



Bhavan's Vivekananda College
of Science, Humanities & Commerce, sainikpuri, Secunderabad-50094
Accredited with 'A' Grade by NAAC-Autonomous College
DEPARTMENT OF COMMERCE - B.COM (HONOURS BUSINESS ANALYTICS) PROGRAMME wef 19-20

FIRST YEAR: SEMESTER-I					
S.No.	Code	Course Title	Course Type	PPW	Credits
1.		English	CC-1	4	4
2.		Environmental Studies	AECC-1	2	2
3.	HBA151	Financial Accounting - I	DSC-1A	5	5
4.	HBA152	Managerial Economics	DSC-2A	5	5
5.	HBA153	Principles of Marketing	DSC-3A	5	5
6.	HBA154	Business Mathematics	DSC-4A	5	5
7.	HBA155	Information Technology for Business Analytics	GE-1	2T+2P	3
Total				30	29
SEMESTER-II					
8.		English	CC-2	4	4
9.		Gender Sensitization	AECC-2	2	2
10.	HBA251	Financial Accounting - II	DSC-1B	5	5
11.	HBA252	Business organization & Management	DSC-2B	5	5
12.	HBA253	Data Analysis with Excel	DSC-3B	3T+4P	5
13.	HBA254	Business Statistics-I	DSC-4B	5	5
14.	HBA255	Financial System	GE-2	4	4
Total				32	30

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OU Nominee

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SECOND YEAR: SEMESTER-III					
15.	HBA351	Advanced Accounting	DSC-1C	5	5
16.	HBA352	Income Tax	DSC-2C	5	5
17.	HBA353	Business Statistics -II	DSC-3C	5	5
18.	HBA354	Business Analytics	DSC-4C	4T+2P	5
19.	HBA355		SEC-1	2	2
20.	HBA356	Management Information System	GE-3	2T+2P	3
		Total		27	25
SEMESTER-IV					
21.	HBA451	Corporate Accounting	DSC-1D	5	5
22.	HBA452	Auditing	DSC-2D	5	5
23.	HBA453	Research Methodology	DSC-3D	5	5
24.	HBA454	Business Simulation	DSC-4D	4T+2P	5
25.	HBA455		SEC-2	2	2
26.	HBA456	E-Commerce & Digital Marketing	GE-4	2T+2P	3
		Total		27	25

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THIRD YEAR:SEMESTER-V					
27.	HBA551	Cost and Management Accounting	DSC-1E	5	5
28.	HBA552	Mercantile Law	DSC-2E	5	5
29.	HBA553	Business Forecasting	DSE-1	3T+4P	5
29.	HBA554	Applications of Business Analytics	DSE-2	3T+4P	5
30	HBA555		SEC-3	2	2
		Total		26	22
SEMESTER-VI					
31	HBA651	Financial Statement Analysis	DSC-1F	5	5
33	HBA652	Project Report	DSC-2F	5	5
34	HBA653	Business Intelligence and Data Visualization	DSE-3	3T+4P	5
35	HBA654	Business Analytics Programming	DSE-4	3T+4P	5
36	HBA655		SEC-4	2	2
		Total		26	22
		GRAND TOTAL		168	153

AECC:Ability Enhancement Compulsory Course;
SEC:Skill Enhancement Course;
DSC: Discipline Specific Course;
DSE:Discipline Specific Elective;
GE:Generic Elective; T: Theory; P: Practical; R: Report;
VV:Viva-Voce Examination; T=Theory; P=Practical's;

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FINANCIAL ACCOUNTING - I

PAPER CODE: HBA151
YEAR/SEMESTER: I/I

PPW: 5
NO. OF CREDITS: 5

COURSE OBJECTIVE: To acquire conceptual knowledge of accounting process, preparation of final accounts, familiarize with different subsidiary books, prepare Bank reconciliation statement and learn methods of depreciation.

UNIT- WISE COURSE OBJECTIVES

COB1: To familiarize with accounting principles, process and various branches of accounting.

COB2: To learn different subsidiary books.

COB3: To learn the preparation of Bank Reconciliation Statement.

COB4: To identify the types of errors and apply the relevant procedure for rectification and prepare final accounts.

COB5: To learn different methods of depreciation.

UNIT-I: INTRODUCTION:

Financial Accounting: Meaning – Definition – Functions - Advantages and Limitations – Users of Accounting Information – Principles of Accounting: Concepts and Conventions. Branches of Accounting – Accounting System- Types of Accounts – Accounting Cycle: Journal- Ledger and Trial Balance

UNIT-II: SUBSIDIARY BOOKS:

Meaning –Types - Purchases Book - Sales Book - Purchases Returns Book - Sales Returns Book - Bills Receivables Book - Bills Payables Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.

UNIT-III: BANK RECONCILIATION STATEMENT:

Meaning – Need - Reasons for differences between cash book and pass book balances – Favourable and over draft balances – Ascertainment of correct cash book balance - Preparation of Bank Reconciliation Statement.

UNIT-IV: RECTIFICATION OF ERRORS AND FINAL ACCOUNTS:

Capital and Revenue Expenditure: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors - Suspense Account – Effect of Errors on Profit. Final Accounts: Meaning - Uses - Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.

UNIT-V : DEPRECIATION:

Depreciation (AS-6): Meaning – Causes – Difference between Depreciation, Amortisation and Depletion - Objectives of providing for depreciation – Factors affecting depreciation –


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Accounting Treatment – Methods of depreciation: Straight Line Method - Diminishing Balance Method - Change in Methods –problems -Meaning of Provisions and Reserves and Differences between Provisions and Reserves (Concept only)

SUGGESTED READINGS:

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

REFERENCES:

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

COURSE OUTCOMES:

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

HBA151 CO1 Identify the key principles of accounting, branches of accounting and apply them in the process of accounting

HBA151 CO2 Acquaint them with different types of subsidiary books.

HBA151 CO3 Compare the balances of cash book and pass book and reconcile them.

HBA151 CO4 Categorise the types of errors, rectify them and prepare final accounts.

HBA151 CO5 Assess the value of assets by using different methods of depreciation.

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MANAGERIAL ECONOMICS

PAPER CODE: HBA152
YEAR/SEMESTER: I/I

PPW: 5
NO. OF CREDITS: 5

COURSE OBJECTIVE: *To familiarize the students with the concepts and principles of economics and provide them an overview of various tools in business practices.*

UNIT-WISE COURSE OBJECTIVES:

COB1: To provide understanding about nature and scope of managerial economics and to illustrate laws of utility graphically.

COB2: To give insight into types of demand and explain law of demand along with the concepts of elasticity of demand using schedules and graphs.

COB3: To explain supply functions and to provide insights into the production concepts and help them illustrate production laws using graphs.

COB4: To acquaint with various cost and revenue concepts and analysis.

COB5: To explain National Income and the methods of measurement of national income, trade cycle and inflation.

UNIT-I: NATURE AND SCOPE OF MANAGERIAL ECONOMICS:

Characteristics of managerial economics – Nature and scope of managerial economics - Importance of managerial economics - Basic economic tools in managerial economics - Law of Diminishing marginal utility - Law of Equi-marginal utility. (2+1+3+3+3=12)

UNIT- II: DEMAND ANALYSIS & DEMAND FORECASTING

Meaning – Function - Factors influencing Demand- Demand Curve - Law of Demand. Elasticity of Demand: Concept - Types and measurement of Elasticity of Demand – Demand forecasting scope and importance.

UNIT-III: SUPPLY & PRODUCTION ANALYSIS:

Law of Supply - Factors influencing Supply - Market Equilibrium- Consumer Surplus - Concept of Production - Total Production - Marginal Production - Average Production - Law of Variable Proportion - Law of Return to Scale - Economies and Dis-economies of Scale.

UNIT-IV: COST & REVENUE ANALYSIS:

Theory of Cost - Concepts of Cost - Short run and Long run cost curves-- Break Even Analysis: Meaning – Assumptions – Uses and Limitations. Revenue analysis –Introduction to market structure


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UNIT-V: MACROECONOMICS FOR MANAGERS:

National income – Concepts – Measurements of national income – Business cycle: Nature, Phases, Causes – Inflation causes and control – Deflation and stagflation

SUGGESTED READINGS:

1. Business Economics: P.N.Chopra, Seema Ghosh, J. Girija Sastry, Kalyani Publishers
2. Business Economics :D.M.Mithani&G.K.Murthy, Himalaya Publishing House
3. Business Economics: P.N.Chopra, Seema Ghosh

REFERENCES:

1. Business Economics :D.M.Mithani, Himalaya Publishing House
2. Business Economics: V.G.Mankar, Himalaya Publishing House
3. Managerial Economics: Vanith Agrawal, Pearson Education
4. Business Economics: H.L.Ahuja, S.Chand&Co.Ltd.
5. Business Economics : R.K.Lekhi, Kalyani Publishers
6. Essential of Business Economics: D.N.Dwivedi, Vikas Publishers
7. Managerial Economics: Varshney and Maheswari, Sultan Chand & Co.

