

# **DEPARTMENT OF COMMERCE (BUSINESS ANALYTICS)**

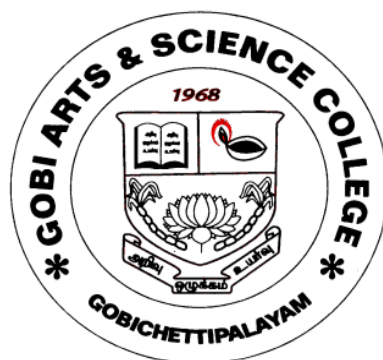
**B.Com. (BUSINESS ANALYTICS)**

**(Students admitted during 2020-2021 Onwards)**

**(Under CBCS with Outcome Based Education (OBE) Pattern)**

## **SYLLABUS**

**I & II SEMESTER**



## **GOBI ARTS & SCIENCE COLLEGE**

(Govt. Aided Autonomous Co-educational Institution, Affiliated to  
Bharathiar University, Coimbatore, Accredited with 'A' Grade by NAAC (4<sup>th</sup> cycle)  
and Recognised as a STAR College by DBT, Government of India)

**KARATTADIPALAYAM POST,  
GOBICHETTIPALAYAM - 638453  
ERODE DISTRICT.**

## **GOBI ARTS & SCIENCE COLLEGE (Autonomous)**

### **Vision**

Social and Economic upliftment of the people of this area through value based quality Education.

### **Mission**

Committed to serve the society with humility and trust, devoid of exploitation; to impart value based higher education, particularly to the socially and economically deprived sections of this area; to make students of this institution worthy citizens of our glorious motherland.

## **DEPARTMENT OF COMMERCE (BUSINESS ANALYTICS)**

### **Vision**

To be a Vibrant and innovative centre for education to equip the students with knowledge and skills in the field of commerce, inculcate values, identify hidden talents provide opportunities for students to realize their full potential and thus shaping them for global employment, professional excellence, entrepreneurial business ventures and above all responsible citizen of India.

### **Mission**

To achieve the vision, the Department's Mission are:

1. Improving the standard of the courses through effective curriculum and innovative teaching methods.
2. Developing the personality of the students in a holistic manner by combining the skills and values.
3. Developing the students for higher education employability, Business ventures and Research Programmes.
4. Educate the practical, hands-on experience with commerce Analytics, statistics and applied analytics.
5. To empower the students by providing accessible, quality education to enhance employability and transform lives and create responsible analytical professionals with global standard.

**GOBI ARTS & SCIENCE COLLEGE (AUTONOMOUS) : GOBICHETTIPALAYAM**  
**SCHEME OF EXAMINATIONS - B.Com. (BUSINESS ANALYTICS) (20 BATCH)**

