



Loyola Academy Degree & PG College, Alwal, Secunderabad 500010

**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE - B.COM. BUSINESS ANALYTICS
FIRST SEMESTER
ACADEMIC YEAR 2023-2024 OF 2023-26 BATCH (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
THEORY									
1	I	BE 23101	Business English-I (ELS1)	3	3	40	60	100	3
1	I	IC23101	Indian Heritage and Culture (AECC-1)	2	3	40	60	100	2
3	II	BC22001	Business Organization and Management (CORE-1)	4	3	40	60	100	4
4	II	BC22002	Financial Accounting-I (CORE-2)	4	3	40	60	100	4
5	II	CA22101	Data - Driven Decision Making (CORE-3)	4	3	40	60	100	4
6	II	BC22003	Fundamentals of Information Technology (CORE-4)	4	3	40	60	100	4
PRACTICALS									
7	II	BC22001P	Business Organization and Management Practical (CORE-1)	2	3	40	60	100	1
8	II	CA22102	Data - Driven Decision Making Practical (CORE-3)	2	3	40	60	100	1
9	II	BC22004	Financial Accounting-I Practical (CORE-2)	2	3	40	60	100	1
10	II	BC22005	Fundamentals of Information Technology Practical (CORE-4)	2	3	40	60	100	1



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TOTAL	29	-	360	540	900	25
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INDIAN HERITAGE AND CULTURE

Credits : 2

Subject Code: IC 23101

Semester: I

No. of lecture hours: 30

Objectives :

- To apprise the students with a sound background of Indian Culture.
- To equip the students with social & community problems of India.
- To prepare the student for civil service exams where Indian Heritage & Culture paper is compulsory for all the streams.

Outcome:

- To prepare the student for civil service exams where Indian Heritage & Culture paper is compulsory for all the streams.
- Student can make use of the subject knowledge to attempt all kinds of competitive especially civil services.
- The helps student community to have knowledge of historical, contemporary, social, religious and political issues of the nation.

UNIT – I

INTRODUCTION-ANCIENT INDIAN HERITAGE AND CULTURE

6Hrs

- Meaning of culture-Characteristics of Indian culture
- Indus Valley Civilization and Vedic/Aryan Culture
- Maurya's and Guptas
- Ashoka the great and Harshavardana
- South Indian Kingdoms-Satavahanas, Pallavas, Cholas
- Development of the art and architecture -contributions of Buddhism and Jainism.

UNIT – II

MEDIEVAL INDIA-INFLUENCE OF ISLAM ON INDIAN CULTURE

6Hrs

- Cultural Development under the Delhi Sultanate and Mughals
- Sufi and Bhakti Movement in Medieval period
- Cultural Achievements of Kakatiya and Qutubshahis.
- Development of Art and Architecture during medieval India.



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UNIT III

No of hours: 6

IMPACT OF WEST AND REFORM MOVEMENTS

- Influence of Western culture on Indian Society
- 19th century Socio Religious Reform Movement-Raja Ram Mohan Roy, Ishwara Chandra Vidyasagar and Veerasalingam
- Subaltern Movements in India- Jyothirao Phule-Savitribai Phule,E.V Ramaswamy Naikar-Narayana Guru-Dr.B.R.Ambedkar
- Indian National movement-Moderate, Extremist and Gandhian phases

UNIT IV

No of hours: 6

RELIGIONS AND COSTITUTIONAL INSTITUTIONS

- Perceptions of all Major Religions-A critical analysis
- Rise of communalism in Indian Society
- Democratic system in India and its functions-Evolution of the constitution and organs of democracy.

UNIT V

No of hours: 6

SOCIAL GROUPS AND RIGHTS

- Fundamental Rights,
- Women, Children and LGBTQ
- Tribal Culture- their Issues

REFERENCE BOOKS:

1. Jha, Dr K.N. 2006. Studies in ancient & Medieval India. COSMOS Book hive Ltd: Gurgaon.
2. Mahajan, V.D. 2008. Ancient India. S.Chand, New Delhi.
3. Manasseh, Dr P. 2010. An Overview of Indian Culture. Gamaleil Publishers, Hyderabad.
4. Malpani, Madanlal & Malpani, Shamsunder. 2014. Indian Heritage and Culture. Kalyani Publishers, Ludhiana.
5. Mhaske, Dr R.H. 2012. Human Rights, Social Justice and Political Challenges. Chandralok Prakashau, Kanpur.
6. Singh, Gurdip & Ahuja, V.K. 2012. Human Rights in 21" Century. Universal Law Publisher, New Delhi.

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BUSINESS ORGANIZATION AND MANAGEMENT

Credits: 3

Semester: I

Subject Code: BC22001

No. of lecture hours: 60

Objectives:

- To acquaint the students with the basics of Commerce and Business, concepts and functions of Business Organization.
- To acquaint the students with the principles, functions and practice of management and provide them practical exposure giving stories of success/failure businessmen.

Outcome: Students will be knowledgeable about the different forms of business organizations and various management concepts and theories.

Course Outcomes:

CO1. Identify and interpret the various principles and importance of management

CO2. Explain and demonstrate the uses of planning and organizing

CO3. Classify and combine the various techniques of control and coordination.

CO4. Point out and develop the essence of motivation and direction to the students

CO5. Interrelate and understand the essence of leadership and the importance of communication

UNIT-I

12 Hrs

Fundamental Concepts

Concepts of business, trade, industry and commerce	(2)
Business – features of business	(2)
Trade classification – aids to trade	(2)
Industry – classification – commerce	(1)
Relationship between trade, industry and commerce	(1)
Business organization concept	(2)
Functions of business	(2)

UNIT-II

12 Hrs

Business Organization

Forms of business organization	(1)
Classification	(1)
Factors influencing the choice of suitable form of organization	(1)
Objectives of business	(1)
Essentials of a successful business	(1)

Sole Proprietorship



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Meaning – characteristics	(1)
Advantages and disadvantages and suitability	(1)
Partnership – meaning – characteristics	(1)
Kinds of partners	(2)
Registration of partnerships – partnership deed	(1)
Rights and obligations of partners	(1)

UNIT-III

12 Hrs

Joint Stock Company

Meaning – characteristics – advantages	(2)
Kinds of companies	(2)
Difference between private and public companies	(2)
Promotion of a company	(2)
Stages – promoters	(2)
Characteristics – registration	(2)

UNIT-IV

12 Hrs

Introduction

Management – definition - meaning – nature	(1)
Universality of management	
Significance of management	(1)
Principles and functions of management	(1)
Characteristics – objectives of management – management vs. administration	(1)
Levels of management – skills of management	
Scientific management: meaning – principles – objectives – criticism	(1)

Planning

Meaning – definition – features- importance	
Steps in planning	(1)
Types of plans – limitations of planning	(1)

Organizing

Meaning – definition – features	(1)
Principles of organization	(1)
Organization structure (line organization, functional organization, line and staff organization)	(1)
Delegation of authority - meaning - principles - difficulties in delegation	(1)
Centralization – decentralization - differences between delegation and decentralization	(1)



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UNIT-V

12 Hrs

Coordination	(1)
Meaning – need – principles and techniques	(1)
Span of control – factors determining span of control	
Control	(1)
Meaning – definition – process	(1)
Steps – requisites of a good control system	
Motivation	(2)
Meaning – theories of motivation – Maslow – McClelland and Herzberg	(2)
Importance of motivation - motivational techniques	
Leadership	(2)
Meaning – importance – styles	(2)
Theories of leadership – Trait theory – Behavioral theory – Situational theory	

SUGGESTED READING:

1. Sharma, R. K. and Gupta Shashi K. 2013. **Business Organization and Management.** 3rd revised edition. New Delhi: Kalyani Publishers.
2. Jain Sherlekar S.A.S., Kushpat Kavita. N.V. and Satyavati P. 2010. **Business Organization and Management.** 2nd revised edition. Mumbai: Himalaya Publication.
3. Sharma, R.K. and Gupta Shashi, K. 2008. **Industrial Organization and Management.** 7th revised edition. New Delhi: Kalyani Publishers.
4. Prasad, L.M. 2001. **Principles and Practice of Management.** 6th edition. New Delhi: Kalyani Publishers.
5. Gupta, R.S., Sharma B.D. and Bhalla N.S. 2012. **Principles and Practices of Management.** 8th revised and enlarged edition. New Delhi: Kalyani Publishers.
6. Sharma, R.K. and Gupta Shashi, K. 2012. **Business Organization and Management.** 3rd revised edition. New Delhi: Kalyani Publishers.
7. Koontz O'Donnell and Weil rich. **Essentials of Management.** 9th Edition. New Delhi: Tata McGraw Hill.



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FINANCIAL ACCOUNTING – I

Credits : 4

Subject Code: BC22002

Semester: I

No. of lecture hours: 60

Objectives:

- To make the students acquire the conceptual knowledge of accounting
- To equip the students with the knowledge of accounting process and preparation of final accounts.

Outcome: The students will be able to prepare financial statements in accordance with GAAP (Generally Accepted Accounting Principles).

UNIT-I

Introduction

12Hrs

- Need for accounting — definition (1)
- Meaning – features – objectives (1)
- Functions – systems and bases and scope of accounting (1)
- Books keeping and accounting – branches of accounting – advantages – limitations (1)
- Basic terminology used – accounting concepts and conventions (1)
- Accounting equation (2)
- Classification of accounts – rules of double entry system (1)
- Journalizing – posting to ledgers – balancing of ledgers (3)
- Introduction to Accounting Standards – definition, meaning, List of Accounting Standards, Accounting Standards Board (ASB) (1)

UNIT-II

Subsidiary Books

12Hrs

- Subdivision of journal – preparation of subsidiary books (4)
- Different types of cash book – simple cash book, cash book with cash and discount
- Columns (4)
- Cash book with cash and bank columns – cash book with cash discount and
- bank columns and petty cash book. (4)

UNIT-III

Bank Reconciliation Statement

12Hrs

- Bank reconciliation statement – need – reasons for difference between cash books and passbook balances (2)
- Simple problems on favorable balance (5)
- Simple problems on overdraft balances (3)
- Ascertainment of correct cash book balance (2)

UNIT – IV

Trial Balance and Final Accounts

12Hrs



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- Trial balance – meaning – objectives (1)
- Methods of preparation (1)
- Final accounts – preparation of manufacturing, trading, profit & loss account and
- Balance Sheet (8)
- Adjusting and closing entries (2)

UNIT-V

Errors and Rectification

12Hrs

- Errors and their rectification (5)
- Types of errors (2)
- Rectification before and after preparation of final accounts (2)
- Suspense account – effect of errors on profit (3)

SUGGESTED READING:

1. Jain, S.P&Narang, K.L. 2011. **Financial Accounting Part-1. (11th Revised edition).** New Delhi: Kalyani Publishers.
2. Gupta, R.L and RadhaSwamy. 2001. **Advanced Accountancy – Volume-I. (10th edition).** New Delhi: Sultan Chand & Sons.
3. Maheswari, S.N&Maheswari, S.K. 2004. **Advanced Accountancy – Volume-I. (9th edition).** New Delhi: Vikas Publishing house Pvt Ltd.



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DATA-DRIVEN DECISION MAKING

Credits : 4
Subject Code: CA 22101

Semester: I
No. of lecture Hours: 60

OBJECTIVE: To introduce the students to Objective to make students to learn data driven decision making.

COURSE OUTCOME:

1. To identify and illustrate the Business Analysis Principles and pre-requisites.
2. To demonstrate and apply the steps involved in Business analytics ecosystem
3. To understand the Data Life Cycle Management and identify the stages in the data life cycle
4. To appraise the various types of Requirements gathering process and analyze why requirement gathering process.
5. To interpret the how requirement gathering fits with the development of a customer journey map.

UNIT I: DISRUPTION

Challenges: Identify hurdles to becoming a data-driven organization - Opportunities: Analyze data practices in the organization - Identify how data can benefit the organization - Distinguish how to be a proactive data practitioner

UNIT II: BUSINESS ANALYTICS PRE-REQUISITES

Business Analysis Principles: Identify the categories of analytical people - Distinguish and define roles and responsibilities of professionals in data analysis - Data Driven Decision Making: Identify cultural barriers - Distinguish solutions to cultural and cross-functional barriers - Identify six steps of the data-driven decision-making model.

UNIT III: BUSINESS ANALYTICS ECOSYSTEM:

Relational Databases: Nature of relational databases - Purpose of the SQL language - Key aspects of ACID - Meaning of ETL - Not Only SQL: Big data and other data storage tools - Interacting with MongoDB - Document stores and graph stores - Big Data: Key functions of big data technologies - Utility of Hadoop - Purpose of MapReduce - Statistical Tool, Machine Learning, and Data Visualization: Tools for statistical analysis - Python and R - Purpose of machine learning - Visualization tools.

UNIT IV: DATA LIFECYCLE MANAGEMENT:

Data Life Cycle: Identify the stages in the data life cycle - Data in the organization: Distinguish between ways that data enters the organization - Identify the forms data takes as it is stored and used within the organization.

UNIT V: REQUIREMENTS GATHERING:

Requirements gathering process: Analyze why requirement gathering process is critical to proper analysis - 3 V's of data: Distinguish between the ways data is consumed (the three V's of data) - Customer journey map: Understand how requirement gathering fits with the



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development of a customer journey map - Distinguish between the stages of the customer journey map

SUGGESTED READINGS:

1. Data Analysis Fundamentals Certificate; AICPA
2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley
3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
4. Monetizing Your Data: A Guide to Turning Data into Profit-Driving Strategies and Solutions; Andrew Roman Wells, Kathy Williams Chiang; Wiley
5. AI and Analytics, Accelerating Business Decisions; Sameer Dhanrajani; Wiley 6. Data Analytics with R; Bharti Motwani; Wiley.



FUNDAMENTALS OF INFORMATION TECHNOLOGY

Credits: 4

Subject Code: BC22003

Semester: I

No. of lecture hours: 60

Objective: To help students understand basics of Information Technology (IT), the application of computers and telecommunications equipment to store, retrieve, transmit and manipulate data in the context of a business or an enterprise.

Outcome: Students will gain knowledge on the fundamental concept of information technology and its application

UNIT-I	12 Hrs
Introduction to Computers	
Definition - Characteristics and limitations of computers	(1)
Block diagram of a computer, CPU	(1)
Primary and secondary storage	(1)
Input and output devices	(1)
Data Representation and Storage	
Data representation in computers, bits and bytes	(1)
Number systems (Binary, Octal and Hexadecimal)	(1)
Conversion from decimal to binary, octal, hexadecimal and vice versa	(2)
Secondary storage	(1)
Random Vs Sequential access, Tracks and Sectors	(1)
Storage characteristics	(1)
Increasing data storage capacity through compression (disk compression and file Compression)	(1)
UNIT – II	12 Hrs
Operating Systems: meaning, definition, Functions	(2)
Types of operating systems: Desktop OS, Server OS, Mainframe OS, Hand-held OS & Embedded OS	(1)
Multi-Tasking and Multi-threading	(1)
Multiuser multi-processor support	(1)
Miscellaneous tasks	(1)
Batch Processing systems	(1)
Real time systems, Time sharing systems	(1)
User Interfaces: GUI, Pen based, Touch Screen & Conversational interfaces	(2)
Common Operating Systems: DOS, Windows 95/98, and UNIX	(2)
UNIT – III Applications of Information Technology	12 Hrs
Application programs	(2)
Horizontal Market Applications, Vertical Market Applications	(1)
Customs Applications, Shareware and Public domain software	(1)



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Transaction Processing – Centralized transaction processing	(1)
Client Server software, Distributed computing and Replication	(1)
Information tools for management control: DSS, EIS, GIS, OLAP	(2)
Data Warehousing and Data Mining	(1)
IT in Business and Industry – Home and at play, Education and Training, Entertainment and Arts, Science, Engineering and Math, computers in hiding	(1)
IT Enabled Services: BPO, KPO & Call centers	(2)

UNIT-IV **12 Hrs**

Systems Development: The six phases of Systems Analysis & Design	The (2)
challenges of Digital Age: Security issues: Threats to Computers & Communications	(2)
Security: Safeguarding Computers & Communications	(2)
Quality of Life Issues	(2)
The ethics of using databases: concerns about accuracy & privacy	(2)
Five generations of programming languages	(2)

UNIT-V **12 Hrs**

Modern Communications: Communications, FAX	(2)
Voice Mail and Information Services, Email	(2)
Group Communications: News groups, Mailing lists, IRC, Network games	(2)
Video conferencing	(1)
File exchange, bandwidth	(1)
Modem, Network topologies	(2)
Network Types – LAN, MAN and WAN	(1)
Dialup Access	(1)

SUGGESTED READING:

1. Curtin Dennis, P. and Foley Kim. 2000. **Information Technology – The Breaking Wave.** 7th edition. New Delhi: Tata McGraw Hill Publications.
2. Williams Brian, K. and Sawyer Stacey, C. 2007. **Using Information Technology – A Practical Introduction to Computers and Communications.** 6th edition. New Delhi: Tata McGraw Hill Publications.
3. Sinha Pradeep, K. and Singh Preethi. 2007. **Computer Fundamentals, Concepts, Systems and Applications.** 4th edition. New Delhi: BPB Publications.
4. Rajaraman. 2006. **Fundamentals of Computers.** 4th edition. New Delhi: PHI Publications.
5. Bharihoke Deepak. 2000. **Fundamentals of Information Technology.** 2nd edition. New Delhi: Excel Books.



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BUSINESS ORGANIZATION AND MANAGEMENT PRACTICAL

Credits: 1

Subject Code: BC22001P

I Year / I Semester

No. of lecture Hours: 30

Objectives:

- To acquaint the students with the basics of Commerce and Business; concepts and functions of Business Organization.
- To get knowledge about company systems

Learning Outcomes:

- The students will gain knowledge about different form of organization and various management concepts & theories

Entrepreneur

10 Hrs. LAB

WORK: The students should go through and present case studies of entrepreneurs – success and failures.

Sole Proprietorship

10 Hrs.

LAB WORK: The students are expected to go through partnership deed and prepare a simple partnership deed.

