Bharatiya Vidya Bhavan

BHAVAN'S VIVEKANANDA COLLEGE
Of Science, Humanities &Commerce,
Sainikpuri, Secunderabad

Autonomous College-Affiliated to Osmania University
Reaccredited with 'A' Grade by NAAC

Department of Commerce
B.Com (Honours Business Analytics)
Syllabus w.e.f academic year:2026-27(Batch-26-29)

B.Com (Hons Business Analytics) First Year

S.No	Course Code	Course Title	Course Category	HPW	Credits
	(1)	(2)	(3)	(4)	(5)
	SEMESTER – I				
1	ELS1	English	ELS1	4	4
2	HBA151	Financial Accounting-I	DSC1	5	5
3	HBA152	Business Organization and Management	DSC2	5	5
4	HBA153	Business Mathematics	DSC3	5	5
5	HBA154	Financial Management	DSC4	5	5
		Total		**24**	**24**
	SEMESTER – II				
6	ELS2	English	ELS2	4	4
7	HBA251	Financial Accounting-II	DSC5	3T+4P	5
8	HBA252	Business Law	DSE6	5	5
9	HBA253	Statistics for Business Analytics - I	DSC7	5	5
10	HBA254	Data Analysis with Excel and MySQL	DSC8	3T+4P	5
		Total		**28**	**24**

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B.Com(Hons Business Analytics) Second Year

S.No	Course Code	Course Title	Course Type	HPW	Credits
	(1)	(2)	(3)	(4)	(5)
	SEMESTER – III				
11	ELS3	English (First Language)	ELS3	4	4
12	HBA351	Advanced Accounting	DSC9	5	5
13	HBA352	Statistics for Business Analytics - II	DSC10	5	5
14	HBA353	Auditing & Corporate Governance	DSC11	5	5
15	HBA354	Python Programming for Business Analytics	DSC12	3T+4P	5
		Total		**26**	**24**
	SEMESTER – IV				
16	ELS4	English (First Language)	ELS4	4	4
17	HBA451	Income Tax	DSC13	5	5
18	HBA452	Research Methodology	DSC14	4T+2P	5
19	HBA453	Financial System	DSC15	5	5
20	HBA454	Business Intelligence and Data Visualisation	DSC16	3T+4P	5
		Total		**27**	**24**

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B.Com(Hons Business Analytics) Third Year

S.No	Course Code	Course Title	Course Type	HPW	Credits
	(1)	(2)	(3)	(4)	(5)
	SEMESTER – V				
21	HBA551	a) Financial Statement Analysis/ b) Financial Analytics/ c) Block Chain Technology d) Financial Planning & Performance	DSE1	5/3T+4P	5
22	HBA552	a) Business Forecasting/ b) Marketing Analytics c) Data Mining & Warehousing/ d) Financial Decision Making I	DSE2	3T+4P/5	5
23	HBA553	Managerial Economics	MDC	4	4
24	SEC1		SEC	2	2
25	SEC2		SEC	2	2
26	VAC1		VAC	4P/1T+2P/2	2
		Total		**24/23/22**	**20**
	SEMESTER – VI				
27	HBA651	a) Business Analytics using AI & ML/ b) Human Resource Analytics/ c) Business Applications of Emerging Technologies d) Financial Control	DSE5	5/3T+4P	5
28	HBA652	a) Optimizations Techniques/ b) Ethics and Governance in Analytics / c) Analytics for Decision Making d) Financial Decision Making II	DSE6	5/4T+2P	5
29	HBA653	Project Work and Viva Voce	PR	8R	4
30	SEC3		SEC	2	2
31	SEC4		SEC	2	2
32	VAC2		VAC	4P/1T+2P/2	2
		Total		**26/28/27**	**20**
		GRAND TOTAL		**155/156/154**	**136**

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ELS: English Language Skill; **SLS**: Second Language Skill; **AECC: A**bility **E**nhancement **C**ompulsory **C**ourse; ***SEC:*** *Skill* ***E****nhancement* ***C****ourse;* ***DSC:*** ***D****iscipline* ***S****pecific* ***C****ourse;* ***DSE:*** ***D****iscipline* ***S****pecific* ***E****lective;* ***GE:*** ***G****eneric* ***E****lective;* ***PR****:* ***P****roject* ***R****eport;*

Note: If a student should opt for "a" in SEC in III semester, the student has to opt for "a" only in IV semester and so is the case with "b" and "c".

