B.Com (Business Analytics)  
Syllabus (CBCS)  
(w.e.f. 2020–2021)
# B.COM (Business Analytics)
## CBCS COURSE STRUCTURE
### w.e.f. 2020-2021

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### SEMESTER – I

1. ELS1 English (First Language) 4 4
2. SLS1 Second Language 4 4
3. AECC1 a) Environmental Science/ b) Basic Computer Skills 2 2
4. DSC101 Financial Accounting-I 5 5 3 hrs 80U+20I
5. DSC102 Business Organization and Management 5 5 3 hrs 80U+20I
6. DSC103 Data-driven Decision Making 3T+4P 5 1 ½ hrs 50T+35P+15I

**Total** 27 25

### SEMESTER – II

7. ELS2 English (First Language) 4 4
8. SLS2 Second Language 4 4
9. AECC2 a) Basic Computer Skills/ b) Environmental Science 2 2
10. DSC201 Financial Accounting-II 5 5 3 hrs 80U+20I
11. DSC202 Business Laws 5 5 3 hrs 80U+20I
12. DSC203 Data Analytics Essentials 3T+4P 5 1 ½ hrs 50T+35P+15I

**Total** 27 25

### SEMESTER – III

13. ELS3 English (First Language) 3 3
14. SLS3 Second Language 3 3
15. SEC1 UGC Specified Course Communication Skills 2 2 1 ½ hrs 40U+10I
   Professional Skills
16. SEC2 Dep t. Specified Course a) Principles of Insurance/ b) Foundation of Digital Marketing & Web Design 2 2 1 ½ hrs 40U+10I
17. DSC301 Advanced Accounting 5 5 3 hrs 80U+20I
18. DSC302 Business Statistics-I 5 5 3 hrs 80U+20I
19. DSC303 Data Analytics Modeling 3T+4P 5 1 ½ hrs 50T+35P+15I

**Total** 27 25

### SEMESTER – IV

20. ELS4 English (First Language) 3 3
21. SLS4 Second Language 3 3
22. SEC3 UGC Specified Course Leadership & Management Skills Universal Human Values 2 2 1 ½ hrs 40U+10I
23. SEC4 Dep t. Specified Course a) Practice of Life and General Insurance / b) Social Media Marketing Search Engine Optimization & Online Advertising 2 2 1 ½ hrs 40U+10I
24. DSC401 Income Tax 5 5 3 hrs 80U+20I
25. DSC402 Business Statistics-II 5 5 3 hrs 80U+20I
26. DSC403 Forecasting & Predictive Analytics 3T+4P 5 1 ½ hrs 50T+35P+15I

**Total** 27 25

### SEMESTER – V
**Faculty of Commerce**

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**SUMMARY OF CREDITS**

**CREDITS UNDER NON-CGPA**

- NSS/NCC/Sports/Extra Curricular: Up to 6 (2 in each year)
- Summer Internship: Up to 4 (2 in each after I & II years)
Objective: to acquire conceptual knowledge of basics of accounting and preparation of final accounts of sole trader.

UNIT-I: ACCOUNTING PROCESS:

UNIT-II: SUBSIDIARY BOOKS:

UNIT-III: BANK RECONCILIATION STATEMENT:

UNIT-IV: RECTIFICATION OF ERRORS AND DEPRECIATION:

UNIT-V: FINAL ACCOUNTS:
Final Accounts of Sole Trader: Meaning -Uses -Preparation of Manufacturing, Trading and Profit & Loss Account and Balance Sheet – Adjustments – Closing Entries.(Including problems)

SUGGESTED READINGS:
5. Introduction to Accountancy: T.S.Grewal, S.Chand and Co.
Objective: To acquaint the students with the basics of Commerce and Business concepts and functions, forms of Business Organization and functions of Management.

UNIT-I: INTRODUCTION AND FORMS OF BUSINESS ORGANISATIONS:

UNIT-II: JOINT STOCK COMPANY:

UNIT-III: INTRODUCTION TO FUNCTIONS OF MANAGEMENT:

UNIT-IV: PLANNING AND ORGANISING:

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

SUGGESTED READINGS:
3. Business Organization & Management: Dr. Manish Gupta, PBP.
7. Business Organization & Management: M.C. Shukla S. Chand,
8. Business Organisation and Management: D.S. Vittal, S. Chand
Objective: To make students to learn data-driven decision making.

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

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

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

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

UNIT V: REQUIREMENTS GATHERING:
Requirements gathering process: Analyze why requirement gathering process is critical to proper analysis - 3 V’s of data: Distinguish between the ways data is consumed (the three V’s of data) - Customer journey map: Understand how requirement gathering fits with the development of a customer journey map - Distinguish between the stages of the customer journey map

SUGGESTED READINGS:
1. Data Analysis Fundamentals Certificate; AICPA
2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, SeemaAcharya; Wiley
3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
4. Monetizing Your Data: A Guide to Turning Data into Profit-Driving Strategies and Solutions; Andrew Roman Wells, Kathy Williams Chiang; Wiley
5. AI and Analytics, Accelerating Business Decisions; Sameer Dhanrajani; Wiley
6. Data Analytics with R; BhartiMotwani; Wiley.
Objective: to acquire accounting knowledge of bills of exchange and other business accounting methods.

UNIT-I: BILLS OF EXCHANGE:
Bills of Exchange - Definition- Distinction between Promissory note and Bills of exchange- Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honour and Dishonour of Bills- Renewal of bills- Retiring of bills under rebate- Accommodation bills.(Including problems)

UNIT-II: CONSIGNMENT ACCOUNTS:
Consignment – Meaning – Features– Proforma invoice - Account sales – Del crederecommission-Accounting treatment in the books of the consignor and the consignee - Valuation of consignment stock –Treatment of Normal and abnormal Loss - Invoice of goods at a price higher than the cost price, (Including problems)

UNIT-III: JOINT VENTURE ACCOUNTS:

UNIT-IV: ACCOUNTS FROM INCOMPLETE RECORDS:

UNIT-V: ACCOUNTING FOR NON-PROFIT ORGANIZATIONS:

SUGGESTED READINGS:
**Objective:** to understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.

**UNIT–I: INDIAN CONTRACT ACT:**

**UNIT–II: SALE OF GOODS ACT AND CONSUMER PROTECTION ACT:**

**UNIT–III: INTELLECTUAL PROPERTY RIGHTS:**
Trade Marks: Definition - Registration of Trade Marks - Patents: Definition - Kinds of Patents - Transfer of the Patent Rights - Rights of the Patentee - Copy Rights: Definition -- Rights of the Copyright Owner - Terms of Copy Right - Copy Rights Infringement - Other Intellectual Property Rights: Trade Secrets - Geographical Indications.

