



BHAVAN'S VIVEKANANDA COLLEGE
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094
Accredited with 'A' Grade by NAAC
Autonomous College
DEPARTMENT OF COMMERCE

B.COM (HONOURS BUSINESS ANALYTICS- CBCS) COURSE w.e.f. 2022-23

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	Managerial Economics	GE	4	4
HBA253	Data Analysis with Excel and MySQL	DSC6	3T+4P	5
HBA254	Business Statistics-I	DSC7	5	5
	Total		27	25

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B.COM (HONOURS BUSINESS ANALYTICS- CBCS) COURSE w.e.f. 2022-23

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	DSC8	5	5
HBA352	Business Statistics-II	DSC9	3T+4P	5
HBA353	Python Programming for Business Analytics	DSC10	5	5
HBA354	Auditing & Corporate Governance	DSC11	5	5
SE355	A) Communication Skills B) Professional Skills	SEC 1 UGC Specified Course	2	2
SE356	A)MOOCS B)Principles of Insurance / C) Foundation of Digital Marketing & Web Design	SEC 2 Dept Specified Course	2/1T+2P	2
	Total		29/30	27
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	5	5
HBA454	Income Tax	DSC15	5	5
SE455	A) Leadership & Management Skills B) Universal Human Values	SEC3 UGC Specified Course	2	2
SE456	A) Minor Project B) Practice of Life and General Insurance/ C) Social Media Marketing D) Search Engine Optimization and Online Advertising	SEC4 Dept Specified Course	2	2
	Total		27	27

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B.COM (HONOURS BUSINESS ANALYTICS- CBCS) COURSE w.e.f. 2022-23

B.Com(Hons Business Analytics) Third Year

Code	Course Title	Course Type	HPW	Credits
(1)	(2)	(3)	(4)	(5)
SEMESTER – V				
ELS3	English (First Language)	ELS5	3	3
HBA551	Financial Management	DSC16	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
PR	Project Work and Viva Voce	PR	8R	4
HBA651	Cost Control and Management Accounting	DSE5	5	5
HBA652	Human Resource Management	DSE6	5	5
HBA653	Business Intelligence & Data Visualisation	DSE7	3T+4P	5
HBA654	Business Analytics Programming	DSE8	3T + 4P	5
	Total		35	27
	GRAND TOTAL		175/176	160


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ELS: English Language Skill; **SLS:** Second Language Skill; **AEC:** Ability Enhancement Compulsory

Course; **SEC:** Skill Enhancement Course; **DSC:** Discipline Specific Course; **DSE:** Discipline Specific Elective; **GE:** Generic Elective; **PR:** Project Report;

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
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)	
		Summer Internship	Up to 4 (2 in each after I & II years)	

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BASIC COMPUTER SKILLS

PAPER CODE: AECC1
YEAR/SEMESTER: I/I

PPW : 2
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 IECT; 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 O.S 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 Web 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.

World Wide Web: Search Engines; Understanding URL; Domain name; IP Address; Using e- governance website.

Web Browsing: 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.

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SUGGESTED READINGS:

1. Introduction to Computers, Peter Norton, McGrawHill, 2012.
2. Using Information Technology, Brian K williams, StaceyC.Sawyer, Tata McGrawHill.

Web Resources:

1. <https://online.stanford.edu/courses/soe-yccscs101-sp-computer-science-101>
2. <https://www.extension.harvard.edu/open-learning-initiative/intensive-introduction-computer-science>

COURSE OUTCOMES:

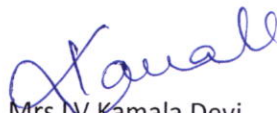
At the end of the course, the students will be able to

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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ENVIRONMENTAL SCIENCE

PAPER CODE: AECC2
YEAR/SEMESTER: I/II

PPW: 2
NO. OF CREDITS: 2

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 - I

PAPER CODE: HBA151
YEAR/SEMESTER: I/I
EXAM HRS: 3 hrs

PPW: 5
NO. OF CREDITS: 5
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 prepare 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.

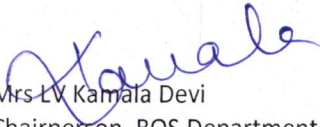
UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

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. Maheshwari, Vikas.
5. Fundamentals of Financial Accounting: Deepak Sehgal, 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
YEAR/SEMESTER: I/I
EXAM HRS: 3 hrs

PPW: 5
NO. OF CREDITS: 5
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

Cob1: 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 - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed -Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-Operative Organization.

UNIT-II: COMPANY FORM OF BUSINESS ORGANISATION:

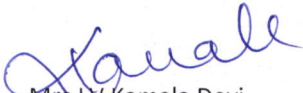
Company - Meaning - Definition - Characteristics - Advantages and Disadvantages - Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents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

UNIT-III: INTRODUCTION TO FUNCTIONS OF 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-Organization-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 Supervision.

UNIT-V: AUTHORITY, COORDINATION AND CONTROL:

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, importance, process, and principles of Coordination- techniques of Effective Coordination - Control - Meaning - Definition – Relationship between planning and control -Steps in Control – Types (post, current and pre-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: Niranjana 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
YEAR/SEMESTER: I/I
EXAM HRS: 3hrs

PPW: 5
NO. OF CREDITS: 5
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 et al., 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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B.COM (HONOURS BUSINESS ANALYTICS- CBCS) COURSE w.e.f. 2022-23

BUSINESS MATHEMATICS

PAPER CODE: HBA154

YEAR/SEMESTER: I/I

EXAM HRS: 3 hrs

PPW: 5

NO. OF CREDITS: 5

MARKS: 70T+30I

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

UNIT-WISE OBJECTIVES:

COB1: 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 Cramer'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: DigambarPatri, 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.

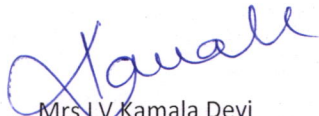
HBA154 CO3: Conceptualize the core methods of Mathematical Operations using Matrices.

