ವಾಣಿಜ್ಯ ವಿಭಾಗದ ಅಧ್ಯಯನ ಮಂಡಳಿಯ ಸಭಾ ನಡುವಳಿಗಳು

ವಿಷಯ: 2024–25ನೇ ಸಾಲಿನ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿಯ ವಾಣಿಜ್ಯ ಸ್ನಾತಕ ಪದವಿಯ ಪರಿಷ್ಕೃತ ಕರಡು ಪಠ್ಯಕ್ರಮವನ್ನು ಸಲ್ಲಿಸುತ್ತಿರುವ ಕುರಿತು

ಉಲ್ಲೇಖಗಳು:
1) ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 166 ಯುಎನ್ಇ 2023, ಬೆಂಗಳೂರು ದಿನಾಂಕ 08–05–2024
2) ಕುಲ ಸಚಿವರು ಬೀದರ ವಿಶ್ವವಿದ್ಯಾಲಯ ಬೀದರ ರವರ ಆದೇಶ ಸಂಖ್ಯೆ:ಬೀ.ವಿ.ಬೀದರ/ಆಡಳಿತ/ಸಿ.ಆರ್–03/2023–24 ದಿನಾಂಕ: 14–05–2024
3) ಕುಲ ಸಚಿವರು ಬೀದರ ವಿಶ್ವವಿದ್ಯಾಲಯ ಬೀದರ ರವರ ಆದೇಶ ಸಂಖ್ಯೆ:ಬೀ.ವಿ.ಬೀದರ/ಆಡಳಿತ/ಸಿ.ಆರ್–03/2024–25/18 ದಿನಾಂಕ: 21–05–2024
4) ಕುಲ ಸಚಿವರು ಬೀದರ ವಿಶ್ವವಿದ್ಯಾಲಯ ಬೀದರ ರವರ ಅಧಿಕ್ರತ ಜ್ಞಾಪನ ಸಂಖ್ಯೆ:ಬೀ.ವಿ.ಬೀದರ/ಆಡಳಿತ/ಸಿ.ಆರ್–/2023–24 ದಿನಾಂಕ: 15–06–2024
5) ಕುಲ ಸಚಿವರು ಬೀದರ ವಿಶ್ವವಿದ್ಯಾಲಯ ಬೀದರ ರವರ ಅಧಿಕ್ರತ ಜ್ಞಾಪನ ಆದೇಶ ಸಂಖ್ಯೆ:ಬೀ.ವಿ.ಬೀದರ/ಆಡಳಿತ/ಸಿ.ಆರ್–03/2024–25 ದಿನಾಂಕ: 02–09–2024

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ಮೇಲ್ಕಂಡ ವಿಷಯ ಮತ್ತು ಉಲ್ಲೇಖಗಳನ್ವಯ ದಿನಾಂಕ 16–05–2024 ರಂದು ಬೀದರ ವಿಶ್ವ ವಿದ್ಯಾಲಯದ ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಸ್ನಾತಕ ಪದವಿಯ ಪಠ್ಯಕ್ರಮ ಪರಿಷ್ಕರಣ ಸಮಿತಿಯ ಸಭೆ ಮತ್ತು ತಿದ್ದುಪಡಿ ಸಭೆಯ ದಿನಾಂಕ 02–09–2024 ರಂತೆ 2024–25ನೇ ಸಾಲಿನ ರಾಜ್ಯ ಶಿಕ್ಷಣ ನೀತಿಯನ್ವಯ ಪಠ್ಯ ಪರಿಷ್ಕರಣ ಮತ್ತು ಬೋಧನಾ ಅವಧಿಗೆ ಸಂಭಂದಿಸಿದಂತೆ ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಡೀನರ ಅಧ್ಯಕ್ಷತೆಯಲ್ಲಿ ಅಧ್ಯಯನ ಮಂಡಳಿಯ ಅಧ್ಯಕ್ಷರು, ಸದಸ್ಯರು ಮತ್ತು ಅಹ್ವಾನಿತರು ಪಠ್ಯಕ್ರಮ ಪರಿಷ್ಕರಣೆ ಮತ್ತು ಬೋಧನಾ ಅವಧಿಗೆ ಸಂಭಂಧಿಸಿದಂತೆ ಸುದೀರ್ಘವಾಗಿ ಚರ್ಚಿಸಿ ವಾಣಿಜ್ಯಶಾಸ್ತ್ರ ಸ್ನಾತಕ ಪದವಿಯ ಒಂದು ಮತ್ತು ಎರಡನೇಯ ಸೆಮಿಸ್ಟರನ ಪಠ್ಯ ವಿಷಯಗಳು ಮತ್ತು ಪಠ್ಯಕ್ರಮವನ್ನು ಈ ಕೆಳಗಿನಂತೆ ತೀರ್ಮಾನಿಸಲಾಗಿದೆ.

