St Aloysius
(Deemed to be University)

Mangaluru

Re-accredited by NAAC "A++" Grade

Course structure and syllabus of

B.COM.
BUSINESS ANALYTICS

2024-25 Onwards

Programme Outcomes:

PO1: Demonstrate competence in institute level specialized knowledge of Finance, Accounting, Taxation, Marketing, Management and Business Laws' specialization as a solution to complex real-world problems.

PO2: Gain Analytical skills in the areas of Accountancy, Statistics, Mathematics And related Business Analytic Courses.

PO3: Apply knowledge, understanding and skill to identify the unsolved problems in rapidly changing business environment and analyse and assess these problems using appropriate methodology

PO4: Develop a good value system leading to high ethical and moral conduct, to meet the expectations of established legal practices in the field of Commerce.

PO5: Stand with the requirement of business sector seeking youth fit for employment in the world of work, with the acquired competencies and attitudes.

PO6: Create, select, and apply appropriate techniques, resources, and modern accounting and IT tools for exploring, analysis, and using the information for business purposes.

PO7: Build competency to solve complex problems under uncertainties using advance tools for analysis of data.

Programme Specific Outcomes:

PSO1: Understand various concepts and theories providing strong academic foundation in the field of economics and business.

PSO 2: Understanding of the key technologies in business analytics: data mining, data visualization, forecasting methods, and statistics.

PSO3: Apply the knowledge of data analytics in the domain of Marketing, Finance and Logistics to compete in the global business environment.

PSO4: Apply the practical skills in Accounting and Costing and able to handle independently accounts and costing functions in the business.

B Com. Business Analytics Degree Programme Structure

I SEMESTER

TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK (L + T + P)	Internal Marks	External Marks	TOTAL MARKS	CREDITS
Language – I English	AECC	3+1+0	40	60	100	3
Language – II Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
Financial Accounting	DSC	3+0+2	40	60	100	4
Introduction to Business Analytics	DSC	3+0+2	40	60	100	4
Business Statistics.	DSC	3+0+2	40	60	100	4
Digital Fluency	SEC-SB	1+0+2	20	30	50	2
Human Rights	SEC-SB	1+0+2	20	30	50	2
Yoga, Health and Wellness	SEC-VB	0+0+2	-	50	50	2
						24

B Com. Business Analytics Degree Programme Structure

		II SEMESTER				
TITLE OF THE COURSE	**CATEGORY OF THE COURSE**	**TEACHING HOURS PER WEEK (L + T + P)**	**Internal Marks**	**External Marks**	**TOTAL MARKS**	**CREDITS**
Language-I English	AECC	3+1+0	40	60	100	3
Language–II Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
Advanced Financial Accounting	DSC	3+0+2	40	60	100	4
Principles of Marketing.	DSC	4+0+0	40	60	100	4
Statistical Computing with R Programming	DSC	3+0+2	40	60	100	4
Managerial Economics/ Accounting for Everyone/ Financial Literacy/Banking Theory and Practice	OEC	3+0+0	40	60	100	3
Environmental Studies and Value Education	SEC-VB	3+0+0	60	40	100	3
Skill Enhancement Programme	SEC-VB	1+0+2	20	30	50	2
						26

Name of the Program: B Com. Business Analytics
Course Code:
Name of the Course: Financial Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hrs	60 Hrs

Course Objectives: To acquaint students with the basic knowledge of accounting concepts, conventions, accounting standards and preparation of final accounts for different entities.

Course Outcomes: On successful completion of the course, the Students will be able to

CO1: Understand the theoretical framework of accounting as well accounting standards.

CO2: Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.

CO3: Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.

CO4: Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Syllabus: **Hours**
Module No. 1: Theoretical Framework of Accounting   10

Introduction-Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information - Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting-Accounting Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS). Rules of Accounting-Journal entry-Ledger Accounts-Trial Balance (in brief)

Module No. 2: Financial Statements of Sole Proprietors   10

Introduction-Meaning of Sole Proprietor-Financial Statements of Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet.

Module No. 3:   Final accounts of Non-Trading concerns (Not for profit organization)   10

Meaning of non-trading concerns, need for maintenance of accounts by non-trading concerns, components of final accounts of Non- trading concerns and its preparation. Maintenance of Accounts by Professional People and Accounts of Solicitors-Problems.

