

VANITA VISHRAM WOMEN'S UNIVERSITY
JYOTI DALAL SCHOOL OF COMMERCE AND MANAGEMENT
DEPARTMENT OF COMMERCE



VANITA VISHRAM
WOMEN'S UNIVERSITY
— SURAT —

BACHELOR OF COMMERCE (B.Com.) HONOURS
PROGRAMME
In
FINANCIAL ACCOUNTING & AUDITING
under Learning Outcomes-based Curriculum Framework (LOCF)
for Under Graduate (UG) Education

SEMESTER 5
Core Courses (CC), Discipline Specific Elective Courses (DSEC)

Syllabus applicable to the students pursuing
B.Com. (Hons.)
w.e.f. the Academic Year 2023-2024

Vanita Vishram Women's University
Jyoti Dalal School of Commerce and Management
Structure of the Course

Third Year

Course Structure implemented from Academic Year 2023-24

B.Com. HONOURS (SEMESTERS 5 & 6)					
Sem.	Core Course (Credit – 6)	Discipline Specific Elective Courses (Credit – 6)	Skill Enhancement Courses	Generic Elective Courses	Ability Enhancement Compulsory Courses
5	Cost & Management Accounting – I	Group (A) – Any One Summer Internship Project OR Indian Financial System-I OR Indian Economy – I	--	--	--
	Principles & Practice of Auditing – I	Group (B) – Any One Indian Banking Law & Practice– I OR Business Statistics			

Vanita Vishram Women's University
Jyoti Dalal School of Commerce and Management
Course Code: CO11110
B.Com. (Hons.) Semester: V
Core Course: Cost and Management Accounting-I
Credit: 6
w.e.f AY 2023-24

Objectives:

To help learners to:

- Understand the application of accounting techniques of management
- Develop awareness about Cost & Management Accounting in conformity with the practical aspects.
- Make students understand accounting for preparing and analysing financial statements.
- Make students aware about determination of cost of production of manufacturing units.
- Develop understanding regarding technique of costing and variance analysis.
- Cultivate Understanding of Cost Volume Profit Analysis for decision making procedure.

Course Content:

Module	Content	Weightage
1.	<p>Introduction to Management Accounting and Financial Statements Analysis</p> <p>(A) Introduction to Management Accounting:</p> <ul style="list-style-type: none"> • Meaning, Nature, Scope and Functions of Management Accounting • Role of Management Accounting in decision making • Tools and Techniques of Management Accounting • Management Accounting vs. Financial Accounting <p>(B) Introduction to Financial Statements Analysis:</p> <ul style="list-style-type: none"> • Meaning, Objectives, Types and Limitations of Financial Statements • Techniques of Financial Statement Analysis: <ol style="list-style-type: none"> a. Common Size Statement Analysis b. Trend Percentage Analysis c. Comparative Statements Analysis 	10%
2.	<p>Ratio analysis</p> <p>a. Profitability Ratios: Gross Profit Margin Ratio, Net Profit Margin ratio, Operating Ratio, Expenses Ratio, Return on Capital Employed Ratio, Return on Shareholder's Fund Ratio, Return on Equity Shareholder's Fund Ratio, Return on Equity Share Capital Ratio, Earnings Per Share</p> <p>b. Leverage Ratios: Debt –Equity Ratio, Proprietary Ratio, Capital Gearing Ratio, Long Term Funds to Fixed Assets Ratio, Interest</p>	20%