**UNIT–IV: MANAGEMENT OF COMPANIES AND MEETINGS:**

**UNIT–V: WINDING UP:**

**SUGGESTED READINGS:**
2) Company Law: Rajashree. – HPH
3) Business Law - Kavitha Krishna, Himalaya Publishing House
4) Business Laws – Dr. B. K. Hussain, Nagalakshmi - PBP
5) Company Law: Prof. G. Krishna Murthy, G. Kavitha, PBP
6) Company Law and Practice: GK Kapoor& Sanjay Dhamija, Taxmann Publication.
8) Corporate Law: PPS Gogna, S Chand
9) Business Law: D.S. Vital, S Chand
Objective: To make students to learn Essentials of data Analytics.

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

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

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

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

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

SUGGESTED READING:
1. Application of Data Analysis Essentials Certificate; AICPA
2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, SeemaAcharya; Wiley
3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
4. Data Analytics with R; BhartiMotwani; Wiley.
Paper SEC - 2 (a): PRINCIPLES OF INSURANCE

Objectives: To make Students to learn Principles of Insurance.

UNIT I: RISK MANAGEMENT AND INSURANCE & INSURANCE TERMINOLOGY:

UNIT II: INSURANCE CONTRACT AND INSURANCE PRODUCTS:

SUGGESTED READINGS:
Objective:

i. To make students to understand Foundation of digital marketing.

ii. To make students to understand the Fundamentals of Web design and Analytics.

UNIT I: DIGITAL MARKETING FOUNDATIONS& CONTENT MARKETING:


Email marketing tools and setup - Email marketing segmentation, personalization and mobile friendly design

Content marketing foundations - Blogs for content marketing - Content marketing for staying relevant - Newsletters for content marketing - Mobile marketing foundations

UNIT II: WEB DESIGN AND GOOGLE ANALYTICS:

Exploring and learning web design – Understanding Conversion rate optimization (CRO) – Setting CRO – Understanding target audience – Optimization champion

Getting started with Google Analytics – Core concepts – Additional interface features – Using reports – Audience reports – Acquisition reports – Social reports – Behavior reports – Track events – Conversion reports – Additional features

SUGGESTED READINGS:

3. Digital Marketing by Vandana Ahuja, Oxford
5. Digital Marketing For Dummies by Ryan Deiss and Russ Henneberry
6. Don’t Make Me Think Revisited: A Common Sense Approach to Web Usability By Steve Krug
7. Web Analytics 2.0 – Avinash Kaushik
8. Successful Analytics by Brian Clifton
9. Math and Stats for Web Analytics and Conversion Optimization by Himanshu Sharma
**Objective:** to acquire accounting knowledge of partnership firms and joint stock companies

**UNIT-I: 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)(Including problems)

**UNIT-II: PARTNERSHIP ACCOUNTS–II:**
Dissolution of Partnership – Insolvency of a Partner (excluding Insolvency of all partners) – Sale to a Company (Including problems)

**UNIT-III: ISSUE OF SHARES, DEBENTURES, UNDERWRITING AND BONUS SHARES:**
Issue of Shares at par, premium and discount - Prorata allotment – Forfeiture and Re-issue of Shares – Issue of Debentures with Conditions of Redemption – Underwriting: Meaning – Conditions- Bonus Shares: Meaning – SEBI Guidelines for Issue of Bonus Shares – Accounting of Bonus Shares(Including problems)

**UNIT-IV: COMPANY FINAL ACCOUNTS AND PROFIT PRIOR TO INCORPORATION:**

**UNIT-V: VALUATION OF GOODWILL AND SHARES:**

**SUGGESTED READINGS:**

5. Advanced Accountancy: Dr. G. Yogeshwaran, Julia Allen - PBP
9. Guidance Note on the Revised Schedule VI to the Companies Act, 1956, The Institute of Chartered Accounts of India.
10. Advanced Accounting (IPCC): D. G. Sharma, Tax Mann Publications.
Objective: to inculcate analytical and computational ability among the students.

UNIT-I: INTRODUCTION:

UNIT – II: DIAGRAMMATIC AND GRAPHIC PRESENTATION:

UNIT-III: MEASURES OF CENTRAL TENDENCY:

UNIT-IV: MEASURES OF DISPERSION, SKEWNESS AND KURTOSIS:
Measures of Skewness - Karl Pearson’s Coefficient of Skewness - Bowley’s Coefficient of Skewness - Kelly’s Measure of Skewness – Kurtosis: Mesokurtosis, Platy kurtosis and Leptokurtosis.

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 Correlation - Concurrent Deviation Method.

SUGGESTED READINGS:
1. Statistics for Management: Levin & Rubin, Pearson
4. Business Statistics –I: Dr. Obul Reddy, Dr. D. Shridevi - PBP
7. Fundamentals of Statistical: S. P Gupta, Sultan Chand
10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
11. Statistics - Theory, Methods and Applications: Sancheti D.C. &Kapoor V.K
Objective: To make students to learn data Analytics Modeling.

UNIT I: UNDERSTANDING YOUR BUSINESS:
Identify business value - Determine how business and corporate drivers impact the strategic direction of the business - Analyze different project processes used in working with data - Compare different types of data

UNIT II: DATA PROFILING & CLEANSING:
Data Profiling: Identify core data profiling tasks - Identify outliers - Use tools for data profiling - Data Cleansing: Identify core data cleansing tasks - Use tools for cleansing

UNIT III: ETL (EXTRACT, TRANSFORM, AND LOAD):
Data Quality and MDM: Identify role of data quality in organization - Identify role of MDM in organization - Use tools for data quality and MDM - ETL Tools: Distinguish between ETL processes - Use Talend Data Integration - Use MSSQL SSIS

UNIT IV: DATA WAREHOUSING:
Data Warehousing: Identify purpose of data warehousing - Identify between key components of a data warehouse - Distinguish between data warehouses and data lakes - Determine the role of different warehousing techniques - Data Warehousing Tools: Differentiate between utility of relational DW, cubes, and in-memory scenarios - Compare techniques for data integration with regards to warehousing - Use warehousing tools - Use integration tools for warehousing.