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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B.COM (HONOURS BUSINESS ANALYTICS- CBCS) COURSE w.e.f. 2022-23

**SEMESTER II
FINANCIAL ACCOUNTING-II**

PAPER CODE: HBA251

YEAR/SEMESTER: I/II

EXAM HRS: 3 hrs

PPW: 5

NO. OF CREDITS: 5

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. Thirimal 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: Tulasian, Tata McGraw Hill Co.
4. Advanced Accountancy-I: S. N. Maheshwari & V.L. Maheshwari, 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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B.COM (HONOURS BUSINESS ANALYTICS- CBCS) COURSE w.e.f. 2022-23

MANAGERIAL ECONOMICS

PAPER CODE: HBA252

YEAR/SEMESTER: I/II

EXAM HRS: 3 hrs

PPW: 4

NO. OF CREDITS: 4

MARKS: 70T+30I

COURSE OBJECTIVE: *To familiarize the students with the concepts and principles of economics and provide them an overview of various tools in business practices.*

UNIT-WISE COURSE OBJECTIVES:

COb1: To provide understanding about nature and scope of managerial economics and to illustrate laws of utility graphically.

COb2: To give insight into types of demand and explain law of demand along with the concepts of elasticity of demand using schedules and graphs.

COb3: To explain supply functions and to provide insights into the production concepts and help them illustrate production laws using graphs.

COb4: To acquaint with various cost and revenue concepts and analysis.

COb5: To explain National Income and the methods of measurement of national income, trade cycle and inflation.

UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:

Characteristics of managerial economics – Nature and scope of managerial economics -Importance of managerial economics - Basic economic tools in managerial economics - -Law of Diminishing marginal utility - Law of Equi-marginal utility.

UNIT- II: DEMAND ANALYSIS & DEMAND FORECASTING

Meaning – Function - Factors influencing Demand- Demand Curve - Law of Demand.

Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand – Demand forecasting scope and importance.

UNIT-III: SUPPLY & PRODUCTION ANALYSIS:

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion - Law of Return to Scale - Economies and Dis-economies of Scale.

UNIT-IV: COST & REVENUE ANALYSIS:

Theory of Cost - Concepts of Cost - Short run and Long run cost curves-- Break Even Analysis:

Meaning – Assumptions – Uses and Limitations. Revenue analysis –Introduction to market structure

UNIT-V: MACROECONOMICS FOR MANAGERS:

National income – Concepts – Measurements of national income – Business cycle: Nature, Phases, Causes – Inflation causes and control – Deflation and stagflation

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SUGGESTED READINGS:

1. Business Economics: P.N.Chopra, Seema Ghosh, J. Girija Sastry, Kalyani Publishers
2. Business Economics: D.M.Mithani & G.K.Murthy, Himalaya Publishing House
3. Business Economics: P.N.Chopra, Seema Ghosh

REFERENCES:

1. Business Economics: D.M.Mithani, Himalaya Publishing House
2. Business Economics: V.G.Mankar, Himalaya Publishing House
3. Managerial Economics: Vanith Agrawal, Pearson Education
4. Business Economics: H.L.Ahuja, S.Chand & Co.Ltd.
5. Business Economics: R.K.Lekhi, Kalyani Publishers
6. Essential of Business Economics: D.N.Dwivedi, Vikas Publishers
7. Managerial Economics: Varshney and Maheswari, Sultan Chand & Co.

COURSE OUTCOMES:

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

HBA252 CO1: Identify various utility approaches and the laws associated with cardinal utility approach.

HBA252 CO2: Identify the factors determining the demand along with the laws of demand and able to demonstrate the knowledge of understanding of elasticity of demand.

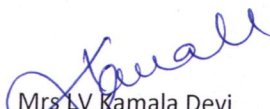
HBA252 CO3: Identify the factors determining the supply along with the laws of supply and identify the factors determining the production and also able to demonstrate short run and long run production laws.

HBA252 CO4: Distinguish between various types of costs short run and long run costs

HBA252 CO5: Develop knowledge regarding National income, Measurement of National Income, Business cycle and inflation


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B.COM (HONOURS BUSINESS ANALYTICS- CBCS) COURSE w.e.f. 2022-23

DATA ANALYSIS WITH EXCEL AND MySQL

PAPER CODE: HBA253
YEAR/SEMESTER: I/II
EXAM HRS: 3hrs

PPW: 3T +4P
NO. OF CREDITS: 5
MARKS: 70T+30I+25P

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.

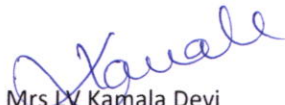
Implement Logical and conditional expressions for calculating result, grade and overall percentage for student database.

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:

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

Create Basic Access Forms - Work with Data on Access Forms

Querying a Database - Create Basic Queries - Sort and Filter Data in a Query - Perform Calculations in a Query - Create a Report - Add Controls to a Report - Format Reports

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

Create forms with templates , User defined forms in Design View

Lab Work: Implementing update, append, select, delete queries with constraints

SUGGESTED READINGS:

1. Microsoft Office 2016 Step by Stepby 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


HBA253CO3: 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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B.COM (HONOURS BUSINESS ANALYTICS- CBCS) COURSE w.e.f. 2022-23

BUSINESS STATISTICS-I

PAPER CODE: HBA254
YEAR/SEMESTER: I/II
EXAM HRS: 3 hrs

PPW: 5
NO. OF CREDITS: 5
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:

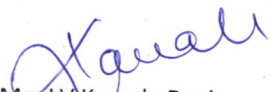
Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness – Kurtosis-Meaning – Raw Moments, Central moments, Skewness and kurtosis using moments (Excluding Shepard's correction):.

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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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.

SUGGESTED READINGS:

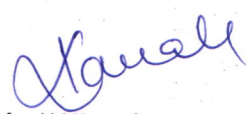
1. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics for Management: Levin & Rubin, Pearson.

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, Cengage.


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B.COM (HONOURS BUSINESS ANALYTICS- CBCS) COURSE w.e.f. 2022-23

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	DSC8	5	5
HBA352	Business Statistics-II	DSC9	3T+4P	5
HBA353	Python Programming for Business Analytics	DSC10	5	5
HBA354	Auditing & Corporate Governance	DSC11	5	5
SE355	A) Communication Skills B) Professional Skills	SEC 1 UGC Specified Course	2	2
SE356	A)MOOCS B)Principles of Insurance / C) Foundation of Digital Marketing & Web Design	SEC 2 Dept Specified Course	2/1T+2P	2
	Total		29/30	27
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	5	5
HBA454	Income Tax	DSC15	5	5
SE455	A) Leadership & Management Skills B) Universal Human Values	SEC3 UGC Specified Course	2	2
SE456	A) Minor Project B) Practice of Life and General Insurance/ C) Social Media Marketing D) Search Engine Optimization and Online Advertising	SEC4 Dept Specified Course	2	2
	Total		27	27

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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE w.e.f. 2021-22

SEMESTER III

ADVANCED ACCOUNTING

PAPER CODE: HBA351

YEAR/SEMESTER: II/III

EXAM HRS: 3 hrs

PPW: 5

NO. OF CREDITS: 5

MARKS: 70T+30I

Course Objective: To acquire advanced knowledge in issue of financial instruments, and its valuation, preparation of company final accounts and accounting for Amalgamations and Internal reconstruction

UNIT WISE- COURSE OBJECTIVES

COB1: To make the students examine the various classes of shares, difference between them, post the accounting for issue of share capital and Debt by a Company.