Joint Stock Company

10 Hrs LAB

WORK: The students are expected to know the formalities of registration of a company including documents.

Management

6 Hrs

LAB WORK: The students are expected to prepare a note on the skills of management required to manage the organization of their choice

Organizing

6 Hrs

LAB WORK: The students are expected to prepare organization structures of few organizations and based on this knowledge they should prepare an organization structure for a small unit.



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DATA-DRIVEN DECISION-MAKING PRACTICAL

Credits: 1

Subject Code: CA22102

Semester: I

No. of practical hours: 30

Objective: To give the clear picture of all the financial instruments and their utilization in real life situations.

OUTCOME

Students will be able to evaluate the key functions in Data driven decision making model and across the role of data analysis in organization.

1. The students are expected to go through 2 organizations and study organizational practices Benefits organizations attain by storing Data
 - a. The students are expected to prepare a model on -Data driven decision making model
2. Identify 5 professionals in data analysis and study their role in organization
3. Student are expected to understand the key data tools like SQL, monogoBD,RIANGUAGE
4. Students are expected to practically understand the stages in data life cycle and prepare a model on it.
5. Students are expected to prepare a customer journey map with examples
6. Student is expected to learn stages and differences in each level of customer journey map



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FINANCIAL ACCOUNTING – I PRACTICAL

Credits : 1

Subject Code : BC22004

Semester: I

No. of practical hours: 30

Objective: To develop the skills of recording financial transactions and preparation of reports using computers.

Outcome: Students will be independently able to apply theoretical knowledge to practical accounting.

1. Computerized Accounting: Meaning and features – advantages and disadvantages of computerized accounting - Creating an organization – grouping of accounts – creation of accounts (1)
2. Creation of inventory – creation of stock groups – stock categories, units of measurement – stock items (1)
3. Entering of financial transactions – types of vouchers – voucher entry – editing and deleting of voucher numbering – customization of vouchers. (1)
4. Preparation of sales register, Purchase register (1) 5. Journal proper, debit note register, Credit note register (1)
6. Different cash books including interest and discount transactions using computers. (1)
7. Preparation of trial balance, trading, profit and loss account and balance sheet using computers. (3)
8. Rectification of errors using computers. (3)
9. Preparation of bank reconciliation statement using computers. (3)

Accounting packages: Tally.

SUGGESTED READING:

1. Institute of Computer accountants. 2009. **Tally 7.2 A Practical hands on Self Study Approach.** Noida: Vikas Publishing House.
2. Kogent Learning Solutions Inc. 2011. **Tally.ERP9 in simple steps.** Delhi: Dreamtech Press.
3. Nadhani, A.K., Nadhani, K.K. **Tally 9 - Comprehensive Guide for Tally 9.** Delhi: BPB Publications.
4. Dr. Namrata Agarwal and Shri. Sanjay Kumar. 2011. **Comdex Tally 9.** Delhi: Dreamtech Press.



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Fundamentals of Information Technology PRACTICALS

Credits : 2
Subject Code : BC22005

Semester: I
No. of practical hours: 30

Objectives:

- Word is used in documentation
- Excel is used for accounting, analyzing huge amounts of data and for graphical representation of data
- Power Point is used to create presentations
- Access is used to create databases, queries, forms and reports.

Outcome: Students will be able to create documents, analyze spreadsheet data, prepare PowerPoint presentations and maintain databases.

PRACTICALS

- | | |
|--|-----|
| 1. Preparing Resume, time table | (1) |
| 2. Newsprint, applying formats | (1) |
| 3. Documents using bullets and numbering | (1) |
| 4. Mail Merge | (2) |
| 5. Creating an Excel worksheet, applying functions | (1) |
| 6. Marks memorandum, Customer bill | (1) |
| 7. Creating charts, creating an Excel database | (2) |
| 8. Sort and filter data | (1) |
| 9. Preparing a Power point presentation | (1) |
| 10. Creating an Access database, tables | (2) |
| 11. Queries on data, Designing forms and reports | (2) |



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BUSINESS ENGLISH – I

Credits : 3
Subject Cod: BE23101

Semester: I
No. of lecture hours: 45

Objectives:

- To make them significantly improve their ability to write effective business communication.
- To help students meet a wider range of writing demands in business context to suit a varied clientele.
- To make them understand basic expressions, questions and statements about self and work in predictable situations.
- To develop collaborative group communication and writing skills.
- To comprehend and apply block style layout of letter writing and other business communication related to it.

Outcomes:

1. Students will be to identify elements, forms and style of letters.
2. They will be to write quotations related to inviting, sending and placing orders.
3. Students will be to identify qualities and functions of a Sales Letter.
4. Students will be to write the format of a Sales Letter.
5. They will also be able to understand and write the functions, structure and types of Memoranda.
6. Students will be to understand and write the format of notice, agenda and minutes.
7. They will be able to understand the guidelines for answering and making effective telephone calls.
8. Students will use the strategies for reading comprehension and understand the aspects of efficient training.
9. They will also have a better understanding of scanning and proof reading of comprehension.

UNIT-I

Structure and Layout of Letters, Quotations, Orders & Tenders

9Hrs

- Elements, forms and style of letters (3)
- Inviting and sending quotations (4)
- Placing orders (2)

UNIT-II

Sales Letters

9Hrs

- Qualities and Functions of a Sales letter (2)
- Format of a Sales letter (3)
- Specimen Sales letter (4)

UNIT-III

Praveen
01/02/23
Chairperson
Board of Studies (UG & PG)
Department of English
Jssmania University
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Memorandum, Notices, Agenda and Minutes

9Hrs

- Functions and structure of a memorandum (1)
- Types of memorandum (1)
- Specimen memorandum (1)
- Format of Notice, Agenda and Minutes (3)

UNIT-IV

Telephone Etiquettes in Business Communication

9Hrs

- Telephone Etiquettes in Customer Service (4)
- Texting Etiquettes (2)
- E-mail Etiquettes (3)

UNIT-V

Reading

Comprehension

9Hrs

- Strategies for reading comprehension (2)
- Aspects of efficient reading (1)
- Speed, accuracy skimming, scanning and proof reading (1)
- Factual comprehension (1)
- Specimen comprehension (1)
- Commonly confused/misused words (3)

Praveen
01/02/23
Chairperson
Board of Studies (UG & PG)
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YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE - B.COM. BUSINESS ANALYTICS
SECOND SEMESTER
ACADEMIC YEAR 2023-2024 OF 2023-26 BATCH (CBCS)

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
THEORY									
1	I	BE23201	Business English-II (ELS2)	3	3	40	60	100	3
2	I	VE 18001	Value Education and Personality Development (AECC-2)	2	3	40	60	100	2
3	II	CA22203	Managerial Economics	5	3	40	60	100	5
4	II	BC22007	Financial Accounting-II	4	3	40	60	100	4
5	II	CA22201	Data Analytics Essentials	3	3	40	60	100	3
6	II	BC22084	Business Mathematics	4	3	40	60	100	4
PRACTICALS									
7	II	BC22009	Financial Accounting-II Practical	2	3	40	60	100	1
8	II	CA22202	Data Analytics Essentials Practical	4	3	40	60	100	2
9	II	BC22085	Business Mathematics Practical	2	3	40	60	100	1
10	II		PLANET						1
TOTAL				29	-	320	540	900	26

B.Com. Business Analytics

Academic Year 2023-2024 (CBCS)



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BUSINESS ENGLISH – II

Credits : 3
Subject Code: BE23201

Semester: II
No. of lecture hours: 45

Objectives:

- To make them significantly improve their ability to write effective business communication.
- To help students meet a wider range of writing demands in business context to suit varied clientele.
- To make them understand basic expressions, questions and statements about self and work in predictable situations.
- To develop collaborative group communication and writing skills.
- To synthesize the theoretical knowledge of business communication through report writing and letter writing.

Outcomes:

1. Students will be able to identify the elements of Claim and Adjustment e-mails.
2. Students will also be able to draft Claim letters and Adjustment e-mails.
3. They will be able to identify nature and types of credit letters.
4. Students will be able to recognize tone and style of Collection letters.
5. Students will understand the general guidelines to write Application letters and resumes.

UNIT-I

Claim and Adjustment E- Mails **9Hrs**

- Hints for Drafting Claim and Adjustment E- Mails (2)
- Elements of Claim and Adjustment E- Mails (2)
- Specimen Claim and Adjustment E- Mails (5)

UNIT-II

Grammar in Business Correspondence **9Hrs**

- Commonly Misused Prepositions (3)
- Subject- Verb Agreement (3)
- Articles (3)

UNIT-III

Job Applications Letters and Resume writing **9Hrs**

- Importance and Functions of an Application Letter (1)
- General Guidelines to write Application Letters and Resumes (1)
- The Form and Content of an Application Letter (1)
- Preparing a Resume (2)
- Specimen Application Letter and Resume (4)

UNIT-IV

B.Com. Business Analytics

Academic Year 2023-2024 (CBCS)



Loyola Academy Degree & PG College, Alwal, Secunderabad 500010

Report Writing – I (Business Report)	9Hrs
• Characteristics of a good Business Report	(1)
• Importance of Business Reports	(1)
• Types and Functions of Business Reports	(2)
• Preparing a Business Report and Specimen	(2)
• Specimen Business Report	(3)

UNIT-V

Language Proficiency in Business Communication	9Hrs
• Framing Questions	(2)
• Active and Passive Voice	(2)
• Punctuations	(2)
• Paragraph Writing	(3)

Praveen
01/02/23
Chairperson
Board of Studies (UG & PG)
Department of English
Jssmania University
ERABAD-500 007.



Loyola Academy Degree & PG College, Alwal, Secunderabad 500010

VALUE EDUCATION AND PERSONALITY DEVELOPMENT

Credit: 2

Code: VE 18201

Semester: II

No. of lecture hours: 30

Objective: To produce intellectually competent, morally upright, socially committed, spiritually inspired citizens in the service of the nation and the world.

Outcome: Students will be transformed into conscientious citizens through holistic education and contribute to nation building.

UNIT – I

Introduction to Ethics

6Hrs

- Why Value Education?
- Reasons to have ethics for life
- Accepted norms and counter values
- Dimensions of human development: Physical, Intellectual, emotional moral, spiritual and social

UNIT – II

Approach to life

6Hrs

- Conscience and Pseudo-conscience
- Happiness as Lifegoal
- Values revealed and lived in religions
- Experience of God
- Love: the three components of Love
- Some of the basic stages and issues of Life: Family, Love, sex, Marriage

UNIT – III

Concern for others

6Hrs

- Self and another
- Human context
- Moral problems of a society/true society: social desire, social fear, social silence, social indifference

UNIT – IV

Transformation of self

6Hrs

- Definitions of personality
- Characteristics of personality
- Elements of personality
- Traits of good personality ● Self-identity, self-concept
- Self-discovery, self-acceptance
- Self-esteem

WORK SHEET (1): Self Estimation



UNIT-V

Life enrichment skills

6Hrs

- Purpose of life-goal setting
- Characteristics of goals
- Building relationships
- Time management
- Stress management
- Emotional management
- Conflict management
- Team management (group dynamics)

Work sheets (1) & (2): 1) Anger management
2) Team Management

ESSENTIAL READING:

1. Human values – Development Programme –AIACHE
2. In Harmony



MANAGERIAL ECONOMICS

Credits: 4
Code: CA22203

Semester: II
No. of lecture hours:60

Objective:

1. To enable students to use micro economic principles and quantitative tools to make sound managerial decision.
2. To present business topics using graphs, equation and numerical tools.

Unit I - Introduction to Managerial Economics 12hrs

Managerial economics-meaning, definition, nature and scope	(4)
Concepts of managerial economics-incremental principle, opportunity cost	(2)
Equi- marginal utility analysis, discount principle, time perspective	(2)
Relation of managerial economics with other disciplines	(2)
Role and responsibilities of managerial economist	(1)
Managerial economics bridges the gap between theory and practice	(1)

Unit II -Demand Analysis 12hrs

Demand-meaning, types, determinants	(2)
Law of demand	(2)
Consumer surplus	(2)
Revealed preference theory	(2)
Elasticity of demand-meaning, types, methods to measure ED	(2)
Demand forecasting methods	(2)

Unit III Theory of Production and Cost Analysis 12hrs

Production function-meaning and types	(2)
Production function with one variable input	(2)
Production function with 2 variables input	(2)
Returns to scale	(2)
Economies and diseconomies of scale	(2)
Cost-output relation in short run and long run	(1)
Learning curve	(1)

Unit IV Market Structures and Pricing Policies 12hrs

Meaning and features of perfection competition, monopoly, Oligopoly and monopolistic competition	(3)
Price-output decision in perfect market, monopoly, oligopoly, Monopolistic competition	(3)
Price leadership in oligopoly- basics of game theory	(3)
Pricing policies-methods of pricing-marginal cost pricing, (3) Limit pricing, market skimming pricing, penetration pricing, bundling pricing, Peak load pricing, pricing in life cycle of product, dumping.	



Unit V - Profit Analysis and Investment Analysis

12hrs

Meaning and nature of profit	(2)
Profit theories- innovation theory of profit, risk bearing theory of profit	(2)
uncertainty bearing theory of profit	(2)
Break even analysis	(2)
Capital budgeting- meaning, need and steps involved in capital budgeting	(2)
Cost of capital- meaning and importance of cost of capital	(2)

SUGGESTED BOOKS FOR READING

1. Yogesh Maheshwi "Managerial economics"
2. D.N. Dwivedi "managerial economics"
3. A.R. Aryasri "managerial economics and financial accounting" tata McGraw hill education private limited **h.L. Ahuja "Managerial economics", Chand publications**



FINANCIAL ACCOUNTING – II

Credits: 4
Code: BC22007

Semester: II
No. of lecture Hours: 60

Objectives:

- To impart the skills of preparation of final accounts of partnership organizations, admission, retirement, death, dissolution, and insolvency of a partner.
- To provide knowledge on single entry system and on special transactions like hire purchase system.

Outcome: Students will be able to prepare and maintain accounts for partnership firms and also be knowledgeable about single entry system and hire purchase system.

UNIT-I

Partnership – Admission 12Hrs

- Legal provisions in the absence of a partnership deed (1)
- Fixed and fluctuating capitals (2)
- Preparation of final accounts with adjustments (2)
- Profit and loss appropriation account – methods of calculating good will – treatment of good will (3)
- Calculation of sacrificing, new profit-sharing ratio, and admission of a partner. (4)

UNIT-II

Partnership–Retirement and Death 12Hrs

- Treatment of goodwill (2)
- Methods of calculating good will (2)
- Calculation of gaining ratio, new profit-sharing ratio (1)
- Retirement of a partner (3)
- Death of a partner (3)
- Including joint life policy (1)

UNIT-III

Partnership – Dissolution and Insolvency 12Hrs

- Dissolution of partnership (4)
- Insolvency of a partner (4)
- Insolvency of firm (excluding sale to firm, company, and amalgamation) (4)

UNIT-IV

Single Entry System 12Hrs

- Single Entry- Features -Books and Accounts maintained (2)
- Preparation of Statement of affairs-Difference between statement of affairs and Balance Sheet (2)
- Recording of transactions- Ascertainment of profits under Single entry system



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(Statement of affairs method) -Problems

(8)

UNIT –V

Consignment Accounts

12Hrs

- Consignment Meaning – features – Pro-forma Invoice – Account sales
Delcredere commission 3
- Accounting treatment in the books of consignor & consignee 3
- Valuation of stock – treatment of normal & abnormal loss 3
- Invoice of goods at a price higher than cost price (simple problems) 3

SUGGESTED READING:

1. Jain, S.P&Narang, K.L. 2012. **Financial Accounting (Advanced Accounting). (12th Revised and updated edition)** New Delhi: Kalyani Publishers.
2. Maheswari, S.N&Maheswari, S.K. 2004. **Advanced Accountancy – Volume-I. (9th edition)** New Delhi: Vikas Publishing House.
3. Gupta, R.L&RadhaSwamy, M. 2001. **Advanced Accountancy – Volume-I. (10th edition)** New Delhi: Sultan Chand & sons.

DATA ANALYTICS ESSENTIALS

Credits : 4

Subject Code: CA 22201

Semester: II

No. of lecture hours: 45

Objectives:

- To prepare students for lifelong learning and successful careers using their data analytical skills. Data analytics information covers different subject areas (economic, demographic, social etc.).
- To provide basic information for decision making, evaluations and assessments at different levels.

Course Outcome:

1. To understand the variables for data analytics
2. To calculate measures of central tendency.
3. Analyze the Probability for Data Analytics.
4. Evaluate the nature for the statistical data using distributions.
5. Understand the concepts of Statistics in R Case and Apply Vectors in R

UNIT I: VARIABLES FOR DATA ANALYTICS:

Types of Variables: Determine the nature of variables in data analysis - Differentiate between numerical and categorical. Variables - Distinguish between nominal and ordinal variables - Differentiate between interval and ratio - Distinguish between continuous and discrete

UNIT II: ESSENTIAL STATISTICS DATA ANALYTICS:

Central Tendency of Data: Identify the components of central tendency - Calculate mean/median/mode - Identify the steps in calculating weighted/geometric/harmonic means - Measurement and Variability: Determine core aspects of measurement and variability - Calculate range - Calculate quartiles - Calculate interquartile range - Calculate variance - Calculate standard deviation - Analyze permutation with repetition - Analyze combinations without repetition

UNIT III: PROBABILITY FOR DATA ANALYTICS:

Basic Probability: Uses of probability - Differentiate between sample space, event, independent and dependent - Calculate probability - Probability and Ven Diagramming: Analyze “this” OR “that” diagram - Analyze “this” AND “that” diagram - Analyze exclusive diagram - Joint probability - Conditional probability - Calculating Probability: Calculate P using a contingency table - Calculate P from trees - Calculate Bayes’ theorem - Calculate the mean in terms of probabilities - Calculate the variance and standard deviation in terms of probabilities - Calculate conditional probability

UNIT IV: DISTRIBUTIONS:

Distributions: Analyze distributions - Discrete distributions - Binomial distributions - Poisson distributions - Continuous Distributions: Identify continuous distributions - Calculate continuous distributions - Identify cumulative distributions - Identify normal distributions - Calculate normal distributions - Compare quartiles and normal distributions - Identify skew



UNIT V: CASE STUDIES USING R:

Statistics in R Case Study: Apply Vectors in R - Use Data Frames in R - Use data from an external file in R - Apply mean/median/standard deviation in R - Distributions in R Case Study: Use Normal distribution function in R - Use Poisson distribution function in R - Apply Scatter plot in R - Apply Histogram in R - Apply Box Plot in R - Fraud Detection Case Study: Apply scripts in R - Create reusable, user defined function in R - Use Bayes' Theorem in R - Choose a function flexible to allow for different input parameters

SUGGESTED READING:

1. Application of Data Analysis Essentials Certificate; AICPA
2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley
3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
4. Data Analytics with R; Bharti Motwani; Wiley.

