

**B.COM - DA – PROGRAM****SEMESTER – I**

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language -I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language -II	AECC	3+1+0	60	40	100	3
3	B.Com.DA.1.1	Financial Accounting	DSC -1	3+0+2	60	40	100	4
4	B.Com.DA.1.2	<b>Fundamentals of MS-Excel (P=Practical Exam)</b>	DSC -2	3+0+2	60	40	100	4
5	B.Com.DA.1.3	Business Statistics - I	DSC -3	3+0+2	60	40	100	4
6	B.Com.DA.1.4	Digital Fluency/ Basics of Computer	SEC-SB	1+0+2	30	20	50	2
7	B.Com.DA.1.5	<b>Any one of the following:</b> a. Accounting for Everyone b. Personal Finance and Planning	OEC -1	3+0+0	60	40	100	3
8	B.Com.DA.1.6	Yoga	SEC-VB	0+0+2	-	25	25	1
9	B.Com.DA.1.7	Health & Wellness	SEC-VB	0+0+2	-	25	25	1
<b>SUB TOTAL (A)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

<b>Name of the Program:</b> Bachelor of Commerce (B.Com-Data Analytics)) <b>Course Code:</b> B.Com.DA 1.1 <b>NAME OF THE COURSE: FINANCIAL ACCOUNTING</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes:</b> Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none"> <li>a. Understand the theoretical framework of accounting as well as accounting standards.</li> <li>b. Demonstrate the ability to prepare financial statement of manufacturing and nonmanufacturing entities of sole proprietors.</li> <li>c. Workout the accounting treatments for consignment transactions &amp; events in the books of consignor and consignee.</li> <li>d. Understand the accounting treatment for royalty transactions &amp; articulate the Royalty agreements.</li> </ul> Demonstrate various accounting treatments for dependent and independent branches		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Module- 1: Theoretical Framework of Accounting</b>		<b>08</b>
Introduction-Meaning and Scope of Accounting- Objectives of Accounting-Importance of Accounting-Function of Accounting-Terminologies used in accounting- Users of Accounting Information-Accounting Process-Basis of Accounting: Cash basis and Accrual Basis-Branches of Accounting- Principles of Accounting-Concepts and Conventions- Accounting Standards-Indian Accounting Standards (IND AS)- <b>Theory</b> , Accounting equations, Problems on Accounting Equations		
<b>Module -2: Financial Statements of Sole Proprietary Concerns</b>		<b>12</b>
Introduction-Meaning of Sole Proprietor-Meaning of Financial Statements - Manufacturing and non-manufacturing Entities: Financial statements of Manufacturing Concerns -Statement of Manufacture, Statement of Trading and Profit & Loss -Balance Sheet - <b>problems</b>		
<b>Module. 3: Consignment Accounts</b>		<b>12</b>
Introduction – Meaning – Consignor – Consignee – Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock – Stock Reserve – Journal Entries – Ledger Accounts in the books of Consignor- <b>problems</b> .		
<b>Module.4: Royalty Accounts</b>		<b>12</b>
Introduction-Meaning- Terms used in royalty agreement: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working–Accounting Treatment in the books of Lessee only – Journal Entries and Ledger Accounts including minimum rent account. ( <b>Sub-lease and lessor books excluded</b> )- <b>problems</b>		

<b>Module.5: Branch Accounts</b>	<b>12</b>
<p>Meaning of Branch Accounts -Objectives and Advantages of Branch Accounting Types of Branches – Meaning and features of Dependent Branches, Independent Branches and Foreign Branches-Methods of maintaining books of accounts by the Head Office – Debtors System- ascertainment of Profit or Loss of Branch under Debtors System – <b>Problems</b></p>	
<p><b>Skill DevelopmentActivities:</b></p> <ol style="list-style-type: none"> <li>1. Collect Annual Financial Statements of sole proprietary concerns and identify accounting concepts and conventions followed in the preparation of the annual financial statements.</li> <li>2. Preparation of Pro-form invoice and accounts sales with imaginary figures.</li> <li>3. Prepare Royalty table with imaginary figures.</li> <li>4. Prepare Branch Account with imaginary figures</li> </ol>	
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, Mc Graw-Hill Education, 13thEdition.</li> <li>2. S.Anil Kumar, V.Rajesh Kumar and B.Mariyappa – Financial Accounting, Himalaya Publishing House, New Delhi.</li> <li>3. SPIyengar (2005), Advanced Accounting, Sultan Chand &amp; Sons, Vol.1.</li> <li>4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11thEdition.</li> <li>5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32ndEdition.</li> <li>6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.</li> <li>7. B.S. Raman (2008), Financial Accounting Vol. I &amp; II, United Publishers &amp; Distributors</li> </ol>	