SUMMARY OF CREDITS

Sl. No.	Course Category	No. of Courses	Credits Per Course	Credits
1	*English Language*	*4*	*4*	*16*
3	*SEC*	*4*	*2*	*8*
4	*MDC*	*1*	*4*	*4*
5	*VAC*	*2*	*2*	*4*
6	*RMP*	*1*	*4*	*4*
7	*DSC*	*16*	*5*	*80*
	DSE	*4*	*5*	*20*
	TOTAL	*32*		*136*
	Commerce	*27*		*116*
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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SEMESTER I

FINANCIAL ACCOUNTING - I

COURSE CODE: HBA151
YEAR/SEMESTER: I/I
EXAM HRS: 3 HRS

HOURS PER WEEK: 5
NO. OF CREDITS: 5
MARKS: 70T+30I

COURSE OBJECTIVES

COb1: To understand the fundamental concepts, principles and conventions of financial accounting.
COb2: To develop knowledge of accounting systems, accounting cycle, and preparation of journal, ledger and trial balance.
COb3: To familiarize with the preparation and use of subsidiary books.
COb4: To identify and rectify accounting errors and understand their impact on financial statements.
COb5: To understand and prepare Bank Reconciliation Statements.
COb6: To learn and apply various methods of depreciation in accounting.
COb7: To prepare final accounts of a sole trader including adjustments and closing entries.
COb8: To develop analytical, problem-solving, and practical accounting skills relevant to professional practice.

UNIT-I: INTRODUCTION:

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

UNIT-II: SUBSIDIARY BOOKS AND RECTIFICATION OF ERRORS

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 (Including Problems)

RECTIFICATION OF ERRORS:

Types of Errors, Suspense Account, Effect of Errors on Profit (Including Problems)

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, (Amended Cash Book) Preparation of Bank Reconciliation Statement (Including Problems)

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UNIT-IV: DEPRECIATION:

Depreciation (IndAS-16): Meaning, Causes, Difference between Depreciation, Amortisation and Depletion, Objectives of providing for depreciation, Factors affecting depreciation, Accounting Treatment, Methods of depreciation: Straight Line Method, Diminishing Balance Method, Change of Depreciation Methods (Including Problems)

UNIT V: FINAL ACCOUNTS

Capital and Revenue Expenditure: Meaning and Differences, Differed Revenue Expenditure. Final Accounts of Sole Trader: Meaning, Uses, Preparation of Manufacturing,
Trading and Profit & Loss Account and Balance Sheet, Adjustments, Closing Entries.

LAB WORK: Students will create the transactions and complete, the accounting process with the imaginary figures.

SUGGESTED READINGS:

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

REFERENCES:

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

COURSE OUTCOMES:

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

HBA151 CO1: Remember and explain fundamental accounting concepts, principles, and accounting standards.
HBA151 CO2: Apply accounting procedures to record transactions and prepare journal, ledger, and trial balance.
HBA151 CO3: Analyse financial data using subsidiary books and cash book systems.
HBA151 CO4: Identify and rectify accounting errors and assess their impact on financial statements.
HBA151 CO5: Evaluate differences in bank balances and prepare accurate Bank Reconciliation Statements.
HBA151 CO6: Apply appropriate depreciation methods and evaluate their financial implications.
HBA151 CO7: Prepare final accounts of sole traders with necessary adjustments.
HBA151 CO8: Develop problem-solving and analytical skills for real-world accounting applications

