

## B.Com BDA-SEP- 2025-26 onwards

| Name of the Program: BACHELOR OF COMMERCE (BDA)<br>Course Code: B.Com. BDA 3.1<br>Name of the Course: CORPORATE ACCOUNTING   |                       |                             |
|--|-----------------------|-----------------------------|
| COURSE CREDITS   | NO. OF HOURS PER WEEK | TOTAL NO. OF TEACHING-HOURS |
| 4 CREDITS  | 4 HOURS               | 56 HOURS                    |
| <b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.  |                       |                             |
| <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> <li>Understand the treatment of underwriting of Shares &amp; Debentures</li> <li>Comprehend the computation of profit prior to incorporation.</li> <li>Know the valuation of Goodwill.</li> <li>Know the valuation Shares.</li> <li>Prepare the financial statements of Companies as per the New Companies Act 2013.</li> </ol> |                       |                             |
| <b>SYLLABUS:</b>   |                       | <b>HOURS</b>                |
| <b>Unit-1: Underwriting of Shares &amp; Debentures</b>   |                       | <b>12</b>                   |
| 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 Contracts – when shares and debentures are fully and partially underwritten, with and without firm underwriting - Problems relating to Underwriting of Shares and Debentures of Companies only.      |                       |                             |
| <b>Unit-2: Profit Prior to Incorporation</b>   |                       | <b>10</b>                   |
| 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 and Preparation of Balance Sheet (Vertical Format) as per schedule III of Companies Act, 2013.  |                       |                             |
| <b>Unit-3: Valuation of Goodwill</b>   |                       | <b>10</b>                   |
| Meaning and Factors influencing Goodwill; Valuation of Goodwill; Circumstances under which Goodwill is valued; 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)   |                       |                             |
| <b>Unit-4: Valuation of Shares</b>   |                       | <b>10</b>                   |
| Meaning and Need for Valuation; Methods of Valuation - Intrinsic Value Method, Yield Method, Fair Value Method; Valuation of Preference Shares - Problems.   |                       |                             |
| <b>Unit-5: Financial Statements of Companies</b>   |                       | <b>14</b>                   |
| Statutory Provisions regarding Preparation of Financial Statements of Companies as per schedule III of New 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.   |                       |                             |
| <b>Skill Development Activities:</b>   |                       |                             |
| <ol style="list-style-type: none"> <li>Determine Underwriters' Liability in case of an IPO, with imaginary figures.</li> <li>Prepare the format of 'Statement of Profit and loss' with imaginary figures.</li> <li>Prepare Balance Sheet with imaginary figures.</li> <li>Calculate the intrinsic value of shares under Net Asset Method.</li> </ol>   |                       |                             |

| Name of the Program: BACHELOR OF COMMERCE (BDA)<br>Course Code: B.Com BDA 3.2<br>Name of the Course: QUANTITATIVE ANALYSIS FOR BUSINESS DECISIONS -I   |                       |                             |
|--|-----------------------|-----------------------------|
| COURSE CREDITS   | NO. OF HOURS PER WEEK | TOTAL NO. OF TEACHING HOURS |
| 4 CREDITS  | 4 HOURS               | 56 HOURS                    |
| <b>Pedagogy:</b> Classroom Lecture, 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<br>a. Understand the basics of Quantitative Analysis.<br>b. Demonstrate the skill of Collecting Quantitative Data and utilizing it for Presentations and Analysis.<br>c. Demonstrate the skills to use the tools and techniques of data analysis for Business<br>d. Understand the development & use of Quantitative Techniques for Business decisions.                         |                       |                             |
| <b>SYLLABUS:</b>   |                       | <b>HOURS</b>                |
| <b>Unit-1: Introduction to Statistics</b>  |                       | <b>10</b>                   |
| Introduction- Meaning, Functions, Uses and Limitations of Statistics;<br><b>Collection of Data</b> –Sources of Data; Methods of Data Collection; Technique of data collection- Census and Sampling Techniques- Methods of Sampling (Concepts).   |                       |                             |
| <b>Unit-2: Classification and Tabulation of Data</b>   |                       | <b>10</b>                   |
| <b>Classification:</b> Meaning, objectives and methods of classification of data,<br><b>Tabulation:</b> Meaning, Parts of a Table – Simple problems on Tabulation;<br><b>Diagrammatic Presentation:</b> One-dimensional Diagrams – Simple Bars, Multiple Bars, Percentage Sub-Divided Bar Diagram; Two Dimensional Diagrams – Pie Diagram  |                       |                             |
| <b>Unit-3: Measures of Central Tendency</b>  |                       | <b>12</b>                   |
| <b>Measures of Central Tendency:</b> Calculation of Arithmetic Mean, Median and Mode for Individual, Discrete and Continuous Series- Problems  |                       |                             |
| <b>Unit-4: Measures of Dispersion and Skewness</b>   |                       | <b>14</b>                   |
| <b>Measures of Dispersion:</b> Meaning, Absolute and Relative measures of dispersion – Range, Mean Deviation, Standard Deviation - Problems on the above in Individual, Discrete and Continuous Series.<br><b>Measures of Skewness:</b> Meaning of Skewness - Tests of Skewness, Measures of Skewness - Calculation of Karl Pearson's Co-efficient of Skewness only- Problems  |                       |                             |
| <b>Unit-5: Index Numbers</b>   |                       | <b>10</b>                   |
| Meaning, Uses, Classification, Construction of Index Numbers; Methods of constructing Index Numbers – Simple Aggregate Method, Simple Average of Price Relatives Method, Weighted Index numbers, Fisher's Ideal Index (including Time and Factor Reversal tests); Consumer Price Index – Problems.   |                       |                             |
| <b>Skill Development Activities:</b><br>1. Draw a blank table showing different attributes<br>2. Draw a Pie chart with imaginary figures<br>3. Select 05 components of CPI and collect base year quantity, base year price, current year price and calculate Consumer Price Index.<br>4. Suggest the best average to be used for the following studies<br>a. Average size of shoes<br>b. Average rainfall per day<br>c. Average wages of employees<br>d. Average share price |                       |                             |