<b>Name of the Program:</b> Bachelor of Commerce (Data Analytics) <b>Course Code:</b> B.Com.DA 1.2 <b>Name of the Course: FUNDAMENTALS OF MS-EXCEL</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ul style="list-style-type: none"> <li>· Fundamentals of Excel helps Students to learn how to start working with MS-EXCEL right from basics to Tables.</li> <li>· To understand the various templates and printing of their work.</li> <li>· The course aims to understand the most extensive tool used for many analysis in general and in Business Analytics in Particular, this module will equip students with hands-on skills on excel operations</li> </ul>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Module No. 1:</b>	<b>Introduction</b>	<b>12</b>
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, Basics of MS-Word, Basics of MS Power Point.		
<b>Module No. 2:</b>	<b>Introduction to MS-Excel</b>	<b>12</b>
Spreadsheets basics, Need for Spreadsheets, Work-Book, Work –Sheet, Parts of a MS-Excel Work-Sheet- Program area, Work area, Contents of Title-Bar, Manu-Bar, Contents of Manu Ribbons, Meaning of Cell- Cell address, Formula-Bar, Row-Numbers, Column-Letters, Quick Access to Tool-Bar, Office Button, Floating Frames, Adding Work-Sheets in Sheet Tab, Status- Bar., and other features of Excel.		
<b>Module No. 3:</b>	<b>Work-Sheet and Work-Book Operation</b>	<b>12</b>
Selecting Cell and Range of Cells, Merging of Cells, Entering and Saving Data in the Cell, Named Cells, Need of Naming Cells, Entering, Storing, Copying Formula, Using different Arithmetic and logical Operators in Formula, Moving Cell with contents, Copying and Pasting of Cell and Cell Content, Freezing Cells, Editing of Cell Contents, using Cell Formatting Options – Editing Cell Size (increasing Column and Row size of a cell), Text Alignment, using Border, Comments option usage in Cell, Editing and Deleting Comments, Fill, Formatting Fonts, Text Warping, Text Rotate, Using Auto-fit to Adjust Rows and Columns Using of Short-Cuts and Short-Cut Manu, Clear Contents in a Cell, Adding, Deleting and Copying Work-Sheet with in a Work-Book, Renaming a File or Work-Sheet, Inserting Multiple Work-Sheet at a time, Formatting a Work-Sheet Automatically, Sorting Textual & Numerical DATA, Sort Dates or Times, Sort by Cell Colour, Font Colour, or by icon, Sort by a custom list, Sort Rows, sort by more than column or row and other issues in sorting.		

<b>Module No. 4:</b>	<b>Tables And Formatting</b>	<b>12</b>
<p>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 Total Row, Removing Duplicate rows from a table. Sorting and Filtering a table, Converting Table into Range. Formatting tools on the Home Tab, Mini Toolbar, Fonts, Text Alignment, Wrapping text to fit a cell, Colours and Shading, Borders and Lines, Miming Styles Conditional Formatting and Reporting: Format all Cells by using a Two Colour Scale, Format all Cells by using Data Bars quick formatting, Protecting, Protect a Work-Book, Un Protect Work-Book, Protect Work-Sheet Data, Unprotect Work-Sheet data, Spelling and Grammar Check, Referencing – Relative, Absolute, Mixed Referencing, Basic Functions Viz., SUM, AVERAGE, MAX, MIN, SQRT, TODAY, COUNT, COUNTIF, CHAR, AND, OR, NOT, VALUE. ROUND.</p>		
<b>Module No. 5:</b>	<b>Working with Ms-Excel</b>	<b>08</b>
<p>Using Formulae to Find the roots of a Quadratic Equations, Formula of a Straight –line (<math>Y=MX+C</math>) to find the Slope of a straight line, Regression Formula, EMI-Formula, Formulae used in calculating Banker Discount, Bankers gain, True-Discount, Net-Present Value, Sum of AP and GP,) Using IF Condition, and using Multiple IF Condition in University Result Declaration.</p>		
<p><b>Books for Reference</b></p> <ol style="list-style-type: none"> <li>1. Rajkumar S and Nagarajan G and Naveen Kumar M, Fundamentals of MS Excel, Jayvee International Publications, Bangalore.</li> <li>2. Microsoft Excel Latest Version Inside Out – Mark Doge and Craig Stinson – PHI Learning Private Limited, New Delhi – 110001.</li> <li>3. Excel 2013 Bible ; John Walkenbach, Wiley</li> <li>4. Financial Analysis and Modeling using Excel and VAB: Chandan Sengupta, Wiley</li> <li>5. Excel Data Analysis – Modeling and Simulation: Hector Guerreor, Springe</li> <li>6. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI</li> <li>7. Excel Functions and Formulas: Bernd Held, BPB Publications.</li> </ol>		

