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DEPARTMENT OF COMMERCE
B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE w.e.f. 2023-24

B.Com(Hons Business Analytics) First Year

Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)
SEMESTER – I				
ELS1	English	ELS1	4	4
AECC1	**A)**Environmental Science/ **B)**Basic Computer Skills	AECC1	2	2
HBA151	Financial Accounting-I	DSC1	5	5
HBA152	Business Organization and Management	DSC2	5	5
HBA153	Marketing Management	DSC3	5	5
HBA154	Business Mathematics	DSC4	5	5
	Total		**26**	**26**
SEMESTER – II				
ELS2	English	ELS2	4	4
AECC2	**A)**Basic Computer Skills/ **B)**Environmental Science	AECC2	2	2
HBA251	Financial Accounting-II	DSC5	5	5
HBA252	Human Resource Management	DSE6	5	5
HBA253	Data Analysis with Excel and MySQL	DSC7	3T+4P	5
HBA254	Business Statistics-I	DSC8	5	5
	Total		**28**	**26**

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BHAVAN'S VIVEKANANDA COLLEGE
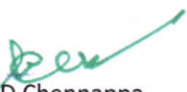### OF SCIENCE, HUMANITIES &COMMERCE,SAINIKPURI,SECUNDERABAD-500094
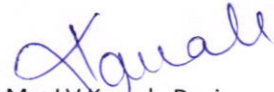### Accredited with 'A' Grade by NAAC
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B.Com(Hons Business Analytics) Second Year

Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)
SEMESTER – III				
ELS3	English (First Language)	ELS3	3	3
HBA351	Advanced Accounting	DSC9	5	5
HBA352	Business Statistics-II	DSC0	5	5
HBA353	Python Programming for Business Analytics	DSC11	3T+4P	5
HBA354	Managerial Economics	GE	4	4
HBA355	A) Communication Skills B) Professional Skills	SEC 1 UGC Specified Course	2	2
HBA355	A) MOOCS B) Principles of Insurance / C) Foundation of Digital Marketing & Web Design	SEC 2 Dept Specified Course	2/1T+2P	2
	Total		28/29	26
SEMESTER – IV				
ELS4	English (First Language)	ELS4	3	3
HBA451	Corporate Accounting	DSC12	5	5
HBA452	Financial Systems	DSC13	5	5
HBA453	Research Methodology	DSC14	4T+2P/5	5
HBA454	Income Tax	DSC15	5	5
HBA455	A) Leadership & Management Skills B) Universal Human Values	SEC3 UGC Specified Course	2	2
HBA456	A) Minor Project B) Practice of Life and General Insurance/ C) Social Media Marketing, Search Engine Optimization and Online Advertising	SEC4 Dept Specified Course	2	2
	Total		27	27

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(1)	(2)	(3)	(4)	(5)
SEMESTER – V				
ELS3	English (First Language)	ELS5	3	3
HBA551	Financial Management	DSC 16	5	5
HBA552	Cost Accounting	DSE1	5	5
HBA553	Business Law	DSE2	5	5
HBA554	Business Forecasting	DSE3	3T + 4P	5
HBA555	Optimisation Techniques for Business Analytics	DSE4	4T +2P	5
	Total		**31**	**28**
SEMESTER – VI				
ELS4	English (First Language)	ELS6	3	3
HBA651	Project Work and Viva Voce	PR	8R	4
HBA652	Cost Control and Management Accounting	DSE5	5	5
HBA653	Auditing & Corporate Governance	DSE6	5	5
HBA654	Business Intelligence & Data Visualisation	DSE7	3T+4P	5
HBA655	Applications of Business Analytics	DSE8	3T +4P	5
	Total		**35**	**27**
	GRAND TOTAL		**175/176**	**160**

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SUMMARY OF CREDITS

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1	English Language	6	4/3	20
2	AECC	2	2	4
3	SEC	4	2	8
4	GE	1	4	4
5	Project Report	1	4	4
6	DSC	16	5	80
7	DSE	8	5	40
	TOTAL	38		160
	Commerce	30		136
CREDITS UNDER NON-CGPA		NSS/NCC/Sports/Extra Curricular	Up to 6 (2 in each year)	
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BASIC COMPUTER SKILLS

PAPER CODE: AECC1   **PPW :2**
YEAR/SEMESTER: I/I   **NO. OF CREDITS: 2**

Objective: to impart a basic level understanding of working of a computer and its usage.

UNIT. WISE COURSE OBJECTIVES

COb1: To get an insight of physical components, OS and word processing.
COb2: To get acquainted with spreadsheet, presentation, software, internet & Web browsers.