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SEMESTER I

BUSINESS ORGANISATION & MANAGEMENT

COURSE CODE: HBA152	**HOURS PER WEEK: 5**
YEAR/SEMESTER: I/I	**NO. OF CREDITS: 5**
EXAM HRS: 3 HRS	**MARKS: 70T+30I**

COURSE OBJECTIVES

COb1: To provide an understanding of the evolution, growth and development of business and the basic concepts of business, trade, industry and commerce.
COb2: To impart knowledge on various forms of business organizations including sole proprietorship, partnership, LLP, HUF and co-operative organizations.
COb3: To develop an understanding of joint stock companies, their characteristics, types and formation process as per the Companies Act, 2013.
COb4: To familiarize students with the concepts of management, its functions, levels and managerial skills.
COb5: To explain the principles of scientific management and Fayol's principles of management.
COb6: To provide knowledge about planning, types of plans, approaches to planning and management by objectives (MBO).
COb7: To develop an understanding of organizing, organizational structures, span of management and formal and informal organizations.
COb8: To explain the concepts of authority, delegation, decentralization, coordination and control along with their importance in management.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

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

UNIT-II: JOINT STOCK COMPANY:

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

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UNIT-III: INTRODUCTION TO MANAGEMENT:
Management - Meaning - Characteristics - Functions of Management - Levels of Management – Skills of Management- Scientific Management - Meaning - Definition - Objectives - Criticism – Fayol's 14 Principles of Management.

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

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

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

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COURSE OUTCOMES:

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

HBA152 CO1: Explain the concepts, objectives and development of business and its environment.
HBA152 CO2: Describe different forms of business organizations and evaluate their features and suitability.
HBA152 CO3: Illustrate the formation, types and functioning of joint stock companies as per the Companies Act, 2013.
HBA152 CO4: Explain the functions, levels and principles of management and their role in business organizations.
HBA152 CO5: Apply planning techniques, approaches and MBO concepts in managerial decision-making.
HBA152 CO6: Analyse different organizational structures and principles of organizing in business context.
HBA152 CO7: Evaluate the importance of authority, delegation, decentralization and coordination in organizations.
HBA152 CO8: Describe control mechanisms and apply techniques for effective managerial control and coordination.

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SEMESTER I

BUSINESS MATHEMATICS

COURSE CODE: HBA153 | **HOURS PER WEEK: 5**
YEAR/SEMESTER: I/I | **NO. OF CREDITS: 5**
EXAM HRS: 3 HRS | **MARKS: 70T+30I**

COURSE OBJECTIVES:

COb1: To understand the concepts of quadratic equations and progressions and apply them to business-related problems.
COb2: To develop knowledge of probability concepts, events, permutations, combinations, and probability theorems.
COb3: To understand and apply theoretical probability distributions such as Binomial, Poisson, and Normal distributions.
COb4: To identify, measure, and interpret relationships among variables using correlation analysis.
COb5: To develop regression models and use them for prediction and estimation in business situations.
COb6: To understand the concepts and applications of time series analysis for identifying trends and forecasting.
COb7: To construct and interpret simple and weighted index numbers for measuring changes in prices and quantities.
COb8: To enhance analytical, computational, and statistical decision-making skills through quantitative techniques and spreadsheet applications.

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.

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UNIT-III: MATRICES AND DETERMINANTS
Matrices: Introduction – Types of Matrices – Matrix Algebra – Addition, Subtraction, Multiplication – Transpose of a Matrix – Properties of a Transpose – Inverse of a Matrix – Minors and Cofactors – Determinant – Solving of Simultaneous Equations Using Crammer's Rule And Matrix Inverse Method – Including Simple Application Problems

UNIT-IV: QUADRATIC EQUATIONS AND PROGRESSIONS
Quadratic Equations: Solution of a Quadratic Equation – Sum of the Roots – Product of the Roots – Formation of Quadratic Equation (Including Simple Applications).
Progressions: Arithmetic Progression – Geometric Progression – Harmonic Progressions. (Including Simple Applications).

