

SEMESTER – III

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
19	Lang.3.1	Language -I	AECC	3+1+0	60	40	100	3
20	Lang.3.2	Language – II	AECC	3+1+0	60	40	100	3
21	B.Com. DA.3.1	Corporate Accounting	DSC- 7	3+0+2	60	40	100	4
22	B.Com.DA.3.2	Management Principles and Applications	DSC- 8	3+0+2	60	40	100	4
23	B.Com.DA.3.3	Advanced Excel	DSC- 9	3+0+2	60	40	100	4
24	B.Com.DA.3.4	Financial Education & Investment Awareness	SEC	1+0+2	30	20	50	2
25	B.Com.DA.3.5	Any one of the following: a. Advertising Skills b. Entrepreneurship Skills	OEC-3	3+0+0	60	40	100	3
26	B.Com.DA.3.6	Sports	SEC-VB	0+0+2	-	25	25	1
27	B.Com.DA.3.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (C)					390	310	700	25

Name of the Program: Bachelor of Commerce (Data Analytics) Course Code: B.Com. DA 3.1 Name of the Course: CORPORATE ACCOUNTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & Field Work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understand the treatment of underwriting of corporate Securities. Comprehend the computation of profit prior to incorporation. Know the valuation of Goodwill. Know the valuation corporate Securities. Prepare the financial statements of companies as per the Companies Act 2013. 		
Syllabus:		Hours
Module No. 1: Underwriting of Corporate Securities		12
Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting Commission- Types of underwriting – Firm Underwriting, Open Underwriting - Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem relating to Underwriting of Shares and Debentures of Companies only.		
Module No. 2: Profit Prior to Incorporation		10
Introduction - Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.		
Module No.3 Valuation of Goodwill		10
Introduction - Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems (Based on both Simple and Weighted Average)		
Module No. 4: Valuation of Corporate Securities		10
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Per Share Method, Fair Value of shares. Valuation of Preference Shares – Valuation of Debentures		
Module 5: Financial Statements of Companies		14
Statutory Provisions regarding preparation of Financial Statements of Companies as per schedule III of Companies Act 2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.		

Skill Development Activities:

1. Name the list of Indian companies which have issued IPO / FPO in recent times.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
3. Prepare the format of 'Statement of Profit and Loss' and "Balance Sheet' with imaginary figures.
4. Prepare Balance Sheet with imaginary figures.
5. Calculation of intrinsic value of shares under Net Asset Method.

Reference Books:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
10. Arulanandam & Raman ; Corporate Accounting –II
11. Madegowda J – Advanced corporate accounting, HPH
12. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
13. S. P. Jain and K. L. Narang – Corporate Accounting
14. S. Bhat- Corporate Accounting.
15. S P Iyengar, Advanced Accountancy, Sultan Chand
16. R L Gupta, Advanced Accountancy.
17. Anil Kumar .S, Rajesh Kumar.V and Mariyappa .B, Corporate Accounting, HPH.

Name of the Program: Bachelor of Commerce (Data Analytics) Course Code: B.Com. DA 3.2 Name of the Course: MANAGEMENT PRINCIPLES AND APPLICATIONS		
COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS
Pedagogy: Classroom lectures, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Bring out the relevance of F W Taylor's view on management in today's knowledge era. b) Design strategic plans for various organisations for the attainment of organisational goals. c) Differentiate between the different types of organisational structures and authority and identify the best one for an MNC. d) Compare the different types of leadership styles. e) Identify a few control techniques for better productivity of an organisation.		
SYLLABUS:		HOURS
Module 1: Introduction to Management		12
Introduction-Meaning and importance of Management - Functions of Management -Role of Managers - Management Thoughts of: F W Taylor, Peter F Drucker and Henry Fayol (only). Fourteen principles of Management.		
Module 2: Planning		08
Planning -Meaning -Nature-Purpose-Types of plans-Planning process- Limitations of Planning; Decision-making -Meaning - Importance - Decision making Process; SWOC Analysis.		
Module 3: Organizing		14
Meaning-Process of Organizing, Principles of Organizing; Authority - Types of authority, Centralization and Decentralization of Authority - Meaning, Advantages and Disadvantages; Span of Management; Delegation of authority (meaning only); Types of Organisational Structures – Traditional Forms -Line, Line and staff and functional, committee Matrix organization structure (concepts only), Modern forms - Bureaucratic, horizontal, Network Organisations, Virtual Organisations, free form organisations (concepts only)		
Module 4: Staffing Leading		14
Staffing -Meaning - Staffing Process (Recruitment and Selection Process only). Motivation: Meaning and Importance of Motivation, Extrinsic and intrinsic motivation-Motivation; Theories of motivation: Maslow's Need Hierarchy Theory, Herzberg's Two-factor Theory; Leadership: Meaning- Importance -Styles of Leadership-Autocratic, Democratic, Benevolent, Free Reign, Transactional leadership, Transformational Leadership, Transforming Leadership (concepts only); Communication: Meaning		

