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-25-28)

SEMESTER- III
ADVANCED ACCOUNTING

COURSE CODE: HBA351 | **HOURS PER WEEK: 5**
YEAR/SEMESTER: II/III | **NO. OF CREDITS: 5**
EXAM HRS: 3 HRS | **MARKS: 70T+30I**

COURSE OBJECTIVES:

COb1: To explain the need and methods of valuation of goodwill and shares and their application in business situations.

COb2: To classify different classes of shares and debentures and present them in company financial statements.

COb3: To apply accounting procedures relating to issue of shares and debentures.

COb4: To prepare company final accounts as per Schedule III of the Companies Act, 2013.

COb5: To explain the concept and apply accounting treatment relating to issue of bonus shares as per SEBI guidelines.

COb6: To apply accounting treatment relating to amalgamation as per Accounting Standard 14.

COb7: To explain the concept and apply procedures involved in internal reconstruction of companies.

COb8: To solve accounting problems using advanced accounting principles in practical company accounting situations.

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.Maheswari, 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: Calculate the value of goodwill and shares using different valuation methods.
HBA351 CO2: Distinguish between different classes of shares and debentures and present them appropriately in financial statements.
HBA351 CO3: Apply accounting procedures relating to issue of shares and debentures.
HBA351 CO4: Prepare Statement of Profit and Loss, Balance Sheet of companies as per Schedule III.
HBA351 CO5: Apply accounting procedures relating to issue of bonus shares in accordance with guidelines.
HBA351 CO6: Prepare accounts relating to amalgamation in the books of transferor and transferee companies.
HBA351 CO7: Prepare accounts relating to internal reconstruction and construct the reconstituted Balance Sheet.
HBA351 CO8: Solve advanced accounting problems relating to valuation, company accounts, amalgamation, and reconstruction.

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SEMESTER III
STATISTICS FOR BUSINESS ANALYTICS - I

COURSE CODE: HBA352
YEAR/SEMESTER: II/ III
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.

HBA352 CO2: Organize and summarize data using frequency distributions and measures of central tendency.

HBA352 CO3: Apply measures of dispersion to assess variability and consistency in datasets.

HBA352 CO4: Analyse data distributions using measures of skewness and kurtosis.

HBA352 CO5: Examine relationships between variables using correlation techniques & interpret results.

HBA352 CO6: Apply regression models to estimate and predict outcomes in business contexts.

HBA352 CO7: Evaluate statistical findings and graphical outputs to support data-driven decisions.

HBA352 CO8: Perform exploratory data analysis and interpret meaningful insights derived from data.

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SEMESTER III
PYTHON PROGRAMMING FOR BUSINESS ANALYTICS

COURSE CODE: HBA 353
YEAR/SEMESTER: II/III
EXAM HRS: 2 HRS

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

COURSE OBJECTIVES

COb1: To explain the fundamental concepts of Python programming and its applications in business analytics.
COb2: To develop programs using variables, operators, conditional statements, loops, and functions to solve business-related problems.
COb3: To apply Python tools and libraries for handling, organizing, and exploring data.
COb4: To perform descriptive statistical analysis and data visualization using Python.
COb5: To develop skills in data cleaning and preprocessing for improving data quality and reliability.
COb6: To apply data transformation and manipulation techniques for preparing data for analysis.
COb7: To examine the principles and performance measures of supervised learning techniques used in business analytics.
COb8: To develop analytical and problem-solving skills through the application of Python in data-driven decision-making.

UNIT-I: GETTING STARTED WITH PYTHON

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

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

Important packages in Python, Data handling in Python, Data cleaning and Treatment, Performing Descriptive statistics in Python, using graphs and plots n 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 and 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

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,20l3.

2. John V Guftag, "Introduction to Computation and Programming Using P1'thon", Revised and expanded Edition, MIT Press,2013.

3. Kenneth A. Lambert, "Fundamentals of Python: First Programs", CENGAGE Learning,2|l2.

4. Paul Gries, Jennifer Campbell and Jason Montojo, "Practical Programming: An Introduction to Computer Science using $4hon3", Second edition, Pragmatic Programmers, LLC,2013.