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

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

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

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

HBA153 CO1: Apply the concepts of Time Value of Money to compute simple interest, compound interest, annuities, and perpetuities.
HBA153 CO2: Analyse functional relationships and apply the concepts of limits, continuity, and set theory in business and economic contexts.
HBA153 CO3: Perform matrix operations and use determinants to solve simultaneous equations and business-related problems.
HBA153 CO4: Apply quadratic equations and different types of progressions to practical business situations.
HBA153 CO5: Use differentiation techniques to solve optimization problems involving maxima and minima in business and economics.
HBA153 CO6: Apply integration methods to solve mathematical and business application problems.
HBA153 CO7: Develop quantitative reasoning and problem-solving skills through mathematical analysis and computation.
HBA153 CO8: Evaluate and interpret business situations in decision-making.

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SEMESTER I
FINANCIAL MANAGEMENT

COURSE CODE: HBA154 | **HOURS PER WEEK: 5**
YEAR/SEMESTER: I/I | **NO. OF CREDITS: 5**
EXAM HRS: 3 HRS | **MARKS: 70T+30I**

COURSE OBJECTIVES:

COb1: To understand the nature, scope, objectives, and significance of financial management and its relationship with other functional areas of management.
COb2: To apply the concepts of Time Value of Money in evaluating present and future cash flows for financial decision-making.
COb3: To apply traditional and modern capital budgeting techniques for evaluating long-term investment proposals.
COb4: To examine the concept and computation of cost of capital and its role in financing decisions.
COb5: To analyze capital structure theories and evaluate the impact of different financing alternatives on firm value.
COb6: To analyze the effect of operating, financial, and combined leverage and their implications for risk and return.
COb7: To evaluate dividend policies and dividend theories in the context of shareholder wealth maximization.
COb8: To develop decision-making skills relating to working capital estimation and management for ensuring liquidity and profitability.

UNIT–I: INTRODUCTION

Part A: Financial Management: Meaning - Nature & Scope – Importance - Objectives - Profit Maximization - Wealth Maximization – Changing Role of Finance Manager – Relationship with Other Management Areas – Agency Problem – Organization of Finance Function (Theory).
Part B: Time Value of Money: Concept - Techniques - Compounding Techniques - Doubling Period - Multiple Compounding Period - Present Value Techniques (Simple Problems).
Rationale – Future Value of Present Cash Flows: Simple Interest -Compound Interest - Present Value of Future Cash Flows: Single Amount – Series of Cash Flows (Simple Problems).

UNIT-II: LONG-TERM INVESTMENT DECISIONS

Part A: Capital Budgeting: Meaning – Importance – Classification of Projects – Factors - Process –
Part B: Techniques Capital Budgeting: Traditional (Payback and ARR) – Modern (NPV, IRR, PI) (Simple Problems).

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UNIT-III: FINANCING DECISIONS

Part A: Cost of Capital: Concept – Basic Aspects – Importance – Classification – Computation: Specific
Cost of Capital (Debt, Preference, Equity and Retained Earnings) – Weighted Average Cost of Capital (Weights-Book Value, Market Value and Marginal) (Simple Problems).
Part B: Capital Structure: Meaning – Importance – Factors – Types – Optimal Capital Structure – Theories of Capital Structure: Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach (Simple Problems).

UNIT-IV: DIVIDEND DECISIONS

Part A: Leverages: Meaning – Types – Operating – Financial – Combined – EBIT-EPS Analysis (Simple Problems).
Part B: Dividend Policy: Meaning – Types – Factors – Forms of Dividends – (Theory only) Dividend Theories: Relevance Theories – Walter's Model – Gordon's Model – Irrelevance Theory – Miller and Modigliani Theory (Simple Problems).

