



BHAVAN'S VIVEKANANDA COLLEGE
OF SCIENCE, HUMANITIES & COMMERCE, SAINIKPURI, SECUNDERABAD-500094
Reaccredited with 'A' Grade by NAAC
Autonomous College
DEPARTMENT OF COMMERCE
B.COM (HONOURS BUSINESS ANALYTICS-CBCS) COURSE (2024-27 Batch)

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	Statistics for Business Analytics - I	DSC9	5	5
HBA353	Python Programming for Business Analytics	DSC10	3T+4P	5
HBA354	Financial System	DSC11	5	5
SE355	A) Communication Skills B) Professional Skills	SEC 1 UGC Specified Course	2	2
SE355	A) MOOCS B) Principles of Insurance / C) Foundation of Digital Marketing & Web Design	SEC 2 Dept Specified Course	2T/1T+2P	2
	Total		29/30	27
SEMESTER – IV				
ELS4	English (First Language)	ELS4	3	3
HBA451	Corporate Accounting	DSC12	5	5
HBA452	Statistics for Business Analytics - II	DSC13	5	5
HBA453	Business Intelligence & Data Visualisation	DSC14	3T+4P/5	5
HBA454	Auditing & Corporate Governance	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, Search Engine Optimization and Online Advertising	SEC4 Dept Specified Course	2	2
	Total		29/27	27

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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE (2024-27 Batch)

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 review the various methods of Valuation of Goodwill and shares
COB2: 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.
COB3: 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.
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: 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.

UNIT-II: 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 (Lump sum)

Debentures- Features, Distinction between Share and Debenture, Issue of Debentures from Redemption point of view (5 situations).

UNIT-III: 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.


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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: Tulasian, 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: Estimate the Value of Goodwill and Shares by various methods.

HBA351 CO2: Execute the process of accounting for issue of Shares and Debt.

HBA351 CO3: Prepare the Balance sheet and Statement of Profit and loss of Joint stock companies and accounting for Issue of bonus shares.

HBA351 CO4: Examine the differences in the Accounting for an amalgamation in 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 (2024-27 Batch)

STATISTICS FOR BUSINESS ANALYTICS - I

PAPER CODE: HBA352

YEAR/SEMESTER: II/ III

EXAM HRS: 3 hrs

PPW: 5

NO. OF CREDITS: 5

MARKS: 70T+30I

Course Objective: To inculcate computational Statistical analysis of data among the students.

UNIT- WISE COURSE OBJECTIVES

COB1: To introduce the basic concepts of statistics along with methods of collection and presentation of data and computational procedures of various averages.

COB2: To measure the variations using various measures of dispersion.

COB3: To find out the direction of variation and also the peakedness / flatness of the curve.

COB4: To identify the relationship of the variables, and use simple Regression model, for estimating dependent variable value with the help of independent variable with respect to Business areas.

COB5: To conduct the Explorative Data Analysis (EDA) to know the nature of the data set obtained

UNIT-I: INTRODUCTION & MEASURES OF CENTRAL TENDENCY

Introduction: Definition 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.

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-II: MEASURES OF DISPERSION

Measures of Dispersion: Significance - Characteristics - Absolute and Relative Measures - Range - Quartile Deviation - Mean Deviation - Standard Deviation - Coefficient of Variation.

UNIT-III: 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 Sheppard's correction).

UNIT-IV: CORRELATION AND REGRESSION ANALYSIS

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.

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.

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UNIT-V: EXPLORATORY DATA ANALYSIS:

Exploring Central Tendency of Data, exploring Dispersion of Data in terms of Standard Deviation, Skewness and Kurtosis, Standard Error of Mean, Designing Confidence Intervals, Identifying Outliers through Box Plot with respect to few data sets and write interpretations for the same (with & without using software)

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: familiarize the basic concepts of statistics along with methods of collection and presentation of data and apply the concepts of averages in daily life.


HBA254CO2: examine the variation of data through different methods of dispersion.

HBA254CO3: identify the Skewness and peakedness in the data using the methods of Skewness and Kurtosis.

HBA254CO4: determine the relation between variables using the methods of correlation. Also estimate the value of dependent variable with the help of known independent variable using simple Regression.

HBA254CO5: analyse data using descriptive statistics with & without software.