UNIT V: UNDERSTANDING DATA:
Overview: Identify data roles in the organization - Determine how data moves through the data lifecycle - Data Modeling: Identify the role of data modeling in the organization - Analyze data modeling techniques - Use tools for data modeling - Structured Data Tools: Identify core tools for RDBMS’s (structured storage) - Use SQL to perform CRUD tasks against a database - Unstructured Data Tools: Identify tools in unstructured stack - Use tools for unstructured data management

SUGGESTED READINGS:
1. Data Analytics Modeling Certificate; AICPA
2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, SeemaAcharya; Wiley
3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
4. Data Analytics with R; BhartiMotwani; Wiley
Objective: To make students to learn Practice of Life and General Insurance

UNIT-I: PREMIUM CALCULATION AND POLICY DOCUMENTS:

UNIT-II: SETTLEMENT OF CLAIMS RISK & UNDERWRITINGS AND FINANCIAL PLANNING & TAX SAVING:
General Insurance: Concept of Underwriting—Underwriting Process—Risk sharing and its methods—risk management and steps involved in it——Concept of Claim-understanding the process of claim management—claims fraud and fraud prevention—Insurance reserves and accounting—different types of reserves of insurance companies—reserving process followed by insurance companies—Insurance accounting.

Objective:
I. To make students to understand the Social Media marketing.
II. To make students to understand the Search engine optimization and online advertising.

UNIT I: SOCIAL MEDIA MARKETING:
Building an online community – Understanding Social Media Marketing – Marketing and building presence on Facebook – Marketing and building presence on Twitter – Employer branding on LinkedIn
Facebook advertising overview – How Facebook ads work – How to create Facebook ads – Additional advertising options and best practices for Facebook advertising – Marketing and monetizing on YouTube – Customize your YouTube Channel – Video optimization on YouTube – YouTube Analytics

UNIT II: SEO FOUNDATION & STRATEGIES:
Understanding SEO – Content optimization – Long-term content planning
Keyword strategy – Linkbuilding strategies – Measuring SEO effectiveness – SEO for Ecommerce – Local search – Mobile SEO UNIT
Pay-Per-Click Advertising – Getting started with Google Adwords – Advertising tracking – Key Google Adwords strategies – Remarketing with Google – Budget and ROI tips – B2B Remarketing Campaigns

SUGGESTED READINGS:
3. Digital Marketing by Vandana Ahuja, Oxford
4. Tuten: Social Media Marketing, Sage
5. Digital Marketing by Seema Gupta, McGraw Hill
6. Social Media Marketing All-In-One for Dummies By Jan Zimmerman and Deborah Ng
7. Facebook Growth Hacking: How to Correctly Set Up and Maintain Your Facebook Presence and Gain Massive Amounts of Fans (Social Media Marketing) by Jeff Abston
8. Youtube Influencer: How To Become a Youtube Influencer, Why Influencer Marketing Matters, and How To Monetize Your Channel by Jeff Abston
9. SEO Fitness Workbook: 2018 Edition: The Seven Steps to Search Engine Optimization Success on Google By Jason McDonald
10. The Art of SEO: Mastering Search Engine Optimization By Eric Enge, Stephan Spencer and Jessie Stricchiola
**Paper DSC 401: INCOME TAX**

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

**UNIT–I: INTRODUCTION:**

**UNIT–II: INCOME FROM SALARIES:**

**UNIT–III: INCOME FROM HOUSE PROPERTY:**

**UNIT–IV: PROFITS AND GAINS OF BUSINESS OR PROFESSION:**

**UNIT–V: CAPITAL GAINS AND INCOME FROM OTHER SOURCES:**

**SUGGESTED READINGS:**
2. Taxation: Dr. M.N. Ravi, PBP.
3. Direct Taxes Law & Practice: Dr.Vinod K. Singhania&Dr.KapilSinghania, Taxmann
7. Taxation Law and Practice: Balachandran&Thothadri, PHI Learning.
8. Direct Tax Law and Practice : AhujaGirish
Objective: To inculcate analytical and computational ability among the students.

UNIT-I: REGRESSION:

UNIT-II: INDEX NUMBERS:
Introduction - Uses - Types - Problems in the Construction of Index Numbers - Methods of Constructing Index Numbers - Simple and Weighted Index Number (Laspeyre - Paasche, 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:

UNIT-IV: PROBABILITY:

UNIT-V: THEORITCAL DISTRIBUTIONS:
Binomial Distribution: Importance – Conditions – Constants - Fitting of Binomial Distribution.
Poisson Distribution: – Importance – Conditions – Constants - Fitting of Poisson Distribution.

SUGGESTED READINGS:
1. Statistics for Management: Levin & Rubin, Pearson,
4. Business Statics – II: Dr. OBul Reddy, Dr. D. Shridevi - PBP
7. Fundamentals of Statistical: S. P Gupta , Sultan Chand
10. Statistics-Problems and Solutions: Kapoor V.K, S. Chand
11. Statistics-Theory, Methods and Applications: SanchetiD.C. &Kapoor V.K
Paper DSC 403: FORCASTING & PREDICTIVE ANALYTICS

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<td><strong>Objective:</strong> To make students to understand the Analytics of Forecasting &amp; Predictive</td>
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UNIT I: REGRESSION, FORECASTING & DISTANCE:
Bivariate regression: Identify linear regression models and their application in data analysis - Calculate linear bivariate regressions in order to model commonly encountered problems - Determine the quality of fit of a linear model, establishing its usefulness for prediction - Multivariate regression: Identify multivariate linear regression models in data analytics - Calculate linear multivariate regressions in order to model commonly encountered problems - Determine the quality of fit of a multivariate linear model, establishing its usefulness for prediction - Other regressions: Identify logistic regression models and apply those models to common business problems - Forecasting in time: Identify the components of a time forecast in order to predict future values from a model - Differentiate seasonal variations from trends in order to improve prediction of future values from a model - Calculate seasonal indices so that seasonal variations can be qualified in the model - Measuring Distance: Identify the meaning of dimensionality and its implications in analytics - Calculate different types of distances and identify scenarios when each type is applicable.

UNIT II: CLASSIFICATION:
Classification k Nearest Neighbor (KNN): Determine core aspects of classification in order to understand when it’s an appropriate technique - Calculate kNN algorithm with fixed or variable number of k and assess the quality of the results - Classification Naïve Bayes: Identify Naïve Bayes classification and when it is applicable - Apply a Naïve Bayes classification to a common business problem - Classification Support Vector Machine: Identify the basics of the support vector machine (SVM) classification algorithm - Identify what a support vector is and its use in the classification algorithm - Calculate a SVM classification to solve common business problems - Classification Decision Trees: Identify the steps to build a decision tree classifier - Apply the steps to create a basic decision tree - Use a decision tree algorithm and appropriate metrics to solve a business problem and assess the quality of the solution.