UNIT-V: SHORT-TERM INVESTMENT DECISIONS

Part A: Working Capital Management: Concept – Kinds – Components – Objectives – Need – Operating Cycle - Factors
Part B: Methods of Estimating Working Capital: Percentage of Sales Method – Regression Analysis Method – Cash Forecasting Method – Operating Cycle Method

SUGGESTED READINGS:

1. Financial Management: I M Pandey, Vikas Publishing House Pvt Ltd.
2. Financial Management: M.Y. Khan & P.K. Jain, Tata McGraw-Hill
3. Financial Management: Shashi K. Gupta & R.K. Sharma, Kalyani Publishers,
4. Financial Management: R.M. Srivastava, Himalaya Publishing House, Hyderabad.
5. Financial Management: Prasanna Chandra , McGraw Hill
6. Financial Management: Rustagi, Taxman Publications.
7. Fundamentals of Financial Management: Sharan, Pearson.
8. Financial Management: Tulsian, S. Chand.
9. Financial Management: Satish B Mathur, Trinity Press.
10. Fundamentals of Financial Management: D. Chandra Bose, PH

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Department of Commerce
B.Com (Honours Business Analytics)
Syllabus w.e.f academic year:2026-27(Batch-26-29)

COURSE OUTCOMES

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

HBA154 CO1: Explain the meaning, scope, objectives, and importance of financial management, including the role of the finance manager and agency relationship.
HBA154 CO2: Apply Time Value of Money techniques to compute present values, future values, compounding, discounting, and cash flow valuations.
HBA154 CO3: Evaluate investment proposals using capital budgeting techniques such as Payback Period, ARR, NPV, IRR, PI, and Capital Rationing.
HBA154CO4: Compute the specific and weighted average cost of capital and assess their significance in financial decision-making.
HBA154 CO5: Analyze capital structure alternatives using various capital structure theories and determine the optimal capital structure of a firm.
HBA154 CO6: Analyze the impact of operating, financial, and combined leverage and perform EBIT–EPS analysis for financing decisions.
HBA154 CO7: Evaluate dividend policies and theories and assess their influence on shareholder wealth and firm value.
HBA154 CO8: Prepare estimates of working capital requirements using different methods and recommend suitable working capital management strategies.

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SEMESTER II

FINANCIAL ACCOUNTING-II

COURSE CODE: HBA251 | **HOURS PER WEEK: 3T+4P**
YEAR/SEMESTER: I/II | **NO. OF CREDITS: 5**
EXAM HRS: 2 HRS | **MARKS: 50T+15I +35P**

COURSE OBJECTIVES

COb1: To understand the concepts, features, and limitations of single entry system and methods of ascertaining profit.
COb2: To develop the ability to convert single entry records into double entry system.
COb3: To learn the accounting procedures of not-for-profit organizations including preparation of Receipts and Payments Account and Income and Expenditure Account.
COb4: To understand the fundamentals of partnership accounts including fixed and fluctuating capital methods.
COb5: To acquire knowledge on accounting treatment of admission, retirement, and death of a partner.
COb6: To understand the procedures for dissolution of partnership firms and related accounting treatment.
COb7: To familiarize with computerized accounting using Tally Prime for recording transactions and maintaining accounts.
COb8: To develop skills in preparation of financial statements, GST and TDS computations using Tally Prime.

UNIT-I: ACCOUNTS FROM INCOMPLETE RECORDS

Features, Limitations, Difference between Double entry and Single entry, Difference between Statement of affairs and Balance sheet, ascertainment of profit according to statement method, problems on statement of Profit or Loss, steps for conversion method, problems on conversion method. (Including Problems)

UNIT-II: ACCOUNTING FOR NOT-FOR-PROFIT ORGANIZATIONS

Features, Receipts and Payment a/c and Income and expenditure a/c, Differences between Receipts and payments and Income and expenditure account -problems

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UNIT-III: PARTNERSHIP ACCOUNTS:

Meaning- Features, Partnership deed, fixed and fluctuating capitals, Profit & Loss appropriation a/c Problems on fixed and fluctuating capitals.