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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE (2024-27 Batch)

PYTHON PROGRAMMING FOR BUSINESS ANALYTICS

PAPER CODE: HBA 353

YEAR/SEMESTER: II/III

EXAM HRS: 2 hrs

PPW: 3T+4P

NO. OF CREDITS: 5

MARKS: 50T+15I+35P

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 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 of summary, Type conversions, Binary numbers, String formatting

Lab Work: Hands-on experience on variables, expressions and 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

Lab Work: Conditioning and looping and defining the user-defined functions

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, testing of hypothesis- single and difference of mean for large sample (theory only) Using graphs and plots in python


Lab Work: Data cleaning, treatment, plotting, graphs, exploratory analysis of data

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

Lab Work: Noise and Outlier detection and treatment, Data transformation and manipulation


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UNIT-V: SUPERVISED LEARNING – Classification (Theory Only)

Introduction to Supervised learning - Linear regression, SVM, KNN, Binary Logistic Regression, Confusion Matrix – Accuracy, Sensitivity/Recall, Specificity, Precision, F Score. Imbalance Data – Dealing with Imbalance Data, Sampling Techniques Under sampling, Oversampling, SMOTE

SUGGESTED READINGS:


1. Charles Dierbach, "Introduction to Computer Science using Python: A Computational Problem-Solving Focus, Wiley India Edition, 2013.
2. John V Guftag, "Introduction to Computation and Programming Using Python", Revised and expanded Edition, MIT Press, 2013.
3. Kenneth A. Lambert, "Fundamentals of Python: First Programs", CENGAGE Learning, 2012.
4. Paul Gries, Jennifer Campbell and Jason Montojo, "Practical Programming: An Introduction to Computer Science using Python", Second edition, Pragmatic Programmers, LLC, 2013.

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 learning techniques


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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE (2024-27 Batch)

FINANCIAL SYSTEM

PAPER CODE: HBA354
YEAR/SEMESTER: II/III
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 the 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.

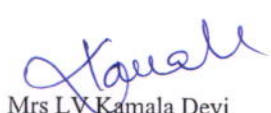
Call Money Market: Operations – Transactions and Participants – Advantages and Drawbacks.

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


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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.

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


HBA354 CO1: Illustrate the role of financial system in economic development.


HBA354 CO2: Explain about the growth and operations of the Commercial banks in India.

HBA354 CO3: Elucidate the role of RBI with functioning of various banks under the control of RBI.

HBA354 CO4: Describe the regulations and workings of Indian Money Market.

HBA354 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 (2024-27 Batch)

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

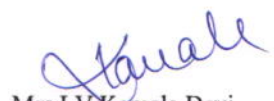
COURSE OUTCOMES:

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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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

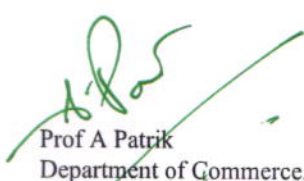
Exploring Career Opportunities- Knowing yourself- personal characteristics, Knowledge about the world of work, requirements of jobs including self-employment, Sources of career information, preparing for a career based on their potentials and availability of opportunities.

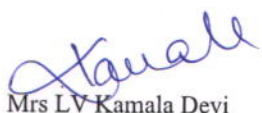
UNIT II- TEAM SKILLS

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 Teamwork, 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

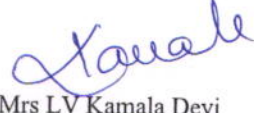
COURSE OUTCOMES:

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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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE (2024-27 Batch)

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 framework and accounting for liquidation of Companies.

COB1: To explain the various books and schedules maintained by a bank, and 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 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.


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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

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.

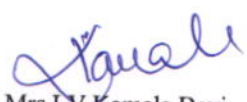
HBA451 CO2: Review the forms of Statement of affairs and Liquidator's Final statement of account.

HBA451 CO3: Execute the drawing up of the Revenue account and Balance sheet and 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 (2024-27 Batch)

STATISTICS FOR BUSINESS ANALYTICS - II

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

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

Course Objective: to inculcate computational statistical analysis and ability among the students.

UNIT- WISE COURSE OBJECTIVES

COB1: To construct the Price & Quantity Index numbers.

COB2: To classify the components of time series, impart knowledge to predict the future values using secular trend methods.

COB3: To categorise the various elements of probability and calculate the probability of occurrence of an event.

COB4: To apply concepts of various Probability Distribution, to fit the probability distribution for discrete random variables such as Poisson, and Binomial.

COB5: To learn and apply the testing of Hypothesis and draw Inferences for large samples(Z- Test for Attributes and variable)

UNIT-I: INDEX NUMBERS

Meaning-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-II: TIME SERIES

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

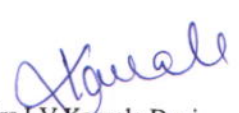
UNIT-III: PROBABILITY (Proof not required for theorems)

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-IV: 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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UNIT-V: STATISTICAL ESTIMATION AND LARGE SAMPLE TEST (Z- TEST)

Population, Sample, Sampling Distribution – Parameter and statistic – Central limit Theorem- Standard Error- Confidence Limits – Estimation of Population Parameters – Properties of good estimator – Point and Interval Estimation. **Sampling of Attributes:** -Estimation and testing of proportions of Success-Difference between two proportions (Including Problems) **Sampling of Variables:** - Estimation of population mean- Testing of significance of Specified mean- Significance of difference between means of Two samples- Significance of difference between the Standard deviations of two samples(Including Problems)

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

HBA452 CO1: Comprehend the concept of inflation and construction of Index using weighted and unweighted models

HBA452 CO2: Implementing the utility of time series analysis.