Module No. 4: Consignment Accounts   10

Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-

Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. - Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.

Module No. 5: Royalty Accounts   **10**

Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working–Accounting Treatment in the books of Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.

Module No. 6: **Bank Reconciliation Statement**   **10**

Introduction-Meaning and need for Bank Reconciliation- Reasons for differences-Simple problems.

Skill Developments Activities:

- Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
- Collect Annual Reports of sole proprietors and identify the different components.
- Preparation of Proform invoice and accounts sales with imaginary figures.
- Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
- Identify latest innovations and developments in the field of accounting.
- Any other activities, which are relevant to the course.

References:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar, Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases, McGraw-Hill Education, 13th Edition.
4. Charles T. Horngren and Donna Philbrick,
5. Introduction to Financial Accounting, Pearson Education.
6. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.

7. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.

8. B.S. Raman, Financial Accounting Vol. I & II, United Publishers & Distributors

9. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

SEMESTER I		
Name of the Program: B Com. Business Analytics		
Course Code:		
Name of the Course: Introduction to Business Analytics		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**5 Hrs**	**60Hrs**

Course objectives: The course introduces students to the importance and application of analytics in various areas of business.

Course Outcomes: On successful completion of the course, the Students will be able to

CO1: Understand the concepts of business analytics and its application in business.

CO2: Understand and apply descriptive, predictive, and prescriptive analytics to business problems for input into management decision-making processes.

CO3: Identify application of business analytics in various functional areas of an organization.

CO4: Illustrate and discuss the fundamentals concept of Data Visualization and Reporting.

CO5: Gain an introduction to Machine Learning and the terminologies associated with it, and understand the types of Machine Learning and its real-world use cases.

Pedagogy: Classrooms lecture, Group discussion, Seminar, Case studies & field work etc.,

Syllabus:	Hours
Module No. 1: Introduction	**12**

Analytics Landscape, Business Analytics and its process, importance of business analytics, applications in business, Goals of business analytics, Strategy for competitive advantage, the ROI of analytics, benefits of analytics, key terms and terminologies in analytics- concept of big data analytics and financial analytics. scope of business analytics, data for business analytics, data types, decision models, typical business problems where business analytics can be applied, know your customers & competitors, Emerging Trends.

Module No. 2: Descriptive, Predictive and Prescriptive Analytics   12

Fundamentals of descriptive, predictive and prescriptive analytics along with their application in multiple areas of business, brief introduction to Descriptive, Predictive, and Prescriptive Analytics Techniques, Tools and Applications.

Module No. 3: Data Visualization through Tableau   12

Introduction to Tableau, Getting familiar with the interface, better decision making with data visualization. Data Visualization, Storytelling and its importance in BI, Visual Perception, Pre-attentive Attributes of Perception, Color Attributes, High-Precision Judging, Benefits of Data Visualization. Types of analysis for data visualization - univariate analysis, bivariate analysis, multivariate analysis. Exploratory data Analysis: Definition and Significance, Charts/ plots used for visualization (what do they represent and when to use where), Effectiveness of visualization across data types (categorical, ordinal and quantitative)(Practical problems).

Module No. 4:   Reporting in Excel   12

Spreadsheet Applications, MS Excel Overview, Advantage and Disadvantages, Introduction to Buzzwords – Ribbons, Dashboards, Reports, Data Visualization using Excel, Business Intelligence, Decision Support Systems. Storytelling and its importance in BI, Visual Perception, Pre-attentive Attributes of Perception, Colour Attributes, High-Precision Judging.

Module No 5: Machine Learning (ML)   12

Introduction to Machine Learning (ML): What is Machine Learning, when is Machine Learning useful? How is ML different from traditional programming, Artificial Intelligence vs Machine Learning vs Deep Learning.

Skill Developments Activities:

- Students will be given the data analysis exercise using the tableau.
- Work through real world business analytics technique to solve problems.
- Create visualization using tools like tableau and machine learning.