ESSENTIAL READING:

Wiley CMAexcel Learning System, Part 1: Financial Reporting, Planning, Performance & Control

SUGGESTED READING:

- Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, Cost Management: A Strategic Emphasis, 6th edition, McGraw Hill, New York, NY, 2013.
- Horngren, Charles T., Datar, Srikant, Rajan, Madhav, Cost Accounting: A Managerial Emphasis, 14th edition, Prentice-Hall, Upper Saddle River, NJ, 2012.
- Simkin, Mark G., Rose, Jacob M., Norman, Carolyn S., Core Concepts of Accounting Information Systems, 12th edition, John Wiley & Sons, Hoboken, NJ, 2012.
- Bodnar, George, H., and Hopwood, William S., Accounting Information Systems, 10th edition, Prentice-Hall, Upper Saddle River, NJ, 2010.
- Sawyer's Guide for Internal Auditors, 6th edition, The Institute of Internal Auditors Research Foundation (IIARF), Altamonte Springs, FL, 2012.

FUNDAMENTALS OF BUSINESS MATHEMATICS

Credits: 4

Semester: II

Subject Code: BC22084

No. of lecture hours: 60

Objectives:

To provide strong foundation for commercial applications, to develop logical aptitude for Competitive Exams and to pursue higher education **Course Outcomes:**

- **CO1: Construct** algebraic models and use the quadratic formula to describe real-life situations. Be able to decide what type of model fits the situation best:
- **CO2: Analyze** and use linear models to answer questions about the situations they represent knowledge including the mathematical notation and terminology used in Matrices.
- **CO3: Construct** mathematical expressions that involve matrices and linear systems of linear equations.
- **CO4: Apply** index laws to simplify and evaluate arithmetic expressions. Understand types of sequences called arithmetic progression and also find arithmetic mean (A.M) between two given numbers.

UNIT I: 12 Hrs

Quadratic Equations:

- Solution of a quadratic equation- Factorization method (4)
- Sum and product of roots- Discriminant and Nature of roots (4)
- Formation of quadratic equation. (4)

UNIT II: 12 Hrs.

Matrices–I

- Introduction (2)
- Definition of matrix (2)
- Types of matrices- Algebra of matrices- Addition, subtraction, Multiplication (2)
- Transpose of a matrix ▪ Determinant of a Square matrix - Calculation of values of determinants up to third order (3)

UNIT III: 12 Hrs.

Matrices–II

- Ad joint of a matrix- inverse of a matrix through ad joints (4)
- Simultaneous Linear Equations- Solving Linear equations by Cramer’s Rule (4)
- Matrix Inversion Method. (4)
- **CO5: Solve** by converting the logarithmic equations to exponential equations. Evaluate the impact of compound interest on simple financial decisions.

UNIT IV: 12 Hrs

Indices and Arithmetic progression

- Indices- laws of indices- Simple problems (4)
- General term- Sum of n- terms- Arithmetic mean (4)
- Application of Arithmetic progression (4)



UNIT V:

12 Hrs

Logarithms:

- Introduction- Laws of operations (4)
- Operations with logarithms- Compound Interest- Depreciation. (4)
- Percentages- Profit Loss- Ratio, properties of ratio-proportion properties of proportion. (4)

Essential Reading:

1. Sancheti, D.C, & Kapoor, V.K **Business Mathematics**, Sultan Chand & Sons: New Delhi
2. Goel, Ajay & Goel, Alka. 2007. **Mathematics & Statistics**, 4th Edition. Taxman Publications: New Delhi
3. Dr. Dikshit, Amarnath & Dr. Jain, Jitendra Kumar. 2005. **Business Mathematics**. Himalaya publishing House: Mumbai
4. Zameeruddin, Qazi & Khanna, Vijay. 2013. **Business Mathematics**, Vikas Publishing House: New Delhi
5. Dubey Anup, Thakur Vishal. **Quantitative Aptitude**. Taxman's Publications.

FINANCIAL ACCOUNTING – II PRACTICAL

Credits : 1

Subject Code: BC22009

Semester: II

No. of practical hours:30

Objective: To develop the skills of recording of transactions relating to partnerships organizations using computers.

Outcome: Students will be able to record transactions relating to partnership firms using computers.

1. Recording of partnership transactions and preparation of final accounts using computers (3)
2. Admission of partners (3)
3. Retirement of partners (3)
4. Death of partners (2)
5. Dissolution of partners (2)
6. Insolvency of partners (2)

SUGGESTED READING:

5. Institute of Computer accountants. 2009. **Tally 7.2 A Practical hands-on Self Study Approach.** Noida: Vikas Publishing House.
6. Kogent Learning Solutions Inc. 2011. **Tally.ERP9 in simple steps.** Delhi: Dreamtech Press.
7. Nadhani, A.K., Nadhani, K.K. **Tally 9 - Comprehensive Guide for Tally 9.** Delhi: BPB Publications.
8. Dr. Namrata Agarwal and Shri. Sanjay Kumar. 2011. **Comdex Tally 9.** Delhi: Dreamtech Press.

DATA ANALYTICS ESSENTIALS PRACTICAL

Credits : 2
Subject Code: CA22202

Semester: II
No. of practical hours: 30

Objective: To prepare students in understanding how data is represented and analyzed through various statistical tools.

Outcome: Students will be able to analyze the data using various statistical tools in computers.

- Calculation of arithmetic mean using MS – Excel.
- Calculation of median using MS – Excel.
- Calculation of mode using MS – Excel.
- Calculation of geometric mean using MS – Excel.
- Calculation of harmonic mean using MS – Excel.
- Calculation of range and its coefficient using MS – Excel.
- Calculation of quartiles using MS – Excel.
- Calculation of quartile deviation and its coefficient using MS – Excel.
- Calculation of mean deviation and its coefficient using MS – Excel.
- Calculation of standard deviation and its coefficient using MS – Excel.
- Calculation of variance and C.V. using MS – Excel.
- Fitting of Binomial distribution using MS – Excel.
- Fitting of Poisson distribution using MS – Excel.
- Fitting of normal distribution using MS – Excel.
- Calculation of skewness using MS -Excel.
- Applying scatter plot in R.
- Applying histogram in R.
- Applying box plot in R.
- Calculating the mean, median and standard deviation in R.
- Using Baye's theorem in R.
- Using Poisson distribution in R.
- Using Normal distribution in R.

FUNDAMENTALS OF BUSINESS MATHEMATICS PRACTICAL

Credits: 1
BC22085

Semester: II Subject Code:
No. of lecture hours: 30

Objectives:

To provide strong foundation for commercial applications, to develop logical aptitude for Competitive Exams and to pursue higher education **Course**

Outcome:

CO1: Construct algebraic models and use the quadratic formula to describe real-life situations. Be able to decide what type of model fits the situation best:

CO2: Analyze and use linear models to answer questions about the situations they represent knowledge including the mathematical notation and terminology used in Matrices. **CO3:** Construct mathematical expressions that involve matrices and linear systems of linear equations.

CO4: Apply index laws to simplify and evaluate arithmetic expressions. Understand particular types of sequences called arithmetic progression and also find arithmetic mean (A.M) between two given numbers.

CO5: Solve by converting the logarithmic equations to exponential equations. Evaluate the impact of compound interest on simple financial decisions.

UNIT-I

Quadratic Equations:

Problems to find roots of quadratic equations

Problems on nature of the roots of quadratic equations

Problems on sum and product of roots

Problems on formation of quadratic equations

(6)

UNIT-II

Matrices –I:

Problems on addition, subtraction and multiplication of matrices Problems on transpose

Problems on determinant of 2×2 , 3×3 matrices

(6)

UNIT-III

Matrices –II:

Problems on ad joint matrices

Problems on finding inverse of the matrices

Solving simultaneous equations by Cramer's rule and inverse method

(6)

UNIT-IV

Indices and Arithmetic progression:

Problems by using indices formulas

Problems to find n^{th} term and sum of first 'n' terms



Application problems on AP (6)

UNIT-V

Logarithms:

Problems by using Laws of logarithm

Problems on Compound Interest & Depreciation

Problems on percentages & Profit Loss

Problems on Ratios (6)



Department of B. Com Business Analytics

Year of Inception: 2020



SYLLABUS(CBCS) AY 2023-2024



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE – B.COM. (BUSINESS ANALYTICS)
THIRD SEMESTER ACADEMIC YEAR 2023-24 OF 2022-25 BATCH
(CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
THEORY									
1	I	G22CA1T	Principles of Insurance (General Elective)	2	3	40	60	100	2
2	I	SECCA22301	Digital Marketing	2	3	40	60	100	2
3	II	BC22012	Advanced Accounting	5	3	40	60	100	5
4	II	CA22302	Fundamentals of Business Analytics	4	3	40	60	100	4
5	II	CA22303	Data Analytics Modelling	5	3	40	60	100	5
6	II	CA22304	Business Statistics – I	4	3	40	60	100	4
PRACTICALS									
7	II	G22CA1P	Principles of Insurance Lab (General Elective)	2	3	40	60	100	1
8	II	CA22305	Fundamentals of Business Analytics Lab	2	3	40	60	100	1
9	II	CA22306	Business Statistics – I	2	3	40	60	100	1
TOTAL				28	-	320	480	800	25



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE – B.COM. (B BUSINESS ANALYTICS)
FOURTH SEMESTER ACADEMIC YEAR 2023-24 OF 2022-25 BATCH
(CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
THEORY									
1	I	ES23401	Environmental studies and Gender sensitization (AECC-5)	3	3	40	60	100	3
2	I	SECCA22401	Marketing Data Analytics	2	3	40	60	100	2
3	II	BC22015	Corporate Accounting	5	3	40	60	100	5
4	II	BC22014	Direct Taxes	5	3	40	60	100	5
5	II	CA22402	Business Statistics – II [DSC404]	4	3	40	60	100	4
6	II	CA22403	Forecasting & Predictive Analytics	4	3	40	60	100	4
PRACTICALS									
7	II	CA22404	Forecasting & Predictive Analytics Lab	2	3	40	60	100	1
8	II	CA22405	Business Statistics – II Lab	2	3	40	60	100	1
TOTAL				27	-	320	480	800	25



PRINCIPLES OF INSURANCE (General Elective)

Credits: 2

Semester: III

Subject Code: G22CA1T

No. of lecture hours: 30

COURSE OUTCOMES:

On successful completion of the course students will be able to:

- CO1. Evaluate the growth and Development of Insurance Business.
- CO2. Understand the working and functioning of the Insurance Sector.
- CO3. Study the inter-relationship between Insurance & Risk Management.
- CO4. Analyze the Role of Insurance Business Intermediaries.
- CO5. Obtain an overview of Regulatory Framework of Insurance Sector.

UNIT I: RISK MANAGEMENT AND INSURANCE & INSURANCE TERMINOLOGY:

(8 Hours)

- Risk Management –Types of Risks
- Actual and Consequential Losses
- Management of Risk by Individuals and Insurers
- Different Classes of Insurance

- Importance of Insurance
- Insurance terminology-Fixing of Premiums- - Rider Premiums, surrender value, Paid up value.
- Reinsurance
- Role of Insurance in Economic Development and Social Security

UNIT II: INSURANCE CONTRACT AND INSURANCE PRODUCTS:

(6 Hours)

- Insurance Contract Terms
- History of insurance
- Principles of Insurance: Principle of Insurable Interest,
- Principle of Indemnity, Principle of Subrogation, Principle of Contribution, Relevant
- Information Disclosure,
- Principle of utmost Good Faith, Relevance of Proximate Cause



- Types of insurance (Personal, Commercial, Health, Life, etc)
- Types of Insurance companies- Insurance Life Cycle (Underwriting, Policy Servicing, Claims, etc.)

UNIT-III: INTRODUCTION TO LIFE INSURANCE POLICIES AND ANNUITY:

(6 Hours)

- Meaning and evolution, growth, and principles of Life Insurance
- Life Insurance Organizations in India
- Competition and Regulation of Life Insurance
- Types of Life Insurance Policies – Term, Whole Life, Endowment, Unit Linked and with or without Profit Policies
- Insight into Annuity-Concept of Annuity - Types of Annuities– Fixed Annuity, Fixed Index Annuity, Variable Annuity
- Insight into Group Insurance

UNIT-IV NON-LIFE INSURANCE

(5 Hours)

- Concept of Non-Life Insurance
- Types of Non-Life Insurance products
- Non-life policies features and Benefits
- working of Healthcare Insurance
- Key Challenges of Healthcare Industry
- Difference Between Life Insurance and Non-Life Insurance

UNIT-V: INSURANCE MARKET REGULATORS:

(5 Hours)

- Role of Insurance in Economics Development and social security
- Constituents of Insurance Market-Operation of Insurance companies
- Operation of intermediaries- Specialist Insurance companies
- Role of regulators and other bodies



SUGGESTED READINGS:

1. Principles of Insurance : A Publication of the Insurance Institute of India
2. Principles of Insurance : Telugu Academy, Hyderabad
5. Guide to Risk Management : Sagar Sanyal
6. Principles of Insurance : Dr V Padmavathi, Dr V Jayalakshmi - PBP
7. Insurance and Risk Management : P.K. Gupta
8. Insurance Theory and Practice : Tripathi PHI
9. Principles of Insurance Management: Neelam C Gulati, Excel Book
10. Life and Health Insurance : Black, JR KENNETH & Harold Skipper, Pearson

Suggested Websites:

www.irda.gov.in 2) www.policyholder.gov.in 3) www.irdaindia.org.in



ADVANCED ACCOUNTING

Credits: 5

Semester: III

Subject Code: BC22012

No. of lecture hours: 75

Objectives:

- To appraise the students about the application of accounting knowledge in special business activities.
- To impart the skills of preparation of final accounts of non-trading concerns and recording of transactions relating to issue of shares and debentures.

Course Outcomes:

- CO1. State various methods for preparing branch accounts.
- CO2. Describe the allocation and interdepartmental transfer of expenses.
- CO3. Analyze the financial position of non-trading concerns.
- CO4. Evaluate the different situation of capital issue to public issue of shares at par, premium and forfeiture.
- CO5. Explain about sources of funds through issue of debentures and various methods of redemption.

UNIT-I

Branch Accounts

(15)

- Introduction to branch accounts-features, types of branches Dependent branches- Features
- Books of accounts- Methods of accounting of dependent branches
- Debtors' system –Invoicing goods at cost-Invoice Price Method. (Problems) Stock and debtor system-Goods Charged to Branch at Cost price and at Selling Price. (Problems)

UNIT-II

Departmental Accounts

(15)

- Need- Features- Basis for allocation of expenses- Distinction between Departmental and Branch Accounts(theory)
- Departmental Accounts –Treatment of inter-departmental transfers at cost or Selling price



- Treatment of expenses that cannot be allocated- Preparation of departmental Profit and loss account. (Problems)

UNIT-III

Accounting of Non-Profit Organizations

(15)

- Non-profit entities- Introduction
- Receipts and Payments Account- Meaning- Features- Proforma
- Income & Expenditure Account- Meaning- Features- Proforma
- Differences between Receipts & Payments Account and Income & Expenditure Account
- Problems in preparation of Income & Expenditure Account and Balance Sheet
- Problems in preparation of Receipts & Payments Account when Income & Expenditure and Balance Sheet is given (problems in the above two models only)

UNIT-IV

Company Accounts

(15)

- Issue of shares at par, premium and at discount Forfeiture and reissue of shares
- Recording of transactions relating to issue, forfeiture and reissue of shares (Including simple problems)
- Issue of bonus shares
- Provisions of company 's Act and SEBI guidelines – accounting treatment for issue of bonus shares
- Rights issue

UNIT-V

Issue and Redemption of Debentures

(15)

- Introduction to Debentures-Features and Kinds of Debenture) Accounting treatment for issues and redemption of debenture
- Redemption out of profits - Sinking fund method- Accounting Treatment-(Simple Problems
- (Excluding ex-interest and cumulative interest problems) underwriting of shares (Theory only)



SUGGESTED READING:

- Jain, S.P & Narang, K.L. 2011. Financial Accounting (Advanced Accounting). 11th revised edition. New Delhi: Kalyani Publishers.
- Mukherjee, A and Haneef, Modern Accountancy–Volume I. 2nd edition. New Delhi: Tata McGraw Hill Publication.
- Jain, S.P. and Narang, K.L. 2012. Corporate Accounting. 11th edition. New Delhi: Kalyani Publishers.
- Maheshwari, S.N and Maheshwari, S.K. 2005. Corporate Accounting. 4th revised edition. New Delhi: Vikas Publishing House Private Limited.



DIGITAL MARKETING

Credits: 2

Semester: III

Subject Code: SECCA22301

No. of lecture hours: 30

Objective: To make students to learn Foundation of Digital Marketing.

Course Outcomes:

- CO1: The aim of the Digital Marketing Course is to provide students with the knowledge about business advantages of the digital marketing and its importance for marketing success; to develop a digital marketing plan
- CO2.; how to manage customer relationships across all digital channels and build better customer relationships, to create a digital marketing plan.
- CO3. how to integrate different digital media and create marketing content, how to SEO optimization.
- CO4. Differentiate the digital marketing strategies among different digital and social media platforms
- CO5. Analysing consumer behaviour and developing segmentation targeting and positioning strategies.