ಬಿ.ಕಾಂ–ಪ್ರಥಮ ಸೆಮಿಸ್ಟರನ

ವಿಷಯಗಳು	ವಿಷಯ ಸಂಕೇತ	ಕ್ರೇಡಿಟ್
1) Principles and Practice of Accounting	DCC -1.1	05
2) Contemporary Marketing	DCC -1.2	05
3) Corporate Business Behavior	DCC -1.3	05

ಬಿ.ಕಾಂ-ದ್ವಿತೀಯ ಸೆಮಿಸ್ಟರನ ವಿಷಯಗಳು:

1) Advanced Financial Accounting	DCC -2.1	05
2) Business Management	DCC -2.2	05
3) Fundamentals of Business Statistics	DCC -2.3	05

ಕ್ರ ಸಂ	ಹೆಸರು	ಪದನಾಮ	ಸಹಿ
01	ಡಾ. ಶರಣಪ್ಪ ಎಸ್. ಮಲಗೊಂಡ ಸಹ ಪ್ರಾಧ್ಯಾಪಕರು ಸ.ಪ್ರ.ದ.ಕಾ ನೌಬಾದ–ಬೀದರ	ಡೀನರು ವಾಣಿಜ್ಯ ನಿಕಾಯ	
02	ಡಾ. ಶಾಂತಕುಮಾರ ಅ ಬನಗುಂಡಿ ಸಹ ಪ್ರಾಧ್ಯಾಪಕರು ಸ.ಪ್ರ.ದ.ಕಾ ಹುಮನಾಬಾದ	ಅಧ್ಯಕ್ಷರು ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ಮಂಡಳಿ	[signature]
03.	ಶ್ರೀ ಗೋಪಾಲ ಬಡಿಗೇರ ಸಹಾಯಕ ಪ್ರಾಧ್ಯಾಪಕರು ಸಿದ್ಧಾರ್ಥ ಕಲಾ ಮತ್ತು ವಾಣಿಜ್ಯ ಪದವಿ ಕಾಲೇಜು ಬೀದರ	ಸದಸ್ಯರು ವಾಣಿಜ್ಯ ಅಧ್ಯಾಯನ ಮಂಡಳಿ	[signature]
04.	ಶ್ರೀ ಜಗನ್ನಾಥ ಬಡಿಗೇರ ಸಹಾಯಕ ಪ್ರಾಧ್ಯಾಪಕರು ಸಿದ್ಧಾರ್ಥ ಕಲಾ ಮತ್ತು ವಾಣಿಜ್ಯ ಪದವಿ ಕಾಲೇಜು ಬೀದರ	ಸದಸ್ಯರು ವಾಣಿಜ್ಯ ಅಧ್ಯಾಯನ ಮಂಡಳಿ	[signature]