Text Books:

1. Kumar, U. D. *Business Analytics - The Science of Data-Driven Decision Making* Wiley.
2. Sharda, R., Delen, D., & Turban, E. *Business Analytics: The Science of Data-Driven DecisionMaking*. Pearson Education Limited.
3. Fry, M. J. *Data Analytics: An Introduction for Business Managers and Data Scientists*. Wiley.
4. Flach, P. *Machine Learning: The Art and Science of Algorithms that Make Sense of Data*.Cambridge University Press.

Note: Latest edition of text books may be used.

SEMESTER I
Name of the Program: B Com. Business Analytics

Course Code:		
Name of the Course: Business Statistics		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**5 Hrs**	**60Hrs**

Course objectives: To offer knowledge to the students about how to use the available statistical information to make evidence based decisions.

Course Outcomes: On successful completion of the course, the Students will be able to

CO1: Identify a statistical method for solving practical problems.

CO2: Discuss critically the uses and limitation of statistical techniques.

CO3: Describe and discuss the key terminology, concepts, tools and techniques used in business statistical analysis.

CO4: Evaluate critically the underlying assumptions of analysis tools.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Syllabus: **Hours**

Module No. 1:   Introduction to statistics

10

Meaning, definition and characteristics of statistics, functions of statistics, importance of statistics in business, limits of statistics. Statistical investigation, census and sample investigation, collection of primary and secondary data, editing of the statistical data, classification and tabulation. Frequency distribution and statistical series.

Module No. 2 : Measurement of central tendency   **10**

Central tendency, mean, median, mode, partition values, geometric mean and harmonic mean, weighted mean and combined mean.

Module No. 3: Measure of dispersion

10

Dispersion, absolute and relative measure of dispersion, range, quartile deviation, mean deviation from mean and median and their coefficients, standard deviations, coefficients of variation and variance. Skewness and it's coefficients.

Module No. 4: Correlation analysis   **10**

Correlation, types of correlation, uses of correlation, methods of correlation – Karl Pearson's coefficient of correlation, spearman's rank correlation, probable error.

Module 5: **Regression analysis**   **10**

Regression analysis, uses of regression analysis, comparison between regression and correlation, regression coefficients, construction of simple regression equations, X on Y and Y on X.

Module 6: Time series analysis and Index Numbers   **10**

Significance and components of time series, computation of trend values by moving average method and least square method.

Meaning types and uses, fisher's index, Laspeyre's index and passche's index number. Consumer price index , construction of consumer price index number – Aggregative expenditure method and family budget method.

Skill Based Activities

- Students are given different project topics where they have to collect primary and secondary data using various methods of collecting data.
- Students need to find the trend value of the sales of a company in different years using time series analysis.
- Students have to analyse the performance of a batsman in 10 matches using coefficient of variation.

Reference:

1. Philip Kotler, Principles of Marketing, Pearson Education.
2. Saxena Rajan, Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun & Meenakshi N, Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition.
4. Panda Tapan, Marketing Management, Excel books, New Delhi, Second Edition.
5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.

7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.

8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.

9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

Note: Latest edition of text books may be used.

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Name of the Program: B Com. Business Analytics

Course Code:

Name of the Course: Advanced Financial Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hrs	60Hrs

Course objectives: To acquaint students with knowledge of special business transactions like hire purchase, departmental accounts, branch accounting and new trends in accounting and implementing technology.

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

CO1: Understand & compute the amount of claims for loss of stock & loss of Profit.

CO2: Learn various methods of accounting for hire purchase transactions.

CO3: Deal with the inter-departmental transfers and their accounting treatment.

CO4: Demonstrate various accounting treatments for dependent & independent branches.

CO5: Prepare financial statements from incomplete records.

Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

Syllabus: **Hours**

Module No. 1: Hire Purchase Accounting   **10**

Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.

Module No. 2: Departmental Accounts   **10**

Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment

Module No. 3: Accounting for Branches -Dependent   **10**

Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent branches-Debtors Method and Stock and Debtors Method.

Module No.4: Accounting for Branches-Independent   **10**

independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Problems)

Module No. 5: Conversion of Single Entry into Double Entry   **10**

Introduction - Meaning-Limitations of Single-Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.

Module No. 6: Emerging Trends in Accounting   10

Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet--Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).

Skill Developments Activities:

- Identify the procedure & documentations involved in the insurance claims.
- Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
- Identify the common expenditures of an organisation among various departments.
- Collect the procedure and documentations involved in the establishment of various branches.
- Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
- Any other activities, which are relevant to the course.