COB2: To examine the general instructions for preparation of Statement of Profit and loss and Balance sheet as per schedule III of Companies act 2013 and the guidelines and accounting for issue of Bonus shares.

COB3: To make the students review the various methods of Valuation of Goodwill and shares

COB4: To illustrate the provisions of AS 14 Amalgamations and accounting treatment in the books of Transferor and transferee and preparation of amalgamated balance sheet.

COB5: To explain the students provisions of Section 66 of the companies act 2013 and the accounting treatment for reduction of share capital.

UNIT-I: COMPANY ACCOUNTS- ISSUE OF SHARES & DEBENTURES

Types of Companies, Classes of Shares, Types of Preference shares, difference between Equity and Preference shares, Presentation of Share capital in Balance sheet, Problems on Issue of Shares (Lum sum) Debentures- Features, Distinction between Share and Debenture, Issue of Debentures from Redemption point of view (5 situations).

UNIT-II: COMPANY FINAL ACCOUNTS & ISSUE OF BONUS SHARES


Schedule III of Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss –Problems on Preparation of Statement of Profit and Loss & Balance Sheet.

Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting for Issue of Bonus Shares.

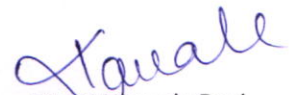
UNIT-III: VALUATION OF GOODWILL AND SHARES

Valuation of Goodwill: Need and Methods, Problems on Average Profits, Super Profits and Capitalization Methods. (Annuity method theory only)

Valuation of Shares: Need and Methods, Problems on Net Assets, Yield and Fair Value Methods.


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UNIT-IV: AMALGAMATION (AS-14)

Amalgamation: In the nature of merger and purchase – Calculation of Purchase Consideration-Accounting Treatment in the books of transferor and transferee companies.(Including problems).

UNIT-V: INTERNAL RECONSTRUCTION

Legal provisions of section 66 of the Companies Act, accounting treatment – Preparation of Balance Sheet after reconstruction.

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S. Chand & Co.
3. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N. Maheshwari & V. L. Maheshwari, Vikas.
5. Accountancy-III: Tulsian, Tata McGraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy-III: S.P. Jain & K.L Narang, Kalyani Publishers.
8. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

REFERENCES

Financial statements of Listed Joint stock companies from their Annual reports

COURSE OUTCOMES:

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

HBA351 CO1: Execute the process of accounting for issue of Shares and Debt.

HBA351 CO2: Prepare the Balance sheet and Statement of Profit and loss of Joint stock companies and accounting for Issue of bonus shares.

HBA351 CO3: Estimate the Value of Goodwill and Shares by various methods.

HBA351 CO4: Examine the differences in the Accounting for an amalgamation in the nature of merger and purchase and its accounting in the books of Transferor and transferee.

HBA351 CO5: Determine the provisions of section 66 of the Companies act and presenting the reconstituted Balance sheet.

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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE w.e.f. 2021-22

BUSINESS STATISTICS-II

PAPER CODE: HBA352
YEAR/SEMESTER: II/ III
EXAM HRS: 3 hrs

PPW: 5
NO. OF CREDITS: 5
MARKS: 70T+30I

Course Objective: to inculcate analytical and computational ability among the students

UNIT- WISE COURSE OBJECTIVES

COB1: To develop the skill of application of simple Regression model by articulating the dependent and independent variables.

COB2: To construct the simple, price, quantity, value and other indices.

COB3: To integrate descriptive and statistical measures of time series, impart knowledge to predict the future values and show the trends of the data.

COB4: To categorise the various elements of probability and calculate the probability of occurrence of an event.

COB5: To apply concepts of various Probability Distribution, to find probability for discrete random variables such as Normal, Poisson, and Binomial.

UNIT-I: REGRESSION

Correlation vs Regression Analysis, Linear and Non Linear Regression - Lines of Regression - Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

UNIT-II: INDEX NUMBERS

Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre's - Paasche's, Marshall - Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

UNIT-III: TIME SERIES


Time Series: Components - Methods-Semi Averages - Moving Averages -Least Square Method (Straight line method only)- Shifting and conversion -utility of time series analysis

UNIT-IV: PROBABILITY (Proof not required for theorems)

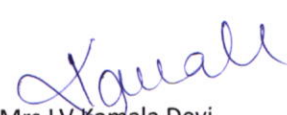
Probability: Experiment - Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory - Permutation - Combination - Approaches to Probability: Classical - Empirical - Subjective - Axiomatic - Theorems of Probability: Addition - Multiplication - Marginal and Baye's.-Simple problems

UNIT-V : THEORITICAL DISTRIBUTIONS

Binomial Distribution: Utility - Importance - Conditions - Constants - Fitting of Binomial Distribution.
Poisson Distribution: Utility - Importance - Conditions - Constants - Fitting of Poisson Distribution.
Normal Distribution: Utility - Importance - Simple Numerical in Normal Distribution (Fitting of Normal distribution excluded)- Areas Method Only.


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SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata Mc Graw Hill
6. Fundamentals of Statistical: S. P Gupta , Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: Vora, Tata Mc Graw Hill
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics-Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Business Statistics-G.Laxman, Vasudeva Reddy, K.Goud, Taxmann Publications, Hyderabad.

COURSE OUTCOMES:

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


HBA352 CO1: Identifies the dependent and independent variables using simple Regression.

HBA352 CO2: Comprehend the concept of inflation and construction of Index using weighted and unweighted models.

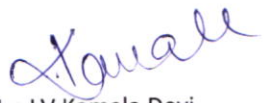
HBA352 CO3: Implementing the utility of time series analysis.

HBA352 CO4: Assessing the theorems of probability and its utility in estimating and analysing a situation.

HBA352 CO5: Facilitating in operation research, sales forecasting and in risk evaluation.