ಲಗತ್ತುಗಳು:
1) ಬಿ.ಕಾಂ–ಪ್ರಥಮ ಮತ್ತು ದ್ವಿತೀಯ ಸೆಮೆಸ್ಟರನ ಪಠ್ಯಕ್ರಮ

DCC-1.1: Principles and Practice of Accounting

Name of the Program : Bachelors of Commerce (B.Com)

Course Code : B.Com 1.1

Course Credit	No. of Hours Per week	Total no. of teaching Hours
05 Credit	5 Hrs	70 Hrs

Pedagogy: Classroom lectures, Case study, Group discussion, Seminar, Field Survey/Work

Learning Outcomes: The outcomes of the course are as under

- Students will be able to know the basic concepts of accounting, uses and users of accounting, sub-fields of accounting and also the limitations of accounting
- After the completion of unit students will come to know about accounting cycle, transactions, recording in journal, posting to ledger and preparation of trial balance
- Students will be to understand the concepts of manufacturing account, trading account and profit and loss account and preparation of balance sheet
- Students can understand the meaning of single entry system, differences between statement of affairs and balance sheet, preparation of cash account, total debtors account, total creditors account and balance sheet.
- Students will be able to know the meaning of BRS, causes for differences between balance as per cash book and balance as

Unit-I: Theoretical Framework of Accounting: 10 Hours

Introduction-Meaning-Definition-Basic Terms Used in Accounting-Scope of Accounting-Importance of Accounting-Objectives of Accounting-Functions of Accounting-Book-Keeping-Sub-Fields of Accounting-Users of Accounting Information-Accounting and other disciplines- Limitations of Accounting-

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Unit-II: Accounting Principles and Process: **10 Hours**

Accounting Principles-Accounting Concepts-Accounting Conventions –Accounting Standards- Accounting Cycle-Transactions-Journal-Ledger-Trial Balance.

Unit-III: Preparation of Final Accounts of Sole Proprietors: **15 Hours**

Introduction-Meaning-Preparation of Manufacturing Account-Trading Account-Profit & Loss Account-Balance Sheet- Practical Questions

Unit-IV: Accounts from Incomplete Records: **20 Hours**

Introduction-Meaning-Definition of Single Entry System-Features –Types-Ascertainment of Profit by Capital Comparison –Differences Between Statement of Affairs and Balance Sheet-Preparation of Statement of Affairs and Determination of Profit-General Techniques of Obtaining Complete Accounting Information-Preparation of Cash Book-Preparation of Total Debtors Account-Preparation of Total Creditors Account-Preparation of Final Accounts- Practical Questions.

Unit-V: Bank Reconciliation Statement **15 Hours**

Introduction-Meaning-Reasons for Differences in Balance as per Pass book and Cash Book-Preparation of BRS

Skill Development Activities:

- Identify the uses and users of accounting in any of the business sector of students choice
- Collect transaction data of any business organization and prepare manufacturing account, trading account, profit and loss account and balance sheet of that business organization
- Record the imaginary transactions of business, record them in journal, post to ledger and prepare trial balance
- Prepare the cash account, total debtors account, total creditors account and balance sheet of any business sector of your choice
- Collect bank statement of any institution or business and prepare BRS based on cash book of that institution/business

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Reference Books:

1. ICAI study materials on principles and practice of accounting, accounting and advanced accounting
2. S.N Maheshwari and S.K Maheshwari-Financial accounting-Vikas Publishing house, New Delhi, 6th edition
3. S.P Iyanger (2005), advanced accounting, Sultan chand & Sons Vol. 1
4. J.R Monga, Financial Accounting: Concepts and Applications, Mayur Paper Backs, New Delhi 32nd Edition

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DCC-1.2: Contemporary Marketing

Name of the Program : **Bachelors of Commerce (B.Com)**

Course Code : **B.Com 1.2**

Course Credit	No. of Hours Per week	Total No. of Teaching Hours
05 Credit	5 Hrs	70 Hrs

Pedagogy: Classroom lectures, tutorials, group discussion, Seminar, Case studies & field work etc.,

Special Note: Students need to attend ONE compulsory question on case study in the semester end examination

Course Outcomes: On successful completion of the course, the students will be able to:

1) Understand the basic concepts of marketing and assess the marketing environment.
2) Discover the new product development & identify the factors affecting the price of a Product in the present context.
3) Judge the impact of promotional techniques on the customers & importance of channels of distribution.
4) Analyze the consumer behavior in the present scenario and marketing segmentation.
5) Outline the recent developments in the field of marketing.