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References:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar, Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases, McGraw-Hill Education.
4. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson

Education.

5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.

6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.

7. B.S. Raman, Financial Accounting Vol. I & II, United Publishers & Distributors

8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

Name of the Program: B Com. Business Analytics

Course Code:
Name of the Course: Principles of Marketing

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4Hrs	50Hrs

Course objective:
This course aims to provide fundamental understanding of marketing concepts, principles, tools, and procedures as well as knowledge of numerous marketing advancements**.**

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

CO 1: Understand the basic concepts of marketing and asses the marketing environment.

CO 2: Analyze the consumer behaviour in the present scenario and marketing segmentation.

CO 3: Discover the new product development & identify the factors affecting the price of a product in the present context.

CO 4: Judge the impact of promotional techniques on the customers & importance of channels of distribution.

CO 5: Outline the recent developments in the field of marketing.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Syllabus: **Hours**

Module No. 1: Introduction to Marketing   **10**

Meaning and definition of Market, Marketing and Marketing Management, Importance and concepts in Marketing, Selling v/s Marketing. Marketing Environment: Concept-importance-Micro and Macro Environment.

Module No. 2: Consumer Behaviour& Market segmentation   **10**

Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour. **Market segmentation**: Concept, importance and bases; Strategies of market segmentation. Product differentiation vs. market segmentation.

Marketing Mix: Product-Price-Place & Promotion.

Module No. 3: Product and Pricing   **10**

Product: Concept and features of Product, Concept of product mix; Structure of product mix, Branding-packaging and labelling; Stages in Product life-cycle; New Product

Development Process.

Pricing: Meaning and Significance of Pricing. Factors affecting price of a product. Pricing policies and strategies.

Module No. 4: Promotion and Distribution   10

Promotion: Nature and importance of promotion Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; advertising appeals. Advertising copy – meaning and essentials of advertisement copy.

Distribution: Channels of distribution - meaning and importance; Types of distribution channels: Retailing– meaning, nature and scope of retailing, activities involved in retailing. Wholesaling – meaning, nature and scope of wholesaling.

Module No. 5: Recent Developments in Marketing   10

Social Marketing, Online marketing, Direct marketing, Services marketing, Green marketing, Rural marketing; Mobile Marketing, Social Media Marketing, Digital Marketing and Email Marketing.

Skill Development Activities:

- Analyze the marketing environment of your locality and identify need, wants & purchasing power of customers.
- Collect consumer behaviour towards home appliances in your locality.
- Visit any organization and collect the information towards pricing of the products.
- Visit any wholesalers/Retailers; collect the role of them in marketing.
- Identify the recent developments in the field of marketing.

Any other activities, which are relevant to the course.

Reference:

1. Philip Kotler, Principles of Marketing, Pearson Education.
2. Saxena Rajan, Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun & Meenakshi N, Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition.
4. Panda Tapan, Marketing Management, Excel books, New Delhi, Second Edition.
10. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay

Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education

11. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.

12. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.

13. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.

14. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

Note: Latest edition of text books may be used.

Name of the Program: B Com. Business Analytics

Course Code:

Name of the Course: Statistical Computing with R Programming

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hrs	60Hrs

Course objectives: The objective of this module to make students exercise the fundamentals of statistical analysis in R environment.

Course Outcomes: On successful completion of the course, the Students will be able to

CO1: Install, Code and Use R Programming Language in R Studio IDE to perform basic tasks on Vectors, Matrices and Data frames.

CO2: Describe key terminologies, concepts and techniques employed in Statistical Analysis.

CO3: Define, Calculate, Implement Probability and Probability Distributions to solve a wide variety of problems.

CO4: Conduct and Interpret a variety of Hypothesis Tests to aid Decision Making.

CO5: Understand, Analyse, Interpret Correlation and Regression to analyse the underlying relationships between different variables.

Pedagogy: Classrooms lecture, Group discussion, Seminar, Case studies & field work etc.,

Syllabus: **Hours**

Module No. 1: Introduction to R Programming   12

R and R Studio, Logical Arguments, Missing Values, Characters, Factors and Numeric, Help in R, Vector to Matrix, Matrix Access, Data Frames, Data Frame Access, Basic Data Manipulation Techniques, Usage of various apply functions – apply, lapply, sapply and tapply, Outliers treatment.