UNIT III: CLUSTERING:
Determine core aspects and types of clustering in order to properly apply the algorithms to business problems - Apply various clustering algorithms to data sets in order to solve common, applicable business problems.

UNIT IV: OPTIMIZATION:
Identify the goals and constraints of a linear optimization - Calculate a linear optimization in order to solve a business problem.

UNIT V: SIMULATION:
Use data analysis performed on historical data and any applicable theory to construct a model - Use a Monte Carlo analysis with the model in order to generate and assess the likelihood of predictions from the model.

SUGGESTED READINGS:
1. Forecasting and Predictive Analytics Certificate; AICPA
2. Fundamentals of Business Analytics, 2nd Edition; R N Prasad, Seema Acharya; Wiley
3. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
4. Data Analytics with R; Bharti Motwani; Wiley
Objective: To acquire knowledge for application of economic principles and tools in business practices.

UNIT-I: INTRODUCTION:

UNIT- II: DEMAND ANALYSIS:
Meaning – Function - Factors influencing Demand -Types of Demand -Demand Curve - Law of Demand –Exceptions to the law of demand-Elasticity of Demand: Concept - Types of elasticity of demand-price, income and cross Elasticity of Demand –measurement of elasticity—arc and point methods—Importance of various Elasticity of Demand

UNIT-III: SUPPLY ANALYSIS:

UNIT–IV: PRODUCTION ANALYSIS:

UNIT-V: COST AND REVENUE ANALYSIS:

SUGGESTED READINGS:
2. Managerial Economics: VanithAgrawal, Pearson Education
8. Managerial Economics: Varshney and Maheswari, Sultan Chand
**Objective:** To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from certain heads and other provisions relating to clubbing, aggregation of income and assessment procedure.

**UNIT-I: PROFITS AND GAINS OF BUSINESS OR PROFESSION:**

**UNIT-II: INCOME FROM OTHER SOURCES:**

**UNIT-III: CLUBBING AND AGGREGATION OF INCOME:**

**UNIT-IV: ASSESSMENT OF INDIVIDUALS:**

**UNIT–V: ASSESSMENT PROCEDURE:**

**SUGGESTED READINGS:**
2. Direct Taxes Law & Practice: Dr. Vinod K. Singhana& Dr. KapilSinghana, Taxmann
5. Income Tax: B. Lal, Pearson Education.
7. Taxation Law and Practice: Balachandran&Thothadri, PHI Learnin
**Paper DSE 501 (a) : COST ACCOUNTING**

**Objective:** To make the students acquire the knowledge of cost accounting methods.

**UNIT-I: INTRODUCTION:**

**UNIT-II: MATERIAL:**

**UNIT-III: LABOUR AND OVERHEADS:**
Labour: Direct and Indirect Labour Cost – Methods of Payment of Wages (only Incentive Plans): Halsey, Rowan, Taylor Piece Rate and Merrick Multiple Piece Rate Methods.
Overheads: Classification - Methods of Allocation - Apportionment and Absorption of overheads.

**UNIT-IV: UNIT AND JOB COSTING:**
Unit Costing: Features - Cost Sheet – Tender and Estimated Cost Sheet.

**UNIT-V: CONTRACT AND PROCESS COSTING:**

**SUGGESTED READINGS:**
1. Cost Accounting: Jain and Narang, Kalyani
2. Cost Accounting: Srihari Krishna Rao, Himalaya
3. Cost and Management Accounting: PrashantaAthma, Himalaya
4. Cost Accounting: Dr. G. Yogeshweran, PBP.
5. Cost Accounting: Jawaharlal, Tata Mcgraw Hill
6. Cost Accounting: Theory and Practice: Banerjee, PHI
7. Introduction to Cost Accounting: Tulsian, S.Chand
8. Cost Accounting: Horngren, Pearson
Paper DSE 501 (b) : FINANCIAL PLANNING & PERFORMANCE

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

UNIT I: STRATEGIC PLANNING:

UNIT II: BUDGETING AND FORECASTING:

UNIT III: COST AND VARIANCE ANALYSIS:
Cost and Variance Analysis: Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Standard Cost System: Use of standard cost systems - Analysis of variation from standard cost expectations

UNIT IV: PERFORMANCE MEASURES:

UNIT V: TECHNOLOGY AND ANALYTICS:
Data analytics: Business intelligence - Data mining - Analytic tools - Data visualization

SUGGESTED READINGS:
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA.
Objective: To make students to understand the International Financial Reporting.

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

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

UNIT III: FINANCIAL INVESTMENTS AND FIXED ASSETS (AS PER US GAAP AND IFRS):

UNIT IV: FINANCIAL LIABILITIES (AS PER US GAAP AND IFRS):
Bonds Payable: Types of Bonds - Convertible bonds vs. Bonds with detachable warrants - Bond Retirement - Fair Value Option & Fair Value Election - Debt Restructuring: Settlement - Modification of terms

UNIT V: SELECT TRANSACTIONS (AS PER US GAAP AND IFRS):
Fair value measurements: Valuation techniques - Fair value hierarchy - Fair value concepts - Accounting changes and error correction: Changes in accounting estimate - Changes in accounting principle - Changes in reporting entity - Correction of an error - Contingencies: Possibility of occurrence (remote, reasonably possible or probable) - Disclosure vs. Recognition Derivatives and Hedge Accounting: Speculation (non-hedge) - Fair value hedge - Cash flow hedge - Non-monetary exchanges: Exchanges with commercial substance - Exchanges without commercial substance - Leases: Operating lease - Finance lease - Sale leaseback

SUGGESTED READINGS:
1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr RammohanBhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18.
Objective: To make the students to acquire the knowledge of computer software

UNIT I: MAINTAINING CHART OF ACCOUNTS IN ERP:

UNIT II: MAINTAINING STOCK KEEPING UNITS (SKU):
Introduction-Inventory Masters in ERP - Creating Inventory Masters-Creation of Stock Group-Creation of Units of Measure-Creation of Stock Item-Creation of Godown-Defining of Stock Opening Balance in ERP Stock Category-Reports.

UNIT III: RECORDING DAY-TO-DAY TRANSACTIONS IN ERP:
Introduction-Business Transactions-Source Document for Voucher-Recording Transactions in ERP - Accounting Vouchers-Receipt Voucher (F6)-Contra Voucher (F4)-Payment Voucher (F5)-Purchase Voucher (F9)-Sales Voucher (F8)-Debit Note Voucher-Credit Note (Ctrl+F8)-Journal Voucher (F7).