12 Hours

UNIT- I: Introduction to Marketing:

Introduction-Meaning- Definition - Core Concepts in Marketing – Characteristics of Marketing -Evolution Stages of Marketing - Difference between Market and Marketing, Selling and Marketing. Importance of Marketing, Marketing and Societal Marketing– Traditional vs. Contemporary marketing. Marketing Mix; Marketing Environment-Micro and Macro environment.

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UNIT - II Market Segmentation, Targeting and Positioning (STP): 14 Hours

Meaning of Market Segmentation-Bases of market Segmentation – Product differentiation v/s market Segmentation. Targeting and Positioning: Meaning, types and Strategies, Indian Consumers- Features about Consumers in India, B2B Marketing Vs Consumer Marketing - Generational Marketing: How to Target Millennials, Gen X, & Boomers.

UNIT - III Product and Pricing: 15 Hours

Product: Meaning and features - Product Classification- Concept of product line, product mix, Product Life Cycle – Meaning and Stages in Product Life Cycle - New Product Development- Meaning and Stages in New Product Development-Reasons for Failure of New Product Development ; Branding, Packaging and labelling.

Pricing: Meaning and Significance; Factors affecting price of a product; Types of Pricing andpricing strategies.

UNIT- IV Promotion and Distribution: 15 Hours

Promotion: Meaning and importance of promotion; Promotion Mix - Advertising, personal selling, sales promotion, publicity & public relations and their distinctive characteristics; Factors affecting promotion mix decisions.

Distribution: Meaning and types of channels of distribution, Factors affecting choice of distribution channel.

UNIT- V Emerging Trends in Marketing: 14 Hours

Online Marketing, Direct Marketing, Service Marketing, Green Marketing, Rural Marketing; Search Engine Marketing (SEM) -Mobile Marketing - Social Media Marketing - Email Marketing-Network Marketing - Artificial Intelligence Marketing - Influencer Marketing (concepts only).

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Skill Development Activities:

a. Collect information on consumer behaviour towards home appliances in your locality.
b. Make a study on packaging of various products of different brands
c. Visit any departmental store and collect the information on quantity pricing (Eg: one unit vs. multiple units or 1 kg vs. 5, 10 or 100 kgs.) of any two home consumption products.
d. Develop a logo, Tag line and an advertisement for your own clothing brand.
e. Identify some of the recent promotion strategies adopted by a few large companies.
f. List out the salient features of a recent developments in marketing.

Books for Reference :

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill PublishingCompany Ltd., New Delhi. Fifth Edition.
3. Kumar Arun & Meenakshi N (2016), Marketing Management, Vikas Publishing House Pvt.Ltd., New Delhi. Third Edition
4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Conceptsand Cases. (Special Indian Edition)., McGraw Hill Education
6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
8. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

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DCC 1.3

~~DSC-3~~: Corporate Business Behaviour

Name of the Program : **Bachelors of Commerce (B.Com)**

Course Code : **B.Com**

Course Credit	No. of Hours Per week	Total No. of Teaching Hours
05 Credit	5 Hrs	70 Hrs

ವಿಶೇಷ ಸೂಚನೆ: ಈ ವಿಷಯವನ್ನು ವಾಣಿಜ್ಯಶಾಸ್ತ್ರ ವಿಭಾಗದ ಅಧ್ಯಾಪಕರು ಮಾತ್ರ ಬೋಧಿಸತಕ್ಕದ್ದು

Pedagogy: Classroom lectures, Case study, Group discussion, Seminar.