Module No. 2:   Descriptive Statistics   12

Types of Data, Nominal, Ordinal, Scale and Ratio, Measures of Central Tendency, Mean, Mode and Median, Bar Chart, Pie Chart and Box Plot, Measures of Variability, Range, Inter-Quartile-Range, Standard Deviation, Z-Scores, Skewness and Kurtosis, Histogram, Stem and LeafDiagram, Standard Error of Mean and Confidence Intervals.

Module No. 3: Probability, Probability& Sampling Distribution   12

Experiment, Sample Space and Events, Classical Probability, General Rules Of Addition, Conditional Probability, General Rules For Multiplication, Independent Events, Bayes'

Theorem, Discrete Probability Distributions: Binomial, Poisson, Continuous Probability Distribution, Normal Distribution & t-distribution, Sampling Distribution and Central Limit Theorem.

Module 4:   Statistical Inference and Hypothesis Testing   12

Population and Sample, Null and Alternate Hypothesis, Level of Significance, Type I and Type II Errors, One Sample t Test, Confidence Intervals, One Sample Proportion Test, Paired Sample t Test, Independent Samples t Test, Two Sample Proportion Tests, One Way Analysisof Variance and Chi Square Test.

Module No. 5:   Correlation and Regression   12

Analysis of Relationship, Positive and Negative Correlation, Perfect Correlation, Correlation Matrix, Scatter Plots, Simple Linear Regression, R Square, Adjusted R Square, Testing of Slope, Standard Error of Estimate, Overall Model Fitness, Assumptions of Linear Regression, Multiple Regression, Coefficients of Partial Determination, Durbin Watson Statistics, Variance Inflation Factor.

Skill Developments Activities:

- Data clearing and data mining using R-Studio.
- Generation of R-Studio scripts

Text Books:

1. Ken Black, *Business Statistics*, New Delhi, Wiley.
2. Lee, Cheng. et al, *Statistics for Business and Financial Economics*, NewYork: Heidelberg Dordrecht.
3. Anderson, David R., Thomas A. Williams and Dennis J. Sweeney, Statistics for Business and Economics, New Delhi: South Western.
4. Waller, Derek, Statistics for Business, London: BH Publications.
5. Levin, Richard I. and David S. Rubin, Statistics for Management, New Delhi: Prentice Hall.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com)

Course Code: G310OE1.2 (Open Elective Course)

Name of the Course: Managerial Economics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Course Objective: The course seeks to provide students with a deep grasp of managerial economics principles and their practical application, empowering them to comprehend real-world business challenges and devise economic solutions accordingly.

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

CO 1: Describe the importance of managerial economics in decision making process.

CO 2: Learners would be able to apply the concepts and principles in their day to day life.

CO 3: Analyze how economic agents make decisions and choices using theoretical knowledge & practical approach.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.

Syllabus: **Hours**

Module No. 1: INTRODUCTION TO MANAGERIAL ECONOMICS   8

Economics - Meaning and definitions, Nature of Economics; Meaning and Definitions of Managerial Economics, Nature, Objectives, Scope, Uses of Managerial Economics; Role and Responsibilities of Managerial Economists; Relationship of Managerial Economics with Statistics, Accounting, and Operations Research.

Module No. 2: : THEORIES OF CONSUMER BEHAVIOUR   8

Utility – Meaning, Creation of utility, Cardinal and Ordinal utility, Marginal and total utility; Law of Diminishing Marginal Utility, Exceptions to the law; Law of Equi-marginal utility; Consumer surplus, Concept; Indifference curve analysis, meaning and properties; Budget Line, shifts in the budget line.

Module No. 3: THEORY OF DEMAND AND DEMAND FORECASTING   8

Demand – Demand determinants, Law of demand, forces behind demand curve, exceptions to the law of demand, changes in demand and quantity demanded; Elasticity of demand - price, income, and cross elasticity of demand; Demand forecasting - meaning, methods of demand forecasting, steps involved in demand forecasting, criteria of good demand forecasting.