UNIT IV: ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT:

UNIT V: MIS REPORTS:

SUGGESTED READINGS:

1. Computerised Accounting: GarimaAgarwal, Himalaya
2. Computerised Accounting: A. Murali Krishna, Vaagdevi publications
3. Computerised Accounting: Dr. G. Yogeshweran, PBP.
5. Mastering Tally: Dinesh Maidaansai, Firewal Media
8. Manuals of Respective Accounting Packages
Objective: To make students to understand the Financial Decision Making.

UNIT I: FINANCIAL STATEMENT ANALYSIS

UNIT II: FINANCIAL MANAGEMENT
Risk & Return: Calculating return - Types of risk - Relationship between risk and return
Long-term Financial Management: Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments

UNIT III: RAISING CAPITAL
Raising Capital: Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease financing

UNIT IV: WORKING CAPITAL MANAGEMENT
Managing working capital: Cash management - Marketable securities management - Accounts receivable management - Inventory management - Short-term Credit: Types of short-term credit - Short-term credit management

UNIT V: CORPORATE RESTRUCTURING AND INTERNATIONAL FINANCE
Corporate Restructuring: Mergers and acquisitions - Bankruptcy - Other forms of restructuring
International Finance: Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade - Tax implications of transfer pricing

SUGGESTED READINGS:
2. Interpretation and Application of International Financial Reporting Standards; Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise, and Hanekom, Brandon; Wiley
5. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill
Objective: To make students understand the International Tax & Regulation.

UNIT I: TAXATION OF INDIVIDUALS:
Individual Income Tax Return: Filing Status - Cash basis and Accrual basis
Gross Income: Wages, Salaries, Bonus, Commission, Fees & Tips - Interest & Dividend Income
- Business Income - Capital Gains & Losses - Passive Income - Farming Income - Deductions:
  Adjustments - Deductions from AGI - Calculating Tax: Tax Credits - Alternative Minimum
  Taxes - Other Taxes - Estimated Tax penalty

UNIT II: PROPERTY TRANSACTIONS & DEPRECIATION:
Capital Gains & Losses - Gains & Losses from Sale of Long-term Business Property -
Depreciation & Amortization

UNIT III: TAXATION OF CORPORATIONS:
C-Corporations: Formation - Income Tax Return - Income - Deductions - Reconciliation of
Taxable Income with books - Calculating Tax - Corporate Earnings & Distributions - Corporate
Liquidation & Reorganizations - S-Corporations: Eligibility criteria - Income Tax Return -
Shareholder basis - Earnings and Distribution - Termination of Election

UNIT IV: TAXATION OF OTHER ENTITIES:
Partnerships: Formation - Income Tax Return - Partner basis - Partnership Distributions - Sale of
Partnership Interest by a Partner - Termination of Partnership - Estate, Trust & Gift Taxation:
Estate and Trust Fiduciary Income Tax Return - Estate Tax Return - Gift Tax Return -
Generation-skipping transfer Tax - Tax Exempt Organizations: Formation - Income Tax Return

UNIT V: STATUTORY REGULATIONS, ACCOUNTANT RESPONSIBILITIES,
BUSINESS STRUCTURES:
federal security regulations - Professional & Legal Responsibilities: Accountant Common Law
Liabilities - Accountant Statutory Liabilities - Accountant Liabilities for Privileged Information -
Accountant Criminal Liabilities - Employment Regulations - Environmental Regulations -
Antitrust Regulations - Business Structures: Sole Proprietorships - Partnerships - Corporations

SUGGESTED READINGS:
1. Miles CPA Review Concept Book: Regulation, Miles Education
2. Wiley CPA Excel Exam Review Course Study Guide: Regulation, Wiley
3. Internal Revenue Code: Income, Estate, Gift, Employment and Excise Taxes, CCH Tax Law
   Editors
4. Federal Income Tax: Code and Regulations--Selected Sections, Martin B. Dickinson,
   Wolters Kluwer
6. Federal Income Taxation (Concepts and Insights), Marvin Chirelstein and Lawrence Zelenak,
   Foundation Press
Objective: To make students to understand the Advanced data visualization.

UNIT I: CHART & GRAPH SELECTION:
Differentiate between the following graph and chart types and when to use them: Categorical – Continuous - Time series – Bivariate - Distribution

UNIT II: BUSINESS INTELLIGENCE:
Overview of Business Intelligence (BI): Identify business intelligence (BI) concepts and their common applications - Differentiate between the major enterprise BI platforms and when each is appropriate - Apply BI techniques (online analytical processing [OLAP], drill through, drill down, drill up) - Report Building and Online Analytical Processing (OLAP): Apply techniques for building reports and identify the best uses of the learned techniques - Distinguish the elements of OLAP (online analytical processing) - Business Intelligence in Action: Identify the steps and benefits of scorecard and strategy management and apply the steps in appropriate situations - Distinguish between effective dashboard techniques

UNIT III: MASHUPS:
Identify event streaming techniques and their uses - Differentiate between types of mashups in order to determine the best mashup for a dashboard presentation - Analyze trusted data in order to derive information

UNIT IV: DATA VISUALIZATION BEST PRACTICES:
Identify core data visualization rules in order to ensure quality report development - Identify the goals of data visualization and how data visualization can benefit an entity. Differentiate between the needs of different report users and identify appropriate report styles for each.

UNIT V: REPORTING:
Reporting Options: Differentiate between alerts and trends and the appropriate uses for each - Distinguish the appropriateness of Self-Serve reports and their application in common scenarios - Differentiate between best uses for BI techniques in order to ensure effective reporting - What Makes a Good Report: Compare layout options and identify appropriate presentation choices for maximum effectiveness - Differentiate between good and bad report implementations and the potential impact of poor implementation - Constructing Reports: Distinguish between when to use reporting tools versus analysis tools - Use core tools to build report and dashboard layouts to achieve maximum effectiveness

SUGGESTED READINGS:
1. Data Visualization Certificate; AICPA
2. Introducing Microsoft Power BI; Alberto Ferrari, Marco Russo; Microsoft Press
3. Introduction to Microsoft Power Bi: Bring Your Data to Life; M.O. Cuddley; Createspace Independent Pub
4. Business Analysis with Microsoft Excel and Power BI, 5th edition; Conrad G. Carlberg; Pearson
5. Microsoft Power BI Dashboards Step by Step, Errin O'Connor, Microsoft Press
Paper DSE 503 (b) : ADVANCED CORPORATE ACCOUNTING

Objective: to gain knowledge of AS-19 & 21 and format accounts.

