

**MANGALORE UNIVERSITY**

**B.COM BUSINESS DATA ANALYTICS**  
**4 Years (NEP-2020)**

(In Accordance with the Common Regulation of Mangalore University)

# PROGRAM: B.COM BUSINESS DATA ANALYTICS

## 1. Preamble:

Business Analytics are the skills, technologies, and practices for continuous iterative exploration and investigation of past business performance. This helps the concerned to gain insight and drive business planning through proper decision. Using data analytics is a very effective way to have influence in an organization. Business analytics focuses on developing new insights and understanding of business performance based on data and statistical methods, which facilitate the decision-making process. It is also a powerful tool in today's market place. Across industries, organizations generate vast amount of data which, in turn, has heightened the need for professionals who are data literate and know how to interpret and analyze that information.

According to a recent study by Micro Strategy, around 60 % of companies worldwide are using data to boost process and cost efficiency, drive strategy and change, and monitor and improve financial performance. Over the next three years and beyond, 71 percent of global enterprises predict the reinvestments in analytics will accelerate stupendously. In the light of this trend, gaining an in-depth understanding of business analytics can be a way to advance one's career and make better decisions in the workplace. The benefits of business analytics include more informed decision-making, greater revenue, and improved operational efficiency. Over and above, analytics can be used to fine-tune business operations. Taking a data-driven approach business can come with tremendous upside, but many companies report that the numbers of skilled employees in analytics roles are in short supply. Linked In lists business analysis as one of the skills companies need most in 2019, and the Bureau of Labor Statistics projects operations research analyst jobs to grow by 27 percent through 2026, it will shoot up to 70%. As such there is a plethora of career opportunities for the skilled human resources having formal education in Data Analytics. Business analytics course is intended to empower professionals employed in the areas of Finance, Marketing, Economics, Statistics, Computer Science, Mathematics, IT, Research, Commodity markets and soon.

There are various methods of business analysis: and they are descriptive, diagnostic, predictive, and prescriptive. Data Analytics is an emerging trend and moves rapidly, but it lacks qualified professionals, hence greater demand for them. In a bid to bridge the gap between demand and supply of professional in data science, many programs are in the pipeline at various levels and one such program is B.COM in Business Data Analytics.

The B.COM program for a duration of 4 Years help aspirants to learn the concepts and methods of business analytics, model to solve decision problems in different settings, identify appropriate courses of action for a given managerial situation, viable solutions to decision making problems, aptitude for business improvement, collaborative learning, techniques of database design, administration and implementation data collection capabilities and decision-support systems, relationship between price and cost business intelligence capabilities, construct data models and proto types to gain stakeholder support or achieve business objectives, organize big data sets into a structures, articulate assumptions, analyses, and interpretations of data in an oral format, RDBMS and SQL queries and software system to manage finance, human resources operations, R Programming, data ware housing and mining etc.

The program is an embodiment of UG and PG with multidisciplinary holistic education. The National Education Policy (2019) has stressed that the apt skills are imperative need to cope with challenges of 21<sup>st</sup> Century and resolved to develop specialized knowledge with disciplinary rigor. It is to bring equity, efficiency and academic excellence in the higher education system of the country. This includes innovation, improvement in course-curricula, and paradigm shift in learning, teaching pedagogy, evaluation and education system. Learner-centric, flexibility and mobility with the fragrance of professionalism and contemporary skills empower them to operate efficiently in their sphere. The rigorous activities in the specialized field will help creating qualified professionals in Business data Analytics. The program with Business Data Analytics and regulations of the program are in conformity with notification of Mangalore University and common curriculum notified by Karnataka State Higher Education Council. The program is revolving around discipline courses, discipline specific courses, skill enhancement courses, vocational courses; courses under open elective, and the courses to enrich value based and skill based to inculcate community development for sustainability. B.COM Business Data Analytics program offers extraordinary job opportunities in diverse sectors.

## **2. Program:**

### **B.COM Business Data Analytics**

#### **2(a) Program objectives**

The objectives of B.COM Business Data Analytics are:

- To recognize, understand and apply the language, theory and models of the field of business analytics
- To foster an ability to critically analyze, synthesize and solve complex unstructured business problems
- To encourage an aptitude for business improvement, innovation and entrepreneurial action
- To share experiences to enhance the benefits of collaborative learning
- To instill a sense of ethical decision-making and a commitment to the long-run welfare of both organizations and the communities they serve

- To gain insight and drive business planning through proper decision.
- To use data analytics very effectively there by to influence in an organization.
- To focus on developing new insights and understanding of business performance based on data and statistical methods.
- To derive meaning from data, thereby to make informed business decisions

## **2(b) Program Outcomes (PO):**

After studying the program, the Graduates will be attributed to;

- Critically apply the concepts and methods of business analytics
- Identify, model and solve decision problems in different settings
- Interpret results/solutions and identify appropriate courses of action for a given managerial situation whether a problem or an opportunity
- Create viable solutions to decision making problems
- Get acquainted with Financial Securities Analytics
- Plan the implementation of a BI system.