<b>Name of the Program:</b> Bachelor of Commerce (Data Analytics) <b>Course Code:</b> B.Com. DA. 1.3 <b>NAME OF THE COURSE: BUSINESS STATISTICS – 1</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to: 1. Understand the basic concepts of statistics. 2. Articulate and analyse the visualised data. 3. Structure the data for further evaluation. 4. Link the relevance of Index number. 5. Understands to build correlation of variables.		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Module No. 1: Introduction to Statistics</b>		<b>10</b>
<b>Basics of Statistics:</b> Meaning, Definition need of statistics, Business statistics, The <i>DCOVA</i> framework for Business statistics (define, collect, organize, visualize, and analyze). <b>Data:</b> Data in Business environment, Sources of Data - Primary Data & Secondary data, Methods of collecting Primary Data and Secondary Data. Population and Sample, Data Formatting and Data Cleaning. <b>Techniques of Data Collection:</b> Census and Sampling techniques, methods of sampling.		
<b>Module No. 2: Data Organising and Visualising</b>		<b>08</b>
Formation of Frequency Distribution Table, Classification – Meaning and Types, Tabulation of Data- Parts of a Table, Types of Tables, Diagrammatic Presentation of the data – General Rules for Constructing Diagrams, Types of Diagrams, One-Dimensional - Bar Diagrams, Two – Dimensional Diagrams – Pie Diagram.		
<b>Module No. 3: Descriptive Statistics</b>		<b>12</b>
<b>Measures of Central Tendency:</b> Calculation of Mean, Median, Quartiles, Mode in Individual, Discrete and Continuous series. Geometric Mean in Individual series (Problems) <b>Measures of Dispersion:</b> Mean Deviation, Quartile Deviation, Standard Deviation, Coefficient of Variation -Problems. <b>Shapes:</b> Skewness, Tests of Skewness, Measures of Skewness - Karl Pearson's Coefficient of Skewness and Bowley's Coefficient of Skewness - problems.		
<b>Module No. 4: Probability</b>		<b>14</b>
<b>Introduction to probability:</b> Meaning of Probability; Meaning of Terminologies - Sample space, Experiment, Deterministic experiment, Random experiment, Trial, Event- Null event, Simple event, Compound event, Sure event, Equally likely events, Mutually exclusive events, independent, dependent events and conditional		

<p>probability. Complement of an event, Union and intersection of events; Outcomes - Meaning of Favorable and Exhaustive outcomes.</p> <p>Meaning of Classical and Empirical/statistical methods of assigning probabilities. Classical/ Mathematical, Empirical/Statistical, and axiomatic definitions of probability. Statement of addition theorem of probability (non-mutually and mutually exclusive events) Problems.</p> <p><b>Note: Interactive Graphics for Probability can be sourced from <u>Seeing Theory</u></b></p>	
<b>Module No. 5: Correlation Analysis</b>	<b>10</b>
<p>Correlation- Definition, Types-(Simple, Multiple, Partial. Causation, Spurious, positive, negative, (degrees of correlation). Significance of study of correlation analysis.</p> <p>Methods of Study Correlation- scatter diagram, Karl Pearson's coefficient of correlation for ungrouped and grouped data. Properties of coefficient of correlation, Probable error (Problems-ungrouped and grouped data).</p>	
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. Berenson: Basic of Business Statistics Pearsons Publication.</li> <li>2. Evas: Statistics, Data Analysis and Decision modelling, Pearsons Publication.</li> <li>3. S.P. Gupta and M.P. Gupta: Business Statistics, Sultan Chand &amp; Sons Educational Publishers.</li> <li>4. N. D Vohra: BUSINESS STATISTICS: Text and Problems - With Introduction to Business Analytics, McGrew Hill Publication.</li> <li>5. Dr. B N Gupta: Statistics, Sahitya Bhavan Agra</li> </ol> <p><b>Skill Development: MS Excel sessions to be conducted for 2<sup>nd</sup>, 3<sup>rd</sup> and 5<sup>th</sup> Modules.</b></p>	