COURSE OUTCOMES:

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

HBA152 CO1: Identify various utility approaches and the laws associated with cardinal utility approach.

HBA152 CO2: Identify the factors determining the demand along with the laws of demand and able to demonstrate the knowledge of understanding of elasticity of demand.

HBA152 CO3: Identify the factors determining the supply along with the laws of supply and identify the factors determining the production and also able to demonstrate short run and long run production laws.

HBA152CO4: Distinguish between various types of costs short run and long run costs

HBA152CO5: Develop knowledge regarding National income, Measurement of National Income, Business cycle and inflation

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PRINCIPLES OF MARKETING

PAPER CODE: HBA153
YEAR/SEMESTER: I/I

PPW: 5
NO. OF CREDITS: 5

COURSE OBJECTIVE: *To expose to the basics of marketing management as a functional area and to understand the various decisions under this discipline.*

UNIT-WISE OBJECTIVES:

COB1: To introduce the marketing concepts, role of marketing in economics development and to identify the relevance of marketing mix for various products and services.

COB2: To gain insight on various environmental forces that affect the company's ability to serve its customers.

COB3: To understand the importance of segmenting a market and to identify various ways of targeting and product positioning strategies.

COB4: To explain how the markets, consumers behave under circumstances and how the cultural, social, personal and psychological factors influence their behavior.

COB5: To familiar with the concepts related to marketing research and list the marketing research process.

UNIT-I: INTRODUCTION:

Meaning and Definition of Marketing – Scope – Evolution of Marketing Concept - Production concept - Product concept – Selling Concept - Marketing Concept - Societal Marketing Concept - Objectives - Role of Marketing in Economic Development - Marketing Mix - Direct Marketing and its Forms - Online Marketing and its domains - Marketing of Services-attributes and 7P's.

UNIT-II: MARKET ENVIRONMENT:

Micro Environment: Company – Suppliers - Marketing Intermediaries – Customers – Competitors - Publics - Macro Environment: Demographic – Economic – Natural – Technological – Political - Legal and Regulatory - Cultural - Social.

UNIT-III: MARKET SEGMENTATION:

Market Segmentation: Concept – Bases – Benefits - Requirement for Effective Segmentation – Market Targeting- Evaluating Market Segments, Selecting Target Market segments, socially responsible target marketing- Differentiation and positioning- Product Positioning: Concepts - Bases.

UNIT-IV: CONSUMER BEHAVIOUR:

Consumer Behavior: Nature – Scope – Importance - Factors: Economic – Psychological – Cultural - Social and Personal - Steps in consumer Decision Process- Business Buyer -

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Characteristics of Business Buyer –Business Buying Process - Business Buyer Vs. Consumer Buyer-Institutional and Government markets.

UNIT-V: MARKET RESEARCH:

Market Research: Meaning - Definition - Marketing Research Process: Defining the Objectives of Research – Need - Designing the Research Project - Data Collection Process - Analyzing Data - Presenting Results.

SUGGESTED READINGS:

1. Principles of Marketing: Philip Kotler, Pearson.
2. Marketing Management: Dr. K. Karunakaran, Himalaya Publications.

REFERENCES:

1. Marketing Management: Philip Kotler, Kevinlane Keller, Abraham Koshy, and Pearson.
2. Marketing: DhruvGrewal, Michael levy, Tata McGraw Hill.
3. Marketing Management: Ramaswamy&Namakumari, Tata McGrawHill Publication.
4. Marketing Management: CN Sontakki, Kalyani Publication.
5. Marketing Management: RajanSaxena, Tata McGraw Hill.
6. Marketing Management Cases & Concepts: Nikhilesh, Rakesh, Abhinandan, Mc Milan
7. Principles of Marketing: NeeruKapoor, PHI.
8. Marketing: Sharma etal, Cengage Publications.

COURSE OUTCOMES:

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

HBA153CO1:Exemplify the key concepts of marketing; Define the role of marketing in economic development, and also will be able to identify the relevance of marketing mix for various products and services.

HBA153CO2:Identify the main factors and forces of marketing environment thataffect a firm's ability to build and maintain successful customer relationships.

HBA153CO3:Describe major bases for segmenting consumer and business markets; define and be able to apply the three steps of target marketing: market segmentation, target marketing, and market positioning; understand how different situations in the competitive environment will affect choices in target marketing.

HBA153CO4:Explain the major types of consumer market and business market buying behavior, the stages in the buyer decision process and analyze the major factors that influence both consumer market and business marketpurchasing decision.

HBA153CO5:Define the basic concepts related to marketing research and list the marketing research process.


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BUSINESS MATHEMATICS

PAPER CODE: HBA154

YEAR/SEMESTER: I/I

PPW: 5

NO. OF CREDITS: 5

COURSE OBJECTIVE: *To inculcate analytical and computational ability among the students.*

UNIT-WISE OBJECTIVES:

COB1: To impart the concepts of Time Value of Money through the concept of simple Interest, compound interest and annuities.

COB2: To enable the logical thinking by understanding the behavior of variables and also to make fundamentally strong in limits, continuity & sets in the areas of business and industry

COB3: To familiarize the mathematical operations in matrices.

COB4: To understand the concepts of quadratic equations and progressions in business applications.

COB5: To enable the applications of differentiation and integration in the areas related to economics & business

UNIT-I: MATHEMATICS OF FINANCE

Mathematics of Finance: Introduction – Interest (Simple and Compound, Compound Interest At Changing Rates - Nominal and Effective Rates)– Present Value and Future Value – Annuities – Perpetuity

UNIT-II: FUNCTIONS AND SETS:

Functions: Concept – Types of functions- related to business(Simple problems).

Limits: Concept – Properties – Evaluation.

Continuity: Concept - Applications of Continuity in Business and Economics

Theory of Sets: Definition of Set – Types – Venn Diagrams – Operation on Sets Algebra of Sets – Application of Set Theory.

UNIT-III: MATRICES AND DETERMINANTS:


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

UNIT-IV: QUADRATIC EQUATIONS AND PROGRESSIONS:

Quadratic Equations: Solution of a Quadratic Equation – Sum of the Roots – Product of the Roots – Formation of Quadratic Equation (Including Simple Applications).

Progressions: Arithmetic Progression – Geometric Progression – Harmonic Progressions. (Including Simple Applications).


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UNIT-V: CALCULUS (WITHOUT TRIGONOMETRIC FUNCTIONS):

Differentiation: (Without Proof) – Derivative of Standard Functions – Rules of Differentiation, Sum, Product, Quotient and Function – Differentiation of One Function With Respect to another Function.

Maxima and Minima: Meaning and Application Problems.

Integration: Concept – Fundamental Formulas– Methods of Integration (Simple Problems including Application Problems).

SUGGESTED READINGS:

1. Business Mathematis: J.K.Singh, Himalaya Publications
2. Business Mathematics: DigambarPatri, D.N. Patri , Kalyani Publishers

REFERENCES:

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

COURSE OUTCOMES:

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

HBA154 CO1:Familiarize the concepts of Time Value of Money by Grasping the Concepts of Simple Interest, Compound Interest and Annuities.

HBA154 CO2:Examine the nature of the variables by figuring out the logical relationship of the functional behavior, also the fundamentals of Limits, Continuity and Sets through their applications in the field of Business and Industry.

HBA154 CO3:Conceptualize the core methods of Mathematical Operations using Matrices.

HBA154 CO4:Apply the concepts of quadratic equations and progressions in practical business decisions.

HBA154 CO5: Integrate Differentiation & Integration applications in the areas related to economics & business

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INFORMATION TECHNOLOGY FOR BUSINESS ANALYTICS

PAPER CODE: HBA 155
YEAR/SEMESTER: I/I

PPW: 2T+2P
NO. OF CREDITS: 3

COURSE OBJECTIVE: *To acquire basic knowledge in Information Technology and its applications in the areas of business analytics.*

UNIT-WISE OBJECTIVES:

COB1: To learn about the generations and physical components of computer.

COB2: To differentiate between various operating systems on the basis of their features and learn the DOS commands.

COB3: To get acquainted with features of Ms. Word and use various options in menu.

COB4: To create various power point presentations

COB5: To gain knowledge about internet browsing and multimedia.

UNIT-I: INTRODUCTION:

Introduction to computers - Generations of computers - An overview of computer system - Types of computers - Input & Output Devices.

Hardware: Basic components of a computer system - Control unit - ALU - Input/output functions - Memory - RAM - ROM - EPROM - PROM and Other types of memory.

UNIT-II: OPERATING SYSTEM (OS):

Meaning - Definition & Functions - Types of OS - Booting process - DOS - Commands (internal & external) - Wild card characters - Virus & Hackers - Cryptography & cryptology.