Admission of a partner: Treatment of goodwill, accounting treatment, sacrificing ratio, Revaluation of Assets and Liabilities, Adjustment regarding accumulated profits or losses, Ascertainment of new profit-sharing ratio, adjustment of capital in proportion to profit sharing ratio. Retirement of a partner: Treatment of goodwill, accounting treatment, gaining ratio and Death of partner and its accounting treatment. Dissolution of Partnership (Including Problems) – Insolvency of a Partner (Theory only).

UNIT-IV: COMPUTERISED ACCOUNTING USING TALLY PRIME:

Fundamentals of Accounting - Maintaining Chart of Accounts - Maintaining Stock Keeping Units (SKU) - Recording and Maintaining Accounting Transactions

UNIT-V: COMPUTERISED ACCOUNTING USING TALLY PRIME:

Accounts Receivable and Payable Management - Generating Financial Statements and MIS Reports - Goods and Services Tax - Tax Deducted at Source

SUGGESTED READINGS:

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. Accountancy–I: S.P. Jain & K.L Narang, Kalyani.
5. Advanced Accountancy-I: S. N. Maheshwari &V.L.Maheswari, Vikas.
6. Advanced Accountancy: M Shrinivas & K Sreelatha Reddy, Himalaya Publishers.
7. Financial Accounting: M.N Arora, Tax Mann Publications.

COURSE OUTCOMES:

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

HBA251 CO1: Explain the concepts, features, and limitations of single entry system and methods of profit ascertainment.
HBA251 CO2: Apply conversion methods to prepare accounts from incomplete records.
HBA251 CO3: Prepare accounts of not-for-profit organizations including Receipts and Payments Account and Income and Expenditure Account.
HBA251 CO4: Analyse partnership accounts under fixed and fluctuating capital systems.
HBA251 CO5: Apply accounting procedures for admission, retirement, and death of a partner.
HBA251 CO6: Evaluate and prepare accounts related to dissolution of partnership firms.
HBA251 CO7: Record and manage accounting transactions using Tally Prime including inventory management.
HBA251 CO8: Generate financial statements and reports with GST and TDS using Tally Prime.

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SEMESTER II
BUSINESS LAW

COURSE CODE: HBA252
YEAR/SEMESTER: I/II
EXAM DURATION :3HRS

HOURS PER WEEK: 5
NO. OF CREDITS: 5
MAX MARKS:70T+30I

COURSE OBJECTIVES

COb1: To understand the fundamental concepts of contracts, including offer, acceptance, consideration, and contractual capacity under the Indian Contract Act.
COb2: To analyse the legality of object and consideration and understand the discharge of contracts and remedies for breach.
COb3: To understand the provisions relating to the sale of goods, including conditions, warranties, and rights of unpaid sellers.
COb4: To familiarize students with consumer rights, consumer protection councils, and redressal mechanisms.
COb5: To examine the legal provisions governing directors, their duties, liabilities, and remuneration.
COb6: To understand the conduct and management of company meetings and corporate governance practices.
COb7: To understand the concept, modes, procedures, and consequences of winding up of companies.
COb8: To acquire knowledge of the objectives, provisions, digital signatures, e-governance, offences, and penalties under the Information Technology Act.

UNIT–I: INDIAN CONTRACT ACT-I

Agreement and contract -Essentials of a valid contract-Types of contracts- Offer and Acceptance - Essentials of valid offer and acceptance - Communication and revocation of offer and acceptance– Consideration definition-Essentials of valid consideration– Doctrine of Stranger to Contract ", "No Consideration No Contract" – Capacity to a Contract – Minor agreements.

UNIT–II: INDIAN CONTRACT ACT-II

Legality of Object and Consideration – agreement opposed to public policy- – Discharge of Contract: Modes of Discharge of a contract - Breach of Contract - Remedies for Breach.