	<p>Coverage Ratio</p> <p>c. Liquidity ratios: Current ratio, Liquid ratio, Acid Test ratio</p> <p>d. Turnover Ratios: Stock- Turnover Ratio, Debtors Ratio, Creditors Ratio, Total Assets Turnover Ratio</p>	
3.	<p>Cost Volume Profit Analysis</p> <ul style="list-style-type: none"> • Introduction • Terminologies- Marginal Cost, Contribution, P/V Ratio, Margin of Safety, Break Even Point • Assumption of Break Even Analysis • (Elementary Problems of Break Even Analysis) 	25%
4.	<p>Process Costing</p> <ul style="list-style-type: none"> • Meaning of Process Costing • Features of Process Costing • Difference between Process Costing and Job Costing • Practical problems of Process Costing(Only Elementary Problems) <p>Excluding Inter Process Transfer and Equivalent Production</p>	20%
5.	<p>Standard Costing-I: (Theory and Practical Problems)</p> <ul style="list-style-type: none"> • Meaning of Standard Costing • Setting up of Standards • Advantage and Disadvantages of Standard Costing • Meaning of Variance • Computation of Variance Regarding Material <ul style="list-style-type: none"> (i) Material Cost Variance, (ii) Material Price Variance & (iii) Material Usage Variance • Computation of Variance Regarding Labour <ul style="list-style-type: none"> (i) Labour Cost Variance, (ii) Labour Rate Variance & (iii) Labour Efficiency Variance <p>(Only Elementary Problems)</p>	25%

Practical Exercises:

Learners are required to:

1.	Prepare Assignment on various theories of Cost and Management Accounting.
2.	Prepare Project on Profitability, Liquidity and Operational Efficiency Analysis of selected companies considering various ratios.
3.	Analyse various variances of Standard Costing.
4.	Interpret Various Financial Ratios (Intra Company and Inter Company)
5.	Learn about various estimation of sales and profit based on cost profit volume analysis for future.

Reference Books:

Sr. No.	Title	Author/s	Publication
1	Cost Accounting - Principles and Practice	Arora M. N.	Vikas, New Delhi.
2	Cost Accounting	Jain S. P. and Narang K. L.	Kalyani, New Delhi.
3	Management Accounting	Khan M. Y. and Jain P. K	Tata McGraw Hill.
4	Problem & Solution in Management Accounting & Financial Management	Dr. S. N. Maheshwari	Sultan Chand.
5	Management Accountancy	Ravi M. Kishore	Taxman Publication.
6	Introduction to Management Accounting	L. N. Chopde & D. H. Chaudhary	Sheth Publishers Pvt. Ltd., Bombay

Course Outcomes:

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

- ✓ Learn Management Accounting and its objectives in facilitating decision making.
- ✓ Analyse various financial statements using relevant management techniques.
- ✓ Calculate various accounting ratios, reports and relevant data.
- ✓ Learn about concept of marginal costing and cost volume profit analysis for decision making process.
- ✓ Learn to calculate Cost of Production of a manufacturing unit accurately.
- ✓ Analyse various material and labour related variances and how to take decision based on it.

Vanita Vishram Women's University
Jyoti Dalal School of Commerce and Management
Course Code: CO11120
B.Com. (Hons.) Semester: V
Core Course: Principles & Practice of Auditing - I
Credit: 6
w.e.f AY 2023-24

Objectives:

To help learners to:

- Learn Conceptual Aspect of Auditing.
- Understand Types of Audits.
- Acquaint with Audit Planning, Procedure and Documentation
- Know about Auditing Techniques, Internal Control and Internal Check System
- Develop the understanding of Voucher and Vouching.
- Understand process of Verification and Valuation.

Course Content:

Module	Content	Weightage
1.	Introduction to Auditing <ul style="list-style-type: none"> • Origin, Meaning, Definition & Scope of Auditing • Principles of Auditing • Advantages & Limitations of Auditing • Difference between Accountancy & Auditing • Qualities of Auditor • Objectives of Auditing • Types of Audits- Annual Audit, Interim Audit, Continuous Audit 	20%
2.	Audit Planning, Documentation and Procedure <ul style="list-style-type: none"> • Audit Planning • Audit Programme • Audit Working Papers • Audit Files • Audit Note Books 	20%
3.	Internal Control, Internal Check & Internal Audit <ul style="list-style-type: none"> • Internal Control : Meaning, Scope, Objectives, advantages and limitations • Internal Check : Meaning, Objectives, Types, Merits and Demerits , Essential features of Good Internal Check System, Internal Check for Cash Receipts, Cash Payment, Sales Over the Counter, Sales by Travelling Agent and Payment of Wages. • Internal Audit : Meaning, Objective, Advantages, Limitations and Difference between Internal Check and Internal Audit 	20%