Windows: Using the Start Menu - Control Panel - Using multiple windows - Customizing the Desktop - Windows accessories (Preferably latest version of windows or Linux Ubuntu).

UNIT-III: WORD PROCESSING:

Application of word processing - Menus & Tool Bars - Word processor - Creating - Entering - Saving & printing the document - Editing & Formatting Text - Mail Merge and Macros (Preferably latest version of MS Word or Libre Office Writer).

UNIT-IV: POWER POINT PRESENTATION:

Application of Power Point Presentation - Menus & Tool bars - Creating presentations - Adding - Editing and deleting slides - Templates and manually - Slide show - Saving - Opening and closing a Presentation - Types of slides - Slide Views - Formatting - Insertion of Objects and Charts in slides - Custom Animation and Transition (Preferably latest version of MS Power Point presentation - Libre Office Impress).



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UNIT V :INTERNET AND MULTIMEDIA

Internet & Browsing: Services available on internet – WWW – ISP – Browsers.
Overview of search engine , social networking, blocks ,virtual communication, video sharing.
Multimedia: Application of multimedia – Images – Graphics - Audio and Video – IT security-
Privacy issues in Internet, Security threats Security measures.

SUGGESTED READINGS:

1. Information Technology: Punet Kumar & SushilBharadwaj, Kalyani Publishers
2. Fundamentals of Information Technology- R.G Saha, I.L.NarasimhaRao& N. Bhaskar, Himalaya Publications

REFERENCES

1. Introduction to Computers: Peter Norton, McGraw Hill.
2. Fundamentals of Information Technology: Dr. NVN Chary, Kalyani Publishers.
3. Computer Fundamental: AnithaGoel, Pearson.
4. Information Technology Applications for Business: Dr. S. Sudalaimuthu, Himalaya
5. Introduction to Information Technology: ITL ESL, Pearson.
6. Introduction to Information Technology: V. Rajaraman, PHI.
7. Fundamental of Computers: Balaguruswamy, McGraw Hill.
8. PC Software under Windows: Puneet Kumar, Kalyani Publishers.
9. Information Technology and C language: Rajiv Khanna, New Age International.
10. Fundamentals of Information Technology: Alexis Leon, Vikas Publishing House.
11. Informational Technology: P. Mohan, H
12. Himalaya Publishing House.
13. Information Technology: R. Renuka, Vaagdevi Publishers.
14. OS-Linux Spoken Tutorials & Libre Office Spoken Tutorials by IIT Bombay.

COURSE OUTCOMES:

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

- HBA 155CO1:** Identify various parts of computers and their functions.
HBA 155CO2: Distinguish various operating systems and execute DOS commands.
HBA 155CO3: Make use of Ms.-word application.
HBA 155CO4: Design power point presentation.
HBA 155CO5: Apply the concepts of Internet and Multimedia.

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FINANCIAL ACCOUNTING-II

PAPER CODE: HBA251
YEAR/SEMESTER: I/II

PPW: 5
NO. OF CREDITS: 5

COURSE OBJECTIVE: *To learn the contemporary issues in accounting, and preparation of accounts related to single entry system, non-profit and partnership organisations.*

UNIT- WISE COURSE OBJECTIVES:

- COB1: To understand various contemporary issues of accounting.
- COB2: To familiarise them with different methods used in single entry system.
- COB3: To learn accounting of non-trading concerns.
- COB4: To learn accounting of partnership firms.
- COB5: To learn accounting of dissolution and insolvency of Partnership firms.

UNIT-I: CONTEMPORARY ISSUES IN ACCOUNTING:

Human Resource Accounting – Social Responsibility Accounting – Environmental Accounting – Green Accounting - Forensic Accounting – Inflation Accounting (Concepts only).

UNIT-II: ACCOUNTS FROM INCOMPLETE RECORDS:

Features – Ascertainment of Profit - Statement of Affairs and Conversion method.

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

Not for Profit entities – Features – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet - Accounting for Organization and Individuals.

UNIT-IV: PARTNERSHIP ACCOUNTS-I:

Meaning – Partnership Deed - Capital Accounts (Fixed and Fluctuating) – Admission of a Partner – Retirement and Death of a Partner (Excluding Joint Life Policy).

UNIT-V: PARTNERSHIP ACCOUNTS-II:

Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company.

SUGGESTED READINGS:

1. Accountancy-I: S.P. Jain & K.L Narang, Kalyani.
2. Advanced Accounting- Dr. K.Sreelatha Reddy, M. ThirmalRao, V Santhi& K Naga Sirisha, Himalaya Publishers
3. Advanced Accountancy: M Shrinivas& Dr. K Sreelatha Reddy, Himalaya Publishers.


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REFERENCES

1. Accountancy-I: Haneef and Mukherjee, Tata McGraw Hill Co.
2. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
3. Accountancy-I: Tulasian, Tata McGraw Hill Co.
4. Advanced Accountancy-I: S. N. Maheshwari & V.L. Maheshwari, Vikas.
5. Financial Accounting: M.N Arora, Tax Mann Publications.

COURSE OUTCOMES:

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

HBA251 CO1: Outline the various contemporary issues of accounting.

HBA251 CO2 : Identify the profit/loss understatement of affairs method and conversion method in single entry system.

HBA251 CO3: Prepare accounts of non-trading concerns.

HBA251 CO4: Solve problems related to types of capital accounts, admission, retirement and death of a partner of partnership firm.

HBA251 CO5: Evaluate the firms at the time of dissolution and insolvency of partnership firm.

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BUSINESS ORGANISATION & MANAGEMENT

PAPER CODE: HBA252
YEAR/SEMESTER: I/II

PPW: 5
NO. OF CREDITS: 5

COURSE OBJECTIVE: To understand fundamental concepts of business and forms of organizations, to familiarize the students with principles of management, concepts of centralization, decentralization and delegation of authority.

UNIT- WISE OBJECTIVES:

COB1: To understand the basic concepts of business and its relationship.

COB2: To learn different forms of business organizations.

COB3: To familiarize with features of Joint Hindu family firm and types of companies.

COB4: To understand the functions, principles and importance of management in business and role of a manager.

COB5: To know the types of organisations and the balance between centralization and decentralization, and also importance of delegation of authority

UNIT-I: INTRODUCTION:

Concepts of Business - Trade - Industry & Commerce - Features and Classification of Trade - Aids to Trade - Industry Classification - Relationship between Trade, Industry and Commerce - Business Organization Concepts - Functions of Business.

UNIT-II: FORMS OF BUSINESS ORGANISATION:

Sole Proprietorship: Meaning - Features - Advantages - Limitations.

Partnership: Meaning - Characteristics - Kinds of Partners - Registration of Partnership - Partnership Deed - Rights & Obligations of Partners - Limited Liability Partnership..

UNIT-III: JOINT HINDU FAMILY BUSINESS & JOINT STOCK COMPANY: (AS PER COMPANIES ACT 2013)


Joint Hindu Family Business: Characteristics - Advantages - Limitations

Joint Stock Company: Meaning - Characteristics - Advantages - Kinds of Companies including One Person Company - Difference between Private & Public Companies.

UNIT IV: MANAGEMENT :

Management: Introduction - Meaning - Features - Importance - Functions - Henry Fayol - Principles of Management - Frederick Winslow Taylor's Scientific Management - Principles of Scientific Management - Elements of Scientific Management- Definition of Manager - Functions of Manager - Role of Manager.


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UNIT V: ORGANISING:

Organization Meaning - Principle of Internal Organization - Types of Organizations
Centralization: Introduction - Characteristics - Advantages and Limitations
De-Centralization: Introduction - Characteristics - Advantages and Disadvantages
Authority: Introduction - Characteristics - Sources - Delegation of Authority: Importance -
Advantages - Problems.

SUGGESTED READINGS:

1. Business Organization & Management: Sharma Shashi K. Gupta, Kalyani Publishers
2. Business Organization: Sharma Shashi K. Gupta, Kalyani publishers.
3. Organization & Management: R. D. Agarwal, McGraw Hill.

REFERENCES

1. Modern Business Organization: S.A. Sherlekar, V.S. Sherlekar, Himalaya Publishing House
2. Business Organization & Management: C.R. Basu, Tata McGraw Hill
3. Business Organization & Management: R. N. Gupta, S. Chand,
4. Organizational Behaviour Text & Cases: V.S.P. Rao, Himalaya Publishing House
5. Business Organization & Management: Uma Shekaram, Tata McGraw Hill
6. Business Organization & Management: Niranjana Reddy & Surya Prakash, Vaagdevi publishers.
7. Business Organisation and Management, Dr. Neeru Vasihth, Tax Mann Publications.

COURSE OBJECTIVE :

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

HBA252 CO1: Classify the concepts of business -trade, industry and commerce.

HBA252 CO2: Distinguish different forms of business organisations

HBA252 CO3: Outline the features of Joint Hindu family firm and Categorize different forms of companies.