UNIT I: DIGITAL MARKETING FOUNDATIONS: (6 Hours)

- Introduction of the digital marketing
- Digital vs. Real Marketing
- Digital Marketing Channels
- Creating initial digital marketing plan
- Content management -SWOT analysis
- Target group analysis
- EXERCISE: Define a target group (working in groups)

UNIT II: OPTIMIZING MARKETING EMAILS, MOBILE MARKETING FOUNDATIONS AND CONTENT MARKETING FOUNDATIONS:

- Email marketing tools and setup (6 Hours)
- Email marketing segmentation, personalization, and mobile friendly design
- Content marketing foundations
- Blogs for content marketing
- Content marketing for staying relevant
- Newsletters for content marketing – Mobile marketing foundations.

UNIT III: SEARCH ENGINE OPTIMIZATION: (6 Hours)

- SEO Optimization



- Writing the SEO content
- On-Page Optimization
- Off-Page Optimization- Link Building-Using classified for inbound traffic

UNIT IV: SOCIAL MEDIA MARKETING: (6 Hours)

- Introduction to Social media marketing
- Importance of SMM
- SMM vs SMO
- type of Social Media Marketing
- google AdSense

UNIT-V: E- SEARCH ENGINE MARKETING (6 Hours)

- Introduction to SEM- Campaign Creation
- Google AdWords-Ad Creation, Approval & Extensions
- Site Targeting
- Keyword Targeting Demographic Targeting/ Bidding

SUGGESTED READINGS:

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns by Ian Dodson, Wiley
2. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
3. Foundations of Digital Marketing: Dr. K.V. Nagaraj Usha Rani - PBP
4. Digital Marketing by Vandana Ahuja, Oxford
5. Digital Marketing by Seema Gupta, McGraw Hill
6. Digital Marketing for Dummies by Ryan Deiss and Russ Henneberry



FUNDAMENTALS OF BUSINESS ANALYTICS

Credits: 4

Semester: III

Subject Code: CA22302

No. of lecture hours: 60

Objectives: To learn the statistical programming language R and to use it to manipulate data. To reshape data to support different analysis and to explore data from a variety of source by building inferential models, generating charts, graphs, and other data representations.

Course Outcomes: Students will be able to

- CO1: Understand basic concept of R.
- CO2: Demonstrate programming concepts and data structures in R.
- CO3: Analyse large problem by sub dividing it into smaller components using functions
- CO4: Choose an appropriate graphic for analysis and analyse data using summary.
- CO5: Choose the type of regression based on data set.

UNIT – I

12hrs

- Introduction to R: What is R, Features of R, Simple Math, R as a Calculator
- Reading and Getting Data into R: Reading Data,
- Reading a File of Data from a Disk, Reading Bigger Data Files
- The read.csv () Command, Alternative Commands for Reading Data in R
- Data Types in R

UNIT – II

12hrs

- Series and Control Statements: Assignment, Modes, Operators, Basic
- Functions, Generating Data sets, Control Structures
- Vectors: Definition, Declaration, Generating, Indexing, Naming, Adding and Removing Elements



- Operations on Vectors: Recycling, Special Operators, Functions for Vectors
- Missing Values, Null Values, Filtering and Subsetting Structures in R- Arrays: Creating Arrays, Dimensions and Naming,
- Indexing and Naming, Functions on Arrays

UNIT – III

12hrs

- Matrices: Creating Matrices, Adding Rows/Columns, Removing Rows/Columns Reshaping Operations, Special Functions
- Lists: Creating, Naming, Accessing Elements, Adding, Removing, Special
- Functions, Recursive Lists
- Data Frames: Creating, Naming, Accessing, Adding, Removing, Special
- Functions, Merging Exercises

UNIT-IV

12hrs

- Descriptive Statistics: Introduction, Descriptive Statistics, Central Tendency
- Variability, Mean, Median, Range, Variance, Summary, Correlation, Covariance, Exercises
- Graphics: Introduction, Types, Packages, Basic Graph,
- Histograms, Bar and Pie Chart, Line Chart, Scatter Plots

UNIT – V

12hrs

- Need for Data -driven decision making: Solving the business problem using Analytics
- Overview of the Business Analytics Cycle – Hierarchy of Information User
- The complete Business Analytics professional: Understanding Business Analyst roles and responsibilities - Identify the Popular Business Analytics Tools.

ESSENTIAL READING

1. Data Analytics with R by Bharati Motwani, Wiley publication
2. Cotton, Richard. 2013. Learning R. USA: O'Reilly



SUGGESTED READING

1. Matlof, Norman. 2011. The Art of R Programming. 1st Edition. San Francisco: No Starch Press.
2. Purohi, Sudha G. Gore, Sharad D. and Deshmukh, Shailaja R. 2015. Statistics using R. 2nd Edition. New Delhi: Narosa Publishing House



DATA ANALYTICS MODELING

Credits: 5

Semester: III

Subject Code: CA22303

No. of lecture hours: 75

Objective: To make the students learn Data Analytics Modeling

Course Outcomes: Students will be able to

CO1: Understand the importance of Analytics in Business

CO2: Apply Data Cleaning Techniques on raw data

CO3: Demonstrate ETL process

CO4: Explain the concept of Data Warehousing

CO5: Understand the various forms of Data

UNIT I: Understanding your business **15Hrs**

1. Identify Business Value - Determine how business and corporate drivers impact the strategic direction of business
2. Analyse different project processes used in working with data - Compare different types of data

UNIT II: Data Profiling & Cleansing **15Hrs**

- 1.Data Profiling: Identify core data profiling tasks
- 2.Identify Outliers - Use tools for data profiling
- 3.Data Cleansing: Identify core data cleansing tasks - Use tools for cleansing

UNIT III: ETL (Extract, Transform, And Load): **15Hrs**

- 1.Data Quality and MDM: Identify role of data quality in organization
- 2.Identify role of MDM in organization - Use tools for data quality and MDM
3. ETL Tools: Distinguish between ETL processes - Use Talend Data Integration
4. Use MSSQL SSIS

UNIT IV: Data Warehousing: **15Hrs**

1. Identify purpose of Data Warehousing - Identify between key components of a data warehouse
2. Distinguish between Data Warehouses and Data Lakes - Determine the role of different warehousing techniques
3. Differentiate between utility of relational DW, cubes, and in-memory scenarios
4. Compare techniques for data integration with regards to warehousing - Use warehousing Tools Use integration tools for warehousing.



UNIT V: Understanding Data:

15Hrs

1. Identify data roles in the organization - Determine how data moves through the data lifecycle
2. Data Modeling: Identify the role of data modeling in the organization
Analyze data modeling techniques
3. Use tools for data modeling - Structured Data Tools: Identify core tools for RDBMS's (Structured storage)
4. Use SQL to perform CRUD tasks against a database - Unstructured Data Tools: Identify tools in unstructured stack - Use tools for unstructured data management

ESSENTIAL READING:

1. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley

SUGGESTED READINGS:

1. Data Analytics Modeling Certificate; AICPA
2. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson



PRINCIPLES OF INSURANCE LAB

Credits: 1

Semester: III

Subject Code: G22CA1P

No. of lecture hours: 30

- Discuss the following concepts as they relate to insurance contracts: Insurable interest, Indemnity, Utmost good faith.
- Identify the elements of an insurance contract in a practical application
- Filling up Insurance Proposal form and understanding Insurance Policy terminologies
- Discusses the law governing the insurance sector and the reformation of that the principles that help to define what constitutes an insurance contract
- Identifying risk and classifying them into pure risk and speculative risk
- Cover and assess the various types of Annuities offered in the market.
- Compare the various types of Group insurance offered in the market.



FUNDAMENTALS OF BUSINESS ANALYTICS LAB

Credits: 1

Semester: III

Subject Code: CA22305

No. of lecture hours: 30

Objectives:

- To learn data structure used in R and to import/export data in R
- To perform various statistical operations on datasets
- To perform data visualization using various data visualization techniques available in R

Outcome: Students would be able to master the R programming, perform analytics on large volume of data, and visualize data using the various graphics available in R.

1. Assume that we have registered the height and weight for four people: Heights in cm are 180, 165, 160, 193; weights in kg are 87, 58, 65, 100. Make two vectors, height, and weight, with the data. The Body Mass **Index** (BMI) is defined as **weight in kg** / (**height in m**)²

Make a vector with the BMI values for the four people, and a vector with the natural logarithm to the BMI values. Finally make a vector with the weights for those people who have a BMI larger than 25.

2. Assume that we have the following three observations of temperature: 23°C, 27°C, 19°C.

Make a vector with these values. Recall the relation between the Celsius and Fahrenheit temperature scale: *degrees in Fahrenheit = degrees in Celsius x (9/5) + 32* Make a new vector with the temperatures in Fahrenheit.

3. Sort the Following data in increasing order and also in decreasing order

- a. 136 112 103 123 143 134 115 106 122 142 133 120 108 121 145 126 120 104 120
144 124 136 105 130 144 117 134 132 120 110
110 133 128 130 115 110 141 126 140 120 120 148 124
142 130
135 152 108 138 150
- b. 147 138 171 157 150 167 164 165 162 141 171 168 155 150 171 150 144 180 153
155 151 164 159 156 140 160 167 140 145 145
150 135 138 145 150 148 158 155 169 149 148 157 123
155 174 158 172 154 152 135



4. Import data from excel to R, and from word document
5. Using CSV files
6. Using vectors, data frames, lists, matrix, arrays
7. Try the following commands to make a vector with the values and compute various sample statistics:

```
d <- c (77, 93, 92, 68, 88, 75, 100)
d, sum(d), length(d), mean(d), sum(d)/length(d),
sort(d), median(d), Sd(d) var(d), sum((d-mean(d))^2)
/ (length(d)-1), min(d), max(d), summary(d)
```

8. For the following data sets

Compute the Central Tendencies: (i) Mean (ii) Median (iii) Mode (iv) H.M. (v) G.M.

Compute Dispersions: (i) Range (Minimum & Maximum) (ii) Quartile Deviation (iii) Mean Deviation (iv) Standard Deviation (v) Variance (vi) Coefficient of variation.

i.	136	112	103	123	143	134	115	106	122	142	133	120	108	121	145	126	120	104	120	144	124	
	136	105	130	144	117	134	132	120	110	110												
		133	128	130	115	110	141		126	140	120	120	148	124								
142		130	135																			
		152	108	138	150																	
ii.25	50	40	50	45	25	30	28	25	30	45	55											
	41	46	35	25	34	38	36	27	24	29	23	36										
	40	15	25	36	38	24	35	30	48	35	41	28										
	22		35	26	37	50	39	22														
	24	20																				
iii.	45	50	30	50	45	35	40															
	48	45	50	65	85	70	76	35														
	75	84	48	36	37	54	69	83														
	86																					
	90	65	55	46	38	84	95	90	28	65	71	68										
	32	55	36	47	50	39	62	54	60	45	50	30										
	50	45	35	40	48	45	50	65	85	70	76	35										
	75	84	48	36	37	54	69	83	86	90	65	55										
	46		38	84	95	90	28	65	71	68	32	55										
				36																		
	47		50	39	62	54	60															



9. The Data presented below is the numbers of students belongs to different faculty in a university, during the period 2007- 2013 (over a period of five years).

Year	Number of students				
	Arts	Commerce	Science	Law	Total
2007-2008	1783	590	391	400	3164
2008-2009	2057	650	478	552	3737
2009-2010	2096	723	438	640	3897
2010-2011	2252	848	394	689	4183
2011-2012	2267	900	554	926	4447
2012-2013	2350	943	576	991	4860

Construct

I. Simple Bar Diagrams for number of students in Different years. ii. Multiple Bars diagram for number of students in different years.

10. The expenditure incurred by a family for different items is presented below. Draw a suitable diagram (Bar and Pie diagrams)

Item number	Item Details	Expenditure in Rs.
1	Food	240
2	Clothing	160
3	Recreation	80
4	Education	120
5	Rent	40
6	Fuel and Lighting	40
7.	Miscellaneous	80

11. Look at the *mtcars* data that are built into R. Use the *mpg* variable as the response and build a regression model.



BUSINESS STATISTICS - I

Credits: 4

Semester: III

Subject Code: CA22304

No. of lecture hours: 60

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

Course Outcomes:

CO1. Understand merits and limitations of statistical data and types of collection of data. Represent statistical data in the form of diagrams and graphs.

CO2. Understand the relation between variables and predict the data.

CO3. Understand the various types of trends.

CO4. Student would be able to calculate mean and proportions and can make important decisions from few samples which are taken out of unmanageably huge populations.

CO5. Student would be able to calculate ANOVA by one way and two-way classification.

UNIT-I: INTRODUCTION:

12Hrs

Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Collection of primary and secondary data - classification and Tabulation of data - Frequency distribution.

DIAGRAMMATIC AND GRAPHIC PRESENTATION:

Simple bar diagram- subdivided bar diagram- multiple bar diagram- percentage bar diagram- pie diagram- histogram- frequency polygon- frequency curve- Ogives

UNIT-II: CORRELATION AND REGRESSION

12Hrs

Meaning -Types - Correlation and Causation – Methods: Scatter Diagram - Karl Person's Coefficient of Correlation – Spearman's Rank Correlation coefficient- Linear and Non-Linear Regression – Correlation Vs. Regression - Lines of Regression - Using Regression Lines for Prediction.(Excluding Derivations)

UNIT-III: TIME SERIES:

12Hrs

Introduction - Components – Methods-Semi Averages - Moving Averages – Least Square Method - Deseasonalisation of Data – Uses and Limitations of Time Series.

UNIT-IV: TESTING OF HYPOTHESIS:

12Hrs

Hypothesis- Null and alternative hypothesis- type I and type II errors- critical region and level of significance (Excluding Derivations)

Tests of significance of large samples- test of significance for single mean and difference of means-- test of significance for single proportion and difference of proportions

Tests of significance of small samples- Tests of significance based on Chi-square, t and F distributions: Chi-square test for Population Variance, Goodness



of fit & test for independence of attributes. t-test for single mean, difference of means, paired t-test. F-test for Population Variances.

UNIT-V: ANALYSIS OF VARIANCE:

12Hrs

Introduction- assumptions of ANOVA- one way classification- two-way classification- advantages and disadvantages. (Excluding Derivations)

SUGGESTED READINGS:

- i. Statistics for Management: Levin & Rubin, Pearson
- ii. Fundamentals of Statistics: Gupta S.C, Himalaya
- iii. Statistics: E. Narayanan Nadar, PHI Learning
- iv. Business Statistics –I: Dr. Obul Reddy, Dr. D. Shridevi - PBP
- v. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
- vi. Business Statistics: K. Alagar, Tata McGraw Hill
- vii. Fundamentals of Statistical: S. P Gupta, Sultan Chand
- viii. Business Statistics: J. K. Sharma, Vikas Publishers
- ix. Business Statistics: S. L Aggarwal, S. L. Bhardwaj, Kalyani Publications
- x. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
- xi. Statistics - Theory, Methods, and Applications: Sancheti D.C. & Kapoor V.K12. Business Statistics: S. K. Chakravarty, New Age International Publishers
- xii. Statistics: Andasn, Sweenly, Williams, Cingage.



**BUSINESS STATISTICS - I
LAB**

Credits: 2

Semester: III

Subject Code: CA22306

No. of lecture hours: 30

List of practical

1. Construction of Bar Diagram, multiple bar diagram, percentage bar diagram, Pie Diagram Histogram, Frequency curve and Frequency polygon using MS- Excel
2. Calculation of Karl Person's Coefficient of Correlation using MS- Excel
3. Calculation of Spearman's Rank Correlation coefficient using MS-Excel
4. Calculation of regression lines using MS-Excel
5. Semi Averages method using MS-Excel
6. Moving Averages method using MS-Excel
7. Least Square Method using MS-Excel
8. Application of z-test of significance for single mean and difference of means
9. Application of z-test of significance for single proportion and difference of proportions
10. Application of t test for single mean MS-Excel
11. Application of t-test for difference of means MS-Excel
12. Application of paired t test MS-Excel
13. Application of F-test MS-Excel
14. Application of Chi-square test MS-Excel
15. Analysis of one-way ANOVA MS-Excel
16. Analysis of two-way ANOVA MS-Excel



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE – B.COM. (B BUSINESS ANALYTICS)
FOURTH SEMESTER ACADEMIC YEAR 2023-24 OF 2022-25 BATCH
(CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
THEORY									
1	I	ES23301	Environmental studies and Gender sensitization (AECC-5)	3	3	40	60	100	3
2	I	CA22401	Forecasting & Predictive Analytics	4	3	40	60	100	4
3	II	BC22015	Corporate Accounting	5	3	40	60	100	5
4	II	BC22014	Direct Taxes	5	3	40	60	100	5
5	II	BC22088/ [DSC404]	Business Statistics – II	4	3	40	60	100	4
6	II	SEC22401	Marketing Data Analytics	2	3	40	60	100	2
PRACTICALS									
8	II	CA22402	Forecasting & Predictive Analytics Lab	2	3	40	60	100	1
9	II	BC22089	Business Statistics – II Lab	2	3	40	60	100	1
TOTAL				27	-	320	480	800	25



CORPORATE ACCOUNTING

Credits: 5

Semester: IV

Subject Code: BC22015

No. of lecture hours: 75

Objectives:

To enable students to prepare final accounts of companies and recording of transactions relating to amalgamation of companies.
To enable the students to prepare financial statements of Insurance and Bank Companies.

Outcome: Students will be independently preparing financial statements of companies including banking and insurance and accounting treatment for merger and acquisitions.

CO1. Understand the various types of capital structures of the company and their representation in the balance sheet, preparation of financial statements with profits before incorporation.

CO2. Explain the valuation of shares and goodwill.

CO3. Analyse amalgamation in merger and purchase and accounting treatment for internal reconstruction.

CO4. Demonstrate the accounting systems of a banking company under the guidance of RBI. CO5. Help to prepare insurance accounts as per IRDAI guidelines.