UNIT-I: HOLDING COMPANIES (AS-21):

UNIT-II: ELECTRICITY COMPANIES (DOUBLE ACCOUNTING SYSTEM):

UNIT-III: ACCOUNTING FOR PRICE LEVEL CHANGES:

UNIT-IV: LEASE ACCOUNTS (AS-19):
Meaning – Terminology – Advantages and Disadvantages – Types: Financial and Operating Lease – Accounting Treatment in the books of both the parties.

UNIT-V: HUMAN RESOURCE ACCOUNTING & SOCIAL RESPONSIBILITY ACCOUNTING:
Human Resource Accounting: Definition – Objectives – Assumptions – Advantages and Limitations – Approaches - Human resource accounting in India (Theory only).

SUGGESTED READINGS:
1. Corporate Accounting: R.L.Gupta, M.RadhaSwamy, Sultan Chand
2. Advanced Corporate Accounting: Srilatha Reddy, Himalaya
3. Advanced Corporate Accounting: Dr. Thangapandi, PBP
5. Corporate Accounting: Jain &Narang, Kalyani Publications
6. Advanced Accounting: S.M.Shukla, SahityaBhavan
8. Advanced Accounting (Vol. II): Chandra Bose, PHI
Objective: To understand basics in Financial Management.

UNIT–I: INTRODUCTION:

UNIT–II: FINANCIAL PLANNING:

UNIT–III: CAPITALIZATION:

UNIT–IV: COST OF CAPITAL:
Meaning and Definition – Significance – Classification of Costs – Problems in Determination of Cost of Capital – Cost of Debt - Cost of Perpetual and Redeemable Debt - Cost of Preference Capital - Cost of Equity Capital – Cost of retained earnings - Weighted Average Cost of Capital (Simple Problems).

UNIT–V: CAPITAL STRUCTURE:

SUGGESTED READINGS:
6. Financial Management: Kothari, sage
Objective: To introduce the basics of conducting research in social sciences.

UNIT-I: INTRODUCTION, MEASUREMENT AND HYPOTHESIS TESTING:

UNIT-II:PARAMETRIC AND NON PARAMETRIC TESTS AND RESEARCH REPORT:
Introduction - t- Test - F- Test - Chi Square Test - Anova (One Way Anova, Two Way Anova).contents onlyContents of a Research Report.

SUGGESTED READINGS:
2. Methodology of Research in Social Sciences: Krishna Swamy,
3. Research Methodology: Kothari &Garg, New Age Publication
4. Research Methodology: Paneerselvam R, PHI
5. Research Methodology: Dr Vijay Upagade& Dr ArvindShende, S. Chand Publications
6. Research Methodology: Ranjit Kumar, Pearson Publication
7. Reading in Research Methodology in Commerce & Business Management: Achalapathi KV,

GUIDELINES FOR PROJECT WORK
1) Project work is a part of the prescribed curriculum to B. Com students.
2) Project work is allotted to a group of 4 students.
3) During the IV semester, students are expected to undergo internship at a business firm/ Government Department /Software organization/Voluntary organization as per the guidance of teacher concerned.
4) Students should get a certificate from the organization.
5) At the end of Semester-VI, the project reports would be evaluated by the external examiner designated by the Controller of Examinations, from the panel submitted by the Board of Studies in Commerce. The Examiner would evaluate the project reports for a maximum of 35 marks and conduct Viva-Voce examination for 15 marks. The award lists duly signed would be sent the Controller of Examinations.
6) Examiners will examine the following in the project report: i) Survey/Analysis on the topic chosen; ii) Method of data collection; iii) Presentation: Style, Comprehensiveness, graphs, charts etc.; iv) Analysis and inference and implications of the study; v) Bibliography.
7) Students must ensure that they maintain regular contact with their supervisor and also that they provide the supervisor with drafts of their work at regular intervals.
8) Students are required to submit a project report on a topic related/connected with trade, industry & commerce. Project can be done by taking the information from the select organization focusing on areas like marketing, finance, human resource, operations, general management etc.
9) Project should be a practical, in-depth study of a problem, issue, opportunity, technique or procedure or some combination of these aspects of business. The Students are required to define an area of investigation, assemble relevant data, analyse the data, draw conclusions and make recommendations.

**ORGANISATION OF PROJECT REPORT**

1) Project report should be presented in the following sequence:
   i) Title page; ii) Student’s declaration; iii) Supervisor’s certificate; iv) Internship certificate; v) Abstract; vi) Acknowledgements; vii) Table of contents; viii) List of tables; ix) List of figures; x) List of appendices.

2) Chapter Design should be as follows:

   **Chapter-I: Introduction**: this chapter includes the research problem, need for study/significance of the project, objectives, methodology (hypotheses, statistical tools, data source, scope, sample, chapter design).

   **Chapter-II: Company Profile**: this chapter should contain a brief historical retrospect about the entity of your study.

   **Chapter-III: Data Analysis and interpretation**: this chapter should present the data analysis and inferences.

   **Chapter-IV: Summary and Conclusions**: This Chapter should give an overview of the project, conclusions, implications, recommendations and scope for further research.

   **Bibliography**: lists the books, articles, and websites that are referred and used for research on the topic of the specific project. Follow Harvard style of referencing.

   **Appendices**: the data, used to prepare the tables for analysis, may not be feasible to incorporate as part of chapters, may given as appendices.

**TECHNICAL SPECIFICATIONS OF THE PROJECT**

1) Project should be typed on **A4 white paper**, and be **1.5 spaced**.
2) All pages should be **numbered**, and numbers should be placed at the centre of the bottom of the page.
3) All **tables, figures and appendices** should be consecutively numbered or lettered, and suitably labeled.
4) **3 bound copies & a soft-copy** should be handed in to the **principal/director of your college/institute** at the time of submission.
5) **bibliography and referencing**: Referencing is necessary to avoid plagiarism, to verify quotations and to enable readers to follow-up and read more fully the cited author’s arguments. Reference is given within the text of the project as well as at the end of the project. The basic difference between citation and a reference list (bibliography) is that the latter contains full details of all the in-text citations.
   - **Citation** provides brief details of the author and date of publication for referencing the work in the body of the text.
   - **Reference list** is given at the end of the text and is a list of all references used with additional details provided to help identify each source.

Proper referencing is as crucial aspect of your project. You are therefore strongly advised to talk to your supervisor about this, in order to make sure that your project report follows the appropriate referencing system.
Objective: To be acquainted with Cost Control techniques, Managerial Accounting decision-making techniques and reporting methods.

UNIT-I: INTRODUCTION TO MANAGEMENT ACCOUNTING & MARGINAL COSTING:

UNIT-II: BUDGETARY CONTROL AND STANDARD COSTING:

UNIT-III: TECHNIQUES OF FINANCIAL STATEMENT ANALYSIS:

UNIT-IV: FUNDS FLOW ANALYSIS:
Concept of Funds – Meaning and Importance – Limitations – Statement of Changes in Working Capital – Statement of Sources and Application of Funds.