HBA252 CO4: Explain the principles of management in business organisations, and develops the skills to act as manager.

HBA252 CO5: Discuss the concept organization, centralization, decentralization, and delegation of authority.

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DATA ANALYSIS WITH EXCEL

PAPER CODE: HBA253
YEAR/SEMESTER: I/I

PPW: 3T +4P
NO. OF CREDITS: 5

COURSE OBJECTIVE: To inculcate knowledge in Data analysis with excel.

UNIT- WISE OBJECTIVES:

- COB1: To acquire basic knowledge in Excel and its applications.
- COB2: To describe the formatting and data base tools
- COB3: To classify conditional format, formulae function, group and subtotal
- COB4: To describe charts and graphs with options
- COB5: To demonstrate data controls with pivot table and lookup wizard)

UNIT -I: INTRODUCING TO EXCEL:

Introduction-Tour of Excel window-Explore the ribbon and toolbars-Create, save and upload
Files- working with single and multiple worksheets- Insert, Rename, Delete, Group,
customization of Office button, Auto Fill, Custom list. Managing cells (Naming, Moving,
Copying, Adding, Deleting, Grouping)
finding, replacing, Comments)
Views- Workbook view, show and hide, zoom features, freeze panes, split window, viewing
Multiple windows, Worksheet background, Watermarks
Printing- Page setup, scale to fit, sheet options, Header, Footers, Themes, Templates.
Lab work: Create student workbook with relevant worksheets and implement the above tools.

UNIT-II :ORGANIZING DATA WITH EXCEL:

Editing and formatting (Entering data, Fonts, Alignment, styles, formatting numbers -format
cells dialog box-Understanding Dates and Times, Format Percentages, Format Fractions, Format
in scientific Notation, Data Rotate- wrap text-Merge and Center-format painter, clear formats.
Conditional formatting(Highlight Cell Rules, Top Bottom Rules, Data Bars, Color Scales,
Custom Formatting Rules)
Group and Ungroup, Sort Data, Single and Multiple Levels Sort, Filter Data Advanced Filter,
Subtotal.
Lab work: Create reports using formatting tools, sorting and filters in excel)

UNIT -III- FORMULA AND FUNCTIONS:

Understanding formulas- Relative and absolute cell reference - calculations with
operator, aggregate functions with auto sum method-managing formulas in single and multiple
worksheet.
Built in Functions: Introduction to formulas toolbar -Insert function- Built in functions(Math &
Trigonometric, Financial, Date & Time, Logical, Text, Statistical functions)-check formulas for
errors, trace precedents and dependents.



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Lab work: Implement Math and trigonometric function for student worksheet and generate report.

Implement Logical and conditional expressions for calculating result, grade and overall percentage for student database.

Calculate a Conditional sum, conditional Count, conditional average, square Root, financial functions: Calculate future Value, Calculate principal or interest, calculate the interest rate, calculate the internal rate of return, calculate straight line depreciation, calculate the Median, Mode, correlation, calculate Rank.

UNIT IV: WORKING WITH PIVOT TABLES AND CHARTS:

Introduction to Pivot tables- Create a pivot table, modify a pivot table layout, summarize pivot table values- implement following tools with pivot table (calculate field, group rows/columns, apply styles, filters).

Charts and Graphs:-Instant chart, Create chart -types of charts- create combination chart, change type, add or remove chart data-add spark lines-trend lines - histograms -chart Styles, layouts, labels, Axis options, chart title, legend, data labels -create and modify pivot chart

Lab work: Create pivot tables and charts for single and multiple values

UNIT V: DATA CONTROL AND VALIDATION:

Import data from access- from text file from other source -Remove Duplicates, Data validation(settings -input message-error alert, error styles), Goal seek, using lookup-Hlookup - Vlookup-match- Index- hyper link.

Labwork: Import data from other database applications and perform the following operations
Data validation, determine the location of a value, using lookup wizards- using INDEX, perform data and time calculations.

SUGGESTED READINGS:

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

COURSE OUTCOMES:

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

HBA253 CO1: Identify the data analysis methods and tools in excel application.


HBA253 CO2: Interpret formatting, sorting, filtering.

HBA253 CO3: Analyze and implement calculations using formulae and function methods

HBA253 CO4: Apply knowledge for Design Chart and graphs.

HBA253 CO5: Interpret data using validation tools Goal seek method and lookup wizard


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BUSINESS STATISTICS-I

PAPER CODE: HBA254
YEAR/SEMESTER: I/I

PPW: 5
NO. OF CREDITS: 5

COURSE OBJECTIVE: *To inculcate analytical and computational ability among the students.*

UNIT -WISE OBJECTIVES:

- COB1: To introduce the basic concepts of statistics along with methods of collection and presentation of data
- COB2: To understand & calculate all the measures of central tendency.
- COB3: To measure the variations using various measures of dispersion.
- COB4: To find out the direction of variation and also the peakedness of the curve.
- COB5: To identify the relationship among the variables in business related areas.

UNIT-I: INTRODUCTION:

Origin and Development of Statistics – Definition - Importance and Scope - Limitations of Statistics - Distrust of Statistics.
Statistical Investigation: Planning of statistical investigation - Census and Sampling methods - Collection of primary and secondary data - Statistical errors and approximation - classification and Tabulation of data - Frequency distribution.
Diagrammatic and Graphic Presentation: One Dimensional(Bar Diagrams Only) and Two Dimensional Diagrams(Rectangles and Pie diagrams) - Technique of Construction of Graphs - Graphs of Frequency Distribution - Graphs of Time Series or Histograms.

UNIT-II: MEASURES OF CENTRAL TENDENCY:

Arithmetic Mean - Geometric Mean - Harmonic Mean - Mode – Median - Quartiles and Percentiles - Simple and Weighted Averages - Uses and Limitations of different Averages.


UNIT-III: MEASURES OF DISPERSION:

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

UNIT-IV: MEASURES OF SKEWNESS AND KURTOSIS:

Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Coefficient of Skewness - Kelly's Measure of Skewness - Kurtosis-Meaning -Raw Moments, Central moments, Skewness and kurtosis using moments(Excluding Shepard's correction):.


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UNIT-V: CORRELATION:

Meaning - Types - Correlation and Causation - Methods: Scatter Diagram - Karl Person's Coefficient of Correlation - Probable Error and Interpretation of Coefficient of Correlation - Rank Method - Concurrent Deviation Method.

COURSEOUTCOMES:

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

HBA254CO1: To familiarise the basic concepts of statistics along with methods of collection and presentation of data.

HBA254CO2: To compute averages using different methods of central tendency

HBA254CO3: To examine the variation of data through different methods of dispersion.

HBA254CO4: To identify the skewedness and peakedness in the data using the methods of skewness and kurtosis.

HBA254CO5: To determine the relation between variables using the methods of correlation.


SUGGESTED READINGS:

1. Business Statistics: S. L. Aggarwal, S. L. Bhardwaj, Kalyani Publications
2. Fundamentals of Statistics: Gupta S.C, Himalaya
3. Statistics for Management: Levin & Rubin, Pearson.

REFERENCES:

1. Statistics: E. Narayanan Nadar, PHI Learning
2. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
3. Business Statistics: K. Alagar, Tata McGraw Hill
4. Fundamentals of Statistical: S. P Gupta, Sultan Chand
5. Business Statistics: J. K. Sharma, Vikas Publishers
6. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
7. Statistics - Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
8. Business Statistics: S. K. Chakravarty, New Age International Publishers
9. Statistics: Andasn, Sweenly, Williams, Cingage.


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FINANCIAL SYSTEM

PAPER CODE: HBA255
YEAR/SEMESTER: I/I

PPW: 4
NO. OF CREDITS: 4

COURSE OBJECTIVE: To acquire knowledge of working of Indian Banking system.

UNIT-WISE COURSE OBJECTIVES:

- COB1: To provide an understanding about constituents of Indian Financial System and its role in Economic Development
- COB2: To give an insight into origin and growth of Banking in India
- COB3: To understand the functioning of different Banks in India.
- COB4: To provide an overview on the various operations of money market.
- COB5: To acquaint with different concepts on the working of capital market and the stock exchanges in India.

UNIT-I: INTRODUCTION TO FINANCIAL SYSTEM

Functions of Financial System - Constituents of Indian Financial System - An Overview of Indian Financial System - Role of Financial Institutions in Economic Development

UNIT-II: BANKING AND ITS GROWTH

Origin and Growth of Banking in India - Unit Vs Branch Banking - Functions of Commercial Banks - Nationalization of Commercial Banks in India - Emerging Trends in Commercial Banking in India, Priority sector lending- Innovations in banking-Ombudsman.