Outcome:

- Develop the understanding about the concept and application of managerial economics.
- Develop the critical thinking about demand and supply concepts and determinants.
- Increase the knowledge about Production and Cost analysis in various dimensions.
- Analyse the various micro economic variables and development of international trade in taking the business decision.

Module 1: Introduction to Economics

Introduction, Meaning, Definition, Branches, Features, Scope, Principles and Tools of Economics.

Module 2: Demand and Supply function

Meaning and Determinants of demand, Law of Demand, Meaning, Types and Numerical Problems on Demand forecasting, Elasticity of demand- Price, income and cross elasticity of demand- Concept and Examples.

Concept and factors of Law of Supply, Concept and features of Elasticity of supply- Price, Income and Cross elasticity of supply.

Module 3: Theory of Production and Cost

Meaning and features of factors of Production, Concept- Short and Long run. Concept, importance of Law of Production, Concept and importance of Law of variable proportion and low of return to scale- Concept and features and Iso-Quant and Iso-Cost-Concept and examples. Concept and examples-Short run cost, Long run, Average, Marginal Cost.

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Module 4: Price Determination in Different Markets

Concept and features of Market structure- Perfect, Imperfect, Monopoly, Monopolistic Competition.

Module 5: International trade and National Income

Concept, Instrument and Theories of International trade. Economic measurement of National Income

Skill Development Activities:

1. Estimate the elasticity of demand for any two products available in the market and also show he representation.
2. Collect the cost and sales information about the any product of your choice and draw your interpretation
3. Collect the market report of product and analyze the market condition for those product
4. Collect the data on product to identify the price determination tools of that product
5. Collect the data of national income and international trade and analyze through its tools

Reference Books:

1. Business Economics by Ahuja H.L., Pub. S.Chand & Co.
2. Principles of Economics By D.N.Dwivedi.
3. Industrial Economy- Agarwal D.C. Pub. Kalyani Publication.
4. Principles of Economics- M.L.Seth.

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DCC-2.1: Advanced Financial Accounting

Name of the Program : Bachelors of Commerce (B.Com)

Course Code : B.Com 2.1

Course Credit	No. of Hours Per week	Total no. of teaching Hours
05 Credit	5 Hrs	70 Hrs

Pedagogy: Class-room lectures, Case study, Group discussion, Seminar, Field Survey/Work

Learning Outcomes: The outcomes of the course are as under

- Students will be able to know the basic concepts departmental accounts, transfers from one department to another departments and its treatment
- Understand the terms of royalty accounts, students will be able to prepare the statement of royalty in present market context
- Students will understand the pre and post incorporation profit, revenue and capital profits
- Students can understand the business of consignment, various terms of consignment business, calculation of commission, valuation of abnormal loss, preparation of statements under the consignment accounts.
- Students will be able to know concept of hire purchase accounts, basic terms used under this system of accounting, preparation of necessary accounts of hire purchase system.

Unit-I: Departmental Accounts: **14 Hours**

Meaning-Merits of departmental accounts-Accounting procedures-Inter departmental transfers and treatment- Allocation of common expenses among departments-

Unit-II: Consignment Accounts: **15 Hours**

Meaning-Important terms-Accounting Procedures-Commission-Normal and Abnormal loss-Accounts sales Vs Proforma invoice-Consignment and Sales-Loading-Valuation of closing stock-Cost price method-Invoice price method

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Unit-III: Royalty Accounts: **15 Hours**

Meaning-Terms used in royalty - Accounting procedures- Types of royalty- Strike period-Lock out period-Sub lease-Journal entries- Preparation of statements

Unit-IV: Profit Prior to Incorporation : **20 Hours**

Introduction-Meaning-Calculation of ratios-Capital and revenue expenditures-Preparation of statement of profit and loss and balance sheet to ascertain the profit prior and after incorporation period as per schedule III of Companies Act 2013.