No.	Course Code	Part	Course	Total Hours	Hrs/ Exam	Maximum Marks		Total Marks	Credits
						CIA	EOS		
<b>SEMESTER - I</b>									
1	20U1TM01	I	TAMIL - I	90	3	30	70	100	3.0
2	19U2EN01	II	ENGLISH - I	90	3	30	70	100	3.0
3	20UABA01	III	MAJOR CORE : FINANCIAL ACCOUNTING-I	90	3	30	70	100	5.0
4	20UABA02	III	BUSINESS ORGANISATION AND MANAGEMEMT	90	3	30	70	100	4.0
5	20UBBA01	III	ALLIED CORE : ECONOMICS FOR BUSINESS ANALYTICS	90	3	30	70	100	5.0
6	19U4HE01	IV	i) HUMAN EXCELLENCE PAPER - I : BASICS OF YOGIC LIFE	15	3	30	70	100	1.0
<b>SEMESTER - II</b>									
7	20U1TM02	I	TAMIL - II	90	3	30	70	100	3.0
8	19U2EN02	II	ENGLISH - II	90	3	30	70	100	3.0
9	20UABA04	III	MAJOR CORE : MARKETING ANALYTICS	90	3	30	70	100	4.0
10	20UABA05	III	FINANCIAL ACCOUNTING-II	90	3	30	70	100	5.0
11	20UBBA02	III	ALLIED CORE : STATISTICS FOR BUSINESS ANALYTICS	90	3	30	70	100	5.0
12	19U4HE02	IV	i) HUMAN EXCELLENCE PAPER - II : SUBLIMATION AND SOCIAL WELFARE	15	3	30	70	100	1.0
13	19U4HEP1	IV	PRACTICAL - I : YOGA PRACTICAL - I	15		100		100	1.0
14	19U4FN01	IV	ii) FOUNDATION SUBJECT - A : GENERAL AWARENESS		1.5		100	100	1.0
<b>SEMESTER - III</b>									
15	20UABA07	III	MAJOR CORE : BUSINESS ACCOUNTING		3	30	70	100	5.0
16	20UABA08	III	COMMERCIAL LAW		3	30	70	100	4.0
17	20UABA09	III	ENTREPRENEURIAL DEVELOPMENT		3	30	70	100	4.0
18	20UABA10	III	FUNDAMENTALS OF BUSINESS ANALYTICS		3	30	70	100	4.0
19	20UBBA03	III	ALLIED CORE : BUSINESS ENVIRONMENT		3	30	70	100	5.0
20	19U4HE03	IV	i) HUMAN EXCELLENCE PAPER - III : VIRTUES OF LIFE	15	3	30	70	100	1.0
21		IV	ii) FOUNDATION SUBJECT - B		3		100	100	2.0

Contd...



## BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

**K1-Remember; K2- Understanding; K3- Apply; K4-Analyze; K5- Evaluate**

### I. END OF SEMESTER (EOS) EXAMINATIONS:

#### 1. Part I, II & III-Theory: 70 Marks

Knowledge Level	Section	Marks	Description	Total
K1	A (Answer All)	$15 \times 1 = 15$	MCQ	70
K2	B (Either or Pattern)	$5 \times 5 = 25$	Short answers	
K3 & K4	C (Answer 3 out of 5)	$3 \times 10 = 30$	Descriptive/Detailed	

#### 2. Practical Examinations: 70 Marks

Knowledge Level	Section		Total
	Practical	Record work	
K3	60	10	70
K4			
K5			

### II. CONTINUOUS INTERNAL ASSESSMENT (CIA):

#### 1. Test – I & II: 30 Marks (Theory)

Knowledge Level	Section	Marks	Description	Total
K1	A (Answer All)	$10 \times 1 = 10$	MCQ	30
K2	B (Answer 2 out of 3)	$2 \times 5 = 10$	Short answers	
K3 & K4	C (Answer 1 out of 2)	$1 \times 10 = 10$	Descriptive/Detailed	

#### Components of Continuous Internal Assessment (CIA)

Components		Calculation	CIA Total
Test 1	30	$\frac{\text{Test 1} + \text{Test 2}}{2}$	30
Test 2	30		

## **Programme Specific Objectives**

The students will be able to do, on successful completion of programme,

1. To motivate the students to solve the complex problems under uncertainties by using analytical tools.
2. To equip the students to handle the data with the accounting and statistical analytical tools for decision making.
3. To provide foundational knowledge and grounding in the domain of Commerce and analytical studies.

## **Programme Specific Outcomes (PSO)**

**PSO1:** Provide practical knowledge in Business, Taxation and Laws.

**PSO2:** Assimilate and to shine as Business analyst and Finance experts.

**PSO3:** Train the students to gain the General and Analytical Knowledge to appear for the various competitive examinations and enhance the knowledge and skills needed for the students to face the global employability.

**PSO4:** Impart the professional skills, ethical values, personal values among the students

**PSO5:** Develop the wisdom of students in communication and information technology to serve as analytics professionals.

<b>Programme Code:</b>	B.Com.	<b>Programme Title:</b>	Business Analytics	
<b>Course Code:</b>	20UABA01	<b>Course Title:</b>	<b>Batch:</b>	2020
<b>Total Hours:</b>	90	Financial Accounting-I	<b>Semester:</b>	I
			<b>Credits:</b>	5.0

### Course Objective

#### The course aims

- To enhance the students' knowledge relating to basic accounting.
- To make the students to prepare the final accounts of sole trader easily.
- To mould the students to prepare the bank reconciliation statement easily.
- To enable the students to learn on Bill of Exchange, Average Due date and Account Current.