UNIT-III: TYPES OF BANKS:

Central Bank-RBI Constitution - Functions - Credit Control Measures. Co-Operative Banking - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD)

UNIT-IV: MONEY MARKET:

Money Market: Definition, Features, Objectives, Importance, Compositions.
Call Money Market: Operations - Transactions and Participants, Commercial Bills Market: Definition- Discount Market - Acceptance Market.
Treasury Bills- Types of Treasury Bills - Operations and Participants - Money Market Instruments - Certificate of Deposits, Commercial Papers and Money Market Mutual Funds, Structure of Indian Money Market - Recent Development in the Indian Money Market.

UNIT-V: CAPITAL MARKET:

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

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SUGGESTED READINGS:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.E. Shekar, Vikas Publications
3. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
4. Banking: N.T. Somashekar, New Age International Publishers

REFERENCES

1. Fundamentals of International Banking: Rup Narayan Bose, Trinity Publishers
2. Merchant Banking & Financial Services: S. Guruswamy, Tata McGraw Hill
3. Management of Banking & Financial Services; Padmalatha Suresh, Pearson
4. Financial Institutions & Markets: Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, Kalyani
5. Management of Indian Financial Institutions: R.M.Srivastava & Divya Nigam, Himalaya.
6. Indian Financial System: Dr. S C Bihari, International Book House Pvt. Ltd.
7. Financial Institutions and Markets: L.M. Bhole, Tata McGraw Hill.
8. Indian Financial Systems: Pathak, Pearson Education.
9. Financial Markets: Clifford Gomez, Institutions and Financial Services, PHI.

COURSE OUTCOMES:

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

HBA 255 CO1: Illustrate the role of financial system in economic development.

HBA 255 CO2: Explain about the growth and operations of the Commercial banks in India.

HBA 255 CO3: Elucidate the role of RBI with functioning of various banks under the control of RBI.

HBA 255 CO4: Describe the regulations and workings of Indian Money Market.

HBA 255 CO5: Evaluate the regulations and functioning of the stock exchange and differentiate the role of different Banks in Indian financial System.



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SEMESTER III

ADVANCED ACCOUNTING

PAPER CODE: HBA351
YEAR/SEMESTER: II/III

PPW: 5
NO. OF CREDITS: 5

Course Objective: To acquire advanced knowledge in issue of financial instruments, and its valuation, preparation of company final accounts and accounting for Amalgamations and Internal reconstruction

UNIT WISE- COURSE OBJECTIVES

COB1: To make the students examine the various classes of shares, difference between them, post the accounting for issue of share capital and Debt by a Company.

COB2: To examine the general instructions for preparation of Statement of Profit and loss and Balance sheet as per schedule III of Companies act 2013 and the guidelines and accounting for issue of Bonus shares.

COB3: To make the students review the various methods of Valuation of Goodwill and shares

COB4: To illustrate the provisions of AS 14 Amalgamations and accounting treatment in the books of Transferor and transferee and preparation of amalgamated balance sheet.

COB5: To explain the students provisions of Section 66 of the companies act 2013 and the accounting treatment for reduction of share capital.

UNIT-I: COMPANY ACCOUNTS- ISSUE OF SHARES & DEBENTURES:

Types of Companies, Classes of Shares, Types of Preference shares, difference between Equity and Preference shares, Presentation of Share capital in Balance sheet, Problems on Issue of Shares at par, premium and discount, Pro rata allotment – Forfeiture and Re-issue of Shares – Debentures- Features, Distinction between Share and Debenture, Issue of Debentures from Redemption point of view (5 situations).

UNIT-II: COMPANY FINAL ACCOUNTS & ISSUE OF BONUS SHARES:

Schedule III of Companies Act 2013: Structure – General Instructions for preparation of Balance Sheet and Statement of Profit and Loss – Part-I: Form of Balance Sheet – Part-II: Statement of Profit and Loss – Problems on Preparation of Statement of Profit and Loss & Balance Sheet.

Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting for Issue of Bonus Shares.


UNIT-III: VALUATION OF GOODWILL AND SHARES:


Valuation of Goodwill: Need and Methods, Problems on Average Profits, Super Profits and Capitalization Methods. (Annuity method theory only)

Valuation of Shares: Need and Methods, Problems on Net Assets, Yield and Fair Value Methods.

UNIT-IV: AMALGAMATION, ABSORPTION & EXTERNAL RECONSTRUCTION (AS-14):

Amalgamation & Absorption: In the nature of merger and purchase as per AS 14, Methods and – Calculation of Purchase Consideration – Accounting Treatment in the books of transferor and transferee companies including intercompany Owings. (Excluding intercompany holdings).


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UNIT-V: INTERNAL RECONSTRUCTION: Legal provisions, accounting treatment – Preparation of Balance sheet after reconstruction

SUGGESTED READINGS:

1. Principles and Practice of Accounting: R.L. Gupta & V.K. Gupta, Sultan Chand & Sons.
2. Advanced Accountancy: Shukla and Grewal, S. Chand & Co.
3. Advanced Accountancy: R.L.Gupta&Radhaswamy, Sultan Chand & Sons.
4. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.
5. Accountancy–III: Tulasian, Tata McGraw Hill Co.
6. Advanced Accountancy: Arulanandam; Himalaya.
7. Accountancy–III: S.P. Jain & K.L Narang, Kalyani Publishers.
8. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
9. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.

REFERENCES

Financial statements of Listed Joint stock companies from their Annual reports

COURSE OUTCOMES:

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

HBA351 CO1: Execute the process of accounting for issue of Shares and Debt.

HBA351 CO2: Prepare the Balance sheet and Statement of Profit and loss of Joint stock companies and accounting for Issue of bonus shares.

HBA351 CO3: Estimate the Value of Goodwill and Shares by various methods.

HBA351 CO4: Examine the differences in the Accounting for an amalgamation in the nature of merger and purchase and its accounting in the books of Transferor and transferee.

HBA351 CO5: Determine the provisions of section 66 of the Companies act and presenting the reconstituted Balance sheet.

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INCOME TAX

PAPER CODE: HBA352
YEAR/SEMESTER: II/III

PPW:5
NO. OF CREDITS: 5

Course 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- WISE COURSE OBJECTIVES

COb1: To annotate the concepts of Income Tax, to evaluate agricultural income and computation of residential status of an individual.

COb2: To apply the provisions of IT in calculating income from salaries.

COb3: To estimate house property income following the deductions under section 24

COb4: To articulate the computation of the income from business and profession.

COb5: To highlight the types of capital gains including computation and to categorize the Incomes falling under the head income from other sources

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 HouseProperty.

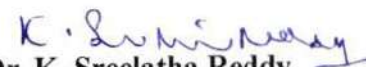
UNIT-IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:

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


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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 READINGS:

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. Singhania & Dr. Kapil Singhania, Taxmann
4. Income Tax: B.B. Lal, Pearson Education.
5. Taxation: R.G. Saha, 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

COURSE OUTCOMES:

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


HBA 352CO1: Explain Income Tax concepts & Summarize the agricultural income and the scope of residential status of an individual


HBA 352CO2: Enumerate the Income from Salaries.

HBA 352CO3: Assess income from house property of an individual.

HBA 352CO4: Determine the profits and gains from business and profession.

HBA352CO5: Interpret income from capital gains and appraise different other sources of taxable incomes.


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BUSINESS STATISTICS-II

PAPER CODE: HBA353
YEAR/SEMESTER: II/ III

PPW: 5
NO. OF CREDITS: 5

Course Objective: to inculcate analytical and computational ability among the students

UNIT- WISE COURSE OBJECTIVES

COB1: To develop the skill of application of simple Regression model by articulating the dependent and independent variables.

COB2: To construct the simple, price, quantity, value and other indices.

COB3: To integrate descriptive and statistical measures of time series, impart knowledge to predict the future values and show the trends of the data.

COB4: To categorise the various elements of probability and calculate the probability of occurrence of an event.

COB5: To apply concepts of various Probability Distribution, to find probability for discrete random variables such as Normal, Poisson, and Binomial.

UNIT-I: REGRESSION:

Correlation vs Regression Analysis, Linear and Non Linear Regression - Lines of Regression - Line of Regression of Y on X - Line of Regression of X on Y - Using Regression Lines for Prediction.

UNIT-II: INDEX NUMBERS:

Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre's - Paasche's, Marshall - Edgeworth) - Tests of Consistency of Index Number: Unit Test - Time Reversal Test - Factor Reversal Test - Circular Test - Base Shifting - Splicing and Deflating of Index Numbers.

UNIT-III: TIME SERIES:

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

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

Probability: Experiment - Event - Mutually Exclusive Events - Collectively Exhaustive Events - Independent Events - Simple and Compound Events - Basics of Set Theory - Permutation - Combination - Approaches to Probability: Classical - Empirical - Subjective - Axiomatic - Theorems of Probability: Addition - Multiplication - Marginal and Baye's.-Simple problems

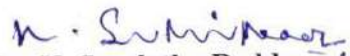
UNIT-V : THEORITICAL DISTRIBUTIONS:

Binomial Distribution: Utility - Importance - Conditions - Constants - Fitting of Binomial Distribution. Poisson Distribution: Utility - Importance - Conditions - Constants - Fitting of Poisson Distribution. Normal Distribution: Utility - Importance - Simple Numerical in Normal Distribution (Fitting of Normal distribution excluded)- Areas Method Only.