<b>Name of the Program:</b> Bachelor of Commerce (Data Analytics) <b>Course Code:</b> B.Com. 1.5 a.(Open Elective Course) <b>NAME OF THE COURSE: ACCOUNTING FOR EVERYONE</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
<b>Pedagogy:</b> Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ol style="list-style-type: none"> <li>1. Analyse various terms used in accounting.</li> <li>2. Understand the procedure for recording the transaction.</li> <li>3. Learn posting the journal entry to ledger</li> <li>4. Learn to prepare ledger accounts and cash books.</li> <li>5. Learn to prepare final accounts</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Module 1: Introduction to Accounting</b>		<b>08 Hours</b>
<b>Accounting:</b> Meaning, Importance and objectives of Accounting, Concepts and Convention of Accounting. <b>Accounting Information:</b> Meaning, Users, Sources of accounting information. Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure, Income, Revenue, Profit, Loss, Concept of revenue and Capital; Debit, Credit, Accounting Year, Financial Year. <b>Accounting Equations</b> – Simple Problems on Accounting Equation.		
<b>Module 2: Recording of Transactions</b>		<b>12 Hours</b>
Features of recordable transactions and events, Recording of Transactions; Types of Accounts - Personal account, Real Account and Nominal Account ; Golden Rules of Accounting-Rules for Debit and Credit; Double Entry System, Journalizing transactions (Simple Problems on Journal Entries of Sole Proprietorship Concern)		
<b>Module 3: Preparation of Ledger Accounts and Cash Book</b>		<b>10 Hours</b>
<b>Ledger</b> – Meaning of Ledger, Format of Ledger Account, Preparation of Ledger Accounts (Simple Problems on Journalising the transactions and posting in Ledger Accounts), <b>Cash Book</b> -Meaning of Cash Book, Posting of transactions in cash book. (Simple Problems on Single and Triple Columnar Cash Book)		
<b>Module 4: Preparation of Final Accounts</b>		<b>08 Hours</b>
Preparation of Trial Balance and Final Accounts. (Simple problems on Trial Balance, Trading, Profit and Loss Accounts and Balance Sheet with T-format).		

**Skill Development Activities:**

1. Write an accounting equation using Imaginary figures.
2. Prepare final accounts collecting necessary data from small business firms.
3. Prepare a Trial Balance with Imaginary Figures.
4. Prepare a Triple Columnar Cash Book with imaginary transactions.
5. Pass any five journal entries with imaginary transactions for Sole proprietary concern.

**Books for Reference:**

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). Bookkeeping & 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

<b>Name of the Program:</b> Bachelor of Commerce (Data Analytics) <b>Course Code:</b> B.Com. 1.5 b. (Open Elective Course) <b>Name of the Course:</b> <b>PERSONAL FINANCE AND PLANNING</b>		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
3 CREDITS	3 HOURS	42 HOURS
<b>Pedagogy:</b> Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ol style="list-style-type: none"> <li>1. Explain the meaning and appreciate the relevance of Financial Planning.</li> <li>2. Familiarize with regard to the concept of Investment Planning and its methods.</li> <li>3. Examine the scope and ways of Personal Tax Planning.</li> <li>4. Analyze Insurance Planning and its relevance.</li> <li>5. Develop an insight into retirement planning and its relevance.</li> </ol>		
<b>SYLLABUS:</b>		<b>HOURS</b>
<b>Module 1: Introduction to Financial Planning</b>		<b>08 Hours</b>
Financial goals, steps in financial planning, time value of money, personal loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline.		
<b>Module 2: Investment Planning</b>		<b>08 Hours</b>
Meaning, process and objectives of investment, Concept and measurement of return & risk, Types of return: Income and capital appreciation <b>Different investment avenues:</b> Corporate Securities, Bank deposits, Company deposits, Post Office Savings Schemes, Government Securities, Insurance Schemes, Provident Fund, Pension loans, Mutual fund, Commodities, Foreign currency, Real estate, Paintings and Antiques, Gold and Bullion, Chits and Nidhi, Exchange Traded Funds (ETF).		
<b>Module 3: Personal Tax Planning</b>		<b>10 Hours</b>
Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals (U/s 80C, 80CCC, 80CCD, 80D, 80DD, 80TTA, 80 U) from Gross Total Income. Tax avoidance versus tax evasion.		

<b>Module 4: Retirement Planning</b>	<b>07 Hours</b>
<p>Retirement Planning Goals, Process of retirement planning, Pension plans available in India, New Pension Scheme, Provident Fund: Employee Provident Fund (EPF) and Public Provident Fund (PPF). Deductions available under the Income Tax Act, 1961 for retirement plans.(Theory only)</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Design a portfolio using any five assets with imaginary figures.</li> <li>2. Identify different types / classes of mutual funds available in India</li> <li>3. List out any six insurance schemes in India.</li> <li>4. List out the deductions available under the Income Tax Act, 1961 for retirement plans.</li> </ol>	
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. Indian Institute of Banking &amp; Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.</li> <li>2. Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.</li> <li>3. Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education. Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers.</li> <li>4. Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication.</li> </ol>	