### Course Outcomes (CO)

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

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Familiar with practical knowledge of Journalizing and Ledger posting.
<b>K2</b>	<b>CO2</b>	Obtain the knowledge relating to Bank Reconciliation and classification of expenditure.
<b>K3</b>	<b>CO3</b>	Acquire the skills to prepare the final accounts of sole traders.
<b>K4 &amp; K5</b>	<b>CO4</b>	Understand the methods of depreciation and accounting treatment relating to bill of exchange.

**K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate

SYLLABUS		
Unit	Content	No. of Hours
<b>I</b>	Accounting: Meaning-advantages-Concepts and Conventions- Double entry system- Journalizing- Ledger posting-Subsidiary books-Trial balance- Errors-types-rectification of errors.	<b>18</b>
<b>II</b>	Bank Reconciliation Statement - Preparation of BRS. Capital and Revenue expenditure-Capital and Revenue profit and loss- Capital and Revenue receipts and payments. Reserve and Provisions: Meaning-types- <i>differences</i> *.	<b>18</b>
<b>III</b>	Final accounts of a Sole Trader: Opening entries- Adjustment entries-Transfer entries-Closing entries –Preparation of Trading, Profit and Loss a/c and Balance sheet with simple adjustments. <i>Differences between Trial balance and Balance sheet</i> *.	<b>18</b>
<b>IV</b>	Depreciation: Meaning-Causes- Methods- computation of depreciation under Straight Line Method, Written down value Method and Annuity Method.	<b>18</b>
<b>V</b>	Bills of Exchange: Meaning-features-Accounting treatment in the books of both Drawer and Drawee. Average Due Date and Account Current ( <b>Theory Only</b> ).	<b>18</b>

#### Note to the Question Paper Setters:

**Section B: Out of 5 Questions, atleast 4 shall be Problems.**

**Section C: Out of 5 Questions, 3 shall be Problems and 2 shall be Theory.**

<\* - Self Study >

**Text Book:**

T.S. Reddy and A. Murthy, Financial Accounting, Margham Publications.

**Reference Books:**

1. S.P. Jain and K.L. Narang, Advanced Accountancy, Kalyani Publishers.
2. Gupta R.L. and Radha Samy, Advanced Accountancy, Sultan Chand & Sons.
3. Shukla M.C., Grewal T.S., and Gupta S.C., Advanced Accounting, Sultan Chand & Sons.

**E-references:**

1. [www.icaai.org](http://www.icaai.org)
2. [www.icsi.edu](http://www.icsi.edu)
3. [www.caclubindia.com](http://www.caclubindia.com)

**Mapping with Programme Specific Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	S	H	S	M
<b>CO2</b>	S	H	M	H	S
<b>CO3</b>	S	S	H	M	H
<b>CO4</b>	H	S	H	M	S

**S** - Strong; **H** - High; **M** - Medium; **L** - Low

<b>Programme Code:</b>	B.Com.	<b>Programme Title::</b>	Business Analytics	
<b>Course Code:</b>	20UABA02	<b>Course Title:</b>	<b>Batch:</b>	2020
<b>Total Hours:</b>	90	Business Organization and Management	<b>Semester:</b>	I
			<b>Credits:</b>	4.0

### Course Objective

#### The course aims

- To provide basic knowledge to the students about the organisation and management of a business enterprise.
- To inculcate the ability to understand the Delegation and Decentralisation.
- To know the various controlling techniques.

### Course Outcome

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

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Understand the basics of business, components of business and various forms of business organization.
<b>K2</b>	<b>CO2</b>	Familiar with the determination of location of business and size of business.
<b>K3</b>	<b>CO3</b>	Know the basic Principles of management and its functions.
<b>K4 &amp; K5</b>	<b>CO4</b>	Identify the various aspects of Planning, Organizing, Staffing and Controlling.