UNIT-I

(15)

Company Final Accounts and profits prior to incorporation company final accounts

- Introduction to Company Final Accounts.
- Format of Profit & Loss A/c and Balance Sheet
- Treatment/Provisions relating to preparation of Final Accounts-
- Statement of Profits and Balance Sheet (problems)
- profits prior to incorporation
- Profits prior to incorporation- Meaning and Methods of computing Profits prior to
- incorporation (Problems)

UNIT-II

(15)

Valuation of Goodwill and Shares

- Need and methods of Valuing Goodwill- Average profit method
- Super profit method
- Capitalization method (Problems)
- Valuation of shares
- Need for valuation- Methods of valuation Net assets method
- Yield Basis Method
- Fair Value Method (Problems)



UNIT-III

(15)

Amalgamation and Internal Reconstruction

Amalgamation of Companies

- Amalgamation: Meaning, Definition, Features-Types of Amalgamation
- Amalgamation in merger and purchase Treatment in the books of Transferor and Transferee
- Problems on Amalgamation in merger and purchase
- (As per accounting Standard 14, Excluding inter- company holdings)
- Internal Reconstruction of Companies
- Internal Reconstruction: Meaning of Internal reconstruction
- Capital Reduction and Reconstruction
- Accounting Treatment in Internal reconstruction
- Preparation of post reconstruction Final statements - Problems on Internal Reconstruction.

UNIT-IV

(15)

Bank Accounts

- Accounting system of a banking company
- Registers to be maintained by banks
- Slip system of posting
- Rebate on bills discounted
- Advances classification of Bank advances
- Non-Performing assets
- Legal provisions and guidelines for preparation of Form A and Form B Problems on banking companies (final accounts)

UNIT-V

(15)

Accounts of Insurance Companies

Life Insurance Companies

- Meaning of Life Insurance
- Legal provisions relating to Preparation of Revenue Account
- Profit and loss Account
- Balance Sheet and Valuation Balance sheet Problems on Life insurance General Insurance:
- Meaning of General Insurance
- Legal provision regarding preparation of Final Accounts of GIC
- Revenue A/C, P&L A/c, and Balance Sheet with special reference to
- (Fire& Marine insurance only)
- Problems on GIC



SUGGESTED READING

1. Jain, S.P. and Narang. 2012. **Accountancy–III**. New Delhi: Kalyani Publishers.
2. Haneef and Mukherjee. 2004. **Modern Accountancy–I**. 2nd edition. New Delhi: Tata McGraw Hill Publication.
3. Maheshwari S.N. and Maheshwari S.K. **Advanced Accountancy-I**. New Delhi: Vikas Publishing House Private Limited.
4. Jain, S.P. & Narang, K.L. 2012. **Corporate Accounting**. 11th edition. New Delhi: Kalyani Publishers.
5. Manual of Wings, Tally and Focus Accounting Package
6. Goyal, V.K. **Corporate Accounting**. Excel.
Verma, K.K. **Corporate Accounting**. Excel.



FORCASTING & PREDICTIVE ANALYTICS

Credits: 4

Semester: IV

Subject Code: CA22403

No. of lecture hours: 60

Objective: To make the students learn to analyse data using forecasting and prediction

Course Outcomes: Students will be able to

CO1: Understand the regression concepts

CO2: Apply data classification techniques

CO3: Demonstrate clustering mechanism

CO4: Explain the concepts of linear optimization

CO5: Apply data analytical techniques on sample data model

UNIT I:

12Hrs

Regression, Forecasting & Distance:

1. Regression Analysis, Linear Regression
2. Multiple Linear Regressions
3. Logistic Regression and Business Problems
4. Forecasting in time: Identify the components of a time forecast to predict
5. future values from a model
6. Differentiate seasonal variations from trends to improve prediction of future values from a model
7. Measuring Distance: Identify the meaning of dimensionality and its implications in analytics

UNIT II:

12 Hrs

Classification:

1. Classification Introduction
2. KNN algorithm with fixed variable number
3. Naive Bayes Classification, Support Vector Machines-SVC
4. Decision Tree algorithm

UNIT III:

12Hrs

Clustering:

1. Introduction to Clustering
2. Determine core aspects and types of Clustering to properly apply the algorithms to business problems
3. Apply various clustering algorithms to data sets to solve common, applicable business problems.



UNIT IV: 12Hrs

Optimization:

1. Identify the goals and constraints of a linear optimization
2. Calculate a linear optimization to solve a business problem.

UNIT V: 12Hrs

Simulation:

1. Use data analysis performed on historical data and any applicable theory to construct a model
2. Use a Monte Carlo analysis with the model in order to generate and assess the likelihood of predictions from the model

ESSENTIAL READING:

1. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley

SUGGESTED READING

1. Forecasting and Predictive Analytics Certificate; AICPA
2. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson Data Analytics with R; Bharti Motwani; Wiley



FORCASTING & PREDICTIVE ANALYTICS LAB

Credits: 1

Semester: IV

Subject Code: CA22404

No. of lecture hours: 30

Objective: To make the students learn to analyse data using forecasting and prediction

Course Outcomes: Students will be able to

CO1: Understand the regression concepts

CO2: Apply data classification techniques

CO3: Demonstrate clustering mechanism

CO4: Explain the concepts of linear optimization

CO5: Apply data analytical techniques on sample data model

1. Perform data analytics using the algorithms on real time datasets.
2. Linear Regression
3. Multiple Linear Regression
4. Logistic Regression
5. KNN
6. SVM
7. Support vector regressor
8. Support vector classifier
9. Naïve bayes
10. Decision Tree



MARKETING DATA ANALYTICS

Credits: 2

Semester: IV

Subject Code: SECCA22401

No. of lecture hours: 30

Objective:

To make students to understand the Social Media marketing techniques.

Course Outcomes:

- Understand what social media is, the various channels through which it operates, and its role in marketing strategy
- Use principles of consumer and social psychology to develop social media content and campaigns that engage consumers
- Draw on knowledge about word-of-mouth marketing to develop effective approaches for propagating ideas, messages, products, and behaviours across social networks
- Measure the impact of a social media campaign in terms of a specific marketing objective.
- To make students to understand the Search engine optimization and online advertising.

UNIT I: SOCIAL MEDIA MARKETING:

Building an online community – Understanding Social Media Marketing – An overview of Social Media Marketing - What is Social Media and the broadening scope of Social Media - Social Media Statistics - Social Media Marketing Strategy -Impact of Social Media on SEO

UNIT II: FACEBOOK MARKETING

Facebook advertising overview – How Facebook ads work – How to create Facebook ads – Additional advertising options and best practices for Facebook advertising – Facebook Live

UNIT-III YOUTUBE MARKETING

YouTube Overview - Advantages in YouTube -Build and Optimize your YouTube Account - YouTube Interface -YouTube Settings - How to Upload a Video on YouTube - Things to know about YouTube Creator Studio - Channel Creation on YouTube - How to Increase your Subscriptions? -YouTube Reports & Analytics

UNIT-IV LINKEDIN MARKETING

An Overview on LinkedIn - Benefits of LinkedIn Network -Create LinkedIn Profile –

Optimize LinkedIn Profile - What kind of Profile Photo you should Use - What kind of Background Image you should Use - Create a Memorable Headline - Craft an Amazing Summary for your LinkedIn



UNIY-V TWITTER MARKETING

Twitter - Overview of Twitter - What a Good Profile Looks like -Setting up your Profile - Advanced Profile Optimization - Composing A Tweet - Using Hashtags - What is a Tweet - Deleting, Pinning and Sharing Tweets

SUGGESTED READING

1. The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and
2. Measurable Online Campaigns by Ian Dodson, Wiley
3. Fundamentals of Digital Marketing by Puneet Singh Bhatia, Pearson
4. Digital Marketing by Vandana Ahuja, Oxford
5. Tuten: Social Media Marketing, Sage
6. Digital Marketing by Seema Gupta, McGraw Hill
7. Social Media Marketing All-In-One for Dummies by Jan Zimmerman and Deborah Ng
8. Facebook Growth Hacking: How to Correctly Set Up and Maintain Your Facebook Presence and Gain Massive Amounts of Fans (Social Media Marketing) by Jeff Abston
9. YouTube Influencer: How to Become a YouTube Influencer, Why Influencer Marketing Matters, and How to Monetize Your Channel by Jeff Abston
10. SEO Fitness Workbook: 2018 Edition: The Seven Steps to Search Engine Optimization Success on Google by Jason McDonald
11. The Art of SEO: Mastering Search Engine Optimization by Eric Enge, Stephan Spencer, and Jessie Stracchino
12. Google AdWords for Beginners: A Do-It-Yourself Guide to PPC Advertising by Cory Rabazinsky, 2015



BUSINESS STATISTICS - II

Credits: 4

Semester: IV

Subject Code: CA22402

No. of lecture hours: 60

Objective: To make the students understand business intelligence

Course Outcomes: Students will be able to

CO1: Understand the installation of POWER BI

CO2: Apply knowledge on BI tools

CO3: Demonstrate visualization techniques

CO4: Explain the integration of POWER BI with excel

CO5: Apply DAX techniques

UNIT – I **12Hrs**

1. Introduction to Power BI, Installation steps, Architecture
2. Data Sources, Query Editor

UNIT – II **12Hrs**

1. Comparison with other BI Tools,
2. Modelling the data
3. Optimizing Data Models

UNIT– III **12Hrs**

1. Dashboard Options
2. Visualization Options
3. Excel Integration

UNIT– IV **12Hrs**

1. Using Excel Data in Power BI: Uploading an Excel Workbook with a
2. simple table into Power BI
3. Publishing and Sharing: Publish Power BI Desktop Reports –
4. Print and Export Dashboards and
5. Reports

UNIT – V **12Hrs**

1. Data Analytics Expression: Function,
2. Installation and Configuration of DAX
3. Advantages and Disadvantages of Power BI



ESSENTIAL READING:

1. Powell, Brett. 2017. Microsoft Power BI Cookbook. Pact Publishing.

SUGGESTED READINGS:

1. Introducing Microsoft Power BI; Alberto Ferrari, Marco Russo; Microsoft Press
2. Introduction to Microsoft Power Bi: Bring Your Data to Life; M.O. Cuddly; Create space Independent Pub
3. Applied Microsoft Power BI: Bring your data to life; Teo Lachey; Prologika Press
4. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson



BUSINESS STATISTICS - II Lab

Credits: 1

Semester: IV

Subject Code: CA22405

No. of lecture hours: 30

1. Installation Steps
2. Map Visualization
3. Combination Charts
4. Using Tables
5. Modify Colors in Charts
6. Adding Shapes, Images and Text Box to Charts
7. Excel Integration
8. Creating Reports
9. Creating Dashboards
10. DAX Functions



DIRECT TAX

Credits: 5

Semester: IV

Subject Code: BC22014

No. of lecture hours: 75

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

UNIT-I: INTRODUCTION:

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

UNIT-II: INCOME FROM SALARIES:

Definition of ‘Salary’ – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) – Annual Accretion – Allowances – Perquisites – Profits in lieu of Salary – Deductions u/s. 16 – Problems on computation of Income from Salary.

UNIT-III: INCOME FROM HOUSE PROPERTY:

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

UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

Definition of ‘Business and Profession’ – Procedure for computation of Income from Business – Revenue and Capital nature of Incomes and Expenses – Allowable Expenses u/s. 30 to 37 – Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation – Problems on computation of Income from Business. Income from Profession: Rules– procedure – problems on computation of Income from Profession.

UNIT-V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:

Introduction - Meaning – Scope of charge – Basis of charge – Short term and Long term Capital Assets – Transfer of Capital Asset – Deemed Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions in respect of certain Capital Gains u/s. 54 – Problems on computation of capital gains - General Incomes u/s. 56(1) – Specific Incomes u/s. 56(2) – Dividends u/s. 2(22) – Winnings from lotteries Puzzles, crown world puzzles, Races – Interest on Securities – Gifts received by an Individual – Casual Income – Family Pension



– Rent received on let out of Furniture- Plant and Machinery with/without Building – Deductions u/s. 57. (Theory only)

SUGGESTED READING

1. Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
2. Taxation: Dr. M.N. Ravi, PBP.
3. Direct Taxes Law & Practice: Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, Taxman
4. Income Tax: B.B. Lal, Pearson Education.
5. Taxation: R.G. Saah, Himalaya Publishing House Pvt. Ltd.
6. Income Tax: Johar, McGraw Hill Education.
7. Taxation Law and Practice: Balachandran & Thothadri, PHI Learning.
8. Direct Tax Law and Practice: Ahuja Girish
9. Income Tax: Dr. P.V. Ramana Rao & Dr. A. Sudhakar, National Publishing Co.



Bridge course Accountancy

Semester: I

Subject Code:

No. of lecture hours: 15

Unit 1

Introduction to accounting-need for Accounting and Definition

Meaning-Features- Objectives

Unit 2

Functions, systems, basis and Scope of accounting

Bookkeeping and Accounting, Branches of Accounting and advantages and limitations

Unit 3

Basic Terminology used, Accounting Concepts and Conventions

Accounting Equation

Unit 4

Classification of accounts, Rules of double entry system

Journalising

Unit 5

Posting to ledgers and balancing of ledgers



SELF STUDY COURSE

ORGANIZATIONAL BEHAVIOUR

Semester: IV

Subject Code:

No. of lecture hours: 10/15

OBJECTIVE:

The main objective is to explain the fundamentals of managing business and to understand individual and group behaviour at workplace to improve the effectiveness of an organization.

UNIT - I: ORGANIZATION BEHAVIOR:

Meaning, importance and historical development of organizational behaviour, Factors influencing organizational behaviour. Perception and Attribution- concept, nature and process, Factors influencing perception. Values and Attitudes. Personality - Stages of personality development, Determinants of personality. Concept and theories of learning.

UNIT – II: MOTIVATION:

Concept, importance, and theories of motivation. Leadership - concept, characteristics, theories and styles of leadership, Managerial grid, Leadership continuum and Leadership effectiveness.

UNIT - III: GROUP DYNAMICS:

Meaning of groups and group dynamics, Formation, Characteristics and Types of groups, Theories of group dynamics, Group cohesiveness - Factors influencing group cohesiveness - Group decision making process. Types of teams. Analysis of Interpersonal Relationship: Transactional Analysis, Johari Window.

UNIT – IV: MANAGEMENT OF CHANGE:

Meaning and importance of change, Factors contributing to organizational change, change agents, Resistance to change – causes of and dealing with resistance to change, Organizational Development - meaning and process.

UNIT - V: ORGANIZATIONAL CULTURE, CONFLICT AND EFFECTIVENESS:

Concept of Organizational Culture, Distinction between organizational culture and organizational climate, Factors influencing organizational culture, Morale- concept and types of morale. Managing conflict, Organizational Effectiveness - Indicators of organizational effectiveness, Achieving organizational effectiveness. Organizational Power and Politics.

SUGGESTED BOOKS:

1. Robbins, Stephen - Organizational Behaviour-concepts, controversies & Applications - Prentice Hall of India Ltd., New Delhi, 1988.

Loyola Academy, Alwal, Secunderabad 500 010



2. Luthans Fred - Organizational Behaviour - McGraw Hill Publishers Co. Ltd., New Delhi, 1988.
3. Rao, VSP and Narayana, P.S. - Organization Theory & Behaviour - Konark Publishers Pvt.Ltd., Delhi, 1987.
4. Prasad, L.M - Organizational Theory & Behaviour - Sultan Chand & Sons, New Delhi, 1988.
5. Sekaran, Uma - Organizational Behaviour-text & cases - Tata McGraw Hill Pub Ltd., New Delhi, 1989.



ADD-ON COURSE

BUSINESS LAW

Semester: V

Subject Code:

No. of lecture hours: 30

UNIT – I

Indian Contract Act 1872- Definitions, Nature of Contract, Offer & Acceptance, Capacity of Parties to Contract, Free Consent and Consideration, expressly declared void agreement, Performance of contracts.

UNIT – II

Breach of Contract, Remedies for breach of Contract, Indemnity and Guarantee Contracts. Special Contracts Bailment, Pledge and Agency.

UNIT – III

Limited Liabilities Partnership Act, 2008, Negotiable Instrument Act, 1881- Definition, Features, Promissory note, Bill of Exchange and Cheques, Holder, and Holder in Due Course. Crossing of Cheque, Types of Crossing, Dishonour and Discharge of Negotiable Instruments.

UNIT – IV

Consumer Protection Act 1986- Main Provisions. Consumer Disputes, Redressal Machinery.

UNIT – V

Foreign Exchange Management Act 2000 (FEMA) - Objective and Main Provisions, Introduction to Intellectual Property Right Act- Copyright, Patent and Trademark.



ENVIRONMENTAL STUDIES & GENDERSENSITIZATION

Credits: 3

Semesters: IV

Subject Code: ES23401

No. of lecture hours: 45

Objectives:

- To understand the importance of ecological balance for Sustainable Development
- To understand the impact of developmental activities and mitigation measures
- To understand the environmental policies and regulations.
- To develop students' sensibility with regard to issues of gender in contemporary India
- To provide a perspective on the socialization of men and women
- To expose the students to debate on the politics and economic works and on gender violence.

Outcome:

- Students will gain knowledge on environmental aspects and involve themselves in acquiring a sustainable environment.
- Students will be sensitized towards gender issues in the society and the laws enforced for their protection.

Course Outcomes:

- CO1: Understand the importance of Environmental education, conservation of natural resources & understand the importance of ecosystems and biodiversity.
- CO2: Understand the pollution problems and apply the environmental science knowledge on solid waste management, disaster management.
- CO3: Apply the environmental science knowledge to improve the resources Evaluate and understand the sustainable environmental conditions and control methods.
- CO4: Identify the interactions and inter sections of identities (e.g., gender, race, ethnicity class, sexuality, and so on) and assess the ways in which they contribute to instances of privilege and power dynamics across cultures, space, and time. And their problems
- COS: Understand the gender problems and ways of addressing them, including interactions across local to global scales in communities and overcome inequalities with legislation

UNIT-I

NATURAL RESOURCES, ECOSYSTEMS & BIODIVERSITY

9hr

- Definition, Scope, and importance of environmental studies. Need for public awareness.
- Renewable & Non-Renewable resources, Brief account on Forests, Water, Minerals and Energy (Solar, Wind, and Geo-thermal & Bioenergy).
- Definition of Ecosystem, Structure and functions-food chains, food webs, ecological pyramids, producers, consumers, and decomposers. Energy flow and example ecosystems--forest, Desert, Aquatic ecosystem
- Definition of Biodiversity, types (Genetic, Species, Ecosystem), India-mega diversity Nation.
- Hotspots, Threats to biodiversity, Conservation of biodiversity (In-Situ and Ex-Situ).