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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE w.e.f. 2021-22

PYTHON PROGRAMMING FOR BUSINESS ANALYTICS

PAPER CODE: HBA 353
YEAR/SEMESTER: II/III
EXAM HRS: 3 hrs

PPW: 3T+4P
NO. OF CREDITS: 5
MARKS: 70T+30I+25P

Course Objective: To conduct exploratory analysis using python

UNIT- WISE COURSE OBJECTIVES

- COb1:** To gain basic knowledge of Python Programming
- COb2:** To develop programs using conditions, loops and deal with exception handling
- COb3:** To carry out exploratory analysis using python
- COb4:** To learn various data cleansing techniques
- COb5:** To acquire knowledge of supervised and unsupervised learning techniques

UNIT-I: GETTING STARTED WITH PYTHON

Installing Python, Basic input and output, Variables and assignments, Identifiers, Objects, Numeric types: Floating-point, Arithmetic expressions, Python expressions, Division and modulo", Module basics, Math module, Representing text, String basics, List and Set basics, Common data types summary, Type conversions, Binary numbers, String formatting

UNIT-II: WORKING WITH LOOPS AND FUNCTIONS

If-else branches, Equality and relational operators, Boolean operators and expressions, identity operators, Code blocks and indentation, Conditional expressions Loops, While loops, For loops, Nested Loops, Break and continue, Loop else, User-defined function basics, Returning values from functions, Reasons for defining functions, Function arguments

UNIT-III: USING PYTHON TO HANDLE DATA AND EXPLORATORY ANALYTICS IN PYTHON


Important packages in Python, Data handling in Python, Data cleaning and Treatment, Performing Descriptive statistics in Python, using graphs and plots in python, performing various descriptive statistics in Python-central tendency measure, graphical measures, hypothesis testing, Using graphs and plots in python

UNIT-IV: DATA PRE-PROCESSING

Identify Noise in Data, Missing Values and treatment, Outlier Detection and Treatment, Data Transformation like Scaling, Dummy Variable Encoding, Data Manipulation, Working with dates .

UNIT-V: SUPERVISED LEARNING AND UNSUPERVISED LEARNING

Regression Techniques like Decision Tree, Random Forest, Gradient Boosting, Support Vector Machines, KNN. Classification Techniques Decision Tree, Random Forest, Gradient Boosting, Support Vector Machines, KNN, Naïve Bayes. Unsupervised Learning like Clustering Techniques, etc.


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SUGGESTED READING:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGraw Hill Education.
6. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

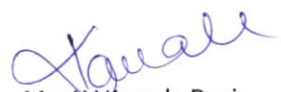
COURSE OUTCOMES:

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

- HBA353 CO1:** Comprehend basics of python programming
HBA353 CO2: Apply conditions, loops for program developing
HBA353 CO3: Analyse data through exploratory tools using python
HBA353 CO4: Execute various data cleansing techniques
HBA353 CO5: Apply supervised and unsupervised learning techniques


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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE w.e.f. 2021-22

AUDITING & CORPORATE GOVERNANCE

PAPER CODE: HBA 354
YEAR/SEMESTER: II/III
EXAM HRS: 3 hrs

PPW: 5
NO. OF CREDITS: 5
MARKS: 70T+30I

Course Objective: To extend knowledge on the concepts of auditing and corporate governance.

UNIT- WISE COURSE OBJECTIVES

- COb1-** To extend knowledge on the meaning and types of audit and planning and executing an audit
COb2- To define internal control, check & internal audit and facilitating the differences between them.
COb3- To summarise the meaning, steps of vouching, verification and valuation and to categorize Verification and valuation of assets and liabilities
COb4- To highlight company audit and reviewing the provisions of company audit under the companies act 2013.
COb5- To familiarize students with concept of corporate governance.

UNIT-I: INTRODUCTION

Auditing: Meaning – Definition – Evolution – Objectives – Importance – Qualities - Types of Audit – Commencement of Audit – Engagement Letter – Audit Program – Audit Note Book – Audit working papers – Audit Markings.

UNIT-II: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT

Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

UNIT-III: VOUCHING & VERIFICATION AND VALUATION OF ASSETS

Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction


Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities

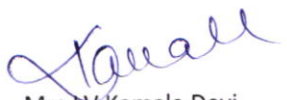
UNIT-IV: COMPANY AUDIT

Qualification and Disqualification – Appointment – Remuneration – Removal – Rights – Duties Civil and Criminal Liabilities of Auditors – Audit Committee – Audit Reports.

UNIT-V: CORPORATE GOVERNANCE

Evolution and Significance: Corporate Governance: Meaning – Definition - Evolution – Historical Perspective of Corporate Governance – Nature and Scope of Corporate Governance – Need for Corporate Governance – Essentials of Corporate Governance – Objectives of Corporate Governance - Benefits and Limitations of Corporate Governance


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SUGGESTED READINGS:

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing: Aruna Jha, Taxmann Publications.
4. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
5. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.
6. Principles and Practice of Auditing: Dinkar Pagare, Sultan Chand & Sons.
7. Fundamentals of Auditing: Kamal Gupta and Ashok Arora, Tata McGraw-Hill A Hand Book of Practical Auditing: B.N. Tandon et al., S. Chand
8. Corporate Governance; H.R Machiraju, Himalaya Publication House.
9. Business Ethics and Corporate Governance, (2017) Prof. K. Viyyanna Rao, Dr. G. Nagaraju I.K. International Publishing House Pvt. Ltd,
10. Corporate Governance,(2014), Bholanath Dutta and S.K. Podder - Vision Book house,
11. Business Ethics,(2005)2ND Edition, R.V. Badi N.V. Badi, Vrinda Publication Pvt Ltd
12. Business Ethics An Indian Perspective, 2015, A. C. Fernando – Pearson
13. Business Ethics and Corporate Governance, Reprint 2013, C.S.V. Murthy – Himalaya Publication
14. Corporate Governance,(2004) H.R. Machiraju, Himalaya Publication House
15. Business Ethics -Text & Cases 2010, C.S.V. Murthy – Himalaya Publication

COURSE OUTCOMES:

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


HBA354 CO1: Outline the basic concepts of audit and audit planning

HBA354 CO2: Identifying the various techniques of Internal control and Internal checks required for audit

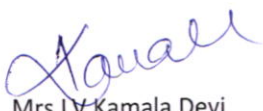
HBA354 CO3: Review the importance of vouching in relation to audit procedures and Comparing verification and valuation of assets and liabilities

HBA354 CO4: Relate the various provisions of company audit under the companies act 2013.