**K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate

SYLLABUS		
Unit	Content	No. of Hours
<b>I</b>	Business: Meaning- Features- Components-Objectives -Requisites for a successful business- Impact of Liberalization and Globalization-Social Responsibility of a business and ethics. Features and importance of Emerging opportunities in business: Franchising-Outsourcing-E-commerce. <i>Differences between business, trade, commerce and Profession*</i> .	<b>18</b>
<b>II</b>	Meaning, features, advantages and disadvantages of Sole proprietorship-Partnership firms-LLP-One Person Company-Joint Hindu Family –Co-operative Society- Joint Stock Companies. Location of business- Factors influencing the location- Size of business units- Factors influencing the size of business. Micro, Small and Medium Enterprises (MSME): Features and importance.	<b>18</b>
<b>III</b>	Management: Meaning – Features -Scope- Importance – Functions- Principles of Scientific Management-Principles of Modern Management. <i>Distinguish Management and Administration*</i> . Planning: Meaning- Nature-objectives-planning process – types of planning-Decision making: Meaning- Process.	<b>18</b>
<b>IV</b>	Nature and purpose of organizing - Formal and informal organization-Merits and demerits of Line and Staff organization. Centralization and Decentralization - Delegation of authority – Recruitment and Selection Leadership: Meaning-styles-qualities.	<b>18</b>
<b>V</b>	Motivation: Meaning-importance-Maslow Theory of Motivation. Controlling: meaning-techniques-importance.	<b>18</b>

<\* - Self Study>

**Text Books:**

1. R.K. Chopra and Priyanka Gauri, Office Management, Himalaya Publishing House.
2. P.N. Reddy, Principles of business organisation and Management, S. Chand & Co.Ltd.

**Reference Books:**

1. Tripathy PC & Reddy PN, Principles of Management, Tata McGraw Hill.
2. S P Arora, Office Organisation and Management, Vikas Publishing house.
3. C.B. Gupta, Business Organisation & Management, Sultan Chand & Sons.

**E-references:**

1. <https://msme.gov.in/faqs/q1-what-definition-msme>
2. <https://www.knowledgehut.com/tutorials/project-management/motivation-theories>.

**Mapping with Programme Specific Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	H	S	M	H
<b>CO2</b>	H	H	S	H	M
<b>CO3</b>	S	M	H	M	S
<b>CO4</b>	M	S	H	H	S

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

<b>Programme Code:</b>	B.Com.	<b>Programme Title:</b>	Business Analytics	
<b>Course Code:</b>	20UBBA01	<b>Course Title:</b>	<b>Batch:</b>	2020
<b>Total Hours:</b>	90	Economics for Business Analytics	<b>Semester:</b>	I
			<b>Credits:</b>	5.0

### Course Objective

#### The course aims

- To enable the students to know the basic concepts about economics.
- To make the students to learn about demand and supply.
- To enrich the knowledge of the students about various cost and revenues.
- To familiarize the students to understand the national income.

### Course Outcome

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

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Understand the basic concepts about economics and various definitions.
<b>K2</b>	<b>CO2</b>	Know the rule of law of demand and law of supply.
<b>K3</b>	<b>CO3</b>	Have thorough knowledge about various types of costs and revenues and Break-even point analysis.
<b>K4 &amp; K5</b>	<b>CO4</b>	Familiar about National Income, Fiscal and Monetary Policy.