and types -Oral and written communication - Formal and informal communication -Barriers to communication- Measures to overcome barriers to communication.

Module 5: Coordination and Controlling

08

Coordination: Meaning- Importance-Principles of Coordination.

Control: Meaning- Process- Limitations - Principles of Effective Control- Techniques of control – PERT/CPM (Only concepts), Emerging issues in Management; **(Theory Only)**

Skill Development Activities:

1. Collect the photographs and biodata of any three leading contributors of management thoughts.
2. List out the different plans at the strategic, tactical and operational levels of an organisation.
3. Draw a organisational chart showing the flow of authority and responsibility followed in any organization.
4. Analyse the different leadership styles of any five companies from different sectors.
5. Identify the controlling mechanism used in a manufacturing firm.

Reference Books:

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10th Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6th Edition.
3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7th Edition.
4. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books
5. P C Tripathi & P N Reddy (2005), Principles of Management, TMH Publications, 3rd Edition.
6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.
7. Rajkumar.S and Nagarajan. G (2021) Management Principles and Applications, Jayvee International Publications, Bangalore

Name of the Program: Bachelor of Commerce (Data Analytics)
Course Code: B.Com. DA 3.3
Name of the Course: **ADVANCED EXCEL**

COURSE CREDITS	NO. OF HOURS PER WEEK	TOTAL NO. OF TEACHING HOURS
4 CREDITS	4 HOURS	56 HOURS

Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & fieldwork etc.,

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

1. Work on different syntax for Business Decisions.
2. Understand the various worksheets and their operations.
3. Understand the formatting of tables.
4. Understand the use of macros and VBA.

SYLLABUS:	HOURS
Module No. 1: Formulas (Formulae) And Macros Formulas	10
Entering Formula and copying formula, use of arithmetic: Ratios & Proportions, Discount, Simple Interest, Compound Interest, Annuity, etc., algebraic, trigonometric and statistical functions in excel, use of different forms IF condition, NESTED IF condition etc., and Use of "\$" symbol in copying formula, Macro's – definition and use, record a macro, assign a macro, run a macro, store a macro, introduction to VBA program, entering formula in macro.	
Module No. 2: Working with Functions in Formula Menu of MS-Excel - 1	14
Financial Functions: Future Value (FV), FVSCCHEDULE, Present Value (PV), Net Present Value (NPV), XNPV, PMT, PPMT, Internal Rate of Return (IRR), Modified Internal Rate of Return (MIRR), XIRR, NPER, RATE, EFFECT, NOMINAL DB, SYD, SLD, : Logical Functions: AND, FALSE, IF, IFERROR, NOT, OR, TRUE. Text Functions, Date and Time Functions, Lookup Functions: Vlookup and Hlookup, transpose.	
Module No. 3: Work-Sheet and Work- Operation	14
<p>Mathematical Functions: ROUND, COUNT, COUNIF, MIN, MAX, ROUND, INT, SQRT,</p> <p>Statistical Functions -Descriptive statistics- AVERAGE -MEAN, MEDIAN, MOD, STDEV, VAR, RSQ, DEVSQ, COVAR.</p> <p>Inferential Statistics - CHISQ.TEST, FTEST, TTEST, ZTEST</p> <p>Formula Auditing: Trace Precedents, Trace Dependents Show Formula, Error Checking, using data menu in data analysis: Get external data: Getting data from– from web, from text, from other sources, sorting and filtering of data, Data tools: Remove Duplicate data, data validation, group and ungroup data, finding sub-totals, Data consolidation, What-if-Analysis- Goal Seek, Scenario Manager, Tables.</p>	
Module No. 4: Tables and Formatting	12