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

HBA353 CO1: Explain the basic concepts, syntax, and features of Python programming relevant to business analytics.
HBA353 CO2: Develop Python programs using conditional statements, loops, functions, and exception handling techniques.
HBA353 CO3: Apply Python libraries and tools for data handling, exploration, and analysis.
HBA353 CO4: Perform descriptive statistical analysis and create graphical representations to interpret data effectively.
HBA353 CO5: Implement data cleaning techniques to identify and address missing values, noise, and outliers in datasets.
HBA353 CO6: Apply data preprocessing methods such as transformation, encoding, and manipulation to prepare data for analysis.
HBA353 CO7: Examine supervised learning techniques and evaluate model performance using appropriate classification metrics.
HBA353 CO8: Analyse business datasets using Python and communicate meaningful insights to support data-driven decision-making.

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SEMESTER III
FINANCIAL SYSTEM

COURSE CODE: HBA354 | **HOURS PER WEEK: 5**
YEAR/SEMESTER: II/III | **NO. OF CREDITS: 5**
EXAM HRS: 3 HRS | **MARKS: 70T+30I**

COURSE OBJECTIVES:

COb1: To explain the core constituents of the financial system and their impact on economic development.
COb2: To give an insight about the origin, nationalization, and emerging structural trends of commercial banking in India.
COb3: To introduce customer-centric mechanisms like priority sector lending and the banking Ombudsman.
COb4: To analyse the constitution, functions and credit control measures of the Reserve Bank of India (RBI).
COb5: To examine the specialized functions of Co-operative Banks, Regional Rural Banks, and Development Banks like NABARD.
COb6: To provide an overview about money market operations, including call money, bill markets, treasury bills, and commercial COURSE.
COb7: To study the operational structure, primary issuance methods, and intermediaries of the New Issue Market.
COb8: To understand secondary market structures, stock exchange listing procedures, and regulatory guidelines set by SEBI.

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)

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UNIT–IV: MONEY MARKET:

Money Market: Definition, Features, Objectives, Importance, Compositions.
Call Money Market: Operations – Transactions and Participants – Advantages and Drawbacks. Commercial Bills Market: Definition – Types of Bills – Operations in Bill Market– Importance of Bill Market – Discount Market – Acceptance Market – Drawbacks
Treasury Bills : Types of Treasury Bills – Operations and Participants – Money Market Instruments – Certificate of Deposit- Commercial Paper - Money Market Mutual Funds-Structure of Indian Money Market – Recent Developments in the Indian Money Market

UNIT–V: CAPITAL MARKET:

Capital Market: Meaning, Objectives, Importance, Functions – Structure of the Indian Capital Market New Issue Market: Instruments –Security Buyer-Methods of Issue- Intermediaries – Secondary Market: Characteristics and functions of Stock Exchanges – Listing of Securities - Stock Exchanges in India – SEBI: Powers and Functions – Primary and Secondary Market Guidelines.

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.

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

HBA354 CO1: Illustrate the components of the financial system and their role in national economic development.
HBA354 CO2: Explain the growth, nationalization, and operational structures of Indian commercial banks.
HBA354 CO3: Utilize knowledge of modern banking innovations, priority sector lending, and grievance redressing via the Ombudsman.
HBA354 CO4: Elucidate the monetary policy framework and credit control operations executed by the RBI.
HBA354 CO5: Differentiate the operational purviews of specialized agricultural, rural, and co-operative banking institutions.
HBA354 CO6: Describe the regulations, instruments, and participants involved in the Indian money market.
HBA354 CO7: Explain the methods of issuing new securities and the roles played by primary market intermediaries.
HBA354 CO8: Evaluate stock exchange trading workflows, listing prerequisites, and compliance standards mandated by SEBI

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SEMESTER III
COMMUNICATION SKILLS

COURSE CODE : HBA 355A | **HOURS PER WEEK: 2**
YEAR/SEMESTER: II/III | **NO. OF CREDITS: 2**

COURSE OBJECTIVES

COb1: To help students develop the skills required for career preparation, including resume writing, interview preparation, and exploring career opportunities.
COb2: To improve students' ability to communicate ideas clearly through presentations, group discussions, and professional interactions.
COb3: To help students understand the importance of teamwork, trust, active listening, and collaboration in the workplace.
COb4: To encourage students to develop professional behaviour, workplace etiquette, and interpersonal skills needed for a successful career.