| Name of the Program: BACHELOR OF COMMERCE (BDA)<br>Course Code: B.Com. BDA 3.3<br>Name of the Course: COST ACCOUNTING  |                       |                             |
|--|-----------------------|-----------------------------|
| COURSE CREDITS   | NO. OF HOURS PER WEEK | TOTAL NO. OF TEACHING HOURS |
| 4 CREDITS  | 4 HOURS               | 56 HOURS                    |
| <b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Field Work etc.  |                       |                             |
| <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> <li>Demonstrate an understanding of the concepts of costing and cost accounting.</li> <li>Demonstrate the ability to prepare a Cost Statement.</li> <li>Prepare material related documents, understand the management of stores and issue procedures.</li> <li>Demonstrate the ability to Calculate Wages and Bonus.</li> <li>Classify, allocate, and apportion overheads and Calculate Overhead absorption rates.</li> </ol>             |                       |                             |
| <b>SYLLABUS:</b>   |                       | <b>HOURS</b>                |
| <b>Unit.1: Introduction to Cost Accounting</b>   |                       | <b>08</b>                   |
| Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost Centre; Cost reduction and Cost control. Limitations of Cost Accounting.  |                       |                             |
| <b>Unit-2: Cost Sheet</b>  |                       | <b>12</b>                   |
| <b>Cost Sheet</b> - Meaning and Cost heads in a Cost Sheet, Preparation of Cost Sheet - Problems on Cost Sheets (including Unit costing and Tenders & Quotations).   |                       |                             |
| <b>Unit-3: Material Cost</b>   |                       | <b>10</b>                   |
| <p><b>Material Cost:</b> Meaning, Importance of Material cost; Types of Materials – Direct and Indirect Materials; <b>Procurement-</b> Procedure for procurement of materials and documentation involved in materials accounting; <b>Material Storage:</b> Duties of Store keeper; <b>Issue of Materials-</b> Pricing of material issues, Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.</p> <p><b>Materials control.</b> - Techniques of Inventory Control - Problems on Level Setting and EOQ.</p> |                       |                             |
| <b>Unit-4: Labour Cost</b>   |                       | <b>12</b>                   |
| <p><b>Labour Cost:</b> Meaning and Types of Labour Cost – Attendance Procedure-Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time; Labour Turnover: Meaning, Causes and Effects of labour turnover; (theory only).</p> <p><b>Methods of Wage Payment:</b> Time rate system and piece rate system; Incentive schemes - Halsey plan, Rowan plan, Taylor's differential piece rate and Merrick's multiple piece rate system, –problems based on calculation of wages and earnings.</p>                |                       |                             |
| <b>Unit-5: Overheads</b>   |                       | <b>08</b>                   |
| <b>Overheads:</b> - Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads; Collection, Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; <b>Problems</b> on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and  |                       |                             |