UNIT I: UNDERSTANDING OF COMPUTER AND WORD PROCESSING

Knowing computer; What is Computer, Basic Applications of Computer; Components of computer System, central Processing Unit (CPU), VDU, Keyboard and Mouse, other input output Devices, computer Memory, concepts of Hardware and Software; concept of Computing, Data and Information; Applications of IECTI Connecting keyboard, mouse, monitor and printer to CPU and checking power supply.

Operating Computer using GUI Based Operating System: What is an Operating System; Basics of Popular Operating Systems: The User Interface, Using Mouse; Using right Button of the Mouse and Moving Icons on the screen, Use of Common Icons, Status Bar, Using Menu and Menu-selection, Running an Application, Viewing of File, Folders and Directories, Creating and Renaming of files and folders, Opening and closing of different windows; Using help; Creating Short cuts, Basics of OS Setup; common utilities.

Understanding Word Processing: Word Processing Basics; Opening and Closing of documents; Text creation and Manipulation; Formatting of text; Table handling; Spell check, language setting and thesaurus; Printing of word document.

UNIT II: SPREAD SHEET, PRESENTATION SOFTWARE & INTRODUCTION TO INTERNET, WWW AND WEB BROWSERS

Using Spread Sheet: Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet.

Basics of presentation software: Creating Presentation: Preparation and Presentation of Slides; Slide Show; Taking printouts of presentation / handouts.

Introduction to Internet, WWW and Weh Browsers:

Introduction to Internet: Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting.

worldwide web: Search Engines; Understanding URL; Domain name; Ip Address; Using e- governance website.

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<u>Web Browsing:</u> Software, Communications and collaboration: Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes

SUGGESTED READINGS:

1.Introduction to Computers, peter Norton, McGrawHill , 2012
2. Using Information Technology, Brian K williarns, Staceyc. Sawyer, Tata McGrawHill.

Web Resources:

l. https://on line.stanford.edu/courses/soe-ycscs 101-sp-computer-science-101
2.https://www.extension.harvard.edu/open-learning-initiative/intensive-introduction-computer-science

COURSE OUTCOMES:

At the end of the course, the students will be able to

AECC1 CO1: Identify parts of computers, distinguish various OS and apply word processors.
AECC1 CO2: Apply knowledge of spreadsheet, presentation, Internet and Browsers.

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FINANCIAL ACCOUNTING - I

PAPER CODE: HBA151 **PPW: 5**
YEAR/SEMESTER:I/I **NO. OF CREDITS: 5**
EXAM HRS: 3 hrs **MARKS: 70T+30I**

COURSE OBJECTIVE: *To acquire conceptual knowledge of accounting process, preparation of final accounts, familiarize with different subsidiary books, prepare Bank reconciliation statement and learn methods of depreciation.*

UNIT- WISE COURSE OBJECTIVES
COb1: To familiarize with accounting principles, process and various branches of accounting.
COb2: To learn different subsidiary books.
COb3: To learn the preparation of Bank Reconciliation Statement.
COb4: To identify the types of errors and apply the relevant procedure for rectification and learn different methods of depreciation.
COb5: To learn the preparation of final accounts.

UNIT-I: INTRODUCTION
Financial Accounting: Meaning – Definition – Functions - Advantages and Limitations – Users of Accounting Information – Principles of Accounting: Concepts and Conventions- Accounting Standards- Meaning-Importance- List of Accounting Standards issued by ASB- Branches of Accounting – Accounting System- Types of Accounts – Accounting Cycle: Journal- Ledger and Trial Balance (Including Problems)

UNIT-II: SUBSIDIARY BOOKS
Meaning –Types - Purchases Book - Sales Book - Purchases Returns Book - Sales Returns Book - Bills Receivables Book - Bills Payables Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.

UNIT-III: BANK RECONCILIATION STATEMENT
Meaning – Need - Reasons for differences between cash book and pass book balances –Favourable and over draft balances – Ascertainment of correct cash book balance - Preparation of Bank Reconciliation Statement.

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION
Capital and Revenue Expenditure – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense
Account – Effect of Errors on Profit (Including problems)
Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortization and Depletion - Objectives of providing for depreciation – Factors affecting depreciation –
Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method (Including problems)

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UNIT-V: FINAL ACCOUNTS

Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries(Including problems)

SUGGESTED READINGS:

1. Accountancy-I: S.P. Jain & K.L Narang, Kalyani Publishers.
2. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Company.
3. Financial Accounting I: N. Padmalata, L V Kamala Devi & Rachana Sarma , Professional Publications

REFERENCES:

1. Principles & Practice of Accounting: R. L. Gupta & V. K. Gupta, Sultan Chand.
2. Accountancy–I: Tulasian, Tata McGraw Hill Co.
3. Introduction to Accountancy: T. S. Grewal, S. Chand and Co.
4. Advanced Accountancy-I: S. N. Maheshwari& V. L. Maheswari, Vikas.
5. Fundamentals of Financial Accounting: Deepak Sehgil, Tax Mann Publication.
6. Financial Accounting: Jawahar Lal, Himalaya Publishing House.