HBA354 CO5: Annotating the significance of corporate governance.


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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE w.e.f. 2021-22

COMMUNICATION SKILLS

PAPER CODE: SE 355A
YEAR/SEMESTER: II/III

PPW: 2
NO. OF CREDITS: 2

Course Objective: To acquire good verbal, written and non-verbal communication skills.

UNIT- WISE COURSE OBJECTIVES

COB1: To identify common communication(verbal, written) problems and rectify them

COB2: To learn communication through digital media and nonverbal communication

UNIT I: VERBAL & WRITTEN COMMUNICATION

Listening -Techniques of effective listening -Listening and comprehension -Probing questions - Barriers to listening ; **Speaking**- Pronunciation -Enunciation -Vocabulary -Fluency -Common errors
Reading -Techniques of effective reading -Gathering ideas and information from a given text -Identify the main claim of the text -Identify the purpose of the text -Identify the context of the text -Identify the concepts mentioned; Evaluating these ideas and information -Identify the arguments employed in the text - Identify the theories employed or assumed in the text ; Interpret by text -To understand what a text says -To understand what a text does -To understand what a text means

Writing and different modes of writing - Clearly state the claims -Avoid ambiguity, vagueness, unwanted generalizations and oversimplification of issues -Provide background information - Effectively argue the claim -Provide evidence for the claims -Use examples to explain concepts -Follow convention - Be properly sequenced -Use proper signposting techniques ; Be well structured - Well-knit logical sequence -Narrative sequence -Category groupings ; Different modes of writing -Emails - Proposal writing for higher studies -Recording the proceedings of meetings -Any other mode of writing relevant for learners

UNIT II- DIGITAL LITERACY & NONVERBAL COMMUNICATION

Digital Literacy: Role of digital literacy in professional life -Trends and opportunities in using digital technology in workplace -Internet basis -Introduction to MS office tools -Paint, Office, Excel, PowerPoint

Effective use of social media -Introduction to social media websites -Advantages of social media - Ethics and etiquettes of social media -How to use google search better -Effective ways of using social media -Introduction to digital marketing

Nonverbal Communication -Meaning of non- verbal communication -Introduction to modes of nonverbal communication -Breaking the misbeliefs -Open and closed body language -Eye contact and facial expressions -Hand gestures -Do's and don'ts -Learning from experts -Activities- based learning

COURSE OUTCOMES:

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

SE355A CO1: Exhibit good verbal and written communication skills

SE355A CO2: Apply digital tools for communication and nonverbal communication

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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE w.e.f. 2021-22

PROFESSIONAL SKILLS

PAPER CODE: SE 355B

YEAR/SEMESTER: II/III

PPW: 2

NO. OF CREDITS: 2

Course Objective: To acquire good verbal, written and non-verbal communication skills.

UNIT- WISE COURSE OBJECTIVES

COB1: To acquire career skills and fully pursue to partake in a successful career path

COB2: To help students understanding the significance of team skills and acquiring them

UNIT-I: CAREER SKILLS

Resume Skills- Preparation and Presentation - Introduction of resume and its importance, Difference between a CV, resume and biodata, Essential components of a good resume, Common errors in preparing the resume, prepare a good resume

Interview skills Preparation and Presentation -Meaning and Types of interviews (F2F, telephonic, video etc.), Dress code, background research, Do's and Don'ts, Situation, Task, Approach, and response (Star Approach) for facing an interview, Interview procedure (opening, listening skills, closure etc.),

Important questions generally asked in a job interview (open and closed ended questions) Simulation - Observation of exemplary interviews, Comment critically on simulated interviews. Common errors during interview, An ideal interview

Group Discussion Skills- Meaning and methods of Group Discussion, Procedure Of Group Discussions, Group Discussions- Simulation & Common Errors

Exploring Career Opportunities- Knowing yourself- personal characteristics, Knowledge about the world of work, requirements of jobs including self-employment, Sources of career information, Preparing for a career based on their potentials and availability of opportunities.

UNIT II- TEAM SKILLS

Presentation Skills -Types of presentations, Internal and external presentation, Knowing the purpose, Knowing the audience, Opening and closing a presentation, Using presentation tools, Handling questions

Presentation to heterogenic group, Ways to improve presentation skills over time

Trust and Collaboration- Importance of trust in creating a collaborative team, Agree to Disagree and Disagree to Agree - Spirit of Team Work, Understanding fear of being judged and strategies to overcome fear

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Listening as a Team skill - Advantages of effective listening, Listening as a team member and team leader, Use of active listening strategies to increase sharing of ideas (full and undivided attention, no interruptions, no pre think, use empathy, listen to tone and voice modulation, recapitulate points etc.

Brainstorming - Use of group and individual brainstorming techniques to promote Idea generation, Learning and showcasing the principles of documentation of team session outcomes

Social and Cultural Etiquette- Need for etiquette (impression, image, earn respect, appreciation, etc), Aspects of social and cultural/corporate etiquette in promoting teamwork, Importance for time, place, propriety and adaptability to diverse cultures

Internal Communication- Use of various channels of transmitting information including digital and physical to team members

COURSE OUTCOMES:

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

SE355B CO1: Demonstrate career skills through proper resume making, group discussion and interviewing skills

SE355B CO2: Acquire presentation skills and team skills

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SEMESTER IV

CORPORATE ACCOUNTING

PAPER CODE: HBA451
YEAR/SEMESTER: II/IV
EXAM HRS: 3 hrs

PPW: 5
NO. OF CREDITS: 5
MARKS: 70T+30I

Course Objective: To make the students acquaint with preparation of Consolidated Balance sheet, final accounts of banking, insurance companies and also explain the legal frame work and accounting for liquidation of Companies.

UNIT WISE- COURSE OBJECTIVES

COB1: To explain the various books and schedules maintained by a bank, and also the Profit and Loss account and Balance sheet.

COB2: To make the students acquaint to various modes of liquidation and make them prepare the Statement of affairs and Liquidator's Final statement of account Companies.

COB3: To illustrate the students various schedules of a Life insurance company and also preparation of Revenue account and Balance sheet.

COB4: To explain the provisions of IRDA relating to provision for unexpired risk and preparation of Revenue account and Balance sheet

COB5: To make the students review the provisions of AS 21 and preparation of consolidated Balance sheet

UNIT-I: ACCOUNTS OF BANKING COMPANIES

Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Performing & Non-Performing Assets – Legal Provisions relating to final accounts – Preparation of Profit & Loss a/c and Balance sheet.