Module No. 4: PRODUCTION, COST AND REVENUE ANALYSIS   8

Production function, Law of variable proportion, Isoquant curve - Meaning, properties; Economies of scale, Supply analysis - Meaning, determinants of supply, law of supply; Break Even Analysis - Meaning, Assumptions, Determination of BEA - Mathematical Calculations, Limitations.

Module No. 5: MARKET STRUCTURE   8

Perfect competition – Features, Measuring producer's surplus under perfect competition; Duopoly; Monopoly - Features, types; price discrimination - Essential conditions, Price Discounts and differentials; Monopolistic competition - features; Oligopoly - features, Kinked demand model, Cartels.

Skill Development Activities:

- Prepare personal and family budget for one/six/ twelve month on imaginary figures.
- Explore the supply and demand theory of a product of your choice, applying concepts learned in the course.
- Engage in relevant activities such as analyzing market structures, conducting break-even analyses, or examining pricing strategies.

References:

1. Sundharam K.P.M. & Sundharam E.N. – Business Economics, Sultanchand Sons, New Delhi.
2. AhujaH.L. –Business Economics, Sultanchand& Sons, NewDelhi
3. Mehta P.L., Managerial Economics, Sultanchand& Sons, NewDelhi.
4. Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., NewDelhi.
5. Mithani D.M., Managerial Economics, Himalaya Publishing House, Mumbai.
6. Peterso H. Craig and W.Cris Lewis – Managerial Economics, Pearson Education, Singapore.
7. Salvotore Dominic – Managerial Economics, Mcgrew Hill, NewYork.
8. Kuldeep Gupta Raj Kumar, Business Economics, UDH Publishers & Distributors (P) Ltd..
9. K.K. Dewett Modern Economic Theory, S. S Chand & Sons, New Delhi
10. D.M. Mithani Managerial Economics: Theory & Application, Himalaya Publications

11. H. L. Ahuja Macro Economics- Theory & Policy, S. Chand & New Delhi

12. Mote, Paul, Gupta Managerial Economics , Tata McGraw Hill

13. D.N. Dwivedi Managerial Economics, Vikas Publishers

14. H.C. Peterson & W.C. Lewis Managerial Economics, Prentice Hall India

15. Edward Shapiro Macro Economics Analysis , Galgotia Publications

16. A. Koutyiannis Modern Micro Economics, McMillan Publications

17. Dr. Robert E. Hall and Dr. Marc Lieberman : Microeconomics- Principles and applications

18. Joseph E. Stiglitz and Carl E. Walsh: Principles of Microeconomics

19. Arthur O' Sullivan and Steven M. Sheffrin: Micreconomics- Principles, Applications and Tools (for Application Purposes)

20. Varian, Hal R.: Intermediate Microeconomics (Sixth edition)

Case study reference:Geethika, Ghosh&Choudhury, Managerial Economics 2/e, McGraw Hill.
Note: Latest edition of text books may be used

Name of the Program: B Com. Business Analytics

Course Code: G310OE2.2 (Open Elective Course)

Name of the Course: Accounting for Everyone

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Course objectives: The purpose of this course is to understand the accounting process and to develop skills necessary to evaluate an enterprise's financial position and its operating, investing and financing activities.

Course Outcomes: On successful completion of the course, the Students will be able to

CO 1: Analyze various terms used in accounting;

CO 2: Make accounting entries and prepare cash book and other accounts necessary while running a business;

CO 3: Prepare accounting equation of various business transactions;

CO 4: Analyze information from company's annual report;

CO 5: Comprehend the management reports of the company.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Syllabus: **Hours**

Module No. 1: Introduction to Accounting   08

Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations and individuals.

Module No. 2: Basic Terms and Accounting principles   08

Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year. Accounting standards- Meaning. Accounting Concepts and conventions.

Module No. 3: Transactions and Recording of Transactions   08

Features of recordable transactions and events. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)

Module No. 4 Preparation of Financial Statements   08

Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)

Module No. 5: Company Accounts   08

Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.

Skill Development Activities:

- Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
- Prepare accounting equation by collecting necessary data from medium sized firm.
- Prepare financial statements collecting necessary data from small business firms.
- Collect the management reports of any large scale organization and analyze the same.

Any other activities, which are relevant to the course.