COURSE OUTCOMES:
At the end of the course, the students will be able to

HBA151 CO1: Identify the key principles of accounting, branches of accounting and apply them in the process of accounting

HBA151 CO2: Acquaint them with different types of subsidiary books.

HBA151 CO3: Compare the balances of cash book and pass book and reconcile them.

HBA151 CO4: Categorise the types of errors, rectify them and compute the value of assets by using different methods of depreciation.

HBA151 CO5: Assess the profitability and financial position of a company through preparation of final accounts.

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BUSINESS ORGANISATION & MANAGEMENT

PAPER CODE: HBA152　　　　　　　　　　　　**PPW: 5**
YEAR/SEMESTER:I/I　　　　　　　　　　　　**NO. OF CREDITS: 5**
EXAM HRS: 3 hrs　　　　　　　　　　　　　　**MARKS: 70T+30I**

Course Objective: *To familiarize the different forms of business organisations and the role of management towards the development of the business organisations.*

UNIT- WISE COURSE OBJECTIVES

CObl: To provide an insight into the origin of business and the existence of different forms of business organisations

COb2: To understand the meaning, types and the stages of promotion of a company as per the guidelines of Companies act 2013

COb3: To study the meaning, functions, role and principles of management within the business.

COb4: To understand about the types and approaches of planning and know the different types organizational structures.

COb5: To give an understanding about the importance of delegation of authority and control and the balance between Centralisation and Decentralisation.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

Concepts of Business, Trade, Industry and Commerce - Objectives and functions of Business –Social Responsibility of a business - Forms of Business Organization - Sole Proprietorship-Meaning and Characteristics, Partnership firms – Meaning and Characteristics - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics of Hindu Undivided Family – Meaning and features of Co-Operative Organization.

UNIT-II: JOINT STOCK COMPANY:

Joint Stock Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus (As per Companies Act.2013).

UNIT-III: INTRODUCTION TO MANAGEMENT:

Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 Principles of Management.

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UNIT-IV: PLANNING AND ORGANISING:

Meaning - Definition - Characteristics - Types of Plans -Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses—Definition of Organizing-Process of Organizing -Principles of Organization - Formal and Informal Organizations - Line, Staff Organizations - Line and Staff Conflicts - Functional Organization - Span of Management - Meaning - Determining Span – Factors influencing the Span of Control.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority -
Decentralization of Authority -Coordination- Definition, importance, process, and principles of Coordination-techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control -Steps in Control – Types of control. - Requirements for effective control.

SUGGESTED READINGS:

1.Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2.Business Organisation& Management: Patrick Anthony, Himalaya Publishing House
3.Business Organization & Management: Dr. Manish Gupta, PBP.
4.Organization& Management: R. D. Agarwal, McGraw Hill.
5.Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
6.Business Organization & Management: C.R. Basu, Tata McGraw Hill
7.Business Organization & Management: M.C. Shukla S. Chand,
8.Business Organisation and Management: D.S. Vittal, S. Chand
9.Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
10. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
11. Business Organization & Management: Niranjan Reddy & Surya Prakash, Vaagdevi publishers
12. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

COURSE OUTCOMES:

At the end of the course, the students will be able to
HBA152 CO1: Explain the origin of business and the functioning of different forms of Business organisations.
HBA152 CO2: Elucidate the classification of companies and incorporation as per the guidelines of the Companies Act 2013.
HBA152 CO3: Describe the importance, role and the principles of Management.
HBA152 CO4: Explain the different approaches to planning and the various forms of organisational structures.
HBA152 CO5: Describe the features of control and delegation of authority for effective
co-ordination.

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MARKETING MANAGEMENT

PAPER CODE: HBA153	**PPW: 5**
YEAR/SEMESTER:I/I	**NO. OF CREDITS: 5**
EXAM HRS: 3 hrs	**MARKS: 70T+30I**

Course Objective: to understand the product, price, promotion and channel management, and enable them to design marketing strategy and planning.

UNIT-WISE COURSE OBJECTIVES
COb1: To familiarize with the concepts of basics of principles of marketing, PESTEL Analysis, STP Analysis, SWOT Analysis related to Corporate Strategic Planning ,Business Strategic Planning and Marketing Process
COb2: To gain insight on product and decisions relating to branding, packaging and labelling, and to distinguish the stages of Product Life Cycle and its implication.
COb3: To know different pricing approaches that businesses use.
COb4: Identify the roles of advertising, sales promotion, public relations, personal selling, and direct marketing in the promotion mix
COb5: To explain what channels of distribution are and why organizations use them.