UNIT-II: COMPANY LIQUIDATION

Meaning – Modes of Liquidation – Contributory, Liquidator, and Preferential Payments – Problems on preparation of Statements of Affairs, Deficiency/Surplus Account - Liquidator's Remuneration – and Liquidator's Final Statement of Account.

UNIT-III: ACCOUNTS OF LIFE INSURANCE COMPANIES

Introduction – Formats - Revenue Account - Balance Sheet - Valuation Balance Sheet – Ascertainment of Net Surplus, Calculation of Adjusted Life Assurance fund.

UNIT-IV: ACCOUNTS OF GENERAL INSURANCE COMPANIES

Preparation of final accounts of general insurance companies with special reference to Fire and Marine Insurance.

UNIT-V: HOLDING COMPANIES – AS-21

Holding companies – AS-21 - capital and revenue profits/ reserves/ loss- minority interest – cost of control or goodwill/capital reserve – treatment of intercompany owing and unrealized profits – revaluation of assets- treatment of bonus shares and dividends declared by subsidiary companies – consolidated balance sheet as per schedule III of Companies Act 2013

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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE w.e.f. 2021-22

SUGGESTED READINGS:

1. Advanced Accountancy (Vol-II): S.N.Maheshwari & V.L.Maheswari, Vikas.
2. Accountancy-III: Tulsian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy-III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
7. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

REFERENCES

Annual reports of Banks, Life Insurance, General Insurance companies.

COURSE OUTCOMES:

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


HBA451 CO1: Prepare the Profit and loss a/c, Balance sheet and understand about the NPA's and Income recognition of a Bank.

HBA451 CO2: Review the forms of Statement of affairs and Liquidator's Final statement of account.

HBA451 CO3: Execute the drawing up of the Revenue account and Balance sheet and also estimate the Net or True Surplus.

HBA451 CO4: Examine the differences between Life insurance and General insurance, estimate the provision for unexpired risk and drawing up of Revenue account and Balance sheet.

HBA451 CO5: Determine the provisions of accounting standard 21 and prepare the consolidated Balance sheet.


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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE w.e.f. 2021-22

FINANCIAL SYSTEM

PAPER CODE: HBA452
YEAR/SEMESTER: II/IV
EXAM HRS: 3 hrs

PPW: 5
NO. OF CREDITS: 5
MARKS: 70T+30I

COURSE OBJECTIVE: *To acquire knowledge of working of Indian Banking system.*

UNIT-WISE COURSE OBJECTIVES:

COb1: To provide an understanding about constituents of Indian Financial System and its role in Economic Development

COb2: To give an insight into origin and growth of Banking in India

COb3: To understand the functioning of different Banks in India.

COb4: To provide an overview on the various operations of money market.

COb5: To acquaint with different concepts on the working of capital market and the stock exchanges in India.

UNIT-I: INTRODUCTION TO FINANCIAL SYSTEM

Functions of Financial System – Constituents of Indian Financial System – An Overview of Indian Financial System - Role of Financial Institutions in Economic Development

UNIT-II: BANKING AND ITS GROWTH

Origin and Growth of Banking in India - Unit Vs Branch Banking - Functions of Commercial Banks - Nationalization of Commercial Banks in India - Emerging Trends in Commercial Banking in India, Priority sector lending- Innovations in banking–Ombudsman.

UNIT-III: TYPES OF BANKS:

Central Bank: RBI Constitution - Functions – Credit Control Measures. Co-Operative Banking - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD)

UNIT-IV: MONEY MARKET:

Money Market: Definition, Features, Objectives, Importance, Compositions.

Call Money Market: Operations – Transactions and Participants – Advantages and Drawbacks.

Commercial Bills Market: Definition – Types of Bills – Operations in Bill Market– Importance of Bill Market – Discount Market – Acceptance Market – Drawbacks.

Treasury Bills : Types of Treasury Bills – Operations and Participants – Money Market Instruments – Certificate of Deposit- Commercial Paper - Money Market Mutual Funds-Structure of Indian Money Market – Recent Developments in the Indian Money Market.

UNIT-V: CAPITAL MARKET:

Capital Market: Meaning, Objectives, Importance, Functions – Structure of the Indian Capital Market

New Issue Market: Instruments –Security Buyer-Methods of Issue- Intermediaries – Secondary Market:

Characteristics and functions of Stock Exchanges – Listing of Securities - Stock Exchanges in India –

SEBI: Powers and Functions – Primary and Secondary Market Guidelines.

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SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.E. Shekar, Vikas Publications
3. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
4. Banking: N.T. Somashekar, New Age International Publishers

REFERENCES

1. Fundamentals of International Banking: Rup Narayan Bose, Trinity Publishers
2. Merchant Banking & Financial Services: S. Guruswamy, Tata McGraw Hill
3. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
4. Financial Institutions & Markets: Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, Kalyani
5. Management of Indian Financial Institutions: R.M.Srivastava & Divya Nigam, Himalaya.
6. Indian Financial System: Dr. S C Bihari, International Book House Pvt. Ltd.
7. Financial Institutions and Markets: L.M. Bhole, Tata McGraw Hill.
8. Indian Financial Systems: Pathak, Pearson Education.
9. Financial Markets: Clifford Gomez, Institutions and Financial Services, PHI.

COURSE OUTCOMES:

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

HBA 452 CO1: Illustrate the role of financial system in economic development.

HBA 452 CO2: Explain about the growth and operations of the Commercial banks in India.

HBA 452 CO3: Elucidate the role of RBI with functioning of various banks under the control of RBI.

HBA 452 CO4: Describe the regulations and workings of Indian Money Market.

HBA 452 CO5: Evaluate the regulations and functioning of the stock exchange and differentiate the role of different Banks in Indian financial System.

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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE w.e.f. 2021-22

RESEARCH METHODOLOGY

PAPER CODE: HBA453
YEAR/SEMESTER: II/IV
EXAM HRS: 3 hrs

PPW: 5
NO. OF CREDITS: 5
MARKS: 70T+10I+20P

Course Objective: This paper aims to Stimulate Research among the young learners

UNIT- WISE COURSE OBJECTIVES

COB1: Aims at introducing the basics of research to the learners.

COB2: Pupil are to comprehend and learn the Research Design and its content.

COB3: Mentees are expected to learn the Measurement level and Scaling techniques and also the Sampling Considerations.