UNIT-II

ENVIRONMENTAL POLLUTION

9hrs

- Definition of Environmental pollution
- Brief account on causes, effects, prevention and control measures of
 - (f) Air pollution
 - (g) Water Pollution
 - (h) Soil pollution
 - (i) Noise pollution
 - G) Marine Pollution
- Solid Waste Management: Causes, Effects & Control measures of urban and industrial wastes • Disaster Management: floods, Earthquakes, and Cyclones.

UNIT-III

Social Issues and Environment

9hrs

- Rain-Water Harvesting, Water-shed Management, and From Unsustainable to Sustainable Development.
- Global Warming, Ozone depletion, and Acid rains
- Environmental Legislation: Air Act, Water Act, Environmental Protection Act, Forest Act, Wildlife Act.
- Environmental & Human Health-HIV/AIDS
- Welfare Programs-Family, Women & Child Welfare, Population Explosion
- Role of Information Technology in Environmental Studies.

UNIT-IV

Gender Studies

9hrs

- Why should we study gender issues?
Socialization-Making women and making men
- Being together as equals-Through the lens of gender
- Missing women: Gender selection and its consequences
- Health issues of Women

UNIT-V

Gender & Labour -Gender Violence & Law

9hrs

- Housework: The invisible labour-my mother doesn't work "share the load"
- Women's Work: Role in Politics and Economics Fact and Fiction. Unrecognized and Unaccounted work. Wages and Conditions of Work.
Sexualharassment-saynoeveteasing-thecaste-basedviolence-NirbhayaAct
- Domestic violence-Is home a safe place? - Blaming the victim. -Domestic violence Act
- Forums of justice-Hindu Inheritance Act (2005)

SUGGESTED READING:

- A. Suneetha, Uma Bhrugubanda, Duggirala Vasanta, Rama Melkote, Vasudha Nagaraj, Asma Rasheed, Gogu Shyamala, Deepa Sreenivas and Susie Tharu. 201. **Towards a World of Equals: A Bilingual Text on Gender.** Hyderabad: Telugu Akademi.
- Rajagopalan R.2015. **Environmental Studies-from Crisis to Cure.** Third Edition. Chennai: Oxford University Press.
- Dr D K Asthana and Dr Meera Asthana. 2014. **A Text Book of Environmental Studies Revised Edition.** New Delhi: S.Chand & Company.
- Anubha Kaushik and C.P. Kaushik Published. 2016. **Perspectives in Environmental Studies.** Fifth Edition. New Delhi: New Age International.

(for Gender Sensitization)



YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE - B.COM. (BUSINESS ANALYTICS)
FIFTH SEMESTER
ACADEMIC YEAR 2023-24 OF 2021-2024 BATCH (CBCS)

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
THEORY									
1	II	BC 18013 BC 18014	a). Marketing Management b). International Business DSE-1	4	3	40	60	100	4
2	II	BC 18019 BC 18008	a) International Marketing & Export Management b) Corporate Governance & Business Ethics DSE-2	4	3	40	60	100	4
3	II	CA 22501	Financial Decision Making-I SEC – 2	6	3	40	60	100	4
4	II	CA 22502	Advanced Data Visualization Core-15	3	3	40	60	100	3
5	II	CA 22503	International Financial Reporting-I Core-16	6	3	40	60	100	4
6	II	CA 22504	Financial Planning & Performance SEC-3	4	3	40	60	100	3
PRACTICALS									
7	II	CA 22505	Advanced Data Visualization Practical	2	3	40	60	100	1
TOTAL				29	-	280	420	700	23

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MARKETING MANAGEMENT

Credits:4

Semester: V

Subject Code: BC18013

No. of lecture hours: 60

Objectives:

- To provide an exposure to the students pertaining to the nature and Scope of marketing, which they are expected to possess when they enter the industry as practitioners.
- To give them an understanding of the basic philosophies and tools of marketing management.

Outcome: Students will be able to integrate various elements of marketing in developing marketing plans for specific marketing activities.

COURSE OUTCOMES:

CO1. Explain the concept of marketing and sketches the marketing environment.

CO2. Classify the market and identifies the various market segments

CO3. Point out the marketing mix with reference to product and price

CO4. Analyze the promotion mix and the channels of distribution.

CO5. Explain service marketing mix and points out the importance of direct and online marketing.

UNIT-I

12 Hrs

Introduction

- Concept of Marketing-Evolution-Definitions 2
- Nature & Scope of Marketing 2
- Significance of Marketing 2
- Marketing Concept Vs Selling Concept- 2
- Role of Marketing in Developing Economy 2
- Marketing Environment - Meaning-Microenvironment-Macro Environment 2

UNIT-II

6 Hrs

Market Segmentation and Targeting

- Identification of market segments-segmenting consumer markets 2
- Segmentation basis-selecting target markets 2
- Developing and communicating a positioning strategy 2

UNIT-III

6 Hrs

Product & Price

- Product-definition-levels of product-classification of products-branding 2
- New product development-stages-product life cycle-stages involved 2
- Price-concept-importance of pricing- factors influencing pricing decisions 2



UNIT-IV

6 Hrs

Place & Promotion

- Channels of Distribution-number of channel levels-channel design 2
- Promotion mixes variables-the communication process 2
- Advertising – designing effective advertising programs 2

UNIT-V

6 Hrs

Consumer Behavior & Services Marketing

- Consumer behavior- definition-factors influencing consumer behavior 2
- Consumer buying roles-stages in buyer decision process 2
- Service marketing-concept-reasons for growth of services-role of services in economy 2

SUGGESTED READING

1. Kotler Philip, Gary and Armstrong. **Principles of Management**. 13th Edition. New Delhi: Ehsanul Haque Publications.
2. Kotler Philip. 2007. **Marketing Management**. New Delhi: Pearson Publications.
3. Sherlekar, S.A. 2011. **Marketing Management**. 13th Revised Enlarged Edition. Mumbai: Himalaya Publications.
4. Karunakaran, K. **Marketing Management**. 3rd Revised and Enlarged Edition.



INTERNATIONAL BUSINESS

Credits:4

Semester: V

Subject code: BC18014

No. of lecture hours:60

OBJECTIVES: To expose students to the concept, importance and dynamics of international business.

OUTCOME- Will be aware of functioning of international atmosphere which will help them to adjust fast in working atmosphere.

COURSE OUTCOMES

CO1: To know overview-International Business

CO2: To Demonstrate Global Business, GATT and TRIPs & TRIMs-WTO & India-UNCTAD

CO3: To explain Global Market entry Strategies and Ownership Strategies

CO4: To understand the Conceptual Framework of E-business, E-business Technology and Environment

CO5: To analyze the Managing Global Business and Intercultural Human Resources Management in Global Context

UNIT-I GLOBAL IMPERATIVE

12Hrs

- An Overview-International Business: A global perspective-Emergence of Globalization (2)
- Drivers of Globalization-Internationalization Process (2)
- Stages in International Business-Approaches to International Business (2)
- The World of International Business: Regional and Global Strategy the Multinational Enterprise-Triad and International Business (2)
- International Trade Theories (2)
- Environment of International Business-Cultural Environment and Political Environment (2)

UNIT-II GLOBAL BUSINESS AND NATIONAL REGULATION

12Hrs

- Rationale for Government Intervention-Forms of Trade Regulation at National Level-
- Tariff and Non-Tariff Barriers (2)
- Regional Economic Integration: Levels of Economic Integration (1) Benefits & Costs of Economic Integration – Major Trading Blocks: EU, NAFTA, ASEAN and SAARC (2)
- Multilateral Regulation of Trade and Investment-Basic Principles of Multilateral Trade Negotiations (3)
- GATT and its early Rounds-World Trade Organization-Structure and functions (2)
- TRIPs & TRIMs- WTO & India - UNCTAD (2)

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UNIT-III GLOBAL BUSINESS AND ENTRY STRATEGIES

12Hrs

- Global Market Entry Strategies-Exporting, Licensing, Franchising (2)
- Contract Manufacturing, Assembly and Integrated Local manufacturing (2)
- Global Ownership Strategies: Strategic Alliance - Types of Strategic Alliances (2)
- Selection of Strategic Alliance Partner, Managing and Sustaining Strategic Alliance- Cost and Benefit Analysis of Entry Strategies (3)
- Entry Analysis and Entry strategy configuration (3)

UNIT IV GLOBAL BUSINESS

12Hrs

- Conceptual Framework of E-business-Prerequisites for Effective E-business Transactions (2)
- E-enabled Business Process Transformation and Challenges (2)
- E-business Technology and Environment (1)
- E-Business Applications & E- Business Models (1)
- Alternative E-business Strategies - Global E- Marketing (1)
- Electronic Processing of International Trade Documents (1)
- Policy Framework for Global E-business (2)

UNIT V MANAGING GLOBAL BUSINESS

12Hrs

- Strategy and Global Organization –Global Strategic Planning (3)
- Going Global and Implementing Strategies (3)
- Intercultural Communications (2)
- Intercultural Human Resources Management in Global Context (4)

BOOKS RECOMMENDED

- ❖ Charles W. K Hill and Arun K. K. Jain. 2010. **International Business - Competing in the Global Market Place.** 6th edition, Tata McGraw Hill: New Delhi.
- ❖ John D. Daniels and Lee H. Rudabaugh. 2006. **International Business.** Pearson Publications. Subbarao, P.2011.
- ❖ **International Business.**3rdrevisededition, Himalaya Publications: Mumbai.
- ❖ **Aswathappa, K. 2010. International Business. Tata McGraw Hill: New Delhi.**



INTERNATIONAL MARKETING AND EXPORT MANAGEMENT

Credits:4

Subject code: BC18019

Semester: V

No. of lecture hours: 60hrs

OBJECTIVE - To serve as an invaluable guide for students who want to enter into international marketing

OUTCOME: Students will gain knowledge on the current challenges in international marketing (including export management) and propose solutions to it.

COURSE OUTCOMES:

CO1. To analyze the process of international marketing and classify India's export trade.

CO2. To describe the important factors of international marketing environment, differentiate marketing research, market selection and market segmentation.

CO3. Analyze the importance of production and distribution strategies.

CO4. Differentiate the need for promotion mix strategies and pricing decisions.

CO5. Explain foreign exchange strategies, differentiate balance of payments balance of trade and interpret international economic organizations.

UNIT-I INTRODUCTION

12 Hrs

- Nature of International Marketing -Process (1)
- International dimensions of Marketing (2)
- Domestic Marketing Vs International Marketing (2)
- Growing importance of International (1)
- Marketing Framework of International Marketing – Objectives of International Business (2)
- Reasons/Basis of international Trade and Marketing'- Benefits of International Marketing & International Marketing Decisions. (1)

INDIA'S EXPORT TRADE

- Growth, trends, composition and direction – Assessment of Prospects (1)
- Evaluation of Exim policy (1)
- Problems of India's export sector— Exploit promotion and incentives EOU's & EPZ's -Export Procedures. (1)

UNIT-II INTERNATIONAL MARKETING ENVIRONMENT

12 Hrs

- Economic and Trade environment— Social, Cultural and Demographic environment, Political, Legal environment & Technological environment (3)
- Regional Trading Rocks economic integration. (3)

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PLANNING FOR INTERNATIONAL MARKETING

- Marketing Research and Information System - Market Selection and Segmentation (2)
- Market Analysis and Foreign Market Entry Strategies (2)
- Organization for International Marketing & International Marketing
Coordination & Control (2)

UNIT-III PRODUCT STRATEGIES

12Hrs

- Basic decisions and Product Planning (1)
- New Product Development: Product Positioning & Product Adoption (2)
- Theory of International Product Life Cycle (1)
- Product Standardization Vs. Product Adaptation (1) ▪
- Marketing of services - Branding, Packaging & Labelling Decisions. (2)

DISTRIBUTION

- Channels of Distribution - Direct and indirect selling channels (1)
- Types of Intermediaries in Direct and Indirect Channels (1)
- Channel Development – Channel Adaption and Channel Decisions
- Determination of Channel types (1)
- Physical Distribution Transportation – Cargo and Marine Insurance – Packaging (1)
- Agents of Exporters and Importers – Documentation (1)

UNIT IV PROMOTION STRATEGIES

12Hrs

- Promotion and Communication – Promotion Mix – Personal Selling (1)
- Publicity Sales Promotion (1)
- International Advertising (2)
- Patterns of Advertising Expenditure, Advertising and regulations, Advertising Media (2)
- Standardized International Advertising – Case Studies (2)

PRICING STRATEGIES

- Basic decisions - The role of Price - Price standardization (1)
- Pricing decisions Alternative pricing strategies (1)
- Dumping - Price distortion - Inflation - Transfer pricing - Counter Trade (1)
- Price Quotation - Terms of Sale - Methods of Finance and Means of Payment (1)

UNIT V EXPORT MANAGEMENT

12Hrs

- Foreign Exchange - Meaning - Importance (1)
- Determination of Foreign Exchange Demand for and Supply of Foreign Exchange (2)
- Equilibrium rate of Foreign Exchange (1)
- Theories of Foreign Exchange: Purchasing Power Parity Theory (2)



- Binge of Payments Theory – Effect & Importance (2)
- Balance of Payments Vs. Balance of Trade (1)
- Causes for Disequilibrium in Balance of Payments - Removal of disequilibrium. (1)
- International Economic Organizations –
World Bank IMF, UNCTAD, IDA, IRC & WTO and Trade Liberalization.

BOOKS RECOMMENDED:

- SakOnkvisit & John J. Shaw. **International Marketing (analysis and strategy).**
- Francis Cherunilam. **International Marketing (including export management).**
- Varshney, R.L. & Bhattacharya. **International Marketing Management: An Indian perspective.**
- Varma, M.L. **International Trade.**
- Rathore, B.S. & Rathore, J.S. **Export Marketing.**
- Keegar. **Global Marketing.**
- P. Subbarao. **International Business.**
- Francis Cherunilam. **Internal Business Environment.**
- Daniers, Lee H & Radeberg. **International Business Environment and Operations.**



CORPORATE GOVERNANCE AND BUSINESS ETHICS

Credits:4

Subject code: BC18008

Semester: V

No. of lecture hours :60

OBJECTIVES:

- To develop an understanding of policy, practice, theory and doctrine concerning the governance of business corporations.
- To make students aware of ethical and moral issues concerning business and develop sensitivity of students for right ethical practices in conduct of business.

COURSE OUTCOME:

CO1. To identify and explain the importance of values and ethics

CO2. To analyze and interpret the various theories of ethical value system.

CO3. To point out the relationship between law and ethics and understand the impact of law on business.

CO4. To explain the various corporate governance codes, transparency, and disclosure in the corporate

CO5. To identify and point out the global issues of governance.

UNIT-I INTRODUCTION

12 Hrs.

- Values- Importance (1)
- Sources of value systems (2)
- Types, values, Loyalty (2)
- Ethical behavior (1)
- Values across culture (1)
- Business Ethics- nature (1)
- Characteristics and Needs (2)
- Ethical Practices in management (2)

UNIT-II

THE ETHICAL VALUE AND SYSTEM

12 Hrs

- Universalism theory (1)
- Utilitarianism theory (1)
- Distributive justice theory (1)
- Social contracts theory (1)



- Individual freedom of choice- the concept (2)
- Professional Codes in the corporate (2)
- Relationship between culture and ethics (1)
- Ethical values in different cultures (2)
- Relationship between culture and individual ethics (1)

UNIT –III

LAW AND ETHICS

12 Hrs.

- Meaning of law and ethics (1)
- Relationship between law and ethics (1)
- Other bodies in enforcing ethical business behavior (1)
- (Corporate government, financial institution and NGO)
- Impact of law and business Ethics (1)
- Social responsibilities of business (1)
- Environmental Protection (1)
- Fair trade practices (1)
- Fulfilling all national obligations under various laws (1) ▪ (Implementation of Government act and policies)
- Safeguarding of health and well-being of the customer (marketing) (1)

UNIT-IV

CORPORATE GOVERNANCE 9 Hrs. ▪ Meaning of corporate governance (1)

- Issues and needs (1)
- Corporate governance code (1)
- Transparency and disclosure in the corporate (2)
- Role of auditors (2)
- Board of directors (1)
- Shareholders (1)

UNIT-V

ISSUES OF GOVERNANCE

9 Hrs.

- Global issues of governance (2)
- Accounting and regulatory framework (2)
- Corporate scams (1)
- Committees in India and abroad dealing with corporate governance (1)
- Corporate social responsibility (1)
- Introduction to company act 2013-
- Provision relating to Corporate Governance (2)

SUGGESTED READING:

1. Fernando, A.C. 2006. **Business Ethics Corporate Governance.** 1st edition. New Delhi: Pearson Publication.
2. Dr. Senthil, Kumar and Rajan. 2006. **Business Ethics and Values.** 1st edition.



Loyola Academy Degree and PG College, Secunderabad 500 010

3. Mumbai: Himalayan Publication.
4. Sarker, Jayanti. 2012. **Corporate Governance in India**. Mumbai: 2nd edition. Mumbai: Kalyani publication.
5. Murthy, RS. 2006. **Business Ethics and Corporate Governance**. 3rd edition. New Delhi: Himalayan Publisher.

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FINANCIAL DECISION MAKING - I

Credits: 4

Subject Code: CA 22501

Semester: V

No. of lecture hours: 90

OBJECTIVE: To make students to understand the Financial Decision Making.

COURSE OUTCOME:

CO1: To identify relevant financial data used in making business decisions.