UNIT-V: CASH FLOW ANALYSIS (AS-3):

SUGGESTED READINGS:
1. Management Accounting- Principles & Practice: Sharma RK & Shashi K. Gupta, Kalyani
2. Advanced Managerial Accounting: Srihari Krishna Rao, Himalaya
3. Advanced Managerial Accounting: Dr. Sundaram, PBP
5. Management Accounting: Rustagi R.P, Galgotia
6. Managerial Accounting: Ronald W. Hilton, TMH
Objective: To make students to understand the Financial Control.

UNIT I: EXTERNAL FINANCIAL REPORTING DECISIONS (AS PER US GAAP & IFRS):

UNIT II: RECOGNITION, MEASUREMENT, VALUATION, AND DISCLOSURE (AS PER US GAAP & IFRS):
Assets, Liabilities & Equity: Asset valuation - Valuation of liabilities - Equity transactions - Income: Revenue recognition - Income measurement - Major differences between U.S. GAAP and IFRS

UNIT III: COST MANAGEMENT:

UNIT IV: SUPPLY CHAIN MANAGEMENT AND BUSINESS PROCESS IMPROVEMENT:

UNIT V: INTERNAL CONTROLS:
Governance, Risk & Compliance: Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - Corporate governance - External audit requirements - System Controls & Security Measures: General accounting system controls - Application and transaction controls - Network controls - Backup controls - Business continuity planning

SUGGESTED READINGS:
5. Horngreen’s Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
6. Management Accounting: An Integrative Approach; McNair-Connolly, C.J., Merchant, Kenneth A.; IMA
Objective: To make students understand the International Financial Reporting.

UNIT I: PENSIONS & POST-EMPLOYMENT BENEFITS (AS PER US GAAP & IFRS):
Defined contribution pension plans - Defined benefit pension plans: Pension obligations - Pension plan assets - Net pension expense - Other Post-retirement benefits

UNIT II: INCOME TAXES (AS PER US GAAP & IFRS):
Income tax expense: Current income tax expense - Deferred income tax expense - Deferred taxes on balance sheet: Deferred tax assets - Deferred tax liabilities - Specific accounting considerations: Net Operating Losses (NOL) - Investee’s undistributed dividends

UNIT III: EQUITY (AS PER US GAAP & IFRS):

UNIT IV: SELECT TRANSACTIONS (AS PER US GAAP & IFRS):
Business Combinations and Consolidations: Acquisitions - Non-controlling Interest - Intercompany Transactions - Variable Interest Entities (VIE) - Foreign currency: Remeasurement– Translation

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

SUGGESTED READINGS:
1. Miles CPA Review Concept Book: Financial Accounting & Reporting, Miles Education
3. IFRS & US GAAP Best Practices in Accounting World: GAAP Analysis, Rajesh Dhawan
5. IFRS and US GAAP: A Comprehensive Comparison, Steven E. Shamrock, Wiley
6. Wiley GAAP: Interpretation and Application of Generally Accepted Principles, Barry J. Epstein and Ralph Nach, Wiley
7. IFRS Simplified with Practical Illustration Part 1 & 2, Mr RammohanBhave and Dr Mrs Anjali RammohanBhave, CNBC TV 18
Objective: To equip the students with the knowledge regarding Theory and Practice of GST.

UNIT I: INTRODUCTION TO GST:
Introduction – GST - Taxes Subsumed under GST - Determination of Tax - Registration - Process of Registration - Cancellation and renovation of registration - Supply of Goods and Services - Transition to GST - Registered Business - Availed Input Tax Credit - Unavailed CENVAT credit and Input VAT on capital goods - Availing the input credit held in closing stock - Invoicing - Tax Invoice - Bill of Supply - Credit Note, Debit Note and Supplementary Invoice - Transportation of goods without issue of Invoice - Input Credit Mechanism - Input Tax - GST Returns - Payment of Tax.

UNIT II: GETTING STARTED WITH GST:

UNIT III: RECORDING ADVANCED ENTRIES, GST ADJUSTMENT AND RETURN FILING:

UNIT IV: GETTING STARTED WITH GST (SERVICES):
Introduction - Determination of supply of services - Determining the Place of Supply of Services - Enabling GST and Defining Tax Details - Transferring Input Tax credit to GST - Intrastate Supply of Goods - Intrastate Inward Supply - Intrastate Outward Supply - Interstate Supply - Interstate Outward Supply of Services - Interstate Inward Supply - Interstate Outward Supply of Services - Cancellation of Services - Cancellation of Inward Supplies - Cancellation of Outward Supply of Services - Defining Tax Rates at Master and Transaction Levels.

UNIT V: RECORDING ADVANCED ENTRIES AND MIGRATION TO ERP:
Introduction - Accounting Multiple Services in a Single Supply - Recording Partial Payment to Suppliers - Outward Supplies - Recording Outward Supply with Additional Expenses - Supply of services - Business to consumers - Time of Supply of Services - Place of Supply of Services - Determining place of supply of services - Exempt Supply of Services under GST - Export Supply of Services - Reverse Charge on Services under GST - Advance Receipts from Customers under GST - Advance Receipt and issuing Invoice on same month - Advance Receipt and issuing Invoice on different month - Reversal of GST on account of cancellation of advance receipt - Generating GSTR - Report in ERP - Input Tax Credit Set Off - Migration to ERP - Activate Goods and Services Tax (GST) in ERP - Set up GST rates - Update Masters - Update party GSTIN/UIN - Creation of GST Duty ledgers.

SUGGESTED READINGS:
1. Taxmann’s Basics of GST
2. Taxmann’s GST: A practical Approach
3. Theory & Practice of GST, Srivathsala, HPH
4. Theory & Practice of GST: Dr. Ravi M.N, PBP
5. Theory and Practice of GST: Prof. A. Sudhakar, Dr. O. Bhavani& Dr. N. Moses, National Publishing Co.
Paper DSE 602(b) : FINANCIAL DECISION MAKING - II

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

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

UNIT II: PRICING:
Pricing decisions: Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations - Marketstructure considerations

UNIT III: RISK MANAGEMENT:
Enterprise Risk: Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk

UNIT IV: INVESTMENT DECISIONS:

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

SUGGESTED READINGS:
3. Horngreen’s Cost Accounting: A Managerial Emphasis, 16th edition; Charles T., Datar, Srikant, and Rajan, Madhav; Pearson
4. Principles of Corporate Finance, 11th edition; Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin; McGraw Hill
**Objective:** To make students to understand the International Auditing.