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

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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

HBA355A CO1: Prepare a professional resume and demonstrate confidence while participating in interviews and group discussions.
HBA355A CO2: Communicate ideas effectively through preHBAntations and other professional communication activities.
HBA355A CO3: Work effectively as a team member by applying skills such as collaboration, listening, and idea sharing.
HBA355A CO4: Exhibit professional attitude, workplace etiquette, and interpersonal skills in different work situations.

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SEMESTER III
PROFESSIONAL SKILLS

COURSE CODE : HBA 355B **HOURS PER WEEK : 2**
YEAR/SEMESTER: II/III **NO. OF CREDITS: 2**

COURSE OBJECTIVES

COb1: To help students develop the skills required for career preparation, including resume writing, interview preparation, and exploring career opportunities.
COb2: To improve students' ability to communicate ideas clearly through presentations, group discussions, and professional interactions.
COb3: To help students understand the importance of teamwork, trust, active listening, and collaboration in the workplace.
COb4: To encourage students to develop professional behaviour, workplace etiquette, and interpersonal skills needed for a successful career.

UNIT-I: CAREER SKILLS

Resume Skills- Preparation and Presentation - Introduction of resume and its importance, Difference between a 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

HBA355B CO1: Prepare a professional resume and demonstrate confidence while participating in interviews and group discussions.

HBA355B CO2: Communicate ideas effectively through preHBAntations and other professional communication activities.

HBA355B CO3: Work effectively as a team member by applying skills such as collaboration, listening, and idea sharing.

HBA355B CO4: Exhibit professional attitude, workplace etiquette, and interpersonal skills in different work situations.

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SEMESTER IV
CORPORATE ACCOUNTING

COURSE CODE: HBA451
YEAR/SEMESTER: II/IV
EXAM HRS: 3 HRS

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

COURSE OBECTIVES

COb1: To understand the accounting procedures relating to books, registers, and schedules maintained by banking companies.
COb2: To familiarize with preparation of Profit and Loss Account and Balance Sheet of banking companies.
COb3: To explain the concept and procedures relating to company liquidation and preparation of Statement of Affairs.
COb4: To develop knowledge of preparation of Liquidator's Final Statement of Account and calculation of liquidator's remuneration.
COb5: To understand the accounting framework relating to life insurance companies including preparation of Revenue Account and Balance Sheet.
COb6: To familiarize with preparation of final accounts of general insurance companies with reference to fire and marine insurance.
COb7: To explain the provisions relating to holding companies including calculation of minority interest and goodwill or capital reserve.
COb8: To develop problem-solving skills in preparation of consolidated balance sheet as per AS 21.

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 Profit and Loss Account and Balance Sheet of banking companies including treatment of rebate on bills discounted and non-performing assets.

HBA451 CO2: Construct Statement of Affairs and Deficiency Account in company liquidation.

HBA451 CO3: Determine Liquidator's remuneration and prepare Liquidator's Final Statement of Account.

HBA451 CO4: Prepare Revenue Account and Balance Sheet of life insurance companies and ascertain net surplus.

HBA451 CO5: Prepare final accounts of general insurance companies with reference to fire and marine insurance.

HBA451 CO6: Calculate minority interest and determine goodwill or capital reserve in holding company accounts.

HBA451 CO7: Apply accounting treatment relating to intercompany transactions and unrealized profits in consolidation.

HBA451 CO8: Construct consolidated balance sheet of holding companies as per AS 21

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SEMESTER IV
STATISTICS FOR BUSINESS ANALYTICS - II

COURSE CODE: HBA452
YEAR/SEMESTER: II/ III
EXAM HRS: 3 HRS

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

COURSE OBJECTIVES

COb1: To understand the concepts, construction, and applications of simple and weighted index numbers in measuring price and quantity changes.
COb2: To classify the components of time series and apply various methods for trend analysis and forecasting.
COb3: To develop knowledge of probability concepts, rules, and theorems for analysing uncertain business situations.
COb4: To understand and apply theoretical probability distributions such as Binomial, Poisson, and Normal distributions.
COb5: To learn the principles of statistical estimation and the construction of confidence intervals for population parameters.
COb6: To apply large sample testing procedures for proportions and means using Z-tests.
COb7: To develop the ability to analyse and interpret statistical data for business decision-making.
COb8: To strengthen analytical and computational skills through the application of statistical techniques in business analytics.