## **2(c) Program Specific Outcomes (PSO):**

After completion of the program, the Graduates will be attributed to;

- **PSO1:** Equip with the tools necessary to effectively meet the challenges of human resources in ever-changing business climate.
- **PSO 2:** Maintain interpersonal skills and develop leadership qualities to work in and with teams in organizations.
- **PSO3:** Draw the fundamental elements of relational data base management systems
- **PSO 4:** Apply the basic concepts of relational data model, entity-relationship model, relational database design, relational algebra and SQL.
- **PSO 5:** Convert the ER-model to relational tables, populate relational database and formulate SQL queries on data.
- **PSO 6:**Differentiate supervised machine learning from unsupervised machine learning
- **PSO 7:** Apply regression, classification and clustering techniques of Machine learning.
- **PSO 8:**Discover basics of deep Learning, specialized field of machine learning, artificial intelligence(AI)
- **POS 9:**Implement the concept of virtualization for the development of Cloud Computing
- **POS10:** Explore some important cloud computing driven commercial systems.
- **POS11:** Create and edit visualizations with R
- **POS12:**Demonstrate the use of mathematical software and solve simple mathematical problems

### **3. Definitions:**

- a. Title of the program : B.COM Data Analytics
- b. Nature: : Skill/Vocational based (NEP- 2020)
- c. Period of Study : 4years
- d. Scheme : Semester – (8 semesters)
- e. Credit System : Credit based as per the UGC/NEP-2020
- f. Domain Subject : Business Data Analytics(BDA)
- g. Mode of Teaching Learning : Face to Face and Online Mode
- h. Admission Cycle : June and January
- i. Scheme of Instruction : English

## 4. Program Structure

Semester-I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours/ per Week (L+ T+P)	Marks For			Credits
					SEE	CI E	Total Marks	
1	Lang1.1	Language I	AECC	2+1+0	60	40	100	3
2	Lang1.2	Language-II	AECC	2+1+0	60	40	100	3
3	B.Com.BDA.1.1	Principles and Practice of Management	DSC	3+1+0	60	40	100	4
4	B.Com.BDA.1.2	Financial Accounting	DSC	3+1+0	60	40	100	4
5	B.Com.BDA.1.3	Fundamentals of MS-EXCEL	DSC	3+1+0	60	40	100	4
6	B.Com.BDA.1.4	Financial literacy / accounting for every one	OEC	2+1+0	60	40	100	3
7	B.Com.BDA.1.5	Digital fluency	SEC - SB	1+0+2	30	20	50	2
8	B.Com.BDA.1.6	Health and Wellness	SEC_VB	0+0+2	0	25	25	1
9	B.Com.BDA.1.7	Yoga	SEC_VB	0+0+2	0	25	25	1
<b>TOTAL</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

Semester-II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours/per Week (L+ T+P)	Marks For			Credits
					SEE	CIE	Total Marks	
1	Lang 2.1	Language-I	AECC	4+0+0	60	40	100	3
2	Lang2.2	Language-II	AECC	4+0+0	60	40	100	3
3	B.Com. BDA.2.1	Advanced Financial Accounting	DSC	3+0+2	60	40	100	4
4	B.Com. BDA.2.2	Banking technology	DSC	3+0+2	60	40	100	4
5	B.Com. BDA.2.3	Database Management System and SQL	DSC	3+0+2	60	40	100	4
6	B.Com. BDA.2.4	Financial environment / Investing in stock market	OEC	3+0+0	60	40	100	3
7	B.Com. BDA.2.5	Environmental Studies	AECC	3+0+0	60	40	100	3
8	B.Com. BDA.2.7	Physical Education/Sports/ NCC/NSS/R&R(S&G) Cultural	SEC-VB	0+0+4	-	50	50	2
<b>TOTAL</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

**Semester End Examination**  
**B.Com Business Data Analytics**  
**(1<sup>st</sup> to 6th Semester)(For courses carrying  $\frac{3}{4}$  credits)**  
**Course Code: Title of the Course**

**Duration:3Hour**

**TotalMarks:60**

**SECTION-A**

Answer any **five** sub questions of the following (based on concepts/theories/frame work.

**(2x 5=10)**

- 1
- 2
- 3
- 4
- 5
- 6

**SECTION- B**

Answer any **three** of the following questions (based on skills)

**(3 x5= 15)**

- 7
- 8
- 9
- 10
- 11

**SECTION- C**

Answer any **two** of the following questions (based on knowledge and skill).

**(2x10= 20)**

- 12
- 13
- 14

**SECTION- D**

Answer any **one** of the following questions (based on application of skill)

**(1x15= 15)**

- 15
- 16



**Semester End Examination**  
**B.Com(Hon's)/B.COM Business Data Analytics Semester Examination**  
**(7<sup>th</sup> & 8th Semester) (for courses carrying 3/4 credits)**  
**Course Code: Title of the Course**

**Duration:3Hour**

**TotalMarks:60**

**SECTION-A**

Answer any **five** sub questions of the following based on concepts/theories/framework.

**(2x5=10)**

- 1
- 2
- 3
- 4
- 5
- 6

**SECTION-B**

Answer any **three** of the following questions(based on skills)

**(3x5=15)**

- 7
- 8
- 9
- 10
- 11

**SECTION-C**

Answer any **two** of the following questions (based on knowledge and skill).

**(2x10=20)**

- 12
- 13
- 14

**SECTION-D**

Answer any**one** of the following questions (based on application of skill)

**(1x15=15)**

- 15
- 16

**Semester End Examination**  
**B.com Business Data Analytics including B.COM**  
**(for courses carrying 2 credits)**  
**Course Code: Title of the Course**

**Duration: 1 hour 30 minutes**

**Total Marks: 30**

**SECTION-A**

Answer any **five** sub questions of the following (based on concepts/theories/framework).

**(1x5=5)**

- 1
- 2
- 3
- 4
- 5
- 6

**SECTION-B**

Answer any **three** of the following questions (based on skills)

**(3x3=9)**

- 7
- 8
- 9
- 10
- 11

**SECTION-C**

Answer any **two** of the following questions (based on knowledge and skill).