| Name of the Program: BACHELOR OF COMMERCE (BDA)<br>Course Code: B.Com. BDA 3.4<br>Name of the Course: C PROGRAMING   |                       |                             |
|--|-----------------------|-----------------------------|
| COURSE CREDITS   | NO. OF HOURS PER WEEK | TOTAL NO. OF TEACHING HOURS |
| 4 CREDITS  | 4 HOURS               | 56 HOURS                    |
| <b>Pedagogy:</b> Classroom Lecture, 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:  |                       |                             |
| <ul style="list-style-type: none"> <li>a. Understand the foundational concepts of C programing.</li> <li>b. Develop, compile, and execute basic C programs.</li> <li>c. Utilize data structures effectively for data storage and retrieval.</li> <li>d. Implement file operations for data analytics applications.</li> <li>e. Apply C programming skills to basic data analytics tasks.</li> </ul>                          |                       |                             |
| <b>SYLLABUS:</b>   |                       | <b>HOURS</b>                |
| <b>Unit No. 1: Introduction to C Programming</b>   |                       | <b>8</b>                    |
| Introduction to Programing- Meaning, Role of programing in data analytics; Difference between compiled and interpreted languages. Introduction to C Language-History and Importance of C- Structure of a C program-Compilation and execution process. Basic I/O Operations- printf() and scanf() functions, Reading and displaying data.   |                       |                             |
| <b>Unit No. 2: Data Types and Operators</b>  |                       | <b>8</b>                    |
| Data Types -Basic data types: int, float, char, double-Derived data types: arrays, structures, unions, pointers. Variables and Constants-Declaration and initialization-Scope and lifetime. Operators-Arithmetic operators- Relational operators- Logical operators- Assignment operators-Bitwise operators- Conditional (ternary) operators.  |                       |                             |
| <b>Unit No. 3: Control Structures and Functions</b>  |                       | <b>10</b>                   |
| Control Structures-Decision-making statements: if, if-else, switch. Looping statements: for, while, do- while. Jump statements: break, continue, goto. Functions-Introduction to functions- Types of functions: standard library and user-defined functions- Function declaration, definition, and call, Scope and lifetime of function variables, Recursion.  |                       |                             |
| <b>Unit No. 4: Data Structures in C</b>  |                       | <b>10</b>                   |
| Arrays- Introduction to arrays, Types of arrays: single-dimensional and multi-dimensional- Operations on arrays: insertion, deletion, traversal. Strings Introduction to strings, String operations: length, compare, concatenate, copy.<br><br>Pointers-Introduction to pointers, Pointer arithmetic, Pointers with arrays, strings, and functions. Structures and Unions-Defining structures and unions, Accessing members |                       |                             |
| <b>Unit 5: File Operations and Applications in Data Analytics</b>  |                       | <b>20</b>                   |

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| <p align="center"><b>Name of the Program: BACHELOR OF COMMERCE (BDA)</b><br/> <b>Course Code: B.Com BDA SEC 3.5</b><br/> <b>Name of the Course: DATA ANALYSIS USING TABLEAU</b></p>  |                              |                                    |
| <b>COURSE CREDITS</b>  | <b>NO. OF HOURS PER WEEK</b> | <b>TOTAL NO. OF TEACHING HOURS</b> |
| 2 CREDITS  | 3 HOURS                      | 30 HOURS                           |
| <p><b>Pedagogy:</b> Classroom Lecture, Tutorials, Group discussion, Seminar, Case Studies, Review of Journals and Books etc.</p>   |                              |                                    |
| <p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to</p> <ol style="list-style-type: none"> <li>Understand the foundational principles of data visualization.</li> <li>Utilize Tableau's features to connect to various data sources and build visualizations.</li> <li>Construct meaningful dashboards tailored to specific business needs.</li> <li>Implement advanced visualization techniques, calculations, and parameters to extract deeper insights.</li> <li>Share, publish, and apply Tableau skills in real-world data analytics scenarios relevant to commerce.</li> </ol> |                              |                                    |
| <b>SYLLABUS:</b>   |                              | <b>HOURS</b>                       |
| <b>Unit 1: Introduction to Data Visualization and Tableau</b>  |                              | <b>10</b>                          |
| <p><b>Introduction to Data Visualization:</b> Importance, principles, types of visual representations (charts, graphs, dashboards), role in analytics. <b>Introduction to Tableau:</b> History, industry importance, Tableau Desktop, Tableau Server, and Tableau Public. <b>Getting Started with Tableau:</b> Interface overview, connecting to data sources (spreadsheets, databases, web data). <b>Basic Visualization Techniques:</b> Drag-and-drop features, creating basic charts (bar, line, pie, scatter plots, histograms), dashboard basics.</p> <p><b>[Lab Sessions]</b></p>  |                              |                                    |
| <b>Unit 2: Advanced Data Visualization and Dashboard Design</b>  |                              | <b>10</b>                          |
| <p><b>Advanced Visualization Techniques:</b> Maps, geographical data, heat maps, tree maps, bubble charts, dual-axis, and combined charts. <b>Filters, Sorting, and Groups:</b> Using filters for insights, sorting data, creating and using groups and sets. <b>Calculated Fields and Parameters:</b> Creating calculated fields, aggregations, deeper insights, introduction to parameters. <b>Advanced Dashboard Design:</b> Best practices, interactivity (actions, filters, tooltips, visual grouping), formatting.</p> <p><b>[Lab Sessions]</b></p>  |                              |                                    |
| <b>Unit 3: Sharing, Publishing, and Real-World Applications</b>  |                              | <b>10</b>                          |
| <p><b>Publishing and Sharing in Tableau:</b> Introduction to Tableau Server and Tableau Public, sharing dashboards and reports, best practices for secure data sharing. <b>Real-World Applications and Case Studies:</b> Using Tableau for e-commerce, financial data visualization, customer feedback analysis, and market research.</p> <p><b>[Lab Sessions]</b></p>   |                              |                                    |