COB4: Registrants will be learning the testing of Hypothesis and draw inferences using t – test and F-test from the samples used.

COB5: To draw the inferences of the population from the sample using CHI--SQUARE test and ANOVA and provide guidance to prepare the research report.

UNIT-I: INTRODUCTION

Research: Objectives - Relevance - Classification - Process and Steps involved.

Formulation of the Research Problem - Steps involved in the selection.

UNIT-II: RESEARCH DESIGN

Introduction –Contents of Research design - Concepts relating to RD- Classification - Criteria of a Good Research Design.

UNIT-III: LEVELS OF MEASUREMENT & SCALING

Introduction - Measurement Levels/Scales - Scaling Techniques.

Sampling Considerations – Concepts, uses of sampling in real life, Sampling Vs Non sampling errors – Sampling Design (Probability and Non Probability Sampling Design)

UNIT-IV: TESTING OF HYPOTHESIS -I


Hypothesis: Meaning - Types – Characteristics.

Hypothesis Testing: Procedure – Steps-T- Test - F- Test.


UNIT-V: TESTING OF HYPOTHESIS –II AND RESEARCH REPORT WRITING

Testing of hypothesis: Chi-Square Test, ANOVA (One Way ANOVA, Two Way ANOVA)

Report Writing: Types of Reports - Methods of Research Report Writing - Tables and Charts - Bibliography and Index - Diagrammatic Presentation


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SUGGESTED READINGS:

1. Research Methodology: Deepak Chawla & Neena Sondhi: Vikas Publications
2. Research Methodology: Himalaya Publications.
3. Methodology of Research in Social Sciences: Krishna Swamy,
4. Research Methodology: Kothari & Garg, New Age Publication
5. Research Methodology: Paneer Selvam R, PHI
6. Research Methodology: Dr Vijay Upagade & Dr Arvind Shende, S. Chand Publications
7. Research Methodology: Ranjit Kumar, Pearson Publication
8. Reading in Research Methodology in Commerce & Business Management: Achalpathi KV
9. Research Methodology: Sashi. K Gupta, Praneeth Rangi, Kalyani Publishers.

COURSE OUTCOMES:

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


HBA453 CO1: Familiarize with the research terminology and make them catch up the different types of research studies that they can conduct in their future endeavours.

HBA453 CO2: Accustom different methods of sampling and research designs which will enable them to construct a suitable research design for the project.

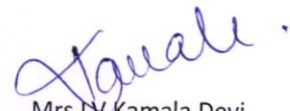
HBA453 CO3: Construct an appropriate questionnaire and establish a research hypothesis accordingly.

HBA453 CO4: Equip learners to do data analysis as per their data requirements, by which they will be able to draw inferences

HBA453 CO5: To know and apply the technology in the field of research and also prepare the project report as per the present day requirements.


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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE w.e.f. 2021-22

INCOME TAX

PAPER CODE: HBA 454

YEAR/SEMESTER: II/IV

EXAM HRS: 3 hrs

PPW: 5

NO. OF CREDITS: 5

MARKS: 70T+30I

Course Objective: To summarize conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assessee.

UNIT- WISE COURSE OBJECTIVES

Cob1: To annotate the concepts of Income Tax, to evaluate agricultural income and computation of residential status of an individual.

Cob2: To apply the provisions of IT in calculating income from salaries.

Cob3: To estimate house property income following the deductions under section 24

Cob4: To articulate the computation of the income from business and profession.

Cob5: To highlight the types of capital gains including computation and to categorize the Incomes falling under the head income from other sources

UNIT-I: INTRODUCTION

Direct and Indirect Taxes - Canons of Taxation - Features and History of Income Tax in India - Definitions and Basic Concepts of Income Tax: Assessee - Deemed Assessee - Assessee-in-default - Assessment Year - Previous Year - Person - Agricultural Income - Heads of Income - Gross Total Income - Total Income - Incomes' Exempt from Tax. Residential Status and Scope of Total Income: Meaning of Residential Status - Conditions applicable to an Individual Assessee - Incidence of Tax - Types of Incomes. (Theory only)

UNIT-II: INCOME FROM SALARIES

Definition of Salary - Characteristics of Salary - Computation of Salary Income: Salary u/s 17(1) - Allowances - Perquisites - Deductions u/s. 16 - Problems on computation of Income from Salary

UNIT-III: INCOME FROM HOUSE PROPERTY

Definition of House Property' - Exempted House Property incomes- Annual Value -Determination of Annual Value for Let-out House and Self-occupied House - Deductions u/s.24 - Problems on computation of Income from House Property.

UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION

Definition of 'Business and Profession' - Procedure for computation of Income from Business - Revenue and Capital nature of Incomes and Expenses - Allowable Expenses u/s. 30 to 37 - Expenses expressly disallowed - Deemed Profits - Miscellaneous provisions u/s 44.

Depreciation: Meaning - Conditions for charge of depreciation - Problems on computation of Income from Business. Income from Profession: Rules- procedure - problems on computation of Income from Profession.

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UNIT-V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES

Introduction - Meaning - Scope of charge - Basis of charge - Short term and Long term Capital Assets - Transfer of Capital Asset - Deemed Transfer - Determination of Cost of Acquisition - Procedure for computation of Long-term and Short-term Capital Gains/Losses - Exemptions in respect of certain capital gains u/s 54- Problems on computation of capital gains.

Income From other Sources-General Incomes u/s. 56(1) - Specific Incomes u/s. 56(2) - Dividends u/s. 2(22) - Interest on Securities - Gifts received by an Individual - casual Income - Family Pension - Rent received on let out of Furniture- plant and Machinery with/without Building - Deductions u/s. 57

SUGGESTED READING:

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, Taxmann
3. Income Tax: B.B. Lal, Pearson Education.
4. Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
5. Income Tax: Johar, McGraw Hill Education.
6. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

COURSE OUTCOMES:

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


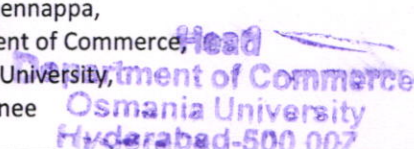
HBA454 CO1: Explain Income Tax concepts & summarize the agricultural income and the scope of residential status of an individual


HBA454 CO2: Enumerate the Income from Salaries

HBA454 CO3: Assess income from house property of an individual.