Text Books:
1. Hatfield, L. Accounting Basics. Amazon Digital Services LLC.
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., &Philbrick, D.

Introduction to Financial Accounting. London: Pearson Education.

3. Siddiqui, S. A. Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
4. Sehgal, D. Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Tulsian, P. C. Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
6. Mukharji, A., &Hanif, M. Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
7. Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K.. Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
9. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

Note: Latest edition of text books may be used.

Name of the Program: B Com. Business Analytics

Course Code: G310OE3.2 (Open Elective Course)

Name of the Course: Financial Literacy

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the Students will be able to

1. Describe the importance of financial literacy and list out the institutions providing financial services;
2. Prepare financial plan and budget and manage personal finances;
3. Open, avail, and manage/operate services offered by banks;
4. Open, avail, and manage/operate services offered by post offices;
5. Plan for life insurance and property insurance & select instrument for investment in shares

Syllabus:	Hours
Module No. 1: Introduction	**08**
Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.	
Module No. 2: Financial Planning and Budgeting	**08**
Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.	

Module No. 3: Banking Services 08

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.

Module No. 4: Financial Services from Post Office 08

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, KishanVikasPatra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

Module 5: Protection and Investment Related Financial Services 08

Insurance Services: Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under PradhanmantriAwasYojana – Rural and Urban.

Investment avenues in Equity and Debt Instruments: Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.

Skill Development Activities:

- Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.
- Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
- Prepare personal and family budget for one/six/ twelve month on imaginary figures.
- Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading.
- Any other activities, which are relevant to the course.

Text Books:

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
5. Mittra, S., Rai, S. K., Sahu, A. P., &Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

Note: Latest edition of text books may be used.

SEMESTER II

Name of the Program: B Com. Business Analytics

Course Code: G310OE4.2 (Open Elective Course)

Name of the Course: Banking Theory & Practice

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Course objectives: To familiarize the students to understand in detail the concepts of Bank, legal provisions of Banking Regulation act and create an awareness among students about recent developments in banking sector.

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

CO1: Summarize the relationship between Banker & customer and different types of functions of banker.

CO2: Analyse the role, functions and duties of paying and collecting banker.

CO3: Make use of the procedure involved in opening and operating different accounts.

CO4: Examine the different types of negotiable instrument & their relevance in the present context.

CO5: Estimate possible developments in the banking sector in the upcoming days.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Syllabus: **Hours**

Module No. 1:   Introduction to Banking   8

Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India. RBI: History-Role & Functions.

Module No. 2: Customers and Account Holders   8

Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders-Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.

Module No. 3: Negotiable Instruments   **8**

Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange – Cheques. Dishonour of Cheque and its legal consequences.

Module No. 4: Paying and Collecting Banker   **8**

Paying banker: Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights.

Collecting Banker: Introduction - Meaning – Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.

Module No. 5: Recent Developments in Banking   **8**

Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks-Payment banks- Digital Wallet-Crypto currency- KYC norms – Basel Norms - Mobile banking-E-payments - E-money- Door Step banking. Any other recent development in the banking sector.

Skill Development Activities:

- Refer RBI website and identify the different types of banks operating in India.
- Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.
- Collect and fill dummy account opening forms as different types of customer.
- Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.
- Identify and prepare report on pros and cons of recent development in the field of banking sector.

- Any other activities, which are relevant to the course.

References:

1. Gordon &Natarajan, Banking Theory Law and Practice, HPH.
2. S. P Srivastava, Banking Theory & Practice, Anmol Publications.
3. Maheshwari. S.N, Banking Law and Practice, Kalyani Publishers.
4. Shekar. K.C, Banking Theory Law and Practice, Vikas Publication.
5. Dr. Alice Mani, Banking Law and Operation, SBH.

Note: Latest edition of text books may be used.

Question paper pattern for DSC, DSE and Open Elective papers for the semester examination
B.COM. Semester – Degree Examination   Pattern 40: 60
Time: 2 ½ Hours   **Max Marks: 60**
SECTION – A   Answer any FIVE out of SEVEN questions   **(5x2=10)**
SECTION – B   Answer any FOUR out of SIX questions   **(4x5=20)**
SECTION – C   Answer any TWO out of FOUR questions **(2x15=30)**