Unit-V: Hire Purchase Accounting **15 Hours**

Meaning of hire purchase and installment –differences between hire purchase and installment-Terms used in hire purchase accounting-Calculation of interest-Accounting procedures under hire purchase accounting

Skill Development Activities:

- Identify the uses and users departmental accounts, prepare departmental accounts of any business of your choice based on imaginary figures
- Develop the concept of consignment account, prepare necessary accounts involved under consignment system
- Prepare the agreement of royalty, mention the conditions of royalty, prepare the statement of royalty account assuming you are the author of book
- Point out the important terms of hire purchase account, calculate the interest under various cases of hire purchase system and also prepare the necessary accounts.
- Prepare the statement of profit prior to incorporation of any business of your choice with imaginary figures of expenses, incomes and profit.

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Reference Books:

1. ICAI study materials on principles and practice of accounting, accounting and advanced accounting
2. S.N Maheshwari and S.K Maheshwari-Financial accounting-Vikas Publishing house, New Delhi, 6th edition
3. S.P Iyanger (2005), advanced accounting, Sultan chand & Sons Vol. 1
4. Robert N Anthony, David Hawkins, Kennith A Merchant, (2017), Accounting text and cases, McGraw hill publication 13th editition
5. Charles T Horgren and Donna Philbrick, (2013), Introduction to Financial Accounting

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DCC-2.2: Business Management

Name of the Program : **Bachelors of Commerce (B.Com)**

Course Code : **B.Com 2.2**

Course Credit	No. of Hours Per week	Total no. of teaching Hours
05 Credit	5 Hrs	70 Hrs

Pedagogy: Thiscourseusespedagogieslikeinteractivelecture,casestudies,students discussions, and PPTs, research article, seminars, filed-works, etc.,

Objective: The objective of the course is to provide the student with an understanding of basic Management concepts, principles and practices.

Course Learning Outcomes: On having completed this course student must know

CLO1: Understand different management approaches.
CLO2: Demonstrate planning techniques.
CLO3: Able to work in dynamic teams within organizations.
CLO4: Analyze different processes in staffing and controlling.
CLO5: Analyze the impact of emerging issues in management.

Module-1: Introduction **13 hours**

Meaning and concepts of management- managerial functions- nature- importance of management- Management as science and art, profession- Levels of Management- role and responsibilities of Manager-Development of management thoughts- Classical approaches–neoclassical approaches- Contemporary approaches of management.

Module-2: Planning and Decision Making **14 hours**

Introduction-Meaning-Nature-Purpose-Types of Plans-Planning process; Strategic planning: Concept- Process-Importance and Limitations-Growth strategies– internal and external -Environmental Analysis and diagnosis: Meaning-importance and Techniques (SWOT/TOWS/WOTS-UP-BCG Matrix- Competitor Analysis); Decision-Making-Concept-Importance-Guidelines-Committee and Group Decision making process.

Module-3: Organizing **13 hours**

Introduction-Meaning –Concept-importance and Process of Organizing – An Overview- Span of Management-Different types of authority (line, staff and functional)-Decentralization- Delegation of authority-elements; Formal and Informal Structure-Principles of Organizing; Network Organization Structure.

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Module-4:Staffing, Motivation, Leadership and Communication **15 hours**

Staffing: Concepts-Process-Job Analysis-Recruitment and Selection-Placement and Orientation. Motivation: Concept, Theories – Classical and Modern theory, Importance, Financial and Non-Financial Motivation, Positive and Negative Motivation, Group Motivation. Leadership: Definition, Meaning, Factors, Theories-Principles and Leadership Styles. Communication: Definition, Meaning, Nature, Communication Process, Types and Barriers to Communication.