HBA452 CO3: Assessing the theorems of probability and its utility in estimating and analysing a situation

HBA452 CO4: Facilitating in operation research, sales forecasting and in risk evaluation.

HBA452 CO5: Apply the knowledge of Z- Test for formulating hypothesis and draw Inferences.

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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE (2024-27 Batch)

BUSINESS INTELLIGENCE AND DATA VISUALISATION

PAPER CODE : HBA453

YEAR/SEMESTER: III/VI

EXAM DURATION: 2 Hrs

PPW: 3T+4P

NO. OF CREDITS: 5

MARKS: 50T+15I+35P

Course Objective: To Visualise the data using Power Bi and Tableau and utilisation of MySQL

UNIT- WISE COURSE OBJECTIVES

COB1: To understand the concepts of business intelligence, data visualisation

COB2: To illustrate data visualisation using Power BI

COB3: To demonstrate various functions to build dashboard using Power BI

COB4: To explain the utilisation of various plots and its functioning, show the table calculations, formatting plots and creating buttons using Tableau

COB5: To understand principles of effective Report Writing

UNIT-I: INTRODUCTION:

Overview of Business Intelligence (BI): Identify business intelligence (BI) concepts and their common applications - Differentiate between the major enterprise BI platforms and when each is appropriate.

Concept and importance of data visualization, Choosing appropriate visual encoding

Dashboards-Introduction- Essentials for making effective dashboards- KPIs

Differentiate between the following graph and chart types and when to use them: Categorical –

Continuous - Time series – Bivariate - Distribution

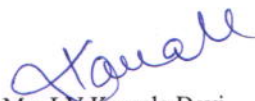
UNIT II- DATA VISUALIZATIONS USING POWER BI -I

Getting started with Power BI desktop, Getting Data - Connecting to data sources, clean data using Query editor, transpose, format, create basic visuals – Query Editor- Transformation- Data combine (append, merge) - Pivot, Unpivot, various column level operations, talk about relationships, Time-based data exploration- Analytics in Power BI, introducing DAX, working with Dates, creating calculated columns. Introducing all different plots in Power BI- when to do what- Create and customize visualizations, combine charts, slicers, Map visualizations. Matrix and tables, scatter charts, gauge chart and various other chart types. Overview of other aesthetics like colour, shape, group interactions of visuals.

UNIT-III: DATA VIUALIZATIONS USING POWER BI -II

Introducing Dimension modelling, managing relationships, creating calculated measures, tables, Hierarchies. drill-downs, Grouping. Introducing M language, exploring various functions, binning- A case study on Dim Modelling and building a dashboard. Introduction to Power BI Service, publish dashboards etc.


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UNIT-IV: DATA VISUALIZATIONS USING TABLEAU

Understand the Tableau environment and develop first plots in Tableau; showMe functionality for plotting Drag-drop functionality and marks page for multi-attribute plotting; functions in analytics tab Table calculations and implementation of drilldowns, hierarchies; Formatting the plots, using filters Creating buttons.

UNIT V: REPORT WRITING

Characteristics of a Good Report: Compare layout options and identify appropriate presentation choices for maximum effectiveness - Differentiate between good and bad report implementations and the potential impact of poor implementation - Constructing Reports: Distinguish between when to use reporting tools versus analysis tools - Use core tools to build report and dashboard layouts to achieve maximum effectiveness

SUGGESTED READINGS:

1. Excel Dashboards & Reports for Dummies, 2ed (Author - Michael Alexander (Frisco); ISBN: 978-1-118-84242-3
2. Microsoft Data Analytics for Dummies; Jared Decker, Brian Henry, Rob Sickorez; ISBN: 978-1-119-69636-0
3. Tableau for Dummies; Molly Monsey, Paul Sochan; ISBN: 978-1-119-13483-1
4. Data Visualization For Dummies, Mico Yuk, Stephanie Diamond; ISBN: 978-1-118-50292-1
5. Excel Data Analysis: Your visual blueprint for creating and analysing data, charts and PivotTables, 3rd Edition; Denise Etheridge, ISBN: 978-1-118-03623-5
6. Storytelling with Data: A Data Visualization Guide for Business Professionals by Cole Nussbaumer **HYPERLINK**
"https://www.amazon.in/s/ref%3Ddrdr_kindle_ext_aut?_encoding=UTF8&index=books&field-author=Cole%20Nussbaumer%20Knafllic&search-alias=digital-text" Knafllic
7. Storytelling with Data: A Data Visualization Guide for Business Professionals
8. High Impact Data Visualization in Excel with Power View, 3D Maps, Get & Transform and Power BI 2nd ed. Edition by Adam **HYPERLINK** "https://www.amazon.com/Adam-Aspin/e/B07DR9VYTK/ref%3Ddp_byline_cont_book_1" **HYPERLINK**
"https://www.amazon.com/Adam-Aspin/e/B07DR9VYTK/ref%3Ddp_byline_cont_book_1" Aspin
9. Data Visualization & Presentation With Microsoft Office 1st Edition (Paperback) by Valerie M.