**(2x5=10)**

- 12
- 13
- 14

**SECTION-D**

Answer any **one** of the following questions (based on application of skill)

**(1x6=6)**

- 15
- 16

**Title of the Program: B.COM Data Analytics**

**Course Code: B.Com.BDA.1.1**

**Title of the Course: Principles and Practice of Management**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	3+1+0Hrs	56Hrs.
<b>Pedagogy:</b> <b>Classrooms lecture, Case studies, Group discussion, Seminar, technology enabled learning and field work etc.</b>		
<b>Course Outcomes:</b> On completion of the course, the learner will be able to: <ul style="list-style-type: none"> <li>• Meet the challenges of modern management in 21st century</li> <li>• Perform as Manager for company to ensure effective utilization of scarce resources</li> <li>• Apply various theories of management in the functioning of an organization</li> <li>• Make out the importance of planning and exercise control properly</li> <li>• Outline the planning and controlling processes.</li> <li>• Identify different types of plans and control systems employed by organizations.</li> <li>• Convince the individual and organizational effects associated with goal setting and planning.</li> <li>• Organize the staffing properly to keep them contented and at same time to enhance productivity</li> <li>• Contributes to increased employee goal commitment, motivation, and performance in the organization</li> </ul>		
<b>Syllabus</b>		
<b>Unit I</b> Nature and process of management- meaning and definition of management - management process- Management as a science, an art or a profession- difference between administration and management - significance of management; Managerial functions- brief explanation of various management functions- managerial skills- role of managers.		<b>10 Hours</b>
<b>Unit II</b> Management thought: Classical Theory- Scientific Management - elements-principles criticisms; Administrative Management- principles of modern management; Contributions of Henry Fayol, Maslow, H. L. Gantt, F. W. Taylor, L. B. Gilbreth, L. J. Taylor, P. D. Drucker, R. L. Taylor and Peter F. Drucker.		<b>10 Hours</b>
<b>Unit III</b> Planning- meaning, definition, features, benefits and limitations of planning- process of planning - how to make planning effective- types of plans-types/ kinds/ forms of planning; MBO- process importance-making MBO effective; Decision Making-meaning-process- Types of decisions.		<b>8 Hours</b>
<b>Unit IV</b> Organization-meaning - definition- features- principles of organization- process-Types of organization-line-functional-line&staff-matrix (in brief)-project(in brief)-committees		<b>10 Hours</b>

(in brief) -Organization chart-meanings & content -Organization manual-meanings & content-Authority & power-(concepts only)-Delegation of authority-principles – Centralization & Decentralization-Span of management

**Unit V** **8 Hours**

Staffing – meaning & significance - Process of staffing (in brief); Leadership – meaning, qualities – Styles of leadership. Motivation-meaning – importance and objectives, Morale and Productivity-Communication – importance and objectives, Barriers in effective communication; Types of communication

**Unit VI** **10 Hours**

Coordination and Control-Coordination – Meaning-Need-Principles – Control – Meaning – Process – Control Methods or techniques; Management Audit concept - SWOT, KAIZEN, TQM, MIS, ISO, Change Management, Knowledge Management (Meaning only). Emerging Trends in management

**Skill Developments Activities:**

- The manager is able to see an entire concept, analyze and diagnose a problem, and find creative solutions.
- The human or the interpersonal skills enable the managers to make use human potential in the company and motivate the employees for better results.
- Planning is the process of formulating a set of actions or one or more strategies to pursue and achieve certain goals or objectives with the available resources.
- Clearly established communication channels in an organization allow the manager to collaborate with the team, prevent conflicts, and resolve issues as they arise.
- Manager to possess great decision-making skills, as it often dictates his/her success in achieving organizational objectives.
- Manager to have good delegation abilities to achieve optimal results and accomplish the required productivity results.
- Motivation helps bring forth a desired behavior or response from the employee's or certain stakeholders.
- Management position demands specific competency for achieving measurable results and succession the job.
- Fun activity can easily be customized and used in leadership development, building teams, building brands, corporate culture, you can probably find out even to adaption training
- A pilot officer of Air India needs technical skill, beside conceptual skill

**References:**

1. Harold Koontz & Heinz Weihrich, Principles of management- Essentials of Management, Tata McGraw Hill, 10th edition (2015)
2. K.S. Adiga, Principles of Management – Shubha Prakashana
3. L.M. Prasad, Principles and Practice of Management, Sultan Chand & Sons, 6th Edition, (2013)
4. T.N. Chhabra, Principles and Practice of Management, Dhanpat Rai & Co Publication, (2018)
5. V.S.P. Rao Principles and Practice of Management, Konark Publishers, 1996
6. V.S.P. Rao V Hari Krishna, Management: Text and Cases- Excel Publications (2005)