HBA454 CO4: Determine the profits and gains from business and profession

HBA454 CO5: Interpret income from capital gains and appraise different other sources of taxable incomes


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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE w.e.f. 2021-22

LEADERSHIP AND MANAGEMENT SKILLS

PAPER CODE: SE455A
YEAR/SEMESTER: II/IV

PPW: 2
NO. OF CREDITS: 2

Course Objective: To acquire leadership, managerial and entrepreneurial skills.

UNIT- WISE COURSE OBJECTIVES

COB1: To develop emotional and social intelligence and integrative thinking for effective leadership

COB2: To develop creative and entrepreneurial mindset

UNIT I- LEADERSHIP & MANAGERIAL SKILLS

Leadership Skills- Understanding Leadership and its Importance - Ideal leader; Traits and Models of Leadership- Key characteristics of an effective leader, Leadership styles- Perspectives of different leaders; Basic Leadership Skills- Motivation, Team work, Negotiation, Networking

Managerial Skills- Basic Managerial Skills - Planning for effective management, Organise teams, Recruiting and retaining talent, Delegation of tasks, Learn to coordinate, Conflict management;

Self-Management Skills- Understanding self concept, Developing self-awareness, Self-examination, Self-regulation

Innovative Leadership and Design Thinking - Innovative Leadership, Concept of emotional and social intelligence, Synthesis of human and artificial intelligence, Why does culture matter for today's global leaders; Design Thinking- Key elements of design thinking- Discovery, Interpretation, Ideation, Experimentation, Evolution, Transform challenges into opportunities, Develop human-centric solutions for creating social good

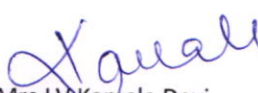
UNIT II- ENTREPRENEURIAL SKILLS

Entrepreneurial Skills- Basics of Entrepreneurship, Meaning of entrepreneurship, Classification and types of entrepreneurship, Traits and competencies of entrepreneur; Creating Business Plan- Problem identification and idea generation, Idea validation, Pitch making

Ethics and Integrity- Learning through Biographies, Understanding the persona of a leader for deriving holistic inspiration, Drawing insights for leadership, Leaders sailing through difficult situations; Ethics and Conduct- Importance of ethics, Ethical decision making, Personal and professional moral codes of conduct, Creating a harmonious life


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COURSE OUTCOMES:

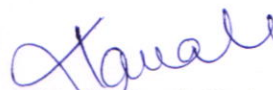
At the end of the course, the students will be able to

SE455A CO1: Examine various leadership models and demonstrate leadership and managerial skills

SE455A CO2: Understand the basics of entrepreneurship and appreciate the importance of ethics and moral values for making of a balanced personality.


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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE w.e.f. 2021-22

UNIVERSAL HUMAN VALUES

PAPER CODE: SE455B
YEAR/SEMESTER: II/IV

PPW: 2
NO. OF CREDITS: 2

Course Objective: To inculcate universal human values among students.

UNIT- WISE COURSE OBJECTIVES

COB1: To develop universal human values and understand the importance of values in individual, social circles, career path, and national life.

COB2: To realise their potential as human beings and conduct themselves properly in the ways of the world.


UNIT I: LOVE, TRUTH & NON-VIOLENCE

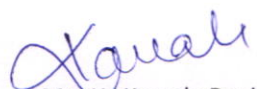
Love & Compassion - Introduction: What is love? Forms of love-for self, parents, family, friend, spouse, community, nation, humanity and other beings, both for living and non-living, Love and compassion and inter-relatedness, Love, compassion, empathy, sympathy and non-violence, Individuals who are remembered in history for practicing compassion and love; Narratives and anecdotes from history, literature including local folklore, Practicing love and compassion: What will learners learn gain if they practice love and compassion? What will learners lose if they don't practice love and compassion?

Sharing learner's individual and/or group experience(s), Simulated Situations, Case studies

Truth-Introduction: What is truth? Universal truth, truth as value, truth as fact (veracity, sincerity, honesty among others), Individuals who are remembered in history for practicing this value, Narratives and anecdotes from history, literature including local folklore, Practicing Truth: What will learners learn/gain if they practice truth? What will learners lose if they do n't practice it?, Learners' individual and/or group experience(s), Simulated situations, Case studies

Non-Violence- Introduction: What is non-violence? Its need. Love, compassion, empathy sympathy for others as pre-requisites for non-violence, Ahimsa as non-violence and non-killing, Individuals and organisations that are known for their commitment to non- violence, Narratives and anecdotes about non-violence from history, and literature including local folklore, Practicing non-violence: What will learners learn/gain if they practice non- violence? What will learners lose if they don't practice it? Sharing learner's individual and/or group experience(s) about non-violence, Simulated situations, Case studies


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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE w.e.f. 2021-22

Righteousness- Introduction: What is righteousness? Righteousness and dharma, Righteousness and Propriety, Individuals who are remembered in history for practicing righteousness, Narratives and anecdotes from history, literature including local folklore, Practicing righteousness: What will learners learn/gain if they practice righteousness? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s), Simulated situations, Case studies

UNIT II: PEACE, SERVICE & RENUNCIATION

Peace-Introduction: What is peace? Its need, relation with harmony and balance, Individuals and organisations that are known for their commitment to peace, Narratives and Anecdotes about peace from history, and literature including local folklore, Practicing peace: What will learners learn/gain if they practice peace? What will learners lose if they don't practice it? Sharing learner's individual and/or group experience(s) about peace, Simulated situations, Case studies

Service- Introduction: What is service? Forms of service, for self, parents, family, friend, spouse, community, nation, humanity and other beings-living and non-living, persons in distress or disaster; Individuals who are remembered in history for practicing this value; Narratives and anecdotes dealing with instances of service from history, literature including local folklore, Practicing service: What will learners learn/gain if they practice service? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s) regarding service Simulated situations, Case studies

Renunciation (Sacrifice)- Introduction: What is renunciation? Renunciation and sacrifice. Self-restrain and Ways of overcoming greed. Renunciation with action as true renunciation, Individuals who are remembered in history for practicing this value. Narratives and anecdotes from history and literature, including local folklore about individuals who are remembered for their sacrifice and renunciation. Practicing renunciation and sacrifice: What will learners learn/gain if they practice Renunciation and sacrifice? What will learners lose if they don't practice it? Sharing learners' individual and/or group experience(s), Simulated situations, Case studies

COURSE OUTCOMES:

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

SE455B CO1: Demonstrate universal human values in individual, social circles, career path, and national life.

SE455B CO2: Practice human values consciously

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