**K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate

SYLLABUS		
Unit	Content	No. of Hours
<b>I</b>	Economics: Meaning-Wealth definition –Welfare definition-Scarcity definition - Features-Importance. Consumer's equilibrium-Consumer's surplus- Law of Diminishing Marginal Utility.	<b>18</b>
<b>II</b>	Demand: Meaning-Determinants. Law of demand: Meaning- Assumptions-Exception to Law of demand. Elasticity of demand: Meaning-Types. <b>Factors influencing the Elasticity of demand*</b> . Law of Supply: Meaning-Importance. Elasticity of supply: Meaning-Importance. Demand forecasting tools for analytics: Meaning- methods-Importance.	<b>18</b>
<b>III</b>	Production Function- Laws of returns-Law of variable proportions-Assumptions-Significance-Limitations. Cost and Revenue – Fixed cost – Variable cost-Total, Average and Marginal cost- Long run and short run costs curves-Revenue curves-Average and marginal revenue-Break Even Analysis.	<b>18</b>
<b>IV</b>	Market Structure-Perfect competition- Monopoly-Monopolistic competition - Oligopoly- Price discrimination. Trade Cycle: Meaning- phases-importance.	<b>18</b>
<b>V</b>	National Income: Meaning- Various concepts-Methods and Difficulties of Computation of National Income. Per Capita Income: Meaning- Causes for low per capita income in India. Monetary policy and Fiscal Policy: Meaning-Instruments and Importance.	<b>18</b>

<\* - Self Study>

**Text Books:**

1. Managerial Economics -R.L.Varshney and K.L. Maheshwari.
2. Business Economics - S.Sankaran.
3. Business Economics - Sundaram K.P.M. and Sundaram E.N.
4. Principles of Business Economics - P.N.Reddy and Appavaiah.

**Reference Books:**

1. A. Koutsoyiannis. (1979). Modern microeconomics. Palgrave McMillan.
2. M.L. Jhingan, Micro Economic theory, Vrinda Publications Ltd. New Delhi, 2002.
3. H.L. Ahuja, Principles of Micro Economics: A New Look at Economics Theories, S.Chand and Company, New Delhi, 2004.

**E-references:**

1. <https://www.economicdiscussion.net/law-of-demand/the-law-of-demand-with-diagram/21903>
2. <https://www.yourarticlelibrary.com/notes/national-income-definition-concepts-and-methods-of-measuring-national-income/30801>.

**Mapping with Programme Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	S	H	S	H
<b>CO2</b>	H	H	S	M	S
<b>CO3</b>	M	S	S	H	M
<b>CO4</b>	H	H	S	H	S

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

<b>Programme Code:</b>	B.Com.	<b>Programme Title:</b>	Business Analytics	
<b>Course Code:</b>	20UABA04	<b>Course Title:</b>	<b>Batch:</b>	2020
<b>Total Hours:</b>	90	Marketing Analytics	<b>Semester:</b>	II
			<b>Credits:</b>	4.0

### Course Objective

#### The course aims

- To enable the students to learn the concepts of marketing.
- To study the classification of products and kinds of pricing.
- To familiarize the students on Promotional mix.
- To make the students to know about marketing research.

### Course Outcome

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

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Know the marketing concepts and marketing mix.
<b>K2</b>	<b>CO2</b>	Understand the product life cycle and new product development.
<b>K3</b>	<b>CO3</b>	Get ideas about promotional mix.
<b>K4 &amp; K5</b>	<b>CO4</b>	Acquire the marketing research process.

**K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate

### SYLLABUS

Unit	Content	No. of Hours
<b>I</b>	Marketing: Meaning-Importance-Functions-Marketing Concepts- <i>Differences between Marketing and Selling*</i> . Marketing Mix: Meaning-Importance- Four P's of Marketing Mix.	<b>18</b>
<b>II</b>	Product: Meaning- Classification of Products – Stages in Product Life Cycle-Product planning for a New Product Development. Pricing: Meaning- Objectives- <i>Factors affecting Pricing decisions*</i> – Kinds of Pricing.	<b>18</b>
<b>III</b>	Transportation: Types- merits and demerits. Storage: Types- merits and demerits. Channels of distribution: Importance- Types. Segmentation: Meaning-importance-base.	<b>18</b>
<b>IV</b>	Promotional Mix: Meaning- Importance. Advertising: Meaning- Objectives- Kinds of Advertising Media. Personal Selling: Importance – Qualities of successful salesman. Sales Promotion: Meaning – Objectives – Kinds of Sales promotion.	<b>18</b>
<b>V</b>	Marketing Research for analytics: Meaning- Importance – types-problems in marketing research- Marketing Research Process -Data collection-primary and secondary data. <i>Differences between Primary data and Secondary data*</i> . Tools for analysis-Report writing.	<b>18</b>

<\* - Self Study>

#### Text Books:

1. R.S.N. Pillai and Bagavathi, Modern Marketing. S.C. Chand & Company.
2. N.Rajan Nair, Marketing, Sultant Chand & Sons.