**Title of the Program: BCOM Business Data Analytic**  
**Course Code: B.Com. BDA 1.2**  
**Title of the Course: Financial Accounting**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	3+1+0Hrs	56Hrs.
<b>Pedagogy:</b> Classroom lecture, tutorials, Group discussion, Seminar, Case studies, Lab & field work etc.		
<b>Course Out comes:</b> On successful completion of the course, the student will be <ul style="list-style-type: none"> <li>• Able to recording various kinds of <b>Business</b> transactions base on principles, concept sand conventions</li> <li>• Acquaint with accounting standard both at the level of national and international level.</li> <li>• Prepare financial statement as per double entry bookkeeping</li> <li>• Draft financial statement so as to enable to many authorities to take decisions properly</li> <li>• Examine the impact of the hire purchases on both parties</li> <li>• Differentiate install men system from hire purchase</li> <li>• Recording of financial data of Departmental store</li> <li>• Evaluate the Supply of Goods at Cost Price</li> </ul>		
<b>Syllabus</b>		
Unit: 1- Theoretical Framework of Financial Accounting <span style="float: right;">10</span> hours Introduction; Meaning and Definition; Significance of Accounting; Functions of Accounting; Users of Accounting Information; Accounting Principles; Accounting Concepts and Conventions; Accounting equations- Problem on Accounting Equation; Accounting Standards- List of Indian Accounting Standards ; INDA Sand IFRS		
<b>Unit.2: Financial Statements of Sole Proprietors</b> <span style="float: right;"><b>14 hrs.</b></span> Introduction- Meaning of Sole Proprietor- Financial Statements of Non- Manufacturing Entities: Trading Account- Income Statement/ Profit & Loss Account- Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account- Trading Account- Profit & Loss account- Balance Sheet. Unit 3 <span style="float: right;">Hire Purchase Accounting 12 hrs.</span> Meaning of Hire Purchase and Installment Purchase System; Hire Purchase vs sale; Differences between Hire Purchase and Installment system; Meaning of technical terms – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price; Calculation of Interest; Calculation of Cash Price; Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only and excluding repossession)		
<b>Unit:4- Departmental Accounts.</b> <span style="float: right;"><b>10hrs.</b></span> Meaning, Objectives, basis of apportionment of common expenses among different departments; Preparation of Trading and Profit and Loss Accounting Columnar form; Preparation of Balance Sheet in horizontal format – (Including Inter Departmental Transfer sat cost price only).		

**Unit:5-BranchAccounts****10 hrs.**

Introduction, Meaning, Objectives, Types of Branches; Dependent Branches – Features; Supply of Goods at Cost Price; Invoice Price; Branch Account in the books of Head Office (Debtors System Only)

Unit5 -

**Skill Developments Activities:**

- List out any five accounting standards with formats
- Assessment of worth of a firm
- Evaluation of open rating expenses and profit
- Recording of Hire Purchase Agreement taking various factors in to account.
- Collection & recording of financial data of Departmental store
- Collection of transactions relating to any branch and preparation of branch account
- Preparation of Departmental Profit & Loss Account and Balance Sheet with Imaginary Figures.
- Calculation of interest under different situations of Hire Purchase System.

**References:**

1. Arulanandam & Raman – Financial Accounting – I, HPH
2. Dr. S. Muralidhar, Prof. S. A. Jagadeesha, Dr. K. S. Sailaja & Prof. P. R. Narasappa – Financial Accounting - Kalyani Publishers
3. Anil Kumar, Rajesh Kumar and Mariyappa - Financial Accounting - HPH
4. Prof. Jayaram, Dr. Sairam A, Dr. Vikram K, Dr. Yathiraju K - Advanced Financial Accounting – Phoenix Publishing House
5. Jawaharlal & Seema Srivastava - Financial Accounting - HPH
6. Dr. S. N. Maheswari - Financial Accounting - Vikas Publications
7. SP Jain and K. L. Narang - Financial Accounting - I - Kalyani Publishers
8. Radhaswamy and R. L. Gupta - Advanced Accounting - Sultan Chand
9. Dr. Janardhanan - Financial Accounting - Kalyani Publishers
10. Guruprasad Murthy - Financial Accounting - HPH
11. Soundarrajan & K. Venkataramana - Financial Accounting - SHBP
12. Dr. Venkataraman & others (7 lecturers) - Financial Accounting - VBH

**Title of the Program: BCOM Business Data Analytic**

**Course Code: B.Com. BDA.1.3**

**Title of the Course: Fundamentals of MS-EXCEL**

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	3+1+0Hrs.	56Hrs.
<b>Pedagogy:</b> <b>Classroom lecture, tutorials, group discussion, seminar, case studies &amp;fieldwork</b>		
<b>Course Out comes:</b> On successful completion of the course, the Students will be able to <ul style="list-style-type: none"> <li>• Navigate through Excel quickly and easily</li> <li>• Create a simple, effective spreadsheet</li> <li>• Use Excel formulas for automating repetitive math calculations</li> <li>• Form at text and arrange it alphabetically</li> <li>• Form at numbers into the currency</li> <li>• Adjust column and row size quickly and easily</li> <li>• Wet with the basics of Excel in an easy, stress-free way</li> <li>• Apply Conditions using formulas and Functions</li> <li>• Implement financial Accounting concepts in Spreadsheet</li> </ul>		
<h3>Syllabus</h3>		
Unit–1:Introduction: Basics of MS-Windows–Desktop, Icon ,creating, saving, and using of different documents and applications, MS- Office: Installing, Customizing, and Using different applications and tools in MS-Office package, Basic so fMS -Word, MS-Access & MS-Outlook.		4Hours
Unit–2:Introductionto MS-Excel: Spreadsheetsbasics,NeedforSpreadsheets,Work-Book,Work–Sheet,PartsofaMS-ExcelWork-Sheet-Programarea,Workarea,ContentsofTitle-Bar,Manu-Bar,ContentsofManuRibbons, Meaning of Cell- Cell address, Formula-Bar, Row- Numbers, Column-Letters,QuickAccesstoTool-Bar,OfficeButton,FloatingFrames,AddingWork-SheetsinSheet Tab ,Status-Bar .,and other features of Excel.		4Hours
Unit–3:Work-SheetandWork-BookOperation: SelectingCellandRangeofCells,MergingofCells,EnteringandSavingDataintheCell,NamedCells,NeedofNamingCells,Entering,Storing,CopyingFormula,UsingdifferentArithmeticandlogicalOperatorsinFormula,MovingCellwithcontents,CopyingandPastingofCellandCellContent ,FreezingCells,EditingofCellContents,usingCellFormattingOptions– EditingCellSize(increasingColumnandRowsofcell),TextAlignment,usingBorder,CommentsoptionusageinCell,EditingandDeletingComments,Fill,FormattingFonts,TextWarping,TextRotate,UsingAuto-fittoAdjustRowsandColumnsUsing of Short-Cuts and Short-Cut Manu, Clear Contents in a Cell,		6Hours

Adding,DeletingandCopyingWork-SheetwithinaWork-Book,RenamingaFileorWork-Sheet, Inserting Multiple Work-Sheet at a time, Formatting a Work-Sheet Automatically, Sorting Textual & Numerical DATA, Sort Dates or Times, Sort by Cell Color, Font Color,orbyicon,Sortbyacustomlist,SortRows,sortbymorethancolumnrowandother Issues in sorting.