SUGGESTED READINGS:

1. Statistics for Management: Levin & Rubin, Pearson,
2. Fundamentals of Statistics: Gupta S.C, Himalaya


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3. Business Statistics: Theory & Application, P. N. Jani, PHI Learning
4. Business Statistics: Dr. J. K. Thukral, Taxmann Publications
5. Business Statistics: K. Alagar, Tata Mc Graw Hill
6. Fundamentals of Statistical: S. P Gupta , Sultan Chand
7. Business Statistics: J. K. Sharma, Vikas Publishers
8. Business Statistics: Vora, Tata Mc Graw Hill
9. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
10. Statistics-Theory, Methods and Applications: Sancheti D.C. & Kapoor V.K
11. Business Statistics: S. K. Chakravarty, New Age International Publishers
12. Business Statistics-G.Laxman, Vasudeva Reddy, K.Goud, TaxmannPublications,Hyderabad.

COURSE OUTCOMES:

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


HBA353 CO1: Identifies the dependent and independent variables using simple Regression.

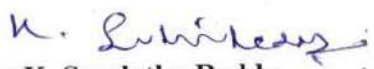
HBA353 CO2: Comprehend the concept of inflation and construction of Index using weighted and unweighted models.

HBA353 CO3: Implementing the utility of time series analysis.

HBA353 CO4: Assessing the theorems of probability and its utility in estimating and analysing a situation.

HBA353 CO5: Facilitating in operation research, sales forecasting and in risk evaluation.


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BUSINESS ANALYTICS

PAPER CODE: HBA354
YEAR/SEMESTER: II/III

PPW: 4T + 2P
NO. OF CREDITS: 5

Course Objective: To familiarize the learners with the Concepts of Optimization and associate business Optimization with Business Analytics.

UNIT-WISE COURSE OBJECTIVES

- COB1:** To apply the operations techniques in reality to market scenario for Decision Making Purpose.
- COB2:** To familiarize Pupil with the concepts of Linear Programming and link with the Mathematical Modelling to Formulate LPP.
- COB3:** To establish the Optimum Solution for a LPP with the Graphical method.
- COB4:** To find out the Optimum Solution using Simple Method.
- COB5:** To conduct the descriptive analysis to know the nature of the data set obtained.

UNIT-I: INTRODUCTION:

To Decision Science: History of Operations Research/Decision Science, Definition and Features of Decision Science. Approach to Problem Solving, Methodology of Decision Science, Opportunities and Shortcomings of the Decision Science Approach, Applications of Decision Science. Computer Software for Decision Science.

UNIT-II: INTRODUCTION TO LINEAR PROGRAMMING:

Structure of Linear Programming Model, Advantages and Limitations of Linear Programming, Application areas of Linear Programming, General Mathematical Model of Linear Programming Problems, Guidelines of Linear Programming Model Formulation

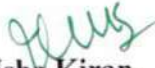
UNIT-III: METHODS OF LINEAR PROGRAMMING - I:


The Graphical Method, Important Definitions, Extreme Point Solution Method, Examples on Maximization LP Problem, Examples on Minimization LP Problem; Examples on Mixed Constraints LP Problem, Iso-Profit (Cost) Function Line Method.

UNIT-IV: METHODS OF LINEAR PROGRAMMING - II:

The Simplex Method, Simplex Algorithm (Maximization case), Simplex Algorithm (Minimization case), Two Phase Method, Big M Method, Some Complications and their Resolutions: Unrestricted Variables, Tie for Entering Basic Variable, Tie for Leaving Basic Variable, Degeneracy.

UNIT-V: EXPLORATORY DATA ANALYSIS: Exploring Central Tendency of Data, Exploring Dispersion of Data in terms of Standard Deviation, Skewness and Kurtosis, Standard Error of Mean, Designing Confidence Intervals, Identifying Outliers through Box Plot.


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SUGGESTED READINGS:

1. Operations Research: J K Sharma, Macmillan.
2. Operations Research: Hamdy A. Taha, Pearson.
3. Operations Research: Mote and Madhaan, Wiley
4. Quantitative Techniques in Management: N. D. Vohra, Tata McGraw Hill.
5. Quantitative Techniques for Managerial Decisions: U. K. Srivastava, G. V. Shenoy and S. C. Sharma. New Age International Ltd.

COURSE OUTCOMES:

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

HBA354 CO1: To familiarize with the Operations Techniques to market situations for taking Business Decision Making.

HBA354 CO2: To introduce the concepts of Linear Programming and equip the learners to link the variables so to create Mathematical Models to formulate LPP.

HBA354 CO3: To find the Optimum Solution for a LPP using Graphical method.

HBA354 CO4: To find out the Optimum Solution using Simple Method.

HBA354 CO5: To do the descriptive analysis using recent tools to perceive the data.

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MANAGEMENT INFORMATION SYSTEM

PAPER CODE: HBA356
YEAR/SEMESTER: II/III

PPW: 2T+2P
NO. OF CREDITS: 3

Course Objectives: To equip the students with finer nuances of MIS.

UNIT-WISE OBJECTIVES:

- Cob1:** To explain about basics of MIS and also on working with MS Access
- Cob2:** To elucidate the process of solving business problems using IS and to extend on types of IS.
- Cob3:** To make the students understand on the concept of planning and control with illustrations
- Cob4:** Paraphrasing on business applications of information technology
- Cob5:** To expound the application of advanced concepts in IS.

UNIT-I: AN OVERVIEW OF MANAGEMENT INFORMATION SYSTEMS (MIS):

Concept & Definition of MIS - MIS Vs. Data Processing - MIS & Decision Support Systems - MIS & Information Resources Management- End User Computing-MIS Structure - Managerial View of IS- Functions of Management-Management Role-Levels of Management. Data information-Database-file record-field-features-advantages and disadvantages. MS-Access- Introduction-Objects-Tables-Queries-Form-Reports

Lab work- Advanced MS-Access and its related practical application.

UNIT-II: FOUNDATION OF INFORMATION SYSTEMS:

Introduction to Information System in Business - Fundamentals of Information Systems - Solving Business Problems with Information Systems-Types of Information Systems, Effectiveness and Efficiency Criteria in Information System - Frame Work For IS - Sequence of Development of IS, HRIS.

UNIT-III: CONCEPT OF PLANNING & CONTROL:

Concept of Organizational Planning - Planning Process - Computational Support for Planning - Characteristics of Control Process - Control issues and security in MIS application in an organisation. IS Planning - Determination of Information Requirements - Business Systems Planning-End Means Analysis - Organizing the Plan.

UNIT-IV: BUSINESS APPLICATIONS OF INFORMATION TECHNOLOGY:

Internet & Electronic Commerce - Intranet - Extranet & Enterprise Solutions - Information System for Business Operations - Information System for Managerial Decision Support - Information System for Strategic Advantage.

UNIT-V: ADVANCED CONCEPTS IN INFORMATION SYSTEMS:

Enterprise Resource Planning - Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design - System Development Life Cycle - Prototyping - Sad - Project Management - Cost Benefit Analysis - Detailed Design - Implementation.

SUGGESTED READINGS:

1. Management Information System: O Brian, TMH.
2. Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.
3. Information System for Modern Management: Murdick, PHI.
4. Management Information System: Jawadekar, TMH.

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COURSE OUTCOMES:

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


HBA356 CO1: Annotate on management relation with Information Technology and adapt in working on MS Access in creating database.


HBA356 CO2: Define the types and role of IS in business and its impact.

HBA356 CO3: Summarize the role of Management Information Systems in achieving business competitive advantage through informed decision-making and determine leadership skills and competencies in business situations.

HBA356 CO4: Exemplify fundamental concepts of data communications, computer networking, and the related hardware.

HBA356 CO5: Determine project management methods in complex systems development environments and demonstrate the major steps in the design and implementation phases of the system development life cycle (SDLC).


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SEMESTER IV

CORPORATE ACCOUNTING

PAPER CODE: HBA451
YEAR/SEMESTER: II/IV

PPW: 5
NO. OF CREDITS: 5

Course Objective: To make the students acquaint with preparation of Consolidated Balance sheet, final accounts of banking, insurance companies and also explain the legal frame work and accounting for liquidation of Companies.

UNIT WISE- COURSE OBJECTIVES

COB1: To explain the various books and schedules maintained by a bank, and also the Profit and Loss account and Balance sheet.

COB2: To make the students acquaint to various modes of liquidation and make them prepare the Statement of affairs and Liquidator's Final statement of account Companies.

COB3: To illustrate the students various schedules of a Life insurance company and also preparation of Revenue account and Balance sheet.