UNIT-I: INTRODUCTION
Meaning and Definition of Marketing- Evolution of Marketing- Marketing Myopia- Marketing Management- Objectives- Concepts of Segmentation, Targeting and Positioning- PESTEL Analysis-SWOT Analysis

UNIT-II: PRODUCT MANAGEMENT
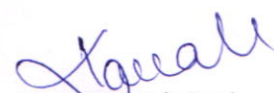Concept of Product - Classification of Products - Product Mix Decisions - Product Line Decisions - New Product – New Product Development Stages – Product Life Cycle Stages and its Strategies – Branding - Packaging & Labelling.

UNIT-III: PRICE MANAGEMENT
Pricing – Objectives of Pricing – Role of Price in Marketing Mix - Factors Influencing - Price Decisions – Pricing Under Different Competitive Conditions – New Product Pricing - Pricing Methods – Cost Based and Demand Based Strategies.

UNIT-IV: PROMOTION MANAGEMENT
Promotion: Significance, Promotion Mix Elements – Advertising: Objectives, Types, Effectiveness, Budget - Media & its Selection - Personal Selling: Nature, Steps - Sales Promotion: Objectives, Tools - Public Relations and Publicity - Direct Marketing & its Forms.
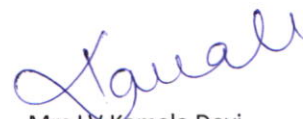
UNIT-V: CHANNEL MANAGEMENT & RETAILING
Marketing Channels: Nature – Levels - Structure - Participants – Functions of Marketing Intermediaries - Online Marketing - Retailing: Meaning, Significance.

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SUGGESTED READINGS:
1. Principles of Marketing: Philip Kotler, PHI.
2. Marketing Management: Ramaswamy & Namakumari, Tata McGraw Hill
3. Marketing Planning and Strategy: Jain, Cengage learning.
4. Marketing Management: Gandhi IC, Tata McGraw Hill
5. Basic Marketing: Me Carthy EJ &. Others, Tata McGraw Hill
6. Marketing Channels: Rosenbloom, Cengage learning.
7. The Essence of Marketing: Majare, PHI
8. New Marketing Strategies: Ian Chasten, McGraw Hill
9. Marketing Management: Rajan Saxena, Tata McGraw Hill
10. Marketing: Sharma etal., Cengage Learning.

COURSE OUTCOMES
At the end of the course students will be able to

HBA153 CO1: Define the basic concepts related to marketing concepts, STP, SWOT and PESTEL Analysis

HBA153 CO2: Identify the need of product classification and decisions relating to branding, packaging and labelling, and to distinguish the stages of Product Life Cycle and its implication.

HBA153 CO3: Identify the different pricing approaches that businesses use.

HBA153 CO4: Identify the promotion mix process and demonstrate an ability to apply the promotion mix tools to a business organization.

HBA153 CO5: Classify how distribution channels are selected and analyse the various functions related to distribution channels.

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BUSINESS MATHEMATICS

PAPER CODE: HBA154	**PPW: 5**
YEAR/SEMESTER:I/I	**NO. OF CREDITS: 5**
EXAM HRS: 3 hrs	**MARKS: 70T+30I**

Course Objective: *To inculcate analytical and computational ability among the students.*

UNIT-WISE OBJECTIVES:
CОb1: To impart the concepts of Time Value of Money through the concept of simple Interest, compound interest and annuities.
COb2: To enable the logical thinking by understanding the behavior of variables and also to make fundamentally strong in limits, continuity & sets in the areas of business and industry
COb3: To familiarize the mathematical operations in matrices.
COb4: To understand the concepts of quadratic equations and progressions in business applications.
COb5: To enable the applications of differentiation and integration in the areas related to economics & business