CO2: Examine the financial accounting elements to be considered when making a decision that impacts an entity's financial position.

CO3: Understand the financial market structure and its impact on the financial structure of a company.

CO4: To demonstrate the techniques of working capital management.

CO5: To appraise mergers and acquisitions for restructuring of corporation.

UNIT I: FINANCIAL STATEMENT ANALYSIS

16 Hrs.

- Basic Financial Statement Analysis: Common Size Financial Statements - Common Base Year 3
- Financial Statements 3
- Financial Ratios: Liquidity - Leverage - Activity – Profitability 4
- Market Profitability Analysis: Income Measurement Analysis - Revenue Analysis - Cost of Sales Analysis - Expense Analysis - Variation Analysis 2
- Special Issues: Impact of Foreign Operations - Effects of Changing Prices and Inflation - Off Balance Sheet Financing 2
- Balance Sheet Financing 1
- Impact Of Changes in Accounting Treatment 1
- Accounting And Economic Concepts of Value and Income - Earnings Quality 1

16Hrs

UNIT II FINANCIAL MANAGEMENT

4

- Risk & Return: Calculating return - Types of risk - Relationship between risk and return 4
- Long-term Financial Management: Term structure of interest rates - Types of financial Instrument 4
- Cost of capital 4
- Valuation of financial instruments 16Hrs

2

UNIT-III: RAISING CAPITAL

2

- Raising Capital: Financial markets and regulation 3
- Market efficiency 4
- Financial institutions 3
- Initial And Secondary Public Offerings 2
- Dividend policy and share repurchases
- Lease financing

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UNIT-IV WORKING CAPITAL MANAGEMENT	16Hrs
▪ Managing working capital	2
▪ Cash management - Marketable securities management	4
▪ Accounts Receivable Management	3
▪ Inventory Management	2
▪ Short-term Credit: Types of short-term credit	3
▪ Short-Term Credit Management	2
UNIT-V: CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE	16 Hrs.
▪ Corporate Restructuring: Mergers and acquisitions	3
▪ Bankruptcy	3
▪ Other forms of restructuring	4
▪ International Finance: Fixed, flexible, and floating exchange rates	2
▪ Managing transaction exposure	2
▪ Financing International Trade	1
▪ Tax implications of transfer pricing	1

SUGGESTED READINGS:

1. Wiley CMAexcel Learning System, Part 2: Strategic Financial Management
2. Interpretation and Application of International Financial Reporting Standards; Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise, Adhanom, Brandon; Wiley
3. Financial Reporting & Analysis, 13th edition; Gibson, Charles H.; South-Western Cengage Learning
4. Financial Statement Analysis, 10th edition; Subramanyam, K.R., and Wild, John L.; McGraw Hill
5. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill
6. Fundamentals of Financial Management, 13th edition; Van Horn, James, C., and Wachowicz, John M. Jr.; FT / Prentice Hall



ADVANCED DATA VISUALIZATION

Credits :4

Semester: V

Subject Code: CA 22502

No. of lecture hours:45

OBJECTIVES:

- To familiarize the students with fundamental concepts of Data Visualization. □
Students will learn and understand the basic tools used for visualizing data.

OUTCOME: Students will be able to demonstrate skills to use modern computing paradigms and computing platforms on data.

UNIT-I DATA VISUALIZATION-1:

9Hrs.

- Ways of Representing Visual Data 1
- Techniques Used for Visual Data Representation 2
- Types of Data Visualization 2
- Applications of Data Visualization, Visualizing Big Data 2
- Tools Used in Data Visualization 1
- Tableau Products 1

UNIT-II DATA VISUALIZATION USING EXCEL

9Hrs.

- Creating Combination of Charts, Creating a Combo Chart with Secondary Axis 1
- Discriminating Series and Category Axis 2
- Chart Elements and Chart Types, Data Labels, Quick Layout, Using Pictures in Column 2 Charts
- Band Charts, Thermometer Chart 2
- Gantt Charts, Waterfall Chart 1
- Sparklines, Pivot Charts, Pivot Charts with Pivot Tables, Pivot Charts without Pivot Tables 1

UNIT-III PLOTTING AND VISUALIZATION

9Hrs.

- A Brief Matplotlib API Primer 1
- Plotting with Pandas and Seaborn 2
- Python Visualization Tools2 2
- BASIC VISUALIZATION USING R
- Pie Chart, Bar Chart, Histogram, Line Chart, Kernel Density Plot 2
- QQ Plot, Box & Whisker Plot, Violin Plot, Dot Chart, Bubble plot 2

UNIT-IV CREATING YOUR FIRST VISUALIZATIONS AND DASHBOARDS 9Hrs.

- Connecting to Data 1
- Foundations for Building Visualizations 2
- Visualizing Data 2
- Creating Bar Charts, Line Charts 2
- Geographic Visualizations Using Show Me, Bringing Everything Together 2

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UNIT-V WORKING WITH DATA IN TABLEAU

9Hrs.

▪ The Tableau Paradigm, Connecting to Data	1
▪ Managing Data Source Metadata	2
▪ Working with Extracts instead of Live Connections	2
▪ Tableau File Types	2
▪ Joins and Blends	1
▪ Filtering Data	1

ESSENTIAL READING

- 1.DT Editorial Services. 2016. **Big Data Black Book**. Dreamtech Press.
- 2.Shai Vain Gast. 2014. Beginning Python Visualization Crafting Visual Transformation Scripts. 2nd Edition. Après

SUGGESTED READING

1. White, Tom. 2012. **Hadoop: The Definitive Guide**. 3rd Edition. O'Reilly Media
2. Wes, Mc Kinny. 2012. **Python for Data Analysis**. 1st Edition. O'Reilly Media



INTERNATIONAL FINANCIAL REPORTING - I

Credits: 4
Subject Code: CA 22503

Semester: V
No. of lecture hours: 90

OBJECTIVE: To make students to understand the International Financial Reporting.

COURSE OUTCOME:

CO1: To critically analyze the International Accounting Standards and their implication in the financial statements.

CO2: To understand the structure of the framework of international accounting

CO3: To learn Disclosure requirements for companies in the form of financial notes and reports

CO4: To examine the fundamental requirements of IFRS on a standard-by-standard basis

CO5: To provide guidance on how to use IFRS in practice.

UNIT I: GENERAL PURPOSE OF FINANCIAL ACCOUNTING AND REPORTING AS PER US GAAP AND IFRS

▪ Conceptual framework: Standard Setting Bodies & Hierarchy	2
▪ Elements of F/S	1
▪ Primary objectives of financial reporting - Qualitative Characteristics of F/S	1
▪ Fundamental Assumptions & Principles	2
▪ Accounting Cycle & Preparation of F/S	3
▪ General-purpose financial statements: Balance sheet – Income statement - Statement of	2
▪ comprehensive income - Statement of changes in equity - Statement of changes cash flows	
▪ Public company reporting requirements: SEC Reporting Requirements - Interim Financial Reporting	2
▪ Segment Reporting	
▪ Revenue recognition: 5-Step approach to Revenue Recognition	1
▪ Certain Customer's Rights & Obligations - Specific Arrangements - Long Term Construction Contracts	2

UNIT II: CURRENT ASSETS AND CURRENT LIABILITIES (AS PER US GAAP AND IFRS):

▪ Monetary Current Assets & Current Liabilities: Cash & Cash Equivalents - Accounts Receivable	4
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▪ Notes Transfers & Servicing of Financial Assets - Accounts Payable - Employee-related Expenses	4
▪ Inventory: Determining Inventory & Cost of Goods Sold - Inventory Valuation - Inventory	4
▪ Estimation Methods	4
UNIT III: FINANCIAL INVESTMENTS AND FIXED ASSETS (AS PER US GAAP AND IFRS):	16Hrs
▪ Financial Investments: Investments in Equity Securities - Investment in Debt Securities	2
▪ Financial Instruments	2
▪ Tangible Fixed Assets: Acquisition of Fixed Assets - Capitalization of Interest	2
▪ Costs Incurred After Acquisition - Depreciation - Impairment - Asset Retirement Obligation	2
▪ Disposal & Involuntary Conversions	2
▪ Intangible Assets: Knowledge-based intangibles (R&D, software)	3
▪ Legal rights-based intangibles	3
UNIT IV: FINANCIAL LIABILITIES (AS PER US GAAP AND IFRS):	16Hrs
▪ Bonds Payable: Types of Bonds	4
▪ Convertible bonds vs. Bonds with detachable warrants	4
▪ Bond Retirement - Fair Value Option & Fair Value Election	4
▪ Debt Restructuring: Settlement - Modification of terms	4
UNIT-V: SELECT TRANSACTIONS (AS PER US GAAP AND IFRS):	16Hrs
▪ Fair value measurements: Valuation techniques - Fair value hierarchy - Fair value concepts	2
▪ Accounting changes and error correction: Changes in accounting estimate - Changes in accounting principle -	2
▪ Changes in reporting entity - Correction of an error	2
▪ Contingencies: Possibility of occurrence (remote, reasonably possible or probable)	2
▪ Disclosure vs. Recognition	2
▪ Derivatives and Hedge Accounting: Speculation (non-hedge) - Fair value hedge - Cash flow hedge	2
▪ Nonmonetary exchanges: Exchanges with commercial substance - Exchanges without commercial substance	2



- Leases: Operating lease - Finance lease - Sale leaseback

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr. Rammohan Bhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18.



FINANCIAL PLANNING & PERFORMANCE

Credits: 3
Subject Code: CA 22504

Semester: V
No. of lecture hours: 60

OBJECTIVE: To make students to understand the Financial Planning & Performance.

COURSE OUTCOME:

CO1: Understand the nuances in the strategic planning process

CO2: Learn the techniques of drafting all kinds budget and their role in financial goal setting.

CO3: Examine the importance and application of crucial cost controlling methodologies

CO4: Demonstrate the various performance measures and its implication on company's profitability

CO5: Understand computerized techniques to analyze the financial performance

UNIT I: STRATEGIC PLANNING:	12Hrs
▪ Strategic planning: Analysis of external and internal factors affecting strategy	2
▪ Long-term mission and goals - Alignment of tactics with long-term strategic goals	2
▪ Strategic planning models and analytical techniques	2
▪ Characteristics of successful strategic planning process	2
▪ Annual profit plan and supporting schedules: Operational budgets - Financial budgets - Capital budgets	2
▪ Top-level planning and analysis: Pro forma income - Financial statement projections - Cash flow projections.	2
UNIT II: BUDGETING AND FORECASTING:	12Hrs
▪ Budgeting Concepts: Operations and performance goals	2
▪ Characteristics of a successful budget process	2
▪ Resource allocation	2
▪ Forecasting techniques: Regression analysis - Learning curve analysis – Expected value	2
▪ Budgeting Methodologies: Annual business plans (master budgets)	2
▪ Project budgeting – Activity based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting	2
UNIT III: COST AND VARIANCE ANALYSIS:	12Hrs
▪ Cost and Variance Analysis: Comparison of actual to planned results	3
▪ Use of flexible budgets to analyze performance	3
▪ Management by exception	1
▪ Standard Cost System: Use of standard cost systems	3
▪ Analysis of variation from standard cost expectations	2
UNIT IV: PERFORMANCE MEASURES:	12Hrs
▪ Performance Measures: Product profitability analysis - Business unit profitability analysis	2

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▪ Customer profitability analysis - Return on investment - Residual income	3
▪ Investment base issues – Key performance indicators (KPIs) - Balanced scorecard	3
▪ Responsibility Centers and Reporting Segments	2
▪ Types of responsibility centers - Transfer pricing - Reporting of organizational segments	2
UNIT V: TECHNOLOGY AND ANALYTICS:	12Hrs
▪ Information Systems: Accounting information systems	1
▪ Enterprise resource planning systems	1
▪ Enterprise performance management systems	2
▪ Data Governance: Data policies and procedures	2
▪ Life cycle of data - Controls against security breaches - Technology-enabled finance transformation: 2 System	
▪ Development Life Cycle - Process automation - Innovative applications	2
▪ Data analytics: Business intelligence - Data mining - Analytic tools - Data visualization	2

SUGGESTED READINGS:

1. Wiley CMA Excel Learning System, Part 1: Planning, Performance & Analytics
2. Strategic Management and Business Policy: Globalization, Innovation and Sustainability, 15th edition; Wheelen, Thomas L., et. al.; Prentice Hall
3. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
4. Horngreen's Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
5. Quantitative Methods for Business, 13th Edition; Anderson, David, R., Sweeney, Dennis J., Williams, Thomas A., Camm, Jeff, and Martin, R. Kipp; Cengage Learning
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA.



ADVANCE DATA VISUALIZATION PRACTICAL

Credits: 1

Subject Code: CA 22505

Semester: V

No. of Lecture Hours: 30

S. No	Program
1	Create Band chart, Thermometer chart, Gantt chart, Waterfall chart and Pivot chart in Excel.
2	Create Group Bar chart, Stacked Bar chart, Box plot, Histogram, Line Graphs and Scatter Plots in R.
3	Perform String calculations in Tableau
4	Data calculations and Table calculations in Tableau.



**YEAR-WISE AND SEMESTER-WISE DISTRIBUTION OF SUBJECTS
DEPARTMENT OF COMMERCE - B.COM. (B BUSINESS ANALYTICS)
SIXTH SEMESTER
ACADEMIC YEAR 2023-24 OF BATCH 2021-2024 (CBCS)**

Sl. No.	Part	Subject Code	Title of the Subject	Hours /Week	Duration of Exam (hrs.)	Marks			Credits
						Internal	External	Total	
THEORY									
1	II	BC 18016 BC 18022	a) Human Resource Management b) Auditing & Accounting Standards DSE-3	4	3	40	60	100	4
2	II	BC18023 BC18026	a) Entrepreneur Development b) Consumer Behavior DSE-4	4	3	40	60	100	4
3	II	CA 22601	Financial Decision Making-II SEC-4	5	3	40	60	100	4
4	II	CA22602	Research Methodology Core-17	4	3	40	60	100	4
5	II	CA 22603	International Financial Reporting-II Core-18	6	3	40	60	100	4
PRACTICALS									
7	II	CA 22604	Project	6	3	40	60	100	3
TOTAL				29	-	240	360	600	23

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HUMAN RESOURCE MANAGEMENT

Credits:4

Semester: VI.

Subject code: BC18016

No. of lecture hours:60

OBJECTIVE: To acquaint the students with the basics of Human Resource concepts and functions, and provide them practical exposure with relevant case studies

COURSE OUTCOMES:

CO1. Understand the concept of HRM, functions and changing role of a hr manager **CO2.** Distinguish between the various methods of job design and interpret the techniques of acquisition of human resource.

CO3. Explain the importance of HRP and point out the various HRD approaches for Work life balance and describe the concept of job evaluation.

CO4. Analyze the core concepts of HRD, TQM and understand the concept of career development.

CO5. Explain the various concepts of worker’s participation and quality of work life.

UNIT-I:

12 hrs

INTRODUCTION: Human Resources Management (HRM)

- Concepts – Significance – Objectives – Scope – Functions - Changing role of Human Resource Manager 4
- HRM Policies - Impact of Environment on HRM. 4
- Human Resource Development (HRD): Concept - Scope - Objectives- Brief introduction of Techniques of HRD. 4

UNIT-II:

12hrs

ACQUISITION OF HUMAN RESOURCE

- Job Design - Approaches - Job Rotation - Job Enlargement - Job Enrichment - Job Bandwidth 3 Job Analysis: Concepts - Objectives - Components (Job Description and Job Specification) (Methods of Job Analysis.) 3
- Human Resource Planning: Concept - Objectives - Factors affecting HR planning - Process of HR Planning - Problems in HR Planning. 3
- Recruitment: Objectives - Sources of recruitment Selection: Concept – Selection - Procedure 3
- Tests and Interview - Placement - Induction - Promotion - Transfer. 3

UNIT-III:

12hrs

DEVELOPING AND MOTIVATING HUMAN RESOURCE:

- Training - Assessing training needs - Methods and Evaluation of Training. 2
- Development: Techniques of Management Development – Evaluating Effectiveness 2
- Performance Management: Concept - Performance Appraisal 1



- Traditional and Modern Methods of Appraisal – Concepts of Potential Appraisal, 1
- Assessment Centers and Career Planning and Development. 4
- **Concept of Empowerment** 1
- Participative Management: Objectives – Types – Quality Circles Brief 1
Introduction to forms of Workers Participation in Management in India

UNIT IV:

INTERNATIONAL HUMAN RESOURCE MANAGEMENT AND E-HRM 12hrs

- Introduction-Global recruitment- global selection approach-cross culture training, compensation. 6
- Aspects of E-HRM, E-HRP, E-Recruitment, E-Selection, E-Performance Management-E-Training and Development, E-HR Records And Audit 6

UNIT-V:

RECENT TRENDS IN HRM 12hrs

- Knowledge Management: Concept - KM Architecture - Knowledge Conversion – Knowledge Management Process. 4
- Employer's Brand, Business Process Outsourcing -HR Issues. 4
- Learning Organization: Concept – Role of Leader in Learning Organizations. 4

Suggested Readings:

- SubbaRao P: Personnel and Human Resource Management, Himalaya.
- K. Aswathappa Human Resource And Personnel Management.
- David A.DeCenzo and Stephen P.Robins: Personnel/ Human Resource Management, PHI
- Biswajeet Pattanayak: Human Resource Management, PHI
- Srinivas K. R: Human Resource Management in Practice, PHI.
- 6.. Gupta CB, Human Resource Management, Sultan Chand & Sons.



AUDITING & ACCOUNTING STANDARDS

Credits-4
Semester-VI

Subject code: BC18022
No. of lecture hours: 60

Objectives:

- To impart Knowledge about methods and principles of auditing
- To make students aware of accounting standards and its utility

Outcome: Students will gain knowledge on internal verification of books of accounts and documents and also to assess the current accounting standards and acceptable practices.