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

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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.

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. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
9. Statistics-Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
10. Business Statistics: S. K. Chakravarty, New Age International Publishers
11. Business Statistics-G.Laxman, Vasudeva Reddy, K.Goud, Taxmann Publications, Hyderabad.

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

HBA352 CO1: Construct and interpret simple and weighted index numbers and evaluate changes in prices and quantities of commodities.
HBA352 CO2: Analyse time series data,apply trend estimation methods for forecasting future values.
HBA352 CO3: Apply probability concepts, rules, and theorems to assess uncertainty and solve business-related problems.
HBA352 CO4: Fit and interpret Binomial, Poisson distributions and use Normal Distribution for statistical analysis.
HBA352 CO5: Estimate population parameters using point and interval estimation techniques.
HBA352 CO6: Apply large sample Z-tests for proportions and means to test statistical hypotheses.
HBA352 CO7: Interpret statistical results and draw meaningful inferences for business decision-making.
HBA352 CO8: Develop analytical, quantitative, and problem-solving skills through the application of statistical methods in business analytics.

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SEMESTER IV
BUSINESS INTELLIGENCE AND DATA VISULAISATION

COURSE CODE: HBA453
YEAR/SEMESTER: II/IV
EXAM DURATION: 2 Hrs

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

COURSE OBJECTIVES

COb1: To explain the fundamental concepts of business intelligence, data visualization, and their role in data-driven decision-making.
COb2: To develop an understanding of dashboard design principles, key performance indicators (KPIs), and effective visual communication.
COb3: To apply Power BI tools for connecting, transforming, and managing data from multiple sources.
COb4: To create and customize visualizations, reports, and dashboards using Power BI.
COb5: To develop data models and analytical solutions using DAX, relationships, hierarchies, and dimension modelling techniques.
COb6: To apply Tableau features for creating interactive visualizations, dashboards, and analytical reports.
COb7: To evaluate and select appropriate visualization techniques for presenting business data effectively.
COb8: To develop professional reports and dashboards that communicate insights and support business decision-making.

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.

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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.

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)
2. Microsoft Data Analytics for Dummies; Jared Decker, Brian Henry, Rob Sickorez
3. Tableau for Dummies; Molly Monsey, Paul Sochan
4. Data Visualization For Dummies, Mico Yuk, Stephanie Diamond
5. Excel Data Analysis: Your visual blueprint for creating and analysing data, charts and PivotTables, 3rd Edition; Denise Etheridge
6. Storytelling with Data: A Data Visualization Guide for Business Professionals by Cole Nussbaumer
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 BI2nd ed. Edition by Adam
9. Data Visualization & Presentation With Microsoft Office 1st Edition (Paperback)by Valerie M.

REFERENCES

1. Microsoft Power BI Complete Reference Devin Knight
2. Collect, Combine, and Transform Data Using Power Query in Excel and Power BI" – Gil Raviv
3. Power BI From Rookie to Rock Star" – Reza Rad

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COURSE OUTCOMES:

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

HBA453 CO1: Explain the concepts of business intelligence, data visualization, and their applications in business analytics.
HBA453 CO2: Apply dashboard design principles and key performance indicators to present information effectively.
HBA453 CO3: Prepare, transform, and manage data using Power BI for analytical purposes.
HBA453 CO4: Develop interactive visualizations, reports, and dashboards using Power BI tools and features.
HBA453 CO5: Construct data models using relationships, calculated columns, measures, hierarchies, and dimension modelling techniques.
HBA453 CO6: Create interactive visualizations and dashboards using Tableau to explore and communicate data insights.
HBA453 CO7: Evaluate and select appropriate charts, graphs, and visualization techniques based on business requirements.
HBA453 CO8: Design professional reports and dashboards that effectively communicate findings and support decision-making.