**Reference Books:**

1. J.C. Gandhi, Marketing A Managerial Introduction, Tata McGraw- Hill Publishing Company Ltd.
2. V.S.Ramaswamy and S. Namakumari, Marketing Management, Macmillan Publishers India Ltd.

**E-references:**

1. [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com)
2. <https://www.youtube.com/watch?v=hCykL68re5w>
3. <https://www.marketing91.com/promotional-mix/>

**Mapping with Programme Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	H	S	S	H
<b>CO2</b>	S	H	H	H	M
<b>CO3</b>	S	M	H	S	M
<b>CO4</b>	H	M	M	M	S

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

<b>Programme Code:</b>	B.Com.	<b>Programme Title:</b>	Business Analytics	
<b>Course Code:</b>	20UABA05	<b>Course Title:</b>	<b>Batch:</b>	2020
<b>Total Hours:</b>	90	Financial Accounting-II	<b>Semester:</b>	II
			<b>Credits:</b>	5.0

### Course Objective

#### The course aims

- To enable the students to learn about Single Entry System.
- To impart the knowledge about Consignment and Joint Venture Accounts.
- To make the students to prepare Insurance Claims and Accounting of Non-trading Concerns.

### Course Outcome

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

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Understand the concept of single entry system.
<b>K2</b>	<b>CO2</b>	Enhance the knowledge about the Consignment and Joint Venture Accounts.
<b>K3</b>	<b>CO3</b>	Analyse the result of the Non-trading concerns.
<b>K4 &amp; K5</b>	<b>CO4</b>	Gain the practical knowledge about Self balancing system and about Insurance Claim.

**K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate

SYLLABUS		
Unit	Content	No. of Hours
<b>I</b>	Single entry system: Meaning-Features-Defects- <i>Single entry system Vs. Double entry system</i> *-Balance sheet Vs. Statement of affairs-Net worth method and Conversion method.	<b>18</b>
<b>II</b>	Self-Balancing Ledgers: Meaning-Advantages -Preparation of Sales Ledger Adjustment Account – Preparation of Bought Ledger Adjustment Account-Preparation of General Ledger Adjustment Account (Excluding Rectification of Errors).	<b>18</b>
<b>III</b>	Accounting of Non-trading Concerns- <i>Differences between Receipts and Payments Account and Income and Expenditure Account</i> * -Preparation of Income and Expenditure Account, Receipts and Payments account and Balance Sheet.	<b>18</b>
<b>IV</b>	Consignment Accounts- Joint Ventures (Simple problems only) - <i>Differences between Sale and Consignment. Differences between Consignment and Joint venture.</i>	<b>18</b>
<b>V</b>	Fire Insurance Claims: Computation of Fire Insurance Claim for Loss of Stock and for Loss of Profit-Computation of claims with application of Average Clause.	<b>18</b>

#### Note to the Question Paper Setters:

**Section B: Out of 5 Questions, atleast 4 shall be Problems.**

**Section C: Out of 5 Questions, 3 shall be Problems and 2 shall be Theory.**

<\* - Self Study>

**Text Book:**

T.S.Reddy and A. Murthy, Financial Accounting, Margham Publications.

**Reference Books:**

1. S.P.Jain and K.L. Narang , Advanced Accountancy, Kalyani Publishers.
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3. Shukla M.C., Grewal T.S. and Gupta S.C., Advanced Accounting, Sultan Chand & Sons.