COB4: To explain the provisions of IRDA relating to provision for unexpired risk and preparation of Revenue account and Balance sheet

COB5: To make the students review the provisions of AS 21 and preparation of consolidated Balance sheet

UNIT-I: ACCOUNTS OF BANKING COMPANIES:

Books and Registers maintained – Slip system of posting – Rebate on Bills Discounted – Performing & Non-Performing Assets – Legal Provisions relating to final accounts – Preparation of Profit & Loss a/c and Balance sheet.

UNIT-II: COMPANY LIQUIDATION:

Meaning – Modes of Liquidation – Contributory, Liquidator, and Preferential Payments – Problems on preparation of Statements of Affairs, Deficiency/Surplus Account - Liquidator's Remuneration – and Liquidator's Final Statement of Account.

UNIT-III: ACCOUNTS OF LIFE INSURANCE COMPANIES:

Introduction – Formats - Revenue Account - Balance Sheet - Valuation Balance Sheet – Ascertainment of Net Surplus, Calculation of Adjusted Life Assurance fund.

UNIT-IV: ACCOUNTS OF GENERAL INSURANCE COMPANIES.

Preparation of final accounts of general insurance companies with special reference to Fire and Marine Insurance.

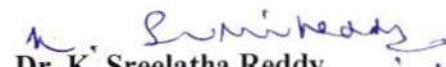
UNIT-V: HOLDING COMPANIES – AS-21

Holding companies – AS-21 - capital and revenue profits/ reserves/ loss- minority interest – cost of control or goodwill/capital reserve – treatment of intercompany owing and unrealized profits – revaluation of assets- treatment of bonus shares and dividends declared by subsidiary companies – consolidated balance sheet as per schedule III of Companies Act 2013

SUGGESTED READINGS:

1. Advanced Accountancy (Vol-II): S.N.Maheshwari&V.L.Maheswari, Vikas.


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2. Accountancy—III: Tulasian, Tata McGraw Hill Co.
3. Advanced Accountancy: Arulanandam; Himalaya
4. Accountancy—III: S.P. Jain & K.L Narang, Kalyani Publishers
5. Advanced Accounting (Vol-II): Chandra Bose, PHI
6. Advanced Accountancy: Shukla and Grewal, S.Chand & Co
7. Advanced Accountancy: R.L.Gupta & Radhaswamy, Sultan Chand & Sons
8. Corporate Accounting: Sakshi Vasudeva, Himalaya.

REFERENCES

Annual reports of Banks, Life Insurance, General Insurance companies.

COURSE OUTCOMES:

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


HBA451 CO1: Prepare the Profit and loss a/c, Balance sheet and understand about the NPA's and Income recognition of a Bank.


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

HBA451 CO3: Execute the drawing up of the Revenue account and Balance sheet and also estimate the Net or True Surplus.

HBA451 CO4: Examine the differences between Life insurance and General insurance, estimate the provision for unexpired risk and drawing up of Revenue account and Balance sheet.

HBA451 CO5: Determine the provisions of accounting standard 21 and prepare the consolidated Balance sheet.


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AUDITING

PAPER CODE: HBA452
YEAR/SEMESTER: III/V

PPW: 5
NO. OF CREDITS: 5

Course objective: To extend knowledge on the meaning and concepts of auditing and executing audit.

UNIT-WISE COURSE OBJECTIVE:

- COB1:** To extend knowledge on the meaning and types of audit and planning and executing an audit
COB2: To define internal control, check & internal audit and facilitating the differences between them.
COB3: To summarise the meaning, steps of vouching and executing the process of vouching
COB4: To categorise Verification and valuation of assets and liabilities and reviewing the differences between them
COB5: To highlight company audit and reviewing the provisions of company audit under the provisions of companies act 2013.

UNIT-I: INTRODUCTION:

Auditing: Meaning – Definition – Evolution – Objectives – Importance – Qualities - Types of Audit – Commencement of Audit –Engagement Letter – Audit Program – Audit Note Book – Audit working papers – Audit Markings.

UNIT-II: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT:

Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

UNIT-III: VOUCHING:

Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction

UNIT-IV: VERIFICATION AND VALUATION OF ASSETS:

Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities

UNIT-V: COMPANY AUDIT:


Qualification and Disqualification – Appointment – Remuneration – Removal – Rights – Duties Civil and Criminal Liabilities of Auditors– Audit Committee – Audit Reports.

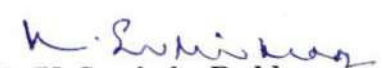
SUGGESTED READINGS:

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.
2. Auditing and Assurance for CA Integrated Professional Competence: SK Basu, Pearson.
3. Auditing: Aruna Jha, Taxmann Publications.
4. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
5. Auditing and Assurance: Ainapure&Ainapure, PHI Learning.
6. Principles and Practice of Auditing: DinkarPagare, Sultan Chand & Sons.
7. Fundamentals of Auditing: Kamal Gupta and Ashok Arora, Tata McGraw-Hill
8. A Hand Book of Practical Auditing: B.N. Tandon etal., S. Chand.

COURSE OUTCOMES:

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


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HBA452 CO1: Outline the basic concepts of audit and audit planning

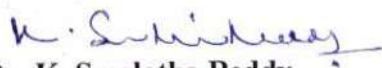
HBA452 CO2: Identifying the various techniques of Internal control and Internal checks required for audit

HBA452 CO3: Review the importance of vouching in relation to audit procedures.

HBA452 CO4: Comparing verification and valuation of various assets and liabilities

HBA452 CO5: Relate the various provisions of company audit under the companies act 2013.


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RESEARCH METHODOLOGY

PAPER CODE: HBA453
YEAR/SEMESTER: III/V

PPW: 5
NO. OF CREDITS: 5

Course Objective: This paper aims to Stimulate Research among the young learners

UNIT- WISE COURSE OBJECTIVES

- COB1:** Aims at introducing the basics of research to the learners.
COB2: Pupil are to comprehend and learn the Research Design and its content.
COB3: Mentees are expected to learn the Measurement level and Scaling techniques and also the Sampling Considerations.
COB4: Registrants will be learning the testing of Hypothesis and draw inferences using t – test and F- test from the samples used.
COB5: To draw the inferences of the population from the sample using CHI--SQUARE test and ANOVA and provide guidance to prepare the research report.

UNIT-I: INTRODUCTION:

Research: Objectives - Relevance - Classification - Process and Steps involved.
Formulation of the Research Problem - Steps involved in the selection.

UNIT-II: RESEARCH DESIGN:

Introduction –Contents of Research design - Concepts relating to RD- Classification - Criteria of a Good Research Design.

UNIT-III: LEVELS OF MEASUREMENT & SCALING:

Introduction - Measurement Levels/Scales - Scaling Techniques.
Sampling Considerations – Concepts, uses of sampling in real life, Sampling Vs Non sampling errors – Sampling Design (Probability and Non Probability Sampling Design)

UNIT-IV: TESTING OF HYPOTHESIS -I


Hypothesis: Meaning - Types – Characteristics.
Hypothesis Testing: Procedure – Steps-T- Test - F- Test.


UNIT-V: TESTING OF HYPOTHESIS –II AND RESEARCH REPORT WRITING

Testing of hypothesis: Chi-Square Test, Anova (One Way Anova, Two Way Anova)
Report Writing: Types of Reports - Methods of Research Report Writing - Tables and Charts - Bibliography and Index - Diagrammatic Presentation

SUGGESTED READINGS:

1. Research Methodology: Deepak Chawla & Neena Sondhi: Vikas Publications
2. Research Methodology: Himalaya Publications.
3. Methodology of Research in Social Sciences: Krishna Swamy,
4. Research Methodology: Kothari & Garg, New Age Publication
5. Research Methodology: Paneerselvam R, PHI
6. Research Methodology: Dr Vijay Upagade & Dr Arvind Shende, S. Chand Publications
7. Research Methodology: Ranjit Kumar, Pearson Publication
8. Reading in Research Methodology in Commerce & Business Management: Achalapathi KV
9. Research Methodology: Sashi.K Gupta, PraneethRangi, Kalyani Publishers.


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COURSE OUTCOMES:

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


HBA453 CO1: Familiarize with the research terminology and make them catch up the different types of research studies that they can conduct in their future endeavours.

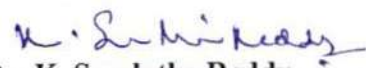
HBA453 CO2: To accustom different methods of sampling and research designs which will enable them to construct a suitable research design for the project.

HBA453 CO3: Registrantsto construct an appropriate questionnaire and establish a research hypothesis accordingly.

HBA453 CO4: Will equip learners to do data analysis as per their data requirements, by which they will be able to draw inferences

HBA453 CO5: To know and apply the technology in the field of research and also prepare the project report as per the present day requirements.


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DEPARTMENT OF COMMERCE - B.COM (HONOURS BUSINESS ANALYTICS) PROGRAMME wef 19-20

BUSINESS SIMULATION

PAPER CODE: HBA454
YEAR/SEMESTER: II/IV

PPW: 5
NO. OF CREDITS: 5

Course Objective: To build simulation models using Python.