UNIT-I: MATHEMATICS OF FINANCE
Mathematics of Finance: Introduction – Interest (Simple and Compound, Compound Interest At Changing Rates – Nominal and Effective Rates)– Present Value and Future Value – Annuities – Perpetuity
UNIT-II: FUNCTIONS AND SETS
Functions: Concept – Types of functions- related to business (Simple problems).
Limits: Concept – Properties – Evaluation.
Continuity: Concept – Applications of Continuity in Business and Economics
Theory of Sets: Definition of Set – Types – Venn Diagrams – Operation on Sets Algebra of Sets – Application of Set Theory.
UNIT-III: MATRICES AND DETERMINANTS
Matrices: Introduction – Types of Matrices – Matrix Algebra – Addition, Subtraction, Multiplication – Transpose of a Matrix – Properties of a Transpose – Inverse of a Matrix – Minors and Cofactors – Determinant – Solving of Simultaneous Equations Using Crammer's Rule And Matrix Inverse Method – Including Simple Application Problems .
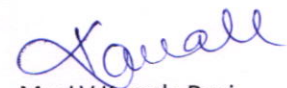### UNIT-IV: QUADRATIC EQUATIONS AND PROGRESSIONS
Quadratic Equations: Solution of a Quadratic Equation – Sum of the Roots – Product of the Roots – Formation of Quadratic Equation (Including Simple Applications).
Progressions: Arithmetic Progression – Geometric Progression – Harmonic Progressions. (Including Simple Applications).

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UNIT-V: CALCULUS (WITHOUT TRIGONOMETRIC FUNCTIONS)
Differentiation: (Without Proof) – Derivative of Standard Functions – Rules of Differentiation, Sum, Product, Quotient and Function – Differentiation of One Function With Respect to another Function. Maxima and Minima: Meaning and Application Problems.
Integration: Concept – Fundamental Formulas– Methods of Integration (Simple Problems including Application Problems)

SUGGESTED READINGS:
1. Business Mathematics: J.K.Singh, Himalaya Publications
2. Business Mathematics: DigamabarPatri, D.N. Patri , Kalyani Publishers

REFERENCES:
1. Business Mathematics: P.N.Arora, Allied Publishers
2. Business Mathematics: QuaziZmiruddin, Vikas Publishers
3. Business Mathematics: Garg, Galgotia Publishers
4. Business Mathematics: Ak Singh, Himalaya
5. Business Mathematics: AmarnathDixith& Others, Himalaya
6. Business Mathematics: M.Wilson, Himalaya.

COURSE OUTCOMES:
At the end of the course, students will be able to:

HBA154 CO1: Familiarize the concepts of Time Value of Money by Grasping the Concepts of Simple Interest, Compound Interest and Annuities.
HBA154 CO2: Examine the nature of the variables by figuring out the logical relationship of the functional behavior, also the fundamentals of Limits, Continuity and Sets through their applications in the field of Business and Industry.
HBA154 CO3: Conceptualize the core methods of Mathematical Operations using Matrices.
HBA154 CO4: Apply the concepts of quadratic equations and progressions in practical business decisions.
HBA154 CO5: Integrate Differentiation & Integration applications in the areas related to economics & business
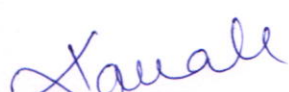
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SEMESTER II

ENVIRONMENTAL SCIENCE

PAPER CODE: AECC2   **PPW: 2**
YEAR/SEMESTER: I/II   **NO. OF CREDITS: 2**

COURSE OBJECTIVES:

Cob1: To create awareness on sustainable practices and conservation of Natural Resources
COb2: To sensitise students about the effects of human activity on the environment

UNIT-I: Ecosystem, Biodiversity & Natural Resources
1. Definition, Scope & Importance of Environmental Studies.
2. Structure of Ecosystem Abiotic & Biotic components (Producers, Consumers, Decomposers, Food chains, Food webs, Ecological pyramids)
3. Function of an Ecosystem : Energy flow in the Ecosystem (Single Channel energy flow model)
4. Definition of Biodiversity, Genetic, Species & Ecosystem diversity, Hot-spots of Biodiversity, Threats to Biodiversity, Conservation of Biodiversity (Instiu & Exsitu)
5. Renewable & Non-renewable resources, Brief account of Forest, Mineral & Energy (Solar Energy & Geothermal Energy) resources
6. Water Conservation, Rain water harvesting & Watershed management.

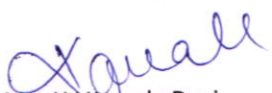### UNIT-II: Environmental Pollution, Global Issues & Legislation
1. Causes, Effects & Control measures of Air Pollution, Water Pollution
2. Solid Waste Management
3. Global Warming & Ozone layer depletion.
4. III - effects of Fire - works
5. Disaster management - floods, earthquakes & Cyclones
6. Environmental legislation:- (a) Wild life Protection Act (b) Forest Act (c) Water Act (d) Air Act
7. Human Rights
8. Women and Child welfare
9. Role of Information technology in environment and human health.
* Field Study: Pond Ecosystem, Forest Ecosystem

AECC2 CO1: Appraise various sustainable practices to conserve Biodiversity and Natural Resources.
AECC2 CO2: Analyse the effects of human activity on the environment.