4.	<p>Vouching:</p> <ul style="list-style-type: none"> • Meaning & Objectives of Vouching • Importance of Vouching • Points to be considered while Vouching • Vouching of Cash Transactions - Cash Sales, Receipts from Debtors, Proceeds of the sale of investments, Rent Received, Insurance Claim, Cash Purchases, Payment to Creditors, Technical Knowhow, Underwriting Commission, Travelling Expenses & Petty Cash • Vouching of Subsidiary Books – Purchase Book, Purchase Return Book, Sales Book, Sales Return Book 	20%
5.	<p>Verification and Valuation of Balance Sheet Items</p> <ul style="list-style-type: none"> • Meaning, Objectives, Importance & General Principal of Verification & Valuation • Difference between Verification and Valuation • Verification & Valuation of Goodwill, Leasehold Property, Plant and Machinery, Investments, Stock in trade, Bills Receivable, Bills Payable, Contingent Liabilities • Auditor's duty regarding Verification and Valuation 	20%

Practical Exercises:

Learners are required to:

1. Prepare Assignment on various theories of Auditing.
2. Prepare Project on Audit Programme.
3. Identify and verify any five-documentary evidences in connection with sales, purchases of goods/machineries, payment of expenses and liabilities.
4. Prepare internal control checklist for audit of an organisation/business firm.
5. Prepare Pro-forma of Various Vouchers related to Receipts and Payments
6. Analyse the Assets and Liabilities by considering various points of Verification and Valuation.
7. Analyse the various Vouchers related to Receipts and Payments by considering various points of Vouching.

Reference Books:

Sr. No.	Title	Author/s	Publication
1	Contemporary Auditing	Gupta Kamal	Tata McGraw-Hill, New Delhi
2	A Hand Book of Practical Auditing	Dr. B.N. Tandon , Dr. S. Sudharsanam, S. Sunbharabahu	S. Chand & Co., New Delhi
3	Principles and Practice of Auditing	Pagare Dinkar	Sultan-Chand & Co., New Delhi
4	Auditing Principles and Problems	Sharma T. R.	Sahitya Bhawan, Agra

5	Principle & Practicing of Auditing	R. G. Saxena	Himalaya Publishing House Pvt. Ltd.
6	Fundamental of Auditing	Kamal Gupta	Tata McGraw Hill, New Delhi
7	Text Book of Auditing	Batra & Bagadia	Taxman Publication
8	Auditing and Assurance	Varsha Ainapure & Mukund Ainapure	PHI Learning Private Limited, New Delhi
9	Auditing Principles & Techniques	S.K. Basu	Pearson India Education Services Pvt. Ltd.

Course Outcomes:

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

- ✓ Acquaint with the concept of Auditing, its objectives and various types of audit to be carried out by the chartered accountant.
- ✓ Understand how Chartered Accountant prepares audit programme.
- ✓ Understand how audit staff carried out audit work and which kind of working papers and evidences company auditor has to keep with him.
- ✓ Acquire the knowledge of Internal Control System and Internal Check, its importance and its types. They will also learn concept of good internal check system for any organization
- ✓ Learn the audit procedure.
- ✓ Understand the procedure of vouching the different types of transactions by comparing the same with their supporting vouchers/evidence.
- ✓ Understand the procedure of valuation and verification of assets and liabilities

Vanita Vishram Women's University
Jyoti Dalal School of Commerce and Management
Course Code: CO14010
B.Com. (Hons.) Semester: V
Discipline Specific Elective Course Group-A: Summer Internship Project
Credit: 6
w.e.f. AY 2023-24

Jyoti Dalal School of Commerce and Management- Department of Commerce, Summer Internship Program (SIP) is an integral part of the academic curriculum for availing practical knowledge of the industry. Under the program, the students are required to undertake an internship assignment within selected companies for hands-on corporate experience and for integrating the knowledge and skills acquired through the coursework. SIP also offers students the opportunity to gain exposure to industry projects; interactions with professionals and other summer interns; and improving their presentation, writing, and communication skills. SIP often acts as a gateway for final placement for many students.

DURATION: SIP is scheduled during the summer between the second and the third year. It generally spans for eight weeks. Any extension for SIP duration would be subject to the decision of the Dean/H.O.D. – SCBM of B.Com. programme.

GUIDELINES

1. The student has to prepare project report individually.
2. There is no restriction on the number of students who can undertake the project work in one organization. The responsibility for ensuring the genuineness and quality of the project lies on the student.
3. The SIP process involves working under the mentorship of an executive of the concerned organization and also with a faculty member.
4. Project must primarily be based on understanding of the Functional Departments of the concerned organization.
5. The student is expected to understand the organization and its setting and the industry/field in which the organization is operating.
6. Following is the content which is expected to be studied and included in the report:
 1. Company Profile
 2. Product Profile
 3. Organization Structure
 4. SWOT Analysis of the Organization
 5. Different Department Details (Whichever is applicable)
 - a) Human Resource Department
 - b) Production Department/ Operations Department
 - c) Marketing Department
 - d) Finance Department
 - e) Purchase /Store Department/Material Management
 - f) Other Departments as applicable to the organization concerned

7. Every student will be allotted a Faculty Mentor (FM). A faculty mentor will be the friend/philosopher/guide to the student during SIP. Any problem related to SIP faced by the student must be reported to her FM only.
8. Every student must submit a Weekly Internship Report (WIR) (Exhibit I) on every Friday of a week to her faculty mentor.
9. Every student must submit an Interim Progress Report (IPR) (Exhibit II) after completion of 4 weeks to her faculty mentor.
10. At the end of the internship, the student intern shall prepare Internship Completion Report (ICR) (format attached as Exhibit III).
11. As proof of completion of the internship, the student intern will obtain an Internship Completion Certificate from the organization/company/Industry Mentor (IM).

Rules and Regulations:

- a) Students will abide by the applicable policies and norms of the Organization during the period of internship.
- b) The students are expected to first understand the organization and the industry/field in which the organization is operating, in order to make a meaningful difference with the quality of her work
- c) The organization has the right to terminate students from the internship at any time due to inappropriate behaviour and/or non-cooperation with the internship process and/or continued non-performance in assignment or any other reason the organization deems fit.
- d) Therefore, it is strongly advised that a student takes this internship with utmost seriousness.
- e) The students are expected to concentrate on the specific topic of study, its objectives, its rationale, and adopt a methodology and identify a suitable analysis procedure for the completion of the study.
- f) It is expected that all students will adhere to the proper standards of intellectual honesty and professional propriety in their conduct.
- g) Students are advised not to do anything directly or indirectly which may create a poor impression about the University or SCBM. Any student found disregarding any of the norms would be liable for disciplinary action.
- h) The students shall abide by the dress code and other professional norms of their internship organization. Punctuality is a quality that is appreciated by professionals across all organizations.
- i) The students should ensure that the data and other information used in the study report is obtained with the permission of the institution concerned.
- j) Every student must regularly update the FM about the progress of the internship project.

After completion of SIP

- a) The student intern shall submit the SIP Report (including completion certificate) to the Faculty Mentor within 15 days of commencement of the ensuing semester.
- b) The student must make a presentation before the faculty panel on SIP at the beginning of the semester.

FACULTY SUPERVISION, REPORTING & EVALUATION

- a) The FMs are to ensure that the interns can deliver as expected and explore the possibility of converting the SIP opportunity into a long-lasting association, collaborations for research, executive education, and consultancy projects etc.

- b) During SIP, several interactions between the Faculty Mentor and the organizations/companies are expected. These can be conducted through multiple modes such as email, phone, video, or in-person as may be expedient/appropriate.
- c) During the internship, the student intern may seek telephonic / email/skype etc. interactions with FM to receive support if necessary.
- d) For any foreseeable or unforeseeable reasons, if a student is unable to complete the internship in the intended year, she should be allowed to complete the internship requirements at the end of 5th Semester. **It should be noted that as SIP is a discipline specific elective course, if elected non- completion of SIP would entail no degree.**

EVALUATION OF SIP

The internship evaluation will have three components-

(a) Continuous Assessment (During SIP), (b) IM assessment (On completion of SIP) and (c) Final Assessment on report and presentation (After completion of SIP)

a) Continuous Assessment: Students are expected to regularly update the FM on the progress of the internship project. A student shall submit a Weekly Report & Interim Progress Report (after 4 weeks) to her FM as per template in Exhibit I & II respectively. This report along with the student's overall compliance of the internship expectations will be assessed by FM for content and compliance. **This will carry 30% weight towards the final evaluation.**

b) IM Assessment: The Industry Mentor will submit in writing/discuss with the corresponding FM about the evaluation of a student in terms of exceeding or at least meeting expectation. **This will carry 10% weight towards the final evaluation.**

c) Final Assessment: A student will be required to submit a detailed Internship Report to her FM and appear for an oral presentation before a panel to compile her learnings from the internship. **The report will carry 30% and the viva (to be taken by external examiner) will carry 30% weightage towards the final evaluation.** The FM will share the final report format with the students.

Vanita Vishram Women's University
Jyoti Dalal School of Commerce and Management
Course Code: CO14020
B.Com. (Hons.) Semester: V
Discipline Specific Elective Course Group-A: Indian Financial System-I
Credit: 6
w.e.f. AY 2023-24

Objectives:

To help learners to:

- Demonstrate an understanding of concepts and structure of financial system.
- Develop an understanding of reforms and regulation of financial system
- Understand organisation of financial markets.
- Understand various financial instruments.

Course Content:

Module	Content	Weightage
1	Financial System in India <ul style="list-style-type: none"> • Financial System: Overview and Functions • Components and Development of Financial System in India • Structure of Indian Financial System • Weakness of Indian Financial System • Financial System and Economic Development 	30%
2	Reforms and Regulations in Indian Financial System <ul style="list-style-type: none"> • Financial sector Reforms • Role and need of Regulations in Financial System-RBI, SEBI and IRDA 	15%
3	Financial Markets <ul style="list-style-type: none"> • Financial markets: Introduction and Classification • Money Market: Importance, Functions and Organisation • Capital Markets: Overview and Classification • Functions of Primary Markets • Functions and Importance of Secondary Markets 	25%
4	Financial Instruments/Assets <ul style="list-style-type: none"> • Capital Market Instruments • Money Market Instruments • Hedging • Derivatives • Foreign Capital-FDI and FII • New Financial Instruments 	30%
	Total	100

Practical exercise:

Learners are required to:

1. Analyse the volatility in the stock markets
2. Assess the Investors grievance redressal mechanism of SEBI.
3. Undertake a project on financial literacy
4. Assignment on structure of Indian Financial System

Reference Books:

Sr. No.	Title	Author/s	Publication
1	The Indian Financial System	Bharati V. Pathak	Pearson
2	Financial Markets and Financial Services	Vasant Desai	Himalaya Publishing House
3	Investment and Securities Markets in India	Dr. V.A. Avadhani	Himalaya Publishing House
4	Indian Financial System	M Y Khan	Tata McGraw Hill
5	Financial Markets and Services	Gordon Natrajan	Himalaya Publishing House

Course Outcomes:

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

- ✓ Gain insights about the constituents of Indian Financial System
- ✓ Comprehend the regulation & financial markets.
- ✓ Develop an understanding about operations in primary and secondary markets.
- ✓ Develop practical understanding about financial instruments.

Vanita Vishram Women's University
Jyoti Dalal School of Commerce and Management
Course Code: CO14030
B.Com.(Hons.) Semester: V
Discipline Specific Elective Course Group-A: Indian Economy – I
Credit: 6
w.e.f. AY 2023-24

Objectives:

To help learners to

- Understand the overview of Indian economy.
- Examine the role and impact of planning process on economic development of India.
- Acquaint with problems & policies of agricultural sector of Indian economy.
- Know about the industrial sector & its contribution to Indian economy.
- Understand the reasons of industrial pollution & remedies to control it.

Course Content:

Module	Content	Weightage
1.	<p>Overview & Planning Process of Indian Economy</p> <ul style="list-style-type: none"> ● Major features and problems of Indian Economy ● Role of public and private sector in Indian Economy ● Functions and problems of public sector; Disinvestment; Privatization –its importance in Indian Economy ● Globalization, Liberalization, and its impact on Indian Economy ● NITI Aayog-Its composition & future planning of NITI Aayog 	25%
2.	<p>Agriculture in India</p> <ul style="list-style-type: none"> ● Importance of Agriculture in Indian Economy ● cropping pattern, crop insurance, water management, water harvesting and irrigation related issues ● Green, white, blue, yellow & brown revolution. ● Agricultural productivity-Causes of low agricultural productivity in India & remedies to improve agricultural productivity ● Government Policies & initiatives 	20%

3.	<p>Agriculture Finance & Marketing</p> <ul style="list-style-type: none"> • Role of Regional Rural Bank and Micro-finance institutions • Rural Credit; Rural Finance: institutional and non-institutional finance • Recent Schemes launched for improvement in the finance of agricultural sector • Agricultural Credit-KCC, NABARD • Concept & present state of agricultural marketing in India, ENAM • Regulated and unregulated markets • Warehousing, role of Food Corporation of India (FCI), • Export of agricultural products and agro - based industries • Minimum Supports Price (MSP) 	30%
4.	<p>Industry</p> <ul style="list-style-type: none"> • Features and Problems of Industrial Development in India • Problems faced by small scale & medium scale enterprises & remedies to solve the problems • Core industries and their role in Indian economy, Industrial policies and statements and their impact on industrial development • Industrial Finance, Liberalization and Indian industries • Industrial Pollution-Causes & Effects • Control of Industrial Pollution 	25%

Practical Exercises:

- Group discussion.
- Case Study.
- Guest lectures on practical aspects.
- Prepare a statistical profile of Indian Economy.
- List out the various PSUs which have been undergone disinvestment since 1991.
- Visit one or two companies if possible.

Reference Books:

Sr. No.	Title	Author/s	Publication
1	Indian Economy	Rudar Datt & K. P. M. Sundharam	S. Chand & Co., New Delhi
2	Indian Economy	V. K. Misra & S. K. Puri	Himalaya Publishing House
3	Indian Economy	Ramesh Singh	Mc-Graw Hill

4	Indian Economy: Problems of Development & Planning	A.N.Agrawal	New Age International Private Ltd.
5	Indian Economy	V. K. Misra , S. K. Puri & Bharat Garg	Himalaya Publishing House

Course Outcomes:

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

- ✓ Get the understanding of privatization and liberalization on Indian economy.
- ✓ Acquire the knowledge of working of the online agricultural marketing.
- ✓ Understand the role & importance of agriculture in Indian economy.
- ✓ Understand the importance of MSME in Indian economy.
- ✓ Get the comprehensive understanding of the industrial pollution & measures to tackle it.
- ✓ Evaluate the recent trends in economic planning of India.

Vanita Vishram Women's University
Jyoti Dalal School of Commerce and Management
Course Code: CO14040
B.Com. (Hons.) Semester: V
Discipline Specific Elective Course Group-B: Indian Banking Law & Practice - I
Credit: 6
w.e.f. AY 2023-24

Objectives:

To help learners to:

- Understand the relationship between banker and customer.
- Gain insight into Banking Instruments & Documents.
- Understand the recent developments in Banking.
- Get acquainted with the legal aspects of Banking.

Course Content:

Module	Content	Weightage
1	Relationship between Banker & Customer <ul style="list-style-type: none"> • Definition & Meaning of Banker and Customer • Types of Customers • Role of Executor & Administrator • Nomination • General Banker-Customer Relationship • Special Banker-Customer Relationship • Rights and Duties of Banker • Banker's Lien 	25%
2	Banking Instruments & Documents <ul style="list-style-type: none"> • Basics of Negotiable Instruments • Cheque- Definition, features • Crossing of cheques • Modes of creating charges • Documentation for loans 	25%
3	Recent Development in Banking <ul style="list-style-type: none"> • Internet Banking • Mobile Banking • Electronic Clearing System (ECS) • Modes of E-payments • Unified payment interface (UPI) • National Payments Corporation of India (NPCI) & Cheque Truncation System (CTS) • Electronic Cheques • Central Bank Digital Currency 	30%
4	Banking Legislation in India <ul style="list-style-type: none"> • Banking Regulation Act, 1949 	20%

	<ul style="list-style-type: none"> • Banking Regulation (Amendment) Ordinance 2020 • Frauds in Banking and related Legislation 	
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Practical Exercise:

Learners are required to:

1. Analyze a Case Study based on Internet Banking.
2. Prepare an Assignment on different types of Negotiable Instruments.
3. Prepare a Project on Important Laws related to Banking System of India.
4. Go for a Bank Visit and prepare a report on the same.