UNIT III: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:

Contract of Sale: Essentials of Valid Sale - Sale and Agreement to Sell – Definition and Types of Goods - Conditions and Warranties - Caveat Emptor - Exceptions - - Unpaid Seller - Rights of Unpaid Seller. Consumer Protection Act 2019 Definitions of Consumer – Person – Goods -Service -Consumer Dispute-Consumer Protection Councils-Consumer Dispute Redressal Agencies -Appeals.

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UNIT–IV: MANAGEMENT OF COMPANIES AND MEETINGS:
Director: Qualification - Disqualification - Position - Appointment- Removal – Duties and Liabilities – Remuneration – Meeting: Meaning – Requisites - Notice – Proxy - Agenda – Quorum –Resolutions – Minutes – Kinds – Shareholder Meetings - Annual General Body Meeting –Extraordinary General Body Meeting–Board Meetings.

UNIT–V: WINDING UP AND INFORMATION TECHNOLOGY ACT 2005
Meaning–Modes of Winding Up–Winding Up by tribunal–Voluntary Winding Up–Compulsory Winding Up – Consequences of Winding Up
Information Technology Act 2005
Objectives of Information Technology Act 2005 - Definitions -Digital signatures -E-governance -Offences & Penalties

SUGGESTEDREADINGS:

1. Business Law: ND Kapoor, Sultan Chand and Co.
2. CompanyLaw: Rajashree. –HPH to -Kavitha Krishna, Himalaya Publishing House
3. BusinessLaws –Dr. B. K. Hussain, Nagalakshmi -PBP
4. CompanyLaw: Prof. G. Krishna Murthy, G. Kavitha, PBP
5. CompanyLaw and Practice: GK Kapoor& Sanjay Dhamija, Taxmann Publication.
6. Company Law:Revised as per Companies Act-2013: KC Garg et al, Kalyani Publication.
7. CorporateLaw: PPS Gogna, S Chand.
8. BusinessLaw: D.S. Vital, S Chand
9. CompanyLaw: BagrialAK,Vikas Publishing House.

COURSE OUTCOMES:
At the end of the course, the students will be able to
HBA252 CO1: Explain the principles of contract formation, including offer, acceptance, consideration, and contractual capacity.
HBA252 CO2: Analyse the legality of agreements, discharge of contracts, and remedies available for breach.
HBA252 CO3: Demonstrate understanding of contracts of sale, conditions, warranties, and rights of unpaid sellers.
HBA252 CO4: Evaluate consumer rights and utilize consumer dispute redressal mechanisms effectively.
HBA252 CO5: Assess the legal responsibilities, duties, and liabilities of company directors.
HBA252 CO6: Explain the procedures and requirements of company meetings and corporate decision-making.
HBA252 CO7: Explain the various modes of winding up of companies and evaluate the legal procedures and consequences associated with the winding-up process.
HBA252 CO8: Interpret the provisions of the Information Technology Act and its application to e-governance, digital signatures, and cyber offences.

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STATISTICS FOR BUSINESS ANALYTICS - I

COURSE CODE: HBA253
YEAR/SEMESTER: I/II
EXAM HRS: 3 HRS

HOURS PER WEEK: 5
NO. OF CREDITS: 5
MARKS: 70T+30I

COURSE OBJECTIVES:

COb1: To explain the fundamental concepts and applications of statistics in business and analytics.
COb2: To develop the ability to organize, present, and summarize data using appropriate statistical techniques.
COb3: To apply measures of central tendency and dispersion for analysing business data.
COb4: To analyse the characteristics of data distributions using measures of skewness and kurtosis.
COb5: To examine relationships between variables using correlation techniques.
COb6: To apply regression analysis for estimation and prediction in business situations.
COb7: To evaluate statistical results and graphical representations for effective decision-making.
COb8: To develop skills in exploratory data analysis for deriving meaningful insights from datasets.