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FINANCIAL ACCOUNTING-II

PAPER CODE: HBA251	**PPW: 5**
YEAR/SEMESTER:I/II	**NO. OF CREDITS: 5**
EXAM HRS: 3 hrs	**MARKS: 70T+30I**

COURSE OBJECTIVE*: To learn the contemporary issues in accounting, and preparation of accounts related to single entry system, non-profit and partnership organizations.*

UNIT- WISE COURSE OBJECTIVES:
COb1: To familiarize them with different methods used in single entry system.
COb2: To learn accounting of non-trading concerns.
COb3: To learn accounting of partnership firms.
COb4 : To learn accounting of dissolution and insolvency of Partnership firms.
COb5: To understand various contemporary issues of accounting,

UNIT-I: ACCOUNTS FROM INCOMPLETE RECORDS
Features – Ascertainment of Profit – Statement of Affairs and Conversion method.

UNIT-II: ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS
Not for Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet – Accounting for Organization and Individuals.

UNIT-III: PARTNERSHIP ACCOUNTS-I
Meaning – Partnership Deed – Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).

UNIT-IV: PARTNERSHIP ACCOUNTS–II
Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company.

UNIT-V: CONTEMPORARY ISSUES IN ACCOUNTING
Human Resource Accounting – Social Responsibility Accounting – Environmental Accounting – Green Accounting – Forensic Accounting – Inflation Accounting (Concepts only).

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SUGGESTED READINGS:

1. Accountancy–I: S.P. Jain & K.L Narang, Kalyani.
2. Advanced Accounting- Dr. K.Sreelatha Reddy, M. Thirmal Rao, V Santhi& K Naga Sirisha, Himalaya Publishers
3. Advanced Accountancy: M Shrinivas& Dr. K Sreelatha Reddy, Himalaya Publishers.

REFERENCES:

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy–I: Tulsian, Tata McGraw Hill Co.
4. Advanced Accountancy-I: S. N. Maheshwari &V. L. Maheswari, Vikas.
5. Financial Accounting: M.N Arora, Tax Mann Publications.

COURSE OUTCOMES:

At the end of the course, the students will be able to

HBA251 CO1 : Identify the profit/loss understatement of affairs method and conversion method in single entry system.

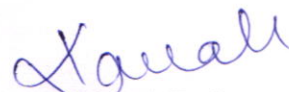**HBA251 CO2:** Prepare accounts of non-trading concerns.

HBA251 CO3: Solve problems related to types of capital accounts, admission, retirement and death of a partner of partnership firm.

HBA251 CO4: Evaluate the firms at the time of dissolution and insolvency of partnership firm.

HBA251 CO5: Outline the various contemporary issues of accounting.

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HUMAN RESOURCE MANAGEMENT

PAPER CODE: HBA252	**PPW: 5**
YEAR/SEMESTER:III/VI	**NO. OF CREDITS: 5**
EXAM HRS: 3 hrs	**MARKS: 70T+30I**

COURSE OBJECTIVE: *The objective of the course is to teach how to achieve business success through managing a team. Managing human resources is about being successful because the company has used their talent to their best ability.*

UNIT- WISE COURSE OBJECTIVES

CObl: To develop the understanding of the concept of human resource management and to understand its relevance in organization.

COb2: To develop necessary skill set for application of various HR issues

COb3: To analyse the strategic issues and strategies required to select and develop manpower resources

COb4: To integrate the knowledge of HR concepts to take correct business decision

COb5: To prepare how to execute the Appraisal Method and categorize the problems of performance of performance appraisal

UNIT- I: INTRODUCTION
HRM: Meaning – Concept - Evolution - Importance – Objectives and scope - Functions of HRM – Changing role of HR Manager - HRM Policies – HRM Vs Personnel Management – Recent trends in HR

UNIT-II: HR PLANNING & JOB ANALYSIS
Introduction - Need for HR Planning - Process of HR Planning - HR Planning system - Responsibility of HR Planning. Job Analysis - Concept and meaning - Process of Job analysis - Job Description - Job Specification – Uses of Job Analysis

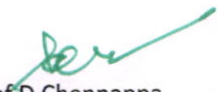### UNIT-III: PROCUREMENT OF HUMAN RESOURCES
Introduction - Concept of Recruitment - Factors affecting Recruitment - Sources of Recruitment (Traditional and Modern) - Concept of Selection – Selection Process – Selection Techniques – Placement and Induction – Internal Mobility.
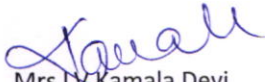
UNIT-IV: HUMAN RESOURCE DEVELOPMENT
Training & Development: Introduction - Meaning of training - Importance of training - Training Needs Identification - Types and Techniques of Training - Need and Importance of Management Development - Training Evaluation.