Pivot – tale: Generating pivot-table, and generating pivot charts, inserting pictures, clipart shapes, smart arts, Using Chart wizard: Generating various types pie-charts, column, bar and area diagram in representing data, using graph in data analysis using excel, Generating Histogram, Frequency Curve and Polygon, Lorenz Curve, Time series graphs, Inserting bit map objects, word Art, Create a link to a web-page, use of view menu in excel. Dealing numbers – Currency, Accounting, Numbers, Dates, - short and long data, time, Percentage, Fractions and scientific expressions

Module No. 5: Use of Macro and VBA in MS-Excel

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Use of Macros: Use macro, record macro, use relative references, Create a basic calculator with VBA in Excel. Write some code in VBA (Visual Basic for Application) to manipulate records in Excel spreadsheet and work with VBA user form to build graphic user interface application, write some code in VBA (Visual Basic for Application) to manipulate records in Excel spreadsheet and work with VBA user form to build graphic user interface application.

Books for Reference:

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. Financial Analysis and Modeling using Excel and VAB: Chandan Sengupta, Wiley
4. Excel Data Analysis – Modeling and Simulation: Hector Guerreor, Springer
5. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI
6. Excel Functions and Formulas: Bernd Held, BPB Publications.

Name of the Program: Bachelor of Commerce (Data Analytics) Course Code: B.Com. DA 3.5 (OEC) Name of the Course: ADVERTISING SKILLS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Familiarize with advertising concepts. Able identify effective media choice for advertising. Develop ads for different media. Measure the advertising effectiveness. Analyse the role of advertising agency. 		
Syllabus:		Hours
Module No. 1: Introduction		12
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants of advertising.		
Module No. 2: Media Decisions		12
Major media types and their characteristics; Internet as an advertising media- merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices.		
Module No. 3: Message Development		08
Advertising appeals, Advertising copy and elements, Essential of Message Development; Preparing ads for different Media- Video Advertising: Television & YouTube, Audio Channels: Radio & Podcast Advertising, Newspapers, Print & Digital Publications (Magazines), Out-Of-Home Advertising, Social Media.		
Module No. 4: Advertising Agency		10
Advertising Agency: Role and types of advertising agencies, selection of advertising agency; Social and Ethical aspects of advertising in India.		
Skill Development Activities: <ol style="list-style-type: none"> Analyze the audience feedback on advertisement of any one FMCG. List out any ten products/services advertised through internet. Design any two ads for Newspaper. Examine the legal aspects of advertising in India and submit the report. 		

Books for Reference:

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion .An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. Advertising: It's Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning

Name of the Program: Bachelor of Commerce (Data Analytics) Course Code: B.Com. 3.5 (OEC) NAME OF THE COURSE: ENTREPRENEURSHIP SKILLS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	42 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a. Discover their strengths and weaknesses in developing the entrepreneurial mind-set. b. Familiarize themselves with the mechanism of setting up, monitoring and maintaining an Enterprise. c. Understand the various procedures for setting up the Startups in India. d. Understand the role of Government in supporting entrepreneurship 		
Syllabus:		Hours
Module No.1	Introduction	14
Introduction to Entrepreneurship- Need of becoming entrepreneur- Traits of successful entrepreneur, enabling environment available to become an entrepreneur; Business Development Process; Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team.		
Module No. 2: Enterprise Set-up		10
Procedure for setting up an enterprise; Different aspects involved in setting up an enterprise: Legal Aspects, Marketing Aspects, Managerial Aspects and Financial Aspects.		
Module No. 3: Monitoring and Maintaining an Enterprise		10
Importance of Monitoring and Maintaining and enterprise; Monitoring mechanism for maintaining an enterprise- Introduction to different government schemes supporting entrepreneurship.		
Module No. 4: Startups in India		08
Meaning – Establishment of Startups – Procedure for Startups – Benefits of growing startups to the Indian Economy, Emerging trends in startups-Domains that are ruling in the startup space in India.		

Skill Development Activities:

1. Prepare a budget for a new business with imaginary figures.
2. Identify the traits required for an entrepreneur.
3. List out practical challenges in setting-up a business enterprise.
4. List out the various Government schemes for promoting entrepreneurs.

Books for Reference:

1. Entrepreneurship - Starting, Developing, and Management a new Enterprise – Hisrich and –Peters-Irwin
2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, Cambridge University Press
3. Hougard S. (2005) The business idea. Berlin, Springer
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann