

FUNDAMENTALS OF BUSINESS ECONOMICS – 2

(MACRO ECONOMICS)

Course Content:

Unit No.	Topics / Chapters Name
UNIT -I	THE LEVEL OF OVERALL ECONOMIC ACTIVITY 1.1. Economic activity: the circular flow of income model, Measures of economic activity (GDP, GNP, GNI) 1.2. Different methods to measure National Income, Difficulties in measurement of National Income 1.3. Trends in National Income in India 1.4. The Business Cycle: Short term fluctuations and long term trend
UNIT - II	AGGREGATE DEMAND AND AGGREGATE SUPPLY 2.1. Aggregate demand: AD Curve, Components of AD, Determinants of AD or causes of shifts in the AD curve 2.2. Aggregate supply: AS Curve, Components of AS, Shifts in the AS curve over the long term 2.3. Equilibrium: Short-run equilibrium, Equilibrium in the monetarist/ new classical model, Equilibrium in Keynesian Model 2.4. Keynesian Multiplier: The nature of the Keynesian multiplier
UNIT – III	MACRO ECONOMIC OBJECTIVES 3.1.Low Unemployment: Meaning of Unemployment, Consequences, Types and Causes of Unemployment 3.2.Low and Stable rate of inflation: Meaning of Inflation, Disinflation and deflation, Consequences of inflation and deflation, Types and Causes of inflation, Possible relationships between unemployment and inflation 3.3. Economic Growth: Meaning of Economic Growth, Causes of Economic Growth, Consequences of economic growth 3.4. Equity in the distribution of income: Meaning of equity in the distribution of income, Indicators of income equality/inequality, Poverty, The role of taxation in promoting equity, Other measures to promote equity, The relationship between equity and efficiency
UNIT – IV	FISCAL POLICY 4.1. The Government budget: Sources of government revenue, Types of government expenditure, the budget outcomes 4.2. The role of fiscal policy: Fiscal policy and short-term demand management, The impact of automatic stabilizers,

	4.3.Fiscal policy and its impact on potential output, Evaluation of fiscal policy
UNIT – V	<p>MONETARY POLICY</p> <p>5.1. Interest rate determination and the role of a central bank</p> <p>5.2. The role of monetary policy: Monetary policy and short-term demand management,</p> <p>5.3.Monetary policy and inflation targeting, Evaluation of monetary policy</p>
UNIT - VI	<p>SUPPLY-SIDE POLICIES</p> <p>6.1. The role of supply-side policies and the economy</p> <p>6.2. Interventionist supply-side policies: Investment in human capital, Investment in new technology, Investment in infrastructure, Industrial policies</p> <p>6.3. Market-based supply-side policies: Policies to encourage competition, labour market reforms, Incentive-related policies</p> <p>6.4. Evaluation of supply-side policies: The strengths and weaknesses of supply-side policies</p>

CAPITAL COMMODITY AND MONEY MARKET

Course Content:

Unit	Topics/Chapter's Name
1	Primary and Secondary Market <ul style="list-style-type: none">• New issue market, Right issue• Stock market Operation• Participants in the securities market• Indian Debt Market• Security market indices• The relationship of the new issue market and stock exchange
2	Capital Market Investment Institution and Instruments <ul style="list-style-type: none">• National Level Institution• State Level Institution• Qualified institutional Buyers• Angel Fund• Pension Fund• Mutual Fund• Hedge Fund• Instruments: Equity, Preference, Bond, Warrants, Future, Options
3	Indian Stock Market <ul style="list-style-type: none">• Role of SEBI• Functions of Stock Market• Governing Body of Stock Exchange• Listing of securities• Important Stock market in India: NSE,BSE,OTCEI,ISE and NCDEX• Development in Stock Market
4	Commodities Market <ul style="list-style-type: none">• What is Commodity market• Role of commodity market• Commodity market in India• Regulatory mechanism of commodity markets in India• Difference between Stock and Commodity market• Physical and Future Market
5	Commodities Market Instruments <ul style="list-style-type: none">• Regulatory framework• Important world Commodity market• Organization of commodity exchange• Market Positions• Commodity Options• Features of Commodity options
6	Money Market <ul style="list-style-type: none">• An overview of Money Market• Features of money market• money market instruments• government securities• Call money and notice money• FIMMDA• Objectives of Foreign Exchange Dealer's Association of India (FIMMDA)