Unit– 4: Tables and Formatting: 16Hours  
 Creating a Table, Changing the look of a table, navigating in a Table, selecting parts of a Table, Adding, Deleting New Rows / Columns, moving a Table, working with the TotalRow,RemovingDuplicaterowsfromatable.SortingandFilteringatable,ConvertingTablei ntoRange. Formatting tools on the Home Tab, Mini Toolbar,  
 Fonts, Text Alignment, Wrapping text to fit a cell, Colors and Shading, Borders and Lines,MimingStylesConditionalFormattingandReporting:FormatallCellsbyusingaTwoColor Scale, Format all Cells by using Data Bars quick formatting, Protecting, Protect a Work-Book,UnProtectWork-Book,ProtectWork-SheetData,UnprotectWork-Sheetdata,Sharea Work-Book and Proofing tools- Use a Shared Work-Book to Collaborate, Spelling and Grammar Check, Referencing – Relative, Absolute, Mixed Referencing, Basic FunctionsViz.,SUM,AVERAGE,MAX,MIN,SQRT,TODAY,COUNT,COUNTIF,VAR,CH AR, AND,OR,NOT,VALUE.ROUND, Introduction To ChartWizard

Unit–5: Working with MS-Excel: 20 Hours  
 UsingFormulaetoFindtherootsofaQuadraticEquations,ProveLHS=RHSforIdentities,Formul aofaStraight–line( $Y=MX+C$ )tofindtheSlopeofastraight– line,RegressionFormula,CompoundInterest,EMI- Formula,FormulaeusedincalculatingBankerDiscount,Bankersgain,True-Discount,Net- PresentValue,SumofAPandGP,Break– EvenAnalysis,UsingFormulaeinRatioAnalysis(BalanceSheetRatios).UsingIFCondition, And using Multiple IF Conditioning University Result Declaration.

Unit–6:Preparing worked Work-Sheet for Print: 6Hours  
 Normal,Pagelayout,PageBreakView,ChoosingPrinter,changingPage– Orientation,specifyingpapersize,AdjustingPagearea,MarginandOrientation,SelectaPaperSo urces,CenteringWork- Sheet,UsingHeaderandFooter,InsertingPageBreaks,RemovingmanualpageBreaks,PrintingR owandColumnTitle,Scalingprintedoutput,Preventingcertain cells,Objectsfrombeingprinted,CreatingCustomViewsofWorksheet,CreatingPDFFiles.

- Skill Developments Activities:**
- Enter class data into rows and columns
  - Create Draft Marks Cardin Spreadsheet
  - Create Draft profit and Loss and Balance Sheet in Spreadsheet
  - Create GST Invoice in Spread sheet with Tax Rate
  - Any other activities, which are relevant to the course.



**References:**

1. Microsoft Excel Latest Version Inside Out – Mark Doge and Craig Stinson – PHI Learning Private Limited, New Delhi – 110001.
2. Excel 2013 Bible; John Walkenbach, Wiley
3. Chandan Sengupta, Wiley Financial Analysis and Modeling using Excel and VAB:
4. Hector Guerre or Excel Data Analysis – Modeling and Simulation: , Springer
5. Winston Microsoft Excel 2013: Data Analysis and Business Modeling:, PHI
6. Bernd Held, Excel Functions and Formulas:, BPB Publications.

<b>Title of the Program: BCOM Business Data Analytic</b> <b>Course Code: B.Com-BDA 1.4 (Open Elective Course)</b> <b>Name of the Course: Accounting for Everyone</b>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>Analyze various terms used in accounting;</li> <li>Make accounting entries and prepare cash book and other accounts necessary while running a business;</li> <li>Prepare accounting equation of various business transactions;</li> <li>Analyze information from company's annual report;</li> <li>Comprehend the management reports of the company.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Accounting</b>		<b>08</b>
Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms – Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.		
<b>Module No. 2: Transactions and Recording of Transactions</b>		<b>08</b>
Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)		
<b>Module No. 3: Preparation of Financial Statements</b>		<b>08</b>
Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)		
<b>Module No. 4: Company Accounts</b>		<b>08</b>
Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.		
<b>Module 5: Management Reports</b>		<b>08</b>
Reports on Management Review and Governance; Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business responsibility report – Corporate governance report – Secretarial audit report.		
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.</li> <li>Prepare accounting equation by collecting necessary data from medium sized firm.</li> <li>Prepare financial statements collecting necessary data from small business firms.</li> <li>Collect the management reports of any large scale organization and analyze the same.</li> <li>Any other activities, which are relevant to the course.</li> </ol>		

**Text Books:**

1. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
3. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
4. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
6. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
9. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