UNIT- WISE COURSE OBJECTIVES

- COb1: To gain basic knowledge of Python Programming and use simple functions
- COb2: To develop programs using conditions, loops and deal with exception handling
- COb3: To develop an understanding of simulation and its types
- COb4: To learn applications of business simulation models
- COb5: To understand managerial applications of simulation models

UNIT-I: INTRODUCTION TO PYTHON: Overview and History of Python, Downloading and Installing Python, Basic elements of Python, Declaring and using Numeric data types: int, float and complex, Using String data type and string operations, Defining list and list slicing, Tuples – Creating and accessing tuples, tuple slicing, use of Tuple data type. Functions-python codes using functions and modules –Files and exception: text files, reading and writing files, format operator; command line arguments, errors and exceptions, packages.

UNIT-II: CONTROL FLOW, FUNCTIONS: Conditionals: Boolean values and operators, conditional (if), (if-else), (if-else-if); Iteration: state, while, for, break, continue, pass; Fruitful functions: return values, parameters, local and global scope, Strings: string slices, immutability, string functions and methods, string module; Lists as arrays. Illustrative programs: square root, GCD, exponentiation, sum an array of numbers, linear search, binary search.


UNIT-III: INTRODUCTION - Simulation, Brief history of Simulation, Basic Simulation Modelling Decision process and applicability of simulation. Build a Simulation Models, Classification of Simulation models- Static & Dynamic Model, Deterministic & Stochastic Model, Continuous & Discrete Model. Discrete Event Simulation with examples, Components of Discrete Event Simulation Model.


UNIT – IV: SIMULATION – I: Simulation of Business systems- Decision Trees and Forecasting, when should we use simulation. Introduction to Monte Carlo Simulation, generating random values, discrete and continuous functions, Python for simple simulation.

UNIT – V: SIMULATION – II: Managerial applications of risk analysis, performing a simulation using @Risk, analysing the simulation output, generating various plots. Simulation in forecasting, Advanced simulation techniques, simulations for: stocks, financial statements, games, taxes (Any two).

SUGGESTED READINGS:

1. Charles Dierbach, "Introduction to Computer Science using Python: A Computational Problem-Solving Focus, Wiley India Edition, 2013.
2. John V Guttag, "Introduction to Computation and Programming Using Python", Revised and expanded Edition, MIT Press, 2013.


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3. Kenneth A. Lambert, "Fundamentals of Python: First Programs", CENGAGE Learning, 2012.
4. Paul Gries, Jennifer Campbell and Jason Montojo, "Practical Programming: An Introduction to Computer Science using Python 3", Second edition, Pragmatic Programmers, LLC, 2013.
5. Simulation Modeling and Analysis by Law & Kelton, Tata McGraw Hill
6. Simulation with Arena by Kelton, Sadowski & Sweats, Tata McGraw Hill
7. Computer Simulation by Watson & Blackstone.

COURSE OUTCOMES:

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


HBA454 CO1: Comprehend basics of python programming

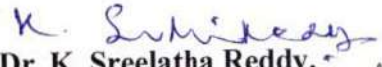
HBA454 CO2: Apply conditions, loops for program developing and handle exceptions

HBA454 CO3: Gain an insight into basics of simulation

HBA454 CO4: Implement simulation models

HBA454 CO5: Analyse the risks, simulation output and generate various plots using simulation techniques


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BUSINESS ETHICS

PAPER CODE: HBA455
YEAR/SEMESTER: II/IV

PPW: 2
NO. OF CREDITS: 2

Course Objectives: The objective of the course is to help student weigh the potential consequences of business decisions, and it teaches how to make moral distinctions and avoid common fallacies that people often fall into when making decisions.

UNIT- WISE COURSE OBJECTIVES

COB1: To characterize the importance of business ethics and avoid ethical dilemmas involved in it.

COB2: To discriminate business etiquettes in business meetings

COB3: To assign requisite etiquettes in addressing the people.

UNIT I – INTRODUCTION TO BUSINESS ETHICS

Meaning- Requirement of Ethics in Business- Need/Importance for ethics in business- Moral vs. Ethics- Ethics vs. Religion – Law vs. Ethics- Issues/ Dilemmas involved in Business ethics- How to handle ethical dilemmas in business- Benefits of Business Ethics.

UNIT II-BUSINESS ETIQUETTES

Meaning- Importance of Etiquettes- Etiquettes in Business cards- Business Meetings- Board Meetings - Board meetings- Shareholders meetings- Employees in meetings- Press conferences in printing and electronic media- Dining manners at Breakfast- Lunch and Dinner meetings- Behaviour with foreign delegates- Manner of shake hand- Dress code - in working hours- Working days- Business meetings- Corporate culture functions- Etiquettes in Delivery of Speeches and addressing the people

SUGGESTED READINGS

1. Business Ethics and Communication- Dr.V.K.Jain and OmprakashBiyani – S.Chand
2. Business Ethics and Communication – C.S.TejalSethi- S.Chand
3. Business Laws, Ethics and Communication.
4. Business Laws, Ethics and communication.

COURSE OUTCOMES

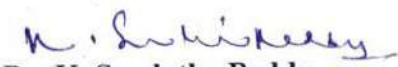
At the end of the course, the students will be able to

HBA455 CO1:Combine the basic concepts of business ethics to derive its benefits.

HBA455CO2:Toarticulate etiquettes in business meetings.

HBA455 CO3: Stimulate etiquettes in public addressing


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E-COMMERCE & DIGITAL MARKETING

PAPER CODE: HBA456
YEAR/SEMESTER: II/IV

PPW: 2T+2P
NO. OF CREDITS: 3

Course Objectives: to acquire conceptual and application knowledge of ecommerce and digital marketing.

- Cob1:** To make the students know the basics of ecommerce and its applications.
- Cob2:** To elucidate the framework of ecommerce and various protocols with security solutions in internet.
- Cob3:** To explain the various mercantile models with various electronic payment methods.
- Cob4:** To expound on Electronic Data Interchange
- Cob5:** To make them understand about digital marketing and its strategies.

UNIT-I: INTRODUCTION:

E-Commerce: Introduction - Advantages & Limitations, Impact of E-Commerce on Business Models
Classification of E-Commerce: B2B, B2C, C2B, C2C, And B2E. Applications of E-Commerce: E-Commerce Organization Applications - E-Marketing - E-Advertising - E-Banking - Mobile Commerce - E-Trading - E-Learning - E-Shopping

UNIT-II:FRAMEWORK OF E-COMMERCE:

Introduction - Application Services - Interface Layers - Secure Messaging - Middleware Services and Network Infrastructure - Site Security - Firewalls & Network Security - TCP/IP – HTTP - Secured HTTP – SMTP – SSL - Data Encryption: Cryptography – Encryption – Decryption - Public Key - Private Key - Digital Signatures - Digital Certificates.

UNIT-III:CONSUMER ORIENTED E-COMMERCE APPLICATIONS:

Introduction - Mercantile Process Model: Consumers Perspective and Merchant's Perspective.
Electronic Payment Systems: Legal Issues & Digital Currency - E-Cash & E-Cheque - Electronic Fund Transfer (EFT) - Advantages and Risks - Digital Token-Based - E-Payment System - Smart Cards.

UNIT-IV:ELECTRONIC DATA INTERCHANGE (EDI):

Introduction – Standards – Types - Applications in Business - Legal-Security and Privacy Issues - Software Implementation - EDI and E-Commerce.

UNIT-V: DIGITAL MARKETING:

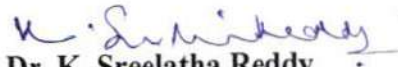
New Age of Information - Based Marketing - Search Marketing & its types - Measurement and ROI of Digital Strategies: Importance of Measurement, Measurement Tools and Future of Measurement - Traits of Digital Leadership.

Lab work: Using Microsoft Front Page editor and HTML in Designing a Static Webpage/ Website

SUGGESTED READINGS:

1. Implementing Tally: Nadhani&Nadhani, BPB
2. Business Data processing System: P. Mohan, Himalaya
3. Business Data Processing And Accounting System: V. Srinivas, Kalyani
4. Manuals Supplied along with respective packages.


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COURSE OUTCOMES:

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


HBA456 CO1: Annotate on Ecommerce applications and various business models in it.

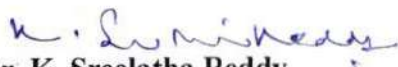
HBA456 CO2: Define the various protocols and security techniques in ecommerce.

HBA456 CO3: Summarize the implementation of Ecommerce with consumers as well as merchant's perspective and also on EFT.

HBA456 CO4: Exemplify security and privacy issues involved in Electronic Data Interchange.

HBA456 CO5: Determine digital marketing methods, measures, risks and benefits.


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