COMMUNICATION SKILLS FOR BUSINESS-2

Course Content:

Unit No.	Topics / Chapters Name
I	English Language <ul style="list-style-type: none">• Text: Namesake By Jhumpa Lahiri• Short questions• Short notes• Reference to context
II	Language Work <ul style="list-style-type: none">• Paraphrasing• Essay writing• Cloze test
III	Group Communication & Team Building <ul style="list-style-type: none">• Roles, factors• Approaches to making decision• Effective meetings• Factors in team building• Team dynamics
IV	Stock Market Report <ul style="list-style-type: none">• Comprehension of daily and weekly stock market reports• Technical jargons and concepts
V	Writing for Media <ul style="list-style-type: none">• Press notes• Press Reports• Social Media (blogs, tweeter etc.)
VI	Creative Communication <ul style="list-style-type: none">• Fundamentals of Commercial Copywriting• Preparing a promotional write up (Practical)• Preparing a Jingle (Practical)• Preparing a Tagline (Practical)

ADVANCED CORPORATE ACCOUNTING-2

Course Content

Unit No.	Topics / Chapters Name
I	Corporate Restructuring I Accounting Standard 14- Accounting for 'Amalgamation Types of Amalgamations as per AS-14 Purchase Method- Sums of Amalgamation & Absorption as per purchase method
II	Corporate Restructuring II Merger Method- Sums of Amalgamations & Absorption as per Pooling of Interest Method Inter company Transactions Intrinsic Value Calculations
III	Holding Companies Provision of Companies Act ,2013 Minority Interest-Cost of Control Practical problems on Consolidation
IV	Electricity Companies Accounts Concept-Double Accounts System Difference between Double Accounts & Double Entry System Concept of Repairs & Renewals- Depreciation Format of Revenue a/c ,Net Revenue a/c, Capital a/c General B/S- Practical Problems
V	Corporate Financial Reporting Various Requirements of Corporate Reporting Value Added Statements- Economic Value Added Market Value Added Shareholders' Value Added
IV	Accounting Standards AS-7 Construction Contracts AS-12 Accounting for Government Grants AS-15 Employee Benefits AS-16 Borrowing Costs AS-18 Related Party Disclosures

COST ACCOUNTING-2

Unit No.	Topics / Chapters Name
I	<p>Job and batch Costing & Contract Costing Definition –features-Accounting Procedure of Job & Batch Costing-Economic Batch Quantity Contract Costing –Concept-feature Work Certified & Uncertified-Retention Money Work in Progress & Profit of Incomplete Contracts Ledger Accounts & Final Accounts of Contractor</p>
II	<p>Integral and Non Integral System of Accounting Differentiate between Integral and Non- Integral system of accounting Identify the ledgers maintained under Integral and Non Integral accounting system accounts Analyse the reasons for differences in profit under financial and cost Prepare reconciliation statement for profit under financial and cost accounts</p>
III	<p>Marginal Costing & Decision Making Theories Concept-Utility of Marginal Costing Break-Even And CVP Analysis Determination of BEP point Key Factor Analysis Comparison of Marginal & Absorption Costing Various terms related to Decision Making Process</p>
IV	<p>Standard Costing 1 (Material and Labour Variances) Introduction, Definition and Characteristics Difference between Standard cost and Estimated cost Advantages and Limitations Setting Standards: Direct Materials and Labour Types of Standards: Basic Standard, Current Standard, Normal Standard, Estimated Standard, Historical Standard and Ideal Standard Standard Absorption and Marginal Costing Standard Costing and Budgetary Control Standard Cost Card Variances: Material Variances and Labour Variances</p>
V	<p>Standard Costing 2 (Overheads and Sales Variances) Introduction Setting Standards: Variable and Fixed Overheads Variances: Variable Overhead Variances and Fixed Overhead Variances Sales Variances, Sales Value Variances and Sales Margin Variances</p>
VI	<p>Lean Accounting and Throughput Accounting Lean Accounting Concept-Principles-Practices & Tools Throughput Accounting Theory of Constraints- Five Focusing steps Limiting factor Analysis Ratios (a) Return per factory hour (b) Cost per factory hour Throughput accounting ratio</p>