Module-5:Direction,Supervision,Controlling and Coordinating **15 hours**

Direction – Definition, Nature, Need and Importance, Principles of Directing. Supervision – Role and Functions of a Supervisor, Effective Supervision, Direction v/s Supervision. Controlling – Meaning, Features, Importance, Control Process, Characteristics of an Effective Control System, Types of Control. Co-ordination–Characteristics, Essentials, Types and Techniques, Principles, Obstacles and Needs.

Skill Development Activities:

1. Describe the various levels of management and applicability of management principles in defining the policies of the chosen organization.
2. Identify three companies from different sectors and collect information on the types of planning adopted by them.
3. Prepareacomparativeanalysisoforganizationalstructuresofvariouscompanies.
4. Collect various types of authority, delegation, and decentralization of authority followed by any business organization.
5. Examine the various types of leadership styles of any selected four companies and identify the motivation techniques used by companies.
6. Discuss and analyze the impact of emerging issues in management.

Reference Books:

01. Principles and Practice of Management by L.M. Prasad, Sultan Chand & Sons, New Delhi, Tenth Edition:2020
02. Principles of Management- Tripathi P.C., Reddy P.N., & Bajpai Ashish, Tata Mc Grew Hill, 7th Edition, 2021.
03. Essentials of Management - An International, Innovation and Leadership Perspective by Harold Koontz, Heinz Weihrich, Mark V. Cannice, McGraw Hill,11th Edition, 2020.
04. Principles of Management by Dinkar Pagare, Sultan Chand & Sons, New Delhi, 6th Revised Edition.
05. Management: Principles and Practices by Lallan Prasad, S. S. Gulshan, Excel Books, 2011.
06. B.P.Singhand A.K.Singh, Essentials of Management, Excel Books
07. Drucker P.F.,Practice of Management,Mercury Books, London.

Note: It is recommended to use the latest edition of text books.

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DCC-2.3: Fundamentals of Business Statistics

Name of the Program : Bachelors of Commerce (B.Com)
Course Code : B.Com 2.3

Course Credit	No. of Hours Per week	Total no. of teaching Hours
05 Credit	5 Hrs	70 Hrs

Pedagogy: Class-room lectures, Case study, Group discussion, Seminar, Field Survey/Work, Explaining solving different types of problems by solving exercise problems, Solving problems by keeping workbooks, collecting research papers

Course Outcome:
This paper aims to familiarize the students with various applications, such as SPSS/ EXCEL while using statistical tools in the area of research.

UNIT-1 Introduction: **13 Hours**
Meaning and definition of statistics, functions, advantages, limitations- Collection of data - Methods of collecting primary data, and sources of secondary data- Classification and tabulation-SPSS/EXCEL -Introduction, uses, creation of variables and entering data.

UNIT -2- Measure of central tendency: **14 Hours**
Meaning and Definition of Averages- Arithmetic mean, Median, Mode [grouping method], standard deviation, Calculation of mean, median and Standard deviation using SPSS/EXCEL.

UNIT-3- Correlation: **15 Hours**
Meaning and Definition, types of correlation, Methods of calculating correlation coefficients [Karl pearsons and Spearman's correlation] calculation of correlation using SPSS/EXCEL;

UNIT-4-Regression: **14 Hours**
Meaning and Definition, Distinction between correlation and Regression, Regression equations and estimations Calculating Regression using SPSS.

UNIT-5-Index Numbers: **14 Hours**
Definition - Types - Methods of Construction and Problems in the Construction - Cost of living index numbers. Note- Besides solving problems chapter-wise in classrooms, teach using SPSS/EXCEL

Books for Reference:

1. Fundamentals of Statistics: D. N. Elhance, Veena Elhance and B. M. Aggarwal
2. Statistical Methods: S. P Gupta.
3. Fundamentals of Statistics: S.C Gupta
4. Practical Statistics: RS N Pillai and Bhagavathi
5. Statistics (Theory, Methods and Application): D.C. Sancheti and V.K. Kapoor
   Statistics for Management: Richard I. Levin and David

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