, profit & loss account and balance sheet for a sole proprietor, understanding financial statements of a joint stock company, activities of cash flow statement, understanding the contents of a corporate annual report,

Module: IV

Analyzing Financial Statements: Objectives of financial statement analysis; sources of information; standards of comparison; techniques of financial statement analysis - horizontal analysis, vertical analysis, and ratio analysis. Meaning and usefulness of financial ratios;

analysis of financial ratios from the perspective of different stakeholders like investors, lenders, and short-term creditors; profitability ratios, solvency ratios, liquidity ratios, and turnover ratios; limitations of ratio analysis.

Books Recommended:

1. Financial Accounting by S. N. Maheshwari and Suneel K Maheshwari, Vikas Publishing House
2. R. Narayanaswamy, Financial Accounting: A Managerial Perspective, PHI
3. Financial Accounting by Jawaharlal and Seema Srivastava, HPH
4. Financial Accounting by P. Jain and K. L. Narang , Kalyani Publishers.

Business Statistics (84 hours)

| Course Code | Course Title | Credits | Type (T+P+Pj) |
|-------------|---------------------|---------|---------------|
| CUBB1024 | Business Statistics | 4 | 2+2+0 |

The course aims to introduce students to statistical concepts and techniques that are crucial for understanding data, interpreting results and applying statistical methods in various business contexts.

Course Objectives:

- Understand the role of statistics in business and its importance in decision making
- Develop the ability to collect, organize and present data effectively.
- To understand statistical data and descriptive statistics for business data analysis.
- Gain proficiency in using Excel for data analysis
- Develop critical thinking and problem-solving skills through the application of statistical methods to business scenarios.

Course Outcomes:

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

CO1: Demonstrate an understanding of key statistical concepts and methodologies, including sampling techniques, data collection, data presentation, statistical tools, regression analysis.

CO2: Utilize appropriate statistical methods to analyse data and interpret the results in a business context, making data driven decisions.

CO3: Competently use statistical software (EXCEL) to perform data analysis and generate reports.