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SEMESTER IV
AUDITING AND CORPORATE GOVERNANCE

COURSE CODE: HBA 454 | **HOURS PER WEEK: 5**
YEAR/SEMESTER: II/IV | **NO. OF CREDITS: 5**
EXAM HRS: 3 HRS | **MARKS: 70T+30I**

COURSE OBJECTIVES

COb1: To provide knowledge of the concepts, principles, and evolution of auditing.
Cob2: To develop understanding of the objectives, importance, and various types of audits.
Cob3: To familiarize students with audit planning, audit programmes, and audit documentation.
Cob4: To explain the concepts and functions of internal control, internal check, and internal audit.
Cob5: To develop skills in vouching, verification, and valuation of assets and liabilities.
Cob6: To impart knowledge regarding company audit procedures and statutory requirements under the Companies Act, 2013.
Cob7: To acquaint students with the rights, duties, liabilities, and responsibilities of auditors.
Cob8: To introduce the principles, significance, and practices of corporate governance in organizations.

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.

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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

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 etal., 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: Explain the meaning, objectives, evolution, and importance of auditing.
HBA454 CO2: Distinguish between different types of audits and apply audit planning procedures.
HBA454 CO3: Prepare and evaluate audit documents such as engagement letters, audit programmes, and working papers.
HBA454 CO4: Analyse the role and effectiveness of internal control, internal check, and internal audit systems.
HBA454 CO5: Perform vouching of business transactions and assess the authenticity of accounting records.
HBA454 CO6: Verify and value various assets and liabilities according to auditing principles.
HBA454 CO7: Examine the provisions relating to company audits, auditor appointment, rights, duties, and audit reports under the Companies Act, 2013.
H BA454 CO8: Evaluate the concepts, objectives, benefits, and limitations of corporate governance and their relevance in modern business organizations.

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SEMESTER IV
LEADERSHIP AND MANAGEMENT SKILLS

COURSE CODE: HBA455A — **HOURS PER WEEK: 2**
YEAR/SEMESTER: II/IV — **NO. OF CREDITS: 2**

COURSE OBJECTIVES

COb1: To help students understand leadership qualities, styles, and managerial skills required for effective functioning in personal and professional environments.
COb2: To develop students' ability to apply self-management, teamwork, communication, and conflict management skills in different situations.
COb3: To encourage innovative thinking and problem-solving skills through design thinking and creative approaches.
COb4: To familiarise students with entrepreneurial skills, ethical practices, and the process of developing business ideas.

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 entrepreneurships, Traits and competencies of entrepreneur; Creating Business Plan- Problem identification and idea generation, Idea validation, Pitch making

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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

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

HBA455A CO1: Explain the importance of leadership and demonstrate basic leadership and managerial skills in various situations.
HBA455A CO2: Apply self-management, teamwork, negotiation, and conflict resolution skills for effective professional interactions.
HBA455A CO3: Develop creative solutions by applying innovative thinking and design thinking approaches to real-life challenges.
HBA455A CO4: Identify entrepreneurial opportunities and prepare business ideas while following ethical and professional values.

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SEMESTER IV
UNIVERSAL HUMAN VALUES

COURSE CODE: HBA455B **HOURS PER WEEK: 2**
YEAR/SEMESTER: II/IV **NO. OF CREDITS: 2**

COURSE OBJECTIVES

COb1: To help students understand the importance of universal human values and their role in personal, social, and professional life.
COb2: To encourage students to develop values such as love, compassion, truth, and non-violence in their thoughts and actions.
COb3: To create awareness about the importance of peace, service, and sacrifice in building harmonious relationships and society.
COb4: To enable students to reflect on their behaviour and apply human values in everyday situations.

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 the y 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

HBA455B CO1: Explain the importance of universal human values and their relevance in personal and social life.
HBA455B CO2: Practice values such as love, compassion, truth, and non-violence in their interactions with others.
HBA455B CO3: Demonstrate responsible behaviour by applying values of peace, service, and self-discipline in different situations.
HBA455B CO4: Reflect on their actions and develop a positive attitude towards themselves, others, and society.

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