UNIT-V: EMPLOYEE PERFORMANCE APPRAISAL
Concept and Need of employee review - Concept of Employee Appraisal - Types of Appraisal Method – 360 Degree Appraisal – MBO Techniques – Problems of Performance Appraisal.

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SUGGESTED READINGS:

1. Essentials of Human Resource Management and Industrial Relations: P.Subba Rao, Himalaya.
2. Human resource Management: Text & Cases: K.Aswathappa, MC Grawhill Foundation
3. HRM with case study: Shashi K. Gupta, Rosy Joshi, Kalyani Publishers.
4. Personal Management: C. B. Mamoria, Himalaya Publishing House.
5. Human resource Management: S.S.Khanka, S. Chand
6. Human resource Management: Seema Sanghil, Vikas Publications
7. Fundamentals of Human Resource Management: Gary Dessler, Biju Varkkey, Pearson
8. Human Recourse Management: Robins P. Stephen, Prentice Hall of India.
9. Personal Management: F. B. Flippo, MacGraw Hill, New Delhi.

COURSE OUTCOMES

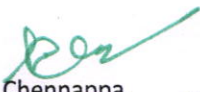At the end of the course, the students will be able to

HBA252 CO1: Identify the Functions of HRM, Changing role of HR Manager and Recent trends in HR

HBA252 CO2: Integrate the practical implementation of the Process of HR Planning and Process of Job analysis
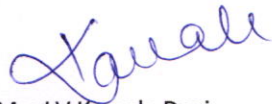
HBA252 CO3: Categorize the Sources of Recruitment, its factors and Selection Process for an organisation

HBA252 CO4: Integrate the process of the Techniques of Training and Training Evaluation pattern of an organization

HBA252 CO5: Integrate the process of performance appraisal techniques and its significance to perpetuity in business

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DATA ANALYSIS WITH EXCEL AND MySQL

PAPER CODE: HBA253
YEAR/SEMESTER:I/II
EXAM HRS: 1 1/2 hrs

PPW: 3T +4P
NO. OF CREDITS: 5
MARKS: 50T+15I+35P

COURSE OBJECTIVE: *To inculcate knowledge in Data analysis with excel **and access***

UNIT- WISE OBJECTIVES:
COb1: To gain knowledge of spreadsheet and its applications
COb2: To apply various inbuilt functions and develop formulas in spreadsheets
COb3 : To use pivot tables, charts and graphs with options
COb4: To demonstrate data controls with pivot table and lookup wizard)
COb5: To demonstrate data base tools and execute constraint based reports

UNIT-I: WORKING WITH SPREADSHEETS
Introduction-Tour of spreadsheet window -Explore the ribbon and toolbars- Create, save and upload Files- working with single and multiple worksheets- Managing cells- Views- Workbook view, show and hide, zoom features, freeze panes, split window, viewing Multiple windows, Worksheet background, Watermarks
Editing and formatting- Conditional formatting- Group and Ungroup, Sort Data, Single and Multiple Levels Sort, Filter Data Advanced Filter, Subtotal.
Lab work: Create workbook with relevant worksheets, reports using formatting tools, sorting and filters in excel)
UNIT –II: FORMULA AND FUNCTIONS
Understanding formulas- Relative and absolute cell reference - calculations with operator, aggregate functions with auto sum method-managing formulas in single and multiple worksheet.
Built in Functions: Introduction to formulas toolbar –Insert function- Built in functions(Math& Trigonometric, Financial, Date & Time, Logical, Text, Statistical functions)-check formulas for errors, trace precedents and dependents.
Lab work: Implement Math and trigonometric function for student worksheet and generate report.
Implement Logical and conditional expressions for calculating result, grade and overall percentage for student database.
Calculate a Conditional sum, conditional Count, conditional average, square Root,
financial functions: Calculate future Value, Calculate principal or interest, calculate the interest rate, calculate the internal rate of return, calculate straight line depreciation, calculate the Median, Mode, correlation, calculate Rank.

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UNIT III: WORKING WITH PIVOT TABLES AND CHARTS

Introduction to Pivot tables- Create a pivot table, modify a pivot table layout, summarize pivot table values- implement following tools with pivot table (calculate field, group rows/columns, apply styles, filters).

Charts and Graphs:-Instant chart, Create chart –types of charts- create combination chart, change type, add or remove chart data-add spark lines-trend lines – histograms –chart Styles, layouts, labels, Axis options, chart title, legend, data labels -create and modify pivot chart

Lab work: Create pivot tables and charts for single and multiple values

UNIT IV:DATA CONTROL AND VALIDATION

Import data from access- from text file from other source -Remove Duplicates, Data validation (settings -input message-error alert, error styles), Goal seek, using lookup-HLOOKUP - VLOOKUP-match- Index- hyper link.