**Note: Latest edition of text books may be used.**

<b>Title of the Program: BCOM Business Data Analytic</b>		
<b>Course Code: B.Com.BDA 1.4 (Open Elective Course)</b>		
<b>Name of the Course: Financial Literacy</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>40 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b>		
<ol style="list-style-type: none"> <li>1. Describe the importance of financial literacy and list out the institutions providing financial services;</li> <li>2. Prepare financial plan and budget and manage personal finances;</li> <li>3. Open, avail, and manage/operate services offered by banks;</li> <li>4. Open, avail, and manage/operate services offered by post offices;</li> <li>5. Plan for life insurance and property insurance &amp; select instrument for investment in shares</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction</b>		<b>08</b>
Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.		
<b>Module No. 2: Financial Planning and Budgeting</b>		<b>08</b>
Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.		
<b>Module No. 3: Banking Services</b>		<b>08</b>
Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.		
<b>Module No. 4: Financial Services from Post Office</b>		<b>08</b>
Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samridhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).		
<b>Module 5: Protection and Investment Related Financial Services</b>		<b>08</b>
<b>Insurance Services:</b> Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies		

offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban.

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

**Skill Development Activities:**

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

**Text Books:**

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

**Note: Latest edition of text books may be used.**

**Title of the Program: BCOM Business Data Analytic**

**Course Code: BDA 1.5**

**Title of the Course: Digital Fluency**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
2 Credits	0+0+2 Hrs	28 Hrs
<p><b>Pedagogy:</b></p> <ol style="list-style-type: none"> <li>1. The content (both video and other resources) on the related topic, quiz on Future Skills Prime Platform</li> <li>2. Class room activities are designed around the topic of the session towards developing better understanding, clearing misconceptions and discussions of higher order thinking skills like application, analysis, evaluation and design.</li> <li>3. Exercise for practical activity of the week</li> </ol>		
<p><b>Course Outcomes:</b></p> <p>On completion of the course, the learner will be able to:</p> <ul style="list-style-type: none"> <li>• Intelligent conversation on the key concepts and applications of Big Data Analytics (BDA), Internet of Things (IoT), Cloud Computing, and Cyber Security</li> <li>• Develop holistically by learning essential skills such as effective communication, problem-solving, design thinking, and teamwork</li> <li>• Build his/her personal brand as an agile and expansive learner – one who is interested in horizontal and vertical growth?</li> </ul>		
<b>Syllabus</b>		
<p><b>Unit 1:</b>  <b>Emerging Technologies Overview of</b></p> <ol style="list-style-type: none"> <li>i. Artificial Intelligence, Machine Learning, Deep Learning,</li> <li>ii. Database Management for Data Science, Big Data Analytics,</li> <li>iii. Internet of Things (IoT) and Industrial Internet of Things (IIoT)</li> <li>iv. Cloud computing and its service models</li> <li>v. Cyber Security and Types of cyber attack</li> </ol>		<b>10 Hours</b>
<p><b>Unit 2:</b>  <b>Applications of Emerging Technologies</b></p> <ol style="list-style-type: none"> <li>i. Artificial Intelligence</li> <li>ii. Big Data Analytics</li> <li>iii. Internet of Things</li> <li>iv. Cloud Computing</li> <li>v. Cyber Security</li> </ol>		<b>10 Hours</b>
<p><b>Unit 3:</b>  <b>Building Essential Skills Beyond Technology</b></p> <p>Importance of the following:</p> <ol style="list-style-type: none"> <li>i. Effective Communication Skills</li> <li>ii. Creative Problem Solving &amp; Critical Thinking</li> <li>iii. Collaboration and Teamwork Skills</li> <li>iv. Innovation &amp; Design Thinking</li> <li>v. Use of tools in enhancing skills</li> </ol>		<b>8 Hours</b>
<p><b>Skill Developments Activities:</b></p> <ul style="list-style-type: none"> <li>• Proficient in certain programming languages such as R, Python, Java, C++, and more.</li> </ul>		

While Python will make it easy for the student to create complex algorithms, C++ can accelerate the encoding process.

- Java to implement mappers and reducers—it is the best for both Certification in Big data Analytics
- Solid Knowledge of Mathematical and Algorithms
- Solid knowledge of statistics, probability, and applied math in the AI candidates, which they can utilize to solve their key business pain points.
- Data must be evenly distributed across a cluster. Therefore, AI aspirants must improve their knowledge of distributed computing.
- Transformation of pixel values into meaningful data or information.

**References:**

1. The learning resources made available for the course titled “Digital 101” on Future kills Prime Platform of NASSCOM
2. VenugopalJalihah Prof. AnandPatil, Digital Fluency, Companion Instructor Guide First Edition, Department of BCA, DMSM's BCA College,Gogte College ofCommerce,Belagavi
3. David Crystal (2010), David Crystal – Texts and Tweets: Myths and Realities, You tube  
**(All latest edition recommended books)**