**UNIT I: ETHICS, PROFESSIONAL RESPONSIBILITIES AND GENERAL AUDITING PRINCIPLES:**
Introduction to Auditing: Generally Accepted Auditing Standards (GAAS) - International Standards of Auditing (ISA) - Ethics, independence and professional conduct: AICPA Code of Professional Conduct - Sarbanes-Oxley Act (SOX), 2002 - Public Company Accounting Oversights Board (PCAOB) - Securities & Exchange Commission (SEC) - International Standards - Engagement Understanding and Acceptance: Pre-Engagement Acceptance Activities - Engagement Letter - Auditor’s communication with those charged with governance
Quality Control: Statements on Quality Control Standards (SQCS) - Elements of a System of Quality control

**UNIT II: ASSESSING AUDIT RISK AND DEVELOPING A PLANNED RESPONSE:**
Audit Risk: Inherent Risk - Control Risk - Detection Risk - Fraud Risk: Fraudulent financial reporting - Misappropriation of assets - Fraud risk factors - Auditor’s consideration of fraud
Planning the Audit: Audit Strategy - Audit Plan - Internal Controls: Auditor’s Consideration of Internal Control - Operating Cycles - Internal Control Reports and Communications

**UNIT III: PERFORMING FURTHER PROCEDURES AND OBTAINING AUDIT EVIDENCE:**

**UNIT IV: AUDIT REPORTING:**
Audit Reports: Unmodified opinion - Unmodified Opinion with Emphasis-of-matter and/or Other-matter paragraph - Qualified Opinion - Adverse Opinion - Disclaimer of Opinion - Audit Reporting Considerations: Audit of Comparative financial statements - Supplementary Information - Audit of Group financial statements - Audit of Single financial statements & Specific financial statement elements, accounts or items - Audit of Special Purpose financial statements - Audit of financial statements prepared using financial reporting framework of another country

**UNIT V: OTHER ENGAGEMENTS:**

**SUGGESTED READINGS:**
1. Miles CPA Review Concept Book: Auditing and Attestation, Miles Education
UNIT I: FINANCE TRANSFORMATION:
Future of finance - Disruption in the business environment - The need to be agile in today’s business environment - The role of technology as a disruptive force in a business’s Finance function - Opportunities to add value, based on new business models, including the finance value chain and the CGMA Competency Framework - New skills and competencies required to enable the finance professional to add value to their organizations

UNIT II: ROBOTIC PROCESS AUTOMATION (RPA):
What RPA is and the business value of RPA - RPA applications and use cases that make the most sense - Decision criteria and steps needed to build a business case - Considerations, risks, and challenges to implementing RPA - Governance and controls considerations for a digital workforce - Accounting, finance, and organizational impact of RPA - Future of RPA and automation trends, with a focus on intelligent process automation (IPA)

UNIT III: ARTIFICIAL INTELLIGENCE (AI):
Differences between AI, Machine Learning (ML) and Deep Learning (DL) - Benefits of Artificial Intelligence - AI applications and capabilities and how it drives a competitive advantage - Industry drivers and real-world examples of AI - Focuses on the importance of a data-driven AI strategy - What is an AI strategy for the enterprise? - Considerations for an AI strategy

UNIT IV: CYBERSECURITY:
Cybersecurity terminology and digital transformation - Attacks and the security mindset - Data breaches and privacy - Cybersecurity frameworks including NIST CSF - Elements of a cybersecurity risk management program - Benefits of investing in cybersecurity - Options for cybersecurity service offerings

UNIT V: BLOCKCHAIN:
History of blockchain and bitcoin - Bitcoin and blockchain characteristics - Push vs pull paradigm - Core components of blockchain technology - Custody, responsibility and control continuum - Permissioned vs permissionlessBlockchain -

SUGGESTED READINGS:
1. Finance Transformation – Manage Disruption; AICPA
2. Robotic Process Automation Fundamentals for Finance and Accounting Professionals; Edward Brooks, Steve Palomino, Miklos Vasarhelyi, Andrea Rozario, Abigail Zhang; AICPA
3. Artificial Intelligence for Accounting and Finance Professionals; AICPA
4. AI and Analytics, Accelerating Business Decisions; Sameer Dhanrajani; Wiley
5. Cybersecurity Fundamentals for Finance and Accounting Professionals; Christopher J. Romeo; AICPA
6. Blockchain Fundamentals for Accounting and Finance Professionals; Kirk Phillips; AICPA.
**Objective:** to acquaint the student with the finer nuances of Corporate Governance.


**UNIT – II: CORPORATE GOVERNANCE COMMITTEES AND MODELS:**

**UNIT - III: CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY:**

**UNIT - IV: ACCOUNTABILITY IN CORPORATE GOVERNANCE:**

**UNIT – V: ISSUES IN CORPORATE GOVERNANCE:**

**SUGGESTED READINGS:**
2. Corporate Governance,(2014), BholanathDutta and S.K. Podder - Vision Book house,
4. Business Ethics An Indian Perspective, 2015, A. C. Fernando - Pearson
8. Business Ethics – Dr. Muninarayanappa, Prof. Manjula, Prof. V. Tamil Selvan, Prof. Raghavendra K.S.- Takur Publishers,2015, Bangalore
11. Corporate Governance (with Case Studies), DayanandAchrekar, Surendra Publications, New Delhi.
12. Corporate Governance, Robert A G Monks, Wiley India Pvt. Ltd.
Objective: to familiarize with concepts of risk and return relating to Investment.

UNIT–I: INTRODUCTION:

UNIT–II: RISK AND RETURN:

UNIT–III: MARKET INDICES:
Concept of Index – Methods of computing stock indices – Leading Stock Price Indices in India – Sensex and Nifty – Uses of Market Index (Simple Problems).

UNIT–IV: TIME VALUE OF MONEY:
Concept - Techniques - Compounding Techniques - Doubling Period - Multiple Compounding Period - Present Value Techniques (Simple Problems).

UNIT–V: PORTFOLIO ANALYSIS:
Traditional Vs Modern - Rationale of Diversification - Markowitz portfolio theory - Effect of combining the securities - Measurement of expected return and risk of portfolio (Simple Problems).

SUGGESTED READINGS:
1. Investment Management (Text and Cases): V.K. Bhalla, S. Chand & Company.
3. Investment Management: Dr. V.A. Avadhani, Himalaya Publishing House.
5. Security Analysis and Portfolio Management: Kevin, PHI.
9. Investment Management: Masheswari, PHI.