COURSE OUTCOMES:

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

HBA453 CO1: Acquaint the students with basic concepts of business intelligence, data visualisation

HBA453 CO2: Adapt Power BI environment to use it for Business Analytics

HBA453 CO3: Identify the requirements of dash boards and to publish dashboards

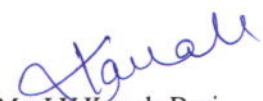
HBA453 CO4: Utilise Tableau in developing first plots, Appraise the development of dashboards through Tableau and creating buttons

HBA453 CO5: Implement effective report writing from visualisations

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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE (2024-27 Batch)

AUDITING AND CORPORATE GOVERNANCE

PAPER CODE: HBA 454
YEAR/SEMESTER: II/IV
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

Origin of Auditing in India- Meaning – Definition – Evolution – Objectives – Importance – Qualities - Types of Audit – Commencement of Audit – Engagement Letter – Audit Program – Audit Notebook – 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

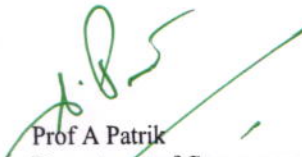
Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction
Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities

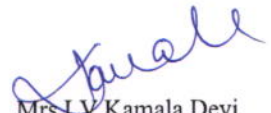
UNIT-IV: COMPANY AUDIT

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
8. A Handbook of Practical Auditing: B.N. Tandon et al., S. Chand
9. Corporate Governance: H.R Machiraju, Himalaya Publication House.
10. Business Ethics and Corporate Governance, (2017) Pro f. K. Viyyanna Rao, Dr. G. Nagaraju I.K.,
11. International Publishing House Pvt. Ltd,
12. Corporate Governance, (2014), Bholanath Dutta and S.K. Podder - Vision Book house,
13. Business Ethics,(2005)2ND Edition, R.V. Badi N.V. Badi, Vrinda Publication pvt Ltd
14. Business Ethics An Indian Perspective, 2015, A. C. Fernando - Pearson
15. Business Ethics and Corporate Governance, Reprint 2013, C.S.V. Murthy – Himalaya Publication
16. Corporate Governance, (2004) H.R. Machiraju, Himalaya Publication House
17. 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

HBA454 CO1: Outline the basic concepts of audit and audit planning

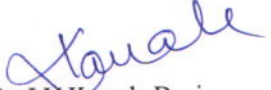
HBA454 CO2: Identifying the various techniques of Internal control and Internal checks required for audit

HBA454 CO3: Review the importance of vouching in relation to audit procedures and Comparing verification and valuation of assets and liabilities

HBA454 CO4: Relate the various provisions of company audit under the companies act 2013.

HBA454 CO5: Annotating the significance of corporate governance.


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B.COM (HONOURS BUSINESS ANALYTICS - CBCS) COURSE (2024-27 Batch)

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, Teamwork, 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

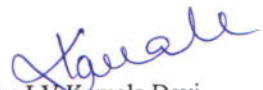
Innovative Leadership and Design Thinking - Innovative Leadership, Concept of emotional and social intelligence, Synthesis of human and artificial intelligence, Why does culture matter for today's global leaders; Design Thinking- Key elements of design thinking- Discovery, Interpretation, Ideation, Experimentation, 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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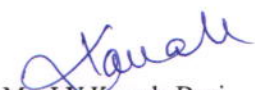
COURSE OUTCOMES:

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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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 (2024-27 Batch)

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

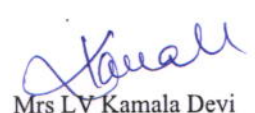
Love & Compassion - Introduction: What is love? Forms of love-for self, parents, family, friend, spouse, community, nation, humanity and other beings, both for living and non-living, Love and compassion and inter-relatedness, Love, compassion, empathy, sympathy and non-violence, Individuals who are remembered 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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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

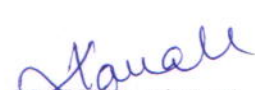
COURSE OUTCOMES:

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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