## Title of the Program: BCOM Business Data Analytic

Course Code: B.Com.BDA.2.1

### Title of the Course: Advanced Financial Accounting

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4Credits	3+0+2Hrs.	56Hrs.
<b>Pedagogy:</b> Class room lectures, Case studies, Group discussions, Seminars & field work etc.,		
<b>Course Out comes:</b> On successful completion of the course ,the Students will be able to; <ul style="list-style-type: none"> <li>• Prepare claim statement under the provision to avail insurance compensation after the fire accident in a firm</li> <li>• Work out normal and abnormal losses in case of consignment</li> <li>• Differentiate consignment from joint venture</li> <li>• Convert a partnership firm in to a limited comp any as per the law of the land</li> </ul>		
<b>Syllabus</b>		
Unit1:FireInsurance Accounting		12Hrs.
Introduction–Need–Loss of Stock Policy –StepsforAscertainingFireInsuranceClaim–TreatmentofSalvage–AverageClause–TreatmentofAbnormalItems–Computationof Fire Insurance Claims.		
Unit2:Consignment Accounts		12Hrs.
Introduction–Meaning–Consignor–Consignee–GoodsInvoicedatCostPrice –GoodsInvoicedatSellingPrice–NormalLoss–AbnormalLoss–ValuationofStock–StockReserve–JournalEntries–LedgerAccountsinthebooksofConsignorandConsignee.		
Unit3:AccountingforJointVentures		12
Hrs.Introduction–Meaning–Objectives–DistinctionbetweenJointVentureandConsignment –DistinctionbetweenJointVentureandPartnership–MaintenanceofAccountsinthebooksofco-ventures–MaintainingSeparateBooksforJointVenture–Preparationof Memorandum Joint Venture-Problems.		
Unit4:RoyaltyAccounts		12Hrs.
Meaninganddefinition–TechnicalTerms–Royalty–Landlord–Tenant–MinimumRent –ShortWorkings–RecoupmentofShortWorkingunder(FixedPeriod)restrictiveandnon-restrictive (Floating Period) Recoupment within the Life of the Lease – Treatment of StrikeandStoppageofwork–AccountingTreatmentinthebooksofLesseeandlessor–journal Entries and Ledger Account sin cluding minimum rent account.		
Unit5: Conversion of Partnership Firm into a Limited Company		12 Hrs.
Meaning –Objectives of Conversion- Purchase Consideration –Methods of CalculationofPurchaseConsideration-ModeofDischargeofPurchaseConsideration- LumpSum Method-NetAssetsMethod-NetPaymentMethod-LedgerAccountsintheBooksof		



Vendor–Incorporation Entries in the Books of Purchasing Company, Preparation of Balance Sheet in Vertical form.

**Skill Developments Activities:**

- 1.Preparationofaclaimstatement with imaginary figures to submit to Insurance Company
- 2.PreparationofConsignmentaccountwithimaginaryfigures
- 3.Listthetypesofbusinesswhichcomesunderconsignment
- 4.DraftingJointVentureAgreement
- Collection&recordingofRoyaltyagreementwithregardtoanysuitable situation
- 6.Preparationoflistofitemswhich comes under Royalty accounts

**References:**

1. Arulanan dam &Raman; Advanced Accountancy, Himalaya Publishing House
2. AnilKumar,RajeshKumarandMariyappa,AdvancedFinancialAccounting,HimalayaPublishing House
3. Bhupinder, Financial Accounting: Concepts and Application, Cengage
4. Dr. Alice Mani: Advanced Financial Accounting, SBH.
5. Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
6. SP Jainand K.L.Narang, Financial Accounting, Kalyani Publication
7. Souandrajan & K.Venkataramana, Financial Accounting, SHBP.
8. ABannerjee; Financial Accounting.
9. Dr.Janardhanan:AdvancedFinancialAccounting,KalyaniPublishersRadhaswamyand R.L. Gupta, Advanced Accounting, Sultan Chand

**Title of the Program: BCOM Business Data Analytic**

**Course Code: BDA 2.2**

**Title of the Course: Banking Technology**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	3+0+2Hrs	56 Hrs
<b>Pedagogy:</b> Classroom lecture, case studies, Group discussions, Seminars, Technology enabled learning, field work (Visit to Bank Branch) etc.		
<b>Syllabus</b>		
<b>Unit 1:</b> <b>Basics of Banking</b> Meaning and Definitions of Bank and Banking-Present Banking Structure in India-Banking Functions and services-Public sector Banks, Private sector Banks and Foreign Banks in India-Retail banking-Small Finance Banks-Payment Banks-Local area Banks-Bad banks.		
<b>Unit 2:</b> <b>Investment Policy and Delivery channels</b> Principles of lending –Credit Information Bureau(India) Limited(CIBIL)-PMJOY Micro-Finance-Capital Adequacy Norms and Non Performing Assets(NPA)-Basel Norms I,II and III (Main Provisions).		
<b>Unit 3:</b> <b>Innovative Banking</b> Debit Card-Credit cards-Smart cards-ATM's-Phone Banking-Mobile Banking-Wallet Banking-Digital Cash-Core Banking Services-KYC norms.		
<b>Unit 4:</b> <b>Technology in Banking</b> NEFT, RTGS, UPI, IMPS, BHIM App, Aadhar Enabled Payment System (AEPS)-Aadhar Payment Bridge System (APBS)-Cheque Truncation System (CTS)-MICR-Electronic Clearing Services (ECS) and Electronic Fund transfer (EFT).		
<b>Unit 5:</b> <b>Banking operations</b> Negotiable Instruments-Meaning-Features-Cheques-Features-Demand Drafts-Features-Crossing Of Cheques-Endorsement of Cheques-Dishonour of Cheques.		