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).

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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 - Y on X - X on Y - Using Regression Lines for Prediction.

UNIT-V: EXPLORATORY DATA ANALYSIS:

Exploration and analysis of business datasets using Measures of Central Tendency, Dispersion, Shape (Skewness and Kurtosis), and Outlier Detection techniques (Box Plot and Z-Score methods)- Estimation and interpretation of Confidence Intervals for Population Mean using Excel- Interpretation of statistical output

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

COURSE OUTCOMES:

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

HBA352 CO1: Explain the fundamental concepts of statistics and the methods used for collecting, organizing, and presenting data.
HBA253 CO2: Organize and summarize data using frequency distributions and measures of central tendency.
HBA253 CO3: Apply measures of dispersion to assess variability and consistency in datasets.
HBA253 CO4: Analyse data distributions using measures of skewness and kurtosis.
HBA253 CO5: Examine relationships between variables using correlation & interpret results.
HBA253 CO6: Apply regression models to estimate and predict outcomes in business contexts.
HBA253 CO7: Evaluate statistical findings and graphical outputs to support data-driven decisions.
HBA253 CO8: Perform exploratory data analysis and communicate meaningful insights derived from data.

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SEMESTER II

DATA ANALYSIS WITH EXCEL AND MySQL

COURSE CODE : HBA254 | **HOURS PER WEEK: 3T + 4P**
YEAR/SEMESTER: I/II | **NO. OF CREDITS: 5**
EXAM HRS: 2 HRS | **MARKS: 50T+15I+35P**

COURSE OBJECTIVE:

Cob1: To describe and explain the basic concepts of spreadsheets, databases, and data handling in business contexts.
Cob2: To demonstrate the use of spreadsheet tools for organizing, formatting, and presenting data effectively.
Cob3: To apply formulas and built-in functions to perform calculations for business-related problems.
Cob4: To analyse data using pivot tables, charts, and visualization tools for better interpretation.
Cob5: To apply data validation and data cleaning techniques to ensure accuracy and consistency of data.
Cob6: To design and manage databases and construct queries using MySQL.
Cob7: To evaluate business problems and apply tools like lookup functions and goal seek for decision-making.
Cob8: To develop reports and dashboards using digital tools to support business decisions.

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: FORMULAE AND FUNCTIONS

Understanding formulas- Relative and absolute cell reference - calculations with operator, aggregate functions with auto sum method-managing formulas in single and multiple worksheets.

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.

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Lab work: Apply Mathematical, Trigonometric, Logical, Statistical, Financial, and Conditional Functions on student and business datasets. Perform calculations related to results, grades, percentages, conditional aggregations (SUM, COUNT, AVERAGE), future value, interest, depreciation, median, mode, correlation, and rank

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 from other database applications and perform the following operations

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

UNIT V: DATABASE (MySQL) CONCEPTS

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

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

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

Implementing update, append, select, delete queries with constraints

SUGGESTED READINGS:

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

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

HBA254 CO1: develop and manage spreadsheet workbooks using appropriate features for organizing, formatting, and presenting business data.
HBA254 CO2: apply spreadsheet formulas and built-in functions to perform calculations, data analysis, and error checking across single and multiple worksheets.
HBA254 CO3: analyse data using sorting, filtering, and conditional tools to extract meaningful insights from structured datasets.
HBA254 CO4: construct and interpret pivot tables and charts to summarize, visualize, and communicate data effectively for decision-making.
HBA254 CO5: implement data import, validation, and lookup techniques to manage, verify, and retrieve data from multiple sources.
HBA254 CO6: design and use relational databases using MySQL by creating tables, defining relationships, and managing data operations.
HBA254 CO7: develop and execute database queries to perform data manipulation, retrieval, and basic analytical operations for business applications.
HBA254 CO8: integrate spreadsheet and database tools to analyse data, support business decision-making, and demonstrate responsible and effective use of data in real-world contexts.

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