COURSE OUTCOMES:

- CO1.** To understand the basic concepts of Auditing and the nature and scope of auditing.
CO2. To organize the various steps in an auditing process and point out the techniques of vouching of cash payments and receipts.
CO3. To analyze the features and importance of Internal Control, Check and Audit.
CO4. To prepare different types of audit reports and explain the procedure for appointment and removal of a company auditor.
CO5. To understand the regulatory framework in which accounting standards are formulated and operated.

UNIT-I

12hrs

Nature of Auditing

- Introduction-definition of auditing 1
- Objectives of audit, scope of audit 2
- Advantages and limitations of an Audit 2
- Types of Audit 1
- Fraud 2 ▪ Error 1
- Basic concepts in auditing (audit evidence, independence, materiality) 2
- Qualities and classification of Auditors 1

UNIT-II

12hrs

Audit Process

- Audit Process 1
- Procedure 1
- Techniques 1
- Planning & programmed 1
- Audit Working Papers and audit note book 1
- Test Checking, its features advantages and limitations) 2
- Audit sampling (methods of sampling) 1
- Vouching & verification -Vouching of cash payments (purchase of goods, assets, 2
- payment of taxes, travelling - expenses, salaries & wages)

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- Vouching of cash receipts (cash sales, rental receipts, sale of assets,
- income from investments) 2

UNIT-III

12hrs

Internal Control, Check and Audit

- Definition of internal control-objectives & environment of internal controls- features and limitations of internal control 4
- Internal check (meaning & objectives) 4
- Internal Audit (meaning & objectives) 4

UNIT-IV

12hrs

Company Auditor

- Appointment of Auditor 1
- Qualification and disqualification of Auditor 2
- Duties Rights of auditor 2
- Procedure for removal of auditor 2
- Audit reports (clean report, qualified report, adverse report and disclaimer of opinion) 3

UNIT-V

12hrs

Introduction to accounting Standards (issued by ICAI)

- Meaning of accounting standards-objectives of accounting standards 1
- -advantages of setting accounting standards 2
- The accounting standard Board-objectives of accounting standard board-functions of accounting standard board 3
- Applicability and scope of accounting standards 1
- Importance of accounting standards, responsibility of management and auditor's responsibility 2
- A brief introduction to list of accounting standards issued by Institute of Chartered Accountants of India (AS-1 TOAS-29) 3

SUGGESTED READING:

1. Tandon, B.N **Principles of Auditing**. Mumbai: Himalaya Publications.
2. Kumar pradeep. **Auditing Theory and Practice**. New Delhi: KalyaniPublishers
3. Rawat,DS. **Student Guide to Accounting Standards**. New Delhi: Taxman Publication.
4. Sharma, D.G. and SrinivasanAnand, G. **AccountingStandards**



ENTREPRENEURSHIP DEVELOPMENT

Credits:4

Subject code: BC18023

Semester: VI.

No. of lecture hours :60hrs

Objective

- To serve as an invaluable guide for students who want to enter into entrepreneurship arena
- To create and develop qualities of leadership and motivate hidden talents of entrepreneurship embedded in the minds of youth.

Outcome: To acquaint the students with practical exposure of entrepreneurship.

COURSE OUTCOMES:

CO1. Understand the nature and basic concept of entrepreneur and entrepreneurship.

CO2. Demonstrate the knowledge of entrepreneurship development programmes

CO3. Recognize the need for project report and analyze the concepts of project formulation **CO4.** Interpret factory design and factory layout and identify the importance of standardization and quality control

CO5. Differentiate small- and large-scale industries and identify the reasons for sickness of small-scale industries

UNIT-I

12 Hrs

INTRODUCTION TO ENTREPRENEURSHIP

- Entrepreneurship – meaning, definition of entrepreneur 2
- entrepreneurship. Characteristics, classification and functions of an entrepreneur 2
- Entrepreneurs VS Entrepreneurship –Entrepreneurial environment 2
- Women Entrepreneurs – concept support and assistance, problems and measures 3
- Role of entrepreneur in Economics Development. 3

UNIT-II

12 Hrs

ENTREPRENEURSHIP DEVELOPMENT IN TRAINING

- Entrepreneurial Development & Training – meaning, need and objectives of EDP 3
- Entrepreneurial Training – meaning, importance objectives and methods 3
- Institutions assisting entrepreneurs 2
- Financial assistance to entrepreneurs 2
- Types and sources of finance. 2

UNIT-III

12 Hrs

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PROJECT IDENTIFICATION AND REPORT

- Project – meaning and definition 1
- Project classification 1
- project identification and its importance. 1
- Project formulation – concept, need and significance 1
- project feasibility and its aspects. 2
- contents, reason for Project report failure of a project. 3
- Review Techniques – PERT and CPM method. 3

UNIT-IV

12Hrs

FACTORY DESIGN AND STANDARDIZATION

- Factor design & layout – meaning, importance and
- Factors affecting factory design. 2
- Factory layout – meaning, considerations in factory layout. 4
- Standardization – meaning, objectives, types and advantages / importance 3
- Quality control – meaning and importance. 3

UNIT-V

12 Hr

SMALL SCALE INDUSTRY

- Small scale industries – concept, meaning and definition. 2
- Classification and characteristics. 2
- Difference between large scale and small-scale industries 2
- Financial schemes and policies for SSI – problems of SSI 3
- Sickness of small-scale industries reasons and remedies. 3

BOOKS RECOMMENDED:

- Desai, Vasant. 2010. “The dynamics of Entrepreneurial Development & Management”. (6th edition) Himalaya Pub.
- Srinivasan & Gupta. 2007. “Entrepreneurship Development”. (5th edition) Sultan Chand & Co: New Delhi.
- Gordon & Natrajan. “Entrepreneurship Development”. (1st edition) Himalaya Pub.
- Desai, Vasant. 2008. “Small Scale Industries & Entrepreneurship”. (2nd edition) Himalaya Pub.

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- Dr. S S Khanka. 2006. “**Entrepreneurial Development**”. (6th edition) Sultan Chand & Co: Newdelhi.



CONSUMER BEHAVIOUR

Credits:4

Subject code: BC18026

Semester: VI.

No. of lecture hours:60

Objectives: to acquaint the student with the skills required for understanding Consumer behavior as a profession.

Outcome: Students will be able to recognize basic the skills required for understanding Consumer behavior as a profession.

COURSE OUTCOMES:

CO1. State the role of consumer and behavioral learning theories.

CO2. Explain the Brand Loyalty related Concepts.

CO3. Interpret the results, developments, models and attributes of attitudes. **CO4.** Analyze Reference groups and their relevance, social class and culture and social stratification.

CO5. Demonstrate various Consumer Behavior Models and Consumer decision process model.

UNIT-I

12Hrs

INTRODUCTION

- Nature – scope – marketing concept 2
- Role of consumer – consumer – decision process. 2
- Learning theories – behavioral learning theory, cognitive learning theory 2
- Learning process – drives, cues, stimuli 2
- Role of reinforcement – extinction 2
- Generalization discrimination-advertising effect. 2

UNIT-II

12Hrs

BRAND LOYALTY

- Perception – concept – role, 2
- perceptual mapping – perceived risk and
- cognitive processes, attribution process. 2
- Consumer motivation – Freudian theory, 2
- stimulus – response and trail approach – theories 2
- personally types, self – concept – life style – social character. 4



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UNIT-III 12Hrs

ATTITUDES

- Concept – components of attitudes – development of attitudes – functional nature of attitudes.
- Attitudes models – tri-component attitude model, multi – attributes attitude model, attitude towards the Ad-model. 6

UNIT-IV

12Hrs

GROUP CONFORMITY

- Reference groups and their relevance – 3
- Opinion leadership – 3
- Class and culture – 3
- Social stratification, social class and consumer behavior. 3

UNIT-V

12Hrs

CONSUMER BEHAVIOR MODELS

1

- Maslow's hierarchy of needs,
- Consumer – decision process model, 2
- Howard-Sheth Model 2
- Buyer Behavior – Model, 2
- Contemporary model – 1
- Nicosia model – 2
- Engel-Blackwell Miniard Model. 2

SUGGESTED READINGS:

1. Gupta, S.L. and Pal, Sumitra. 2001. 'Consumer Behavior – An Indian Perspective' – Text & Cases. S. Chand and Sons: NewDelhi.
2. Chunawall, SA. 2000. 'Commentary on Consumer Behavior'. Himalaya Publishers: Mumbai &Hyderabad.
3. Schiffinan, Leon &Kanuk, Leslie. 2002. 'Consumer Behavior' (6th edition) PHI:USA.



FINANCIAL DECISION MAKING – II

Credits : 4

Subject code: CA 22601

Semester: VI

No. of lecture hours: 75

OBJECTIVE: To make students to understand the Financial Decision Making.

COURSE OUTCOME

CO1: Examine the marginal costing techniques wide the production and sale aspects.

CO2: Understand the influence of price on the behavior of market demand and supply.

CO3: Demonstrate the role of risk under financing.

CO4: Understand the implications of capital budgeting.

CO5: Understand the importance of values and ethics in the financial decision-making process.

UNIT I: DECISION ANALYSIS:

15Hrs

- Cost/volume/profit analysis: Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products 3
- Marginal Analysis: Sunk costs, opportunity costs and other related concepts 3
- Marginal costs and marginal revenue 3
- Special orders and pricing – Make versus buy - Sell or process further - Add or drop a segment 3
- Capacity considerations 3

UNIT II: PRICING:

15Hrs

- Pricing decisions: Pricing methodologies - Target costing 4
- Elasticity of demand 4
- Product life cycle 4
- Considerations – Market structure considerations 3

UNIT III: RISK MANAGEMENT:

10Hrs

- Enterprise Risk: Types of risk 3
- Risk identification and assessment 3
- Risk mitigation strategies 4
- Managing risk 5

UNIT IV: INVESTMENT DECISIONS:

25Hrs

- Capital budgeting process 2



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- Stages of capital budgeting 2
- Incremental cash flows 4
- Income tax considerations 2
- Evaluating uncertainty 2
- Capital investment method analysis: Net present value -Internal rate of return – Payback 10
- Comparison of investment analysis methods 3

UNIT V: PROFESSIONAL ETHICS:

10Hrs

- Business ethics: Moral philosophies and value 1
- Ethical decision making – Ethical considerations for management accounting and 1 financial management professionals
- IMA’s Statement of Ethical Professional Practice - Fraud triangle 2
- Evaluation and resolution of ethical issues 1
- Ethical considerations for the organization: Organizational factors and ethical culture 1
- IMA’s Statement on Management Accounting, 1
- Values and Ethics: From Inception to Practice 1 ▪ Ethical leadership - Legal compliance - Responsibility for ethical conduct - Sustainability 2 and social responsibility.

SUGGESTED READINGS:

1. Wiley CMA Excel Learning System, Part 2: Strategic Financial Management
2. Cost Management: A Strategic Emphasis, 6th edition; Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary; McGraw Hill
3. Horngren’s Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
4. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill
5. Fundamentals of Financial Management, 13th edition; Van Horn, James, C., and Wachowicz, John M. Jr.; FT / Prentice Hall
6. Enterprise Risk Management - Integrated Framework; COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017



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RESEARCH METHODOLOGY

Credits : 4

Subject code: CA 22602

Semester: VI

No. of lecture hours: 60

Objective: To give students a general understanding of research as applicable to business and its use in areas of management.

Course Outcome:

CO1. To understand and interpret the basic meaning of research, to define the research problem at hand and construct the procedure for undertaking research. **CO2.** To formulate hypothesis and develop an appropriate research design.

CO3. To classify the different sources of data and analyze the various methods of data collection.

CO4. To develop the most appropriate sample size and design as well as determination of sampling and non-sampling errors.

CO5. To classify the various types of attitude measurement scales and applies the principles and format of report writing and presentation.

UNIT-I

Introduction

12Hrs

- Definition of Research – meaning – nature – scope and objectives of research (3)
- Basic Research terms – types of research (3)
- Research Problem defined – necessity (3)
- Factors to be considered while defining research problem – procedure and pre-requisites (3)

UNIT-II

Research design

12Hrs

- Hypothesis and related terms (2)
- Formation of Hypothesis – characteristics of good hypothesis (2)
- Fundamentals of Research Design – significance – features – steps (2)
- Types of Research Design (3)
- Review of Literature-need-sources-literature planning-review work and note-taking (3)

UNIT-III

Data collection

12Hrs

- Data Collection and Measurement – definition and characteristics of data (2)
- Sources of Data-Primary data and Secondary data – characteristics – advantages and disadvantages (2)
- Methods of data collection (2)



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- Observation Method – personal interview – forms, schedules and
- Questionnaire method –drafting the questionnaire, pre-testing the questionnaire and specimen questionnaire. (2)
- Documented sources of data (2)
- Case study method (2)

UNIT-IV

Sampling

12Hrs

- Sampling and Sampling Design – definitions – variables (3)
- Methods of Sampling – probability sampling methods – simple random sampling – stratified sampling – systematic sampling – multi-stage sampling – non-probability sampling – judgement sampling – convenience sampling – quota sampling – hit or accidental sampling (3) ▪ Size of Sample – determination of sampling size (3)
- Sampling and Non-Sampling Errors (3)

UNIT-V

Attitude measurement, data processing and report writing

12Hrs

- Attitude Measurement and Scales – definition of attitude – importance – measurement of attitudes (2)
- Concept of Scale – basis for scale classifications – attitude scales (2) ▪ Thurston's Scale – Likert's scale – Guttman's or cumulative scale – radio scales - Opinion scales – basic statistical tools (2)
- Data Processing – editing – codification (2)
- Classification and tabulation of data quantitative analysis of data (2)
- Report writing and presentation – definition – purpose – report synopsis
- Types of report - Characteristics of a Good Report – structure of a good research report – writing and formatting of reports (1)
- Styles of referencing and citations-Chicago, MLA, APA and Tura bean (1)

SUGGESTED READING:

1. Kothari, C.R. 2013 print. **Research Methodology**. New Delhi: Sage publications.
2. Swamy Krishna, R. and Ranganathan, M. 2008. **Methodology of Research in Social Sciences**. 1st edition. 2nd revised reprint. Mumbai: Himalaya Publications.
3. Sachdeva, J.K. 2008. **Business Research Methodology**. 1st edition. Mumbai: Himalaya Publications.
4. Malhotra, K.Naresh and Dash, Satyabhushan. 2002. **Marketing Research – An Applied Orientation**. Noida, U.P: Pearson Publications.
5. Tull, S. Donald and Hawkins. D. 2000. **Marketing Research**. New Delhi : Ashok K



INTERNATIONAL FINANCIAL REPORTING -II

Credits: 4
Subject Code: CA 22603

Semester: VI
No. of lecture hours: 90

OBJECTIVE: To make students to understand the International Financial Reporting.

CO1: To critically analyze the International Accounting Standards and their implication in the financial statements.

CO2: To understand the structure of the framework of international accounting

CO3: To learn Disclosure requirements for companies in the form of financial notes and reports.

CO4: To examine the fundamental requirements of IFRS on a standard-by-standard basis

CO5: To provide guidance on how to use IFRS in practice

UNIT I: PENSIONS & POST-EMPLOYMENT BENEFITS (AS PER US GAAP & IFRS):	16Hrs
▪ Defined Contribution Pension Plans	3
▪ Defined Benefit Pension Plans: Pension Obligations	3
▪ Pension Plan Assets	3
▪ Net Pension Expense	4
▪ Other Post -Retirement Benefits	3
UNIT II: INCOME TAXES (AS PER US GAAP & IFRS):	16Hrs
▪ Income tax expense: Current income tax expense - Deferred income tax expense Deferred taxes on balance sheet: Deferred tax assets - Deferred tax liabilities	8
▪ Specific accounting - considerations: Net Operating Losses (NOL) - Investee's undistributed dividends	8
UNIT III: EQUITY (AS PER US GAAP & IFRS):	16Hrs
▪ Equity accounts: Common Stock - Preferred Stock - Additional Paid-In Capital	5
▪ Retained Earnings - Accumulated Other Comprehensive Income - Treasury Stock - Specific accounting considerations: Share-based Payments to Employees - Equity Securities Classified as Debt Presentation of Equity: On Balance sheet - On Statement of Changes in Equity	6
▪ Earnings per Share (EPS): Basic EPS - Diluted EPS	5
UNIT IV: SELECT TRANSACTIONS (AS PER US GAAP & IFRS):	16Hrs
▪ Business Combinations and Consolidations: Acquisitions	5
▪ Non-controlling Interest - Intercompany Transactions	5
▪ Variable Interest Entities (VIE) - Foreign currency: Remeasurement- Translation	6



UNIT V: NOT-FOR-PROFIT AND GOVERNMENTAL ACCOUNTING AND REPORTING (AS PER US GAAP): **16Hrs**

▪ Not-for-Profit (NFP) Entities: NFP Financial Statements	5
▪ Contribution Revenue	3
▪ Specific Accounting Considerations - Colleges and Universities - Voluntary Health, Welfare Organizations and Health Care Organizations	2
▪ Governmental Entities: Fund types (Governmental funds, Proprietary funds, Fiduciary funds)	3
▪ Modified Accrual Accounting - Inter-fund transactions	2
▪ Government Financial Reporting	1

SUGGESTED READINGS:

1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Financial Accounting and Reporting, Wiley
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
4. Transparency in Financial Reporting: A concise comparison of IFRS and US GAAP 1st Edition, Ruth Ann McEwen, Harriman House Ltd.
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr RammohanBhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18



Loyola Academy Degree and PG College, Secunderabad 500 010

PROJECT REPORT

Credits : 6

Subject code : CA22604

Semester: VI

No. of project days: 15

Students will be assigned to generate data on certain research projects and compile available information and draw conclusions there from, on a given topic. The project work will span over a period of one semester (VI semester) under the supervision of chosen faculty member and / or authorized person from the company where student seeks to do project work.

1. Project report is a part of the three-year B. Com - Business Analytics course.
2. Project report should be prepared by two or three students.
3. Project report may be related to any subject which the student has studied / is studying.
4. Project report may be based on either primary data or secondary data or both.
5. Project report should be submitted in four copies.

PROJECT EVALUATION (INTERNAL):

1. Project proposal seminar : 20 marks
2. Project report seminar : 20 marks