**Title of the Program: BCOM Business Data Analytic**

**Course Code: B.Com.BDA.2.3**

**Title of the Course: Database Management System and SQL**

CourseCredits	No.ofHoursperweek	TotalNo.ofTeaching Hours
4Credits	3+0+2Hrs.	56Hrs.
Pedagogy: Classroom lectures,Case studies,Group discussions,Seminar,technology enable learning fieldwork etc.		
<p><b>Course Out comes:</b></p> <p>On successful completion of the course, the Students will be able to;</p> <ul style="list-style-type: none"> <li>• Identify, analyze and define data base objects,</li> <li>• Enforceintegrityconstraintsona data base using RDBMS.</li> <li>• Use Structured Query Language (SQL)for data base manipulation.</li> <li>• Design and build simple data base systems</li> <li>• Develop application to inter act with data bases.</li> </ul>		
<b>Syllabus</b>		
Unit-1:Introduction to Database Management Systems:		10Hours
MeaningandDefinitionofDatabase,ObjectivesofDatabase,FeaturesofDatabase,Conceptual Data modeling – File Organization – Data Structure – Data models: HDBMS,NDBMS,RDBMS,OODBMS,DesktopandServer-levelDatabase,RecentTrends in Database.		
Unit-2: Data base Design:		8 Hours
RelationalDataModel-RelationalAlgebra-ERDiagrams-DataDictionary-Normalization – Boyce Codd Normal Forms – Integrity – Relational Database Languages –Database Administration- File Structures and Indexing. Objectorientedconcepts-Structure-ModelsandDatabases-Objectlifecyclemodeling – Objects, Classes, and Patterns – Object interaction modeling – Object Oriented Design – UML,		
Unit-3:Operationand Management:		10 Hours
Client / Server and Databases – Data Warehousing – Query Processing – ConcurrencyManagement-HeterogeneousandHomogenousSystems-DistributedDatabases- Controls- Atomicity, Recovery – Security, Back-up and Recovery, DistributedDatabases:StructureofDistributedDatabase;Trade-offsinDistributingthe Database, Advantages of Data Distribution, Disadvantages of Data Distribution; Design of Distributed Data bases, Data Replication, Data Fragmentation		
Unit-4:SQLStructuredQueryLanguage:		12Hours

Relational Query Languages, the SQL Query Language, DDL – CREATE Table, ALTER Table, DROP Table, CREATE Index, DROP Index etc., DML – SELECT, UPDATE,DELETE,INSERTINTO etc., DATA– TYPE, Constraints on a Attributes –Referential Integrity Constraint, Ware-Clause–Arithmetic and Relational Operators

Unit–5: Practical Problems and Lab-Work on SQL:

16Hours

**Skill Developments Activities:**

- Enterprise Data Warehouse Management
- HTML
- SQL
- Email Marketing Software: Eloqua, etc.
- CRM/Automation System: Sales force, etc.
- Project Management
- Unix Shell Scripting
- ETL
- Data Quality, Mapping, and Profiling
- Agileand Waterfall SDLC Models

<b>Title of the Program: BCOM Business Data Analytic</b> <b>Course Code: B.Com.BDA 2.4 (Open Elective Course)</b> <b>Name of the Course: Financial Environment</b>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	24 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>1. Understand the fundamentals of Indian Economy and its significance.</li> <li>2. Evaluate the impact of monetary policy on the stakeholders of the Economy.</li> <li>3. Assess the impact of fiscal policy on the stakeholders of the Economy.</li> <li>4. Examine the status of inflation, unemployment and labour market in India</li> <li>5. Inference the financial sector reforms in India.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Fundamentals of India Economy</b>		<b>05</b>
Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Marco financial indicators.		
<b>Module No. 2: Monetary Policy</b>		<b>05</b>
Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF - RBI Role, functions and its Governance		
<b>Module No. 3: Fiscal Policy</b>		<b>05</b>
Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.		
<b>Module No. 4: Inflation, Unemployment and Labour market</b>		<b>05</b>
Introduction - <b>Inflation:</b> Causes of rising & falling inflation-inflation and interest rates-social costs of inflation; <b>Unemployment</b> – natural rate of unemployment-frictional & wait unemployment. <b>Labour market</b> and its interaction with production system; Phillips curve-the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational		
<b>Module 5: Financial Sector Reforms:</b>		<b>04</b>
Introduction - Financial sector reforms - Recommendation & action taken -SARFESI Act- Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need- mission-objectives-Basel norms I, II & III- criticism of Basel norms-Implementations of Basel norms in India- impact of Basel norms on Indian banks.		
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Collect last ten year GDP rate and examine the same.</li> <li>2. Collect last two years monetary policy rates of RBI and analyse the impact of the same.</li> </ol>		

3. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor.
4. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report.
5. Identify the recent financial sector reforms in India.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. V K Puri and S K Mishra, Indian Economy, HPH.
2. Datt and Sundharam's, Indian Economy, S Chand
3. Ramesh Singh, Indian Economy, McGraw Hill education.
4. Khan and Jain, Financial Services, McGraw Hill Education, 8th edition
5. RBI working papers
6. Ministry of Finance, GOI of working papers
7. SEBI Guidelines Issued from time to time.

**Note: Latest edition of text books may be used.**

<b>Title of the Program: BCOM Business Data Analytic</b> <b>Course Code: B.Com.BDA 2.4 (Open Elective Course)</b> <b>Name of the Course: Investing in Stock Markets</b>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>1. Explain the basics of investing in the stock market, the investment environment as well as risk &amp; return.</li> <li>2. Analyze Indian securities market;</li> <li>3. Examine EIC framework and conduct fundamental analysis;</li> <li>4. Perform technical analysis;</li> <li>5. Invest in mutual funds market.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Basics of Investing</b>		<b>08</b>
Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.		
<b>Module No. 2: Fundamental Analysis</b>		<b>08</b>
Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.		
<b>Module No. 3: Technical Analysis</b>		<b>08</b>
Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.		
<b>Module No. 4: Indian Stock Market</b>		<b>08</b>
Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations		
<b>Module 5: Investing in Mutual Funds</b>		<b>08</b>
Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.		
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Work on the spreadsheet for doing basic calculations in finance.</li> <li>2. Learners will also practice technical analysis with the help of relevant software.</li> <li>3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.</li> <li>4. Calculate of risk and return of stocks using price history available on NSE website.</li> <li>5. Prepare equity research report-use of spreadsheets in valuation of securities, fundamental</li> </ol>		

analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.

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

**Text Books:**

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
3. M., & Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

**Note: Latest edition of text books may be used.**