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1. [www.icaai.org](http://www.icaai.org)
2. [www.icsi.edu](http://www.icsi.edu)
3. [www.caclubindia.com](http://www.caclubindia.com)

**Mapping with Programme Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	S	H	S	M
<b>CO2</b>	S	H	M	H	S
<b>CO3</b>	S	S	H	M	H
<b>CO4</b>	H	S	H	M	S

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

<b>Programme Code:</b>	B.Com.	<b>Programme Title:</b>	Business Analytics	
<b>Course Code:</b>	20UBBA02	<b>Course Title:</b>	<b>Batch:</b>	2020
<b>Total Hours:</b>	90	Statistics for Business Analytics	<b>Semester:</b>	II
			<b>Credits:</b>	5.0

### Course Objective

#### The course aims

- To enable the students to learn the central tendency measures.
- To study the basic concepts of index numbers.
- To enhance the student knowledge of Operation Research in business decision making.
- To make the students to know about network analysis.

### Course Outcome

On the successful completion of the course, students will have better knowledge in

Knowledge Level	CO Number	Course Outcome
<b>K1</b>	<b>CO1</b>	Acquire the knowledge about Measure of Central Tendency.
<b>K2</b>	<b>CO2</b>	Uses of Correlation and Regression Analysis.
<b>K3</b>	<b>CO3</b>	Solve transportation problems for business decision making and interpret such solution.
<b>K4&amp;K5</b>	<b>CO4</b>	Differentiate PERT from CPM network analysis of a project for optimum solution.

**K1** - Remember; **K2** - Understanding; **K3** - Apply; **K4** - Analyze; **K5** – Evaluate

### SYLLABUS

Unit	Content	No. of Hours
<b>I</b>	Statistics: Meaning- Functions- Characteristics- Limitations. Data: Meaning- Classification and Tabulation of Data - Meaning and Objective of Classification- Types of Classification - Diagrammatic and Graphic Presentation - General Rules for Constructing Diagrams-Types of Diagrams-Graphs of Frequency Distributions. Measures of Central Tendency: Mean- Median- Mode.	<b>18</b>
<b>II</b>	Correlation: Meaning- Uses- Types- Karl Pearson's Coefficient of correlation- Spearman's Rank Correlation. Regression Analysis: Meaning- Uses- Types- Simple Linear Regression Equation.	<b>18</b>
<b>III</b>	Index Numbers: Meaning- Uses- Methods of construction of unweighted and weighted index numbers (Laspeyre's, Paasche and Fisher's method).	<b>18</b>
<b>IV</b>	Introduction to operations Research - meaning - Scope - Models - Limitation. Linear programming - Formulation - Application in Management decision making (Graphic and Simplex methods only). Transportation problems- Procedure for initial basic feasible solution - North west corner rule (Simple problems only)	<b>18</b>
<b>V</b>	Network analysis: Guidelines for construction of network diagram- <i>Similarities and dissimilarities of PERT and CPM*</i> - Network diagram PERT/Time- Finding Critical Path ( <b>Theory only</b> ).	<b>18</b>

#### Note to the Question Paper Setters:

**Section B and Section C: Out of 5 Questions, 4 shall be Problems and 1 shall be Theory.**

<\* - Self Study>

**Text Books:**

1. P.A.Navaneethan, Business Mathematics and Statistics, Jai Publishers.
2. S.P.Gupta, Elementary Statistical Methods, Sultan Chand & Sons.
3. S.P. Gupta, Statistical Methods, Sultan publishers.

**Reference Books:**

Sundaresan and Jayaseelan: An Introduction to Business Mathematics and Statistical Methods.

**E-references:**

1. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Foundation-Paper4-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper4-Revised.pdf)
2. [https://www.icai.org/post.html?post\\_id=13828](https://www.icai.org/post.html?post_id=13828)
3. <https://www.youtube.com/watch?v=ItOuvM2KmD4>

**Mapping with Programme Outcomes**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	S	S	M	S	M
<b>CO2</b>	M	S	S	M	S
<b>CO3</b>	M	S	S	M	M
<b>CO4</b>	M	M	S	M	S

**S** - Strong; **H** - High; **M** - Medium; **L** – Low

## **Question Paper Pattern**

(Common for Major, Allied, Allied Optional and Major Optional Papers)

### **For EOS Examinations: 70 Marks**

The Question Paper is to be divided into THREE Sections.

Section-A Carries 15 Marks, Section-B Carries 25 Marks and Section-C