Lab work: Import data form other database applications and perform the following operations

Data validation, determine the location of a value, using lookup wizards- using INDEX, perform data and time calculations.

UNIT V: DATABASE (MySQL) CONCEPTS

Introduction to Database- Concepts of Database- Orientation to MySQL - Create a Simple Database – Create Tables - Design Table, Link Tables(using relations) - Working with Table Data - Modify Table Data - Sort and Filter Records

Querying a Database - Create Basic Queries - Sort and Filter Data in a Query - Perform Calculations in a Query

Lab work: Create tables with template, import tables, link tables and design tables

Implementing update, append, select, delete queries with constraints

SUGGESTED READINGS:
1. Microsoft Office 2016 Step by Step by Curtis Frye, Joan Lambert
2. Excel data Analysis : your visual blue print for creating and analyzing data, charts and pivot tables, 3rd edition, denise- etheridge- isbn 978-1-118-03623-5

COURSE OUTCOMES:
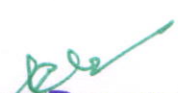At the end of the course, the students will be able to

HBA253 CO1: Acquire knowledge of spread sheet and various formatting options.
HBA253 CO2: Analyze and implement calculations using formulae and function methods
HBA253 HBA: Extract required data and present using pivot tables, charts and graphs
HBA253 CO4: Interpret data using validation tools Goal seek method and lookup wizard
HBA253 CO5: Implement relational database structures using tables, forms and display consolidated reports

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BHAVAN'S VIVEKANANDA COLLEGE
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Autonomous College
DEPARTMENT OF COMMERCE
B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE w.e.f. 2023-24

BUSINESS STATISTICS-I

PAPER CODE: HBA254　　　　　　　　　　**PPW: 5**
YEAR/SEMESTER:I/II　　　　　　　　　　**NO. OF CREDITS: 5**
EXAM HRS: 3 hrs　　　　　　　　　　　**MARKS: 70T+30I**

COURSE OBJECTIVE: *To inculcate analytical and computational ability among the students.*

UNIT -WISE OBJECTIVES:
COb1: To introduce the basic concepts of statistics along with methods of collection and presentation of data
COb2: To understand & calculate all the measures of central tendency.
COb3: To measure the variations using various measures of dispersion.
COb4: To find out the direction of variation and also the peakedness of the curve.
COb5: To identify the relationship among the variables in business related areas.

UNIT-I: INTRODUCTION
Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.
Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.
Diagrammatic and Graphic Presentation: One Dimensional(Bar Diagrams Only) and Two Dimensional Diagrams(Rectangles and Pie diagrams) - Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.
UNIT-II: MEASURES OF CENTRAL TENDENCY
Arithmetic Mean - Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.
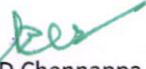### UNIT-III: MEASURES OF DISPERSION
Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation - Standard Deviation - Coefficient of Variation.
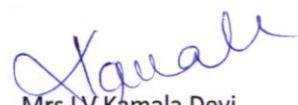### UNIT-IV: MEASURES OF SKEWNESS AND KURTOSIS
Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis-Meaning –Raw Moments, Central moments, Skewness and kurtosis using moments(Excluding Shepard's correction):.
UNIT-V: CORRELATION
Meaning - Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Method - Concurrent Deviation Method.

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SUGGESTED READINGS:
1. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics for Management: Levin & Rubin, Pearson.

REFERENCES:

1. Statistics: E. Narayanan Nadar, PHI Learning
2. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
3. Business Statistics: K. Alagar, Tata McGraw Hill
4. Fundamentals of Statistical: S. P Gupta, Sultan Chand
5. Business Statistics: J. K. Sharma, Vikas Publishers
6. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
7. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
8. Business Statistics: S. K. Chakravarty, New Age International Publishers
9. Statistics: Andasn, Sweenly,Williams, Cingage.

COURSE OUTCOMES:
At the end of the course, the students will be able to

HBA254CO1: To familiarize the basic concepts of statistics along with methods of collection and presentation of data.

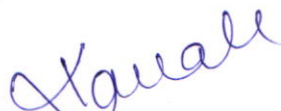**HBA254CO2 :** To compute averages using different methods of central tendency

HBA254CO3: To examine the variation of data through different methods of dispersion.

HBA254CO4: To identify the skewedness and peakedness in the data using the methods of skewness and kurtosis.

HBA254CO5: To determine the relation between variables using the methods of correlation.

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