SES's L.S. RAHEJA COLLEGE OF ARTS AND COMMERCE (AUTONOMOUS)

BOARD OF STUDIES: Mathematics, Statistics and Computer
PROGRAMME: B.COM (COST AND MANAGEMENT ACCOUNTING)
SEMESTER: I
NOMENCLATURE OF THE COURSE: Business Mathematics
NEP Vertical: Open Elective
Credit: 2

(As Per Choice Based Credit System (under NEP 2020) with effect from the Academic Year 2025-26)

Programme:	B. Com (Cost & Management Accounting)
Nomenclature of the Course	Business Mathematics
Total Marks	50
Semester:	I
Academic year	2025-2026

LEARNING OBJECTIVES:

1. To provide students with a fundamental understanding of arithmetic concepts used in business applications, including percentage calculations, profit margins, and interest calculations.
2. To develop competency in calculating gains, losses, and dividends related to shares and mutual funds.
3. To introduce students to key financial concepts such as annuities, EMIs, and discounting techniques to aid in financial decision-making.
4. To equip students with the knowledge and skills to solve assignment problems using the Hungarian method.

COURSE OUTCOMES:

1. Explain the fundamental arithmetic concepts related to business applications and financial instruments such as shares and mutual funds.
2. Utilize appropriate formulas and methods to calculate profit margins, interest, and investment returns in real-world scenarios.
3. Evaluate financial decisions by analysing investment gains and losses and optimizing assignments using the Hungarian method.

Unit	Course Content	Andragogy	No of Lectures
I	Shares and Mutual Funds a. Shares: Concept of share, face value, market value, dividend, equity shares, Preferential shares, bonus shares, Right issue of Share, Split and Consolidation. b. Mutual Funds: types of Mutual funds, Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging price under the Systematic Investment Plan (S.I.P.) systematic withdrawal plan (S.W.P.).	Presentations, Case studies, Group Discussions	15
II	Interest and Annuity Interest: Simple interest, compound interest (nominal and effective rate of interest). Calculation involving up to four times periods. Annuity: Annuity immediate and its present value, future value, equated monthly instalments (EMI), using reducing balance method and amortization of loans, stated annual rate and effective annual rate, perpetuity and its present value, simple problems involving up to 4 time periods Case study	Presentations, Case studies, Group Discussions	15

Reference Books:
1. Business Mathematics D. C. Sancheti and V. K. Kapoor Sultan Chand & Sons, 2006
2. Mathematics for Business Economics: J. D. Gupta, P. K. Gupta and Man Mohan,
Tata Mc- Graw Hill Publishing Co. Ltd., 1987
3. Schaum Series STATISTICS Murray Spiegel, Larry Stephens Mc Graw Hill
Operations Research Gupta and Kapoor S. Chand & Sons Co. Statistical Methods
S.G. Gupta S. Chand & Sons Co.4.
4. Business Mathematics & Statistics B Aggarwal Ane Book Pvt. Limited

QUESTION PAPER PATTERN

Details of Internal Continuous Assessment (ICA)

Internal Marks: 20

- 1 Internal Test of 10 marks will be conducted.
- 1 Assignment of 10 Marks will be given.

Term End Examination Question Paper Pattern Total Marks: 30

Q1 Answer any three out of the following Four questions (based on Module I) 5*3=15

Q2 Answer any three out of the following Four questions (Based on Module II) 5*3=15