

Bachelor of Commerce (B.Com)**V- SEMESTER****(4 Hours of Teaching per Week)**

Course Code: (B.Com:V.1)

FUNDMENTALS OF STATISTICS**Course Objectives:** To familiarize the students with the fundamental tools of Business Statistics.**Pedagogy:** Combination of Class-room Lectures, Case Laws, Group Discussion, Student Presentation and Field Work.**Module-1: Introduction to Statistics: (6 Hours)**

Meaning, Definitions, Functions, Scope and Limitations of Statistics, Distrust of Statistics.

Module-2: Collection of Data: (12 Hours)

Primary Data and Secondary Data – Meaning and Methods of Collection & Classification of Data, Tabulation – Meaning, Rules for Construction, Parts of a Statistical Table, Problems on Tabulation.

Module-3: Diagrammatic and Graphic Representation of Statistical Data: (12 Hours)

Meaning, Types of Diagrams - Simple, Multiple, Sub-divided, Percentage, Histogram, Ogive Curves, Location of Mode through Histogram, Location of Median and Quartiles through Ogive Curves.

Module-4: Measures of Central Tendency: (14 Hours)

Meaning, Requisites of an Ideal Averages and Types - Simple Arithmetic Mean, Median, Mode, Geometric Mean (Individual Series only), Harmonic Mean (Individual Series only).

Module-5: Measures of Dispersion: (12 Hours)

Meaning – Absolute and Relative, Measures of Dispersion, Types – Range, Quartile Deviation, Standard Deviation, Co-efficient of each method.

Module-6: Skewness: (8 Hours)

Meaning, Types of Skewness, Tests of Skewness, Absolute and Relative measures of Skewness, Methods – Karl Pearson's Co-efficient of Skewness and Bowleys Co-efficient of Skewness.

❖ Skill Development Activities:

1. Preparation of a Questionnaire,
2. Collection of Secondary Data,
3. Preparation of Statistical Tables,
4. Preparation of Percentage Bar Diagram,
5. Finding of consistency of two batsmen on the basis of runs scored in ten test matches.

Reference Books:

1. Chikudi and Satyaprasad, **Business Statistics**, Himalaya Publishing House
2. Gupta S. C. and Indra Gupta, **Business Statistics**, Himalaya Publishing House
3. Gupta S. P., **Business Statistics**, S. Chand and Sons
4. Levin, R and Rubin, D. S, **Statistics for Management**, PHI
5. Pillai and Bhagavathi, **Statistics**

Bachelor of Commerce (B.Com)**V- SEMESTER****(4 Hours of Teaching per Week)****Course Code: (B.Com:V.2)****FINANCIAL MANAGEMENT**

Course Objectives: To acquaint the students with the fundamental aspects of mobilizing and utilizing financial resources in the business.

Pedagogy: Combination of class-room lectures, case studies, Group discussion, student presentations.

Unit 1: INTRODUCTION TO FINANCIAL MANAGEMENT**10 Hrs**

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of finance department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of a Sound Financial Planning.

Unit 2: TIME VALUE OF MONEY**12 Hrs**

Introduction – Meaning & Definition – Need – Future Value (Even Flow – Uneven Flow & Annuity) – Present Value (Even Flow – Uneven Flow & Annuity)– Doubling Period – Concept of Valuation: Valuation of Bonds, Debentures and shares - Simple Problems.

Unit 3: FINANCING DECISION**14 Hrs**

Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages

Unit 4: INVESTMENT & DIVIDEND DECISION**18 Hrs**

Introduction – Meaning and Definition of Capital Budgeting – Features – Significance – Process – Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return. Problems thereon.

Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends, problems on Walter Model, and Gordon Model.

Unit 5: WORKING CAPITAL MANAGEMENT**06 Hrs**

Introduction – Concept of Working Capital – Significance of Adequate Working Capital –Sources of Working Capital- Determinants of Working Capital- problems thereon.

SKILL DEVELOPMENT ACTIVITIES:

- Draw the organization chart of Finance Function.
- Illustrate operating cycle for at least 2 companies of your choice.
- Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
- Prepare an aging schedule of debtors with imaginary figures.
- Capital structure analysis of companies in different industries

Reference Books:

1. Khan and Jain, **Financial Management**
2. Kulakarni P.V., **Financial Management**
3. Pandey I.M., **Financial Management**
4. Prasanna Chandra, **Financial Management**
5. Sharma and Shashi .K. Gupta, **Financial Management**
6. Srivastava R.M, **Financial Management and Policy**