Reference Books:

Sr. No.	Title	Author/s	Publication
1	Banking Theory and Practices	E. Gordon K. Natarajan	Himalaya Publishing House
2	Banking Law and Practice, Wadhwa & Company, Nagpur	M L Tannan	Lexis Nexis
3	Banking Law and Practice	P. N. Varshney	Sultan Chand and Sons
4	Banking and Finance - Theory, Law and Practice,	Prof. Clifford Gomez	PHI Learning Private Limited
5	Banking theory and Practice	Shekar K.C., Shekar Lekshmy	Vikas Publishing House
6	Modern Banking of India	O.P. Agarwal	Himalaya Publishing House
7	Management of banking and financial services	Suresh Padmalatha, Paul Justin	Pearson Education India

Course Outcomes:

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

- ✓ Acquire knowledge of the banker-customer relationship
- ✓ Understand banking instruments & documents.
- ✓ To make them aware of changing scenario of banking
- ✓ Get acquainted with the Banking legislation in India

Vanita Vishram Women's University
Jyoti Dalal School of Commerce and Management
Course Code: CO14050
B.Com.(Hons.) Semester: V
Discipline Specific Elective Course Group-B: Business Statistics
Credit: 6
w.e.f. AY 2023-24

Objective:

To help learners to:

- Understand how data driven decisions leads to more scientific way of problem-solving approach.
- Understand how statistical tests and techniques can bring rigour in decision making process in different sphere of life.

Course Content:

Module	Content	Weightage
1.	Parametric test: F-test for comparing variance Comparing More than Two Groups <ul style="list-style-type: none"> • One way ANOVA • Two way ANOVA • Factorial ANOVA 	30%
2.	Non Parametric tests <ul style="list-style-type: none"> • Difference between parametric and non-parametric tests • Normality testing • Mann Whitney U test, Kruskal Wallis Test, Wilcoxon Signed-Rank test 	25%
3.	Categorical Data Analysis <ul style="list-style-type: none"> • Chi-square measure of association • Yate's correction 	15%
4.	Matrix Algebra <ul style="list-style-type: none"> • Meaning and types of matrices • Matrix addition and subtraction • Matrix multiplication • Matrix inverse 	30%

Practical Exercise:

Learners are required to do:

1. Practical problem solving based on One way and Two way ANOVA .
2. Prepare Assignment on Non Parametric tests.
3. Prepare project considering the methods of Categorical Data analysis.

Reference Books:

Sr. No.	Title	Author/s	Publication
1	Business Statistics: Problems and Solutions	J. K. Sharma	Vikas
2	Business Mathematics	Amarnath Dikshit	Himalaya
3	Elementary Statistics in Social Research	Jack Levin and Fox	Pearson
3	Applied Business Statistics	Ken Black	Wiley
4	Statistics for Behavioural and Social Science	Banmali Mohanty	Sage Texts
5	Data Science for Business	Foster Provost and Tome Fawcett	O' Reilly Media
6	Microsoft Excel Data Analysis for Dummies	Stephen L Nelson and Elizabeth C Nelson	Wiley
7	Discovering Statistics using SPSS	Andy Field	Sage Publications
8	An introduction to Statistical Learning with Applications in R	Gareth James, Daniela Witten and Trevor Hastie	Springer
9	Data analysis using Python	Bharti Motwani	Wiley

Course Outcomes:

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

- ✓ Understand comparison of two variances.
- ✓ Understand utility of comparison between more than two groups.
- ✓ Calculation of different types of ANOVA such as One way and two-way Analysis of Variance (ANOVA), factorial ANOVA and their application to compare average values of more than two groups.
- ✓ Develop understanding of difference between Parametric and Non-Parametric tests
- ✓ Calculation of different types of Non-Parametric tests.
- ✓ Understand association between attributes using chi-square test.
- ✓ Calculation of matrix addition, subtraction, multiplication and Inverse.
- ✓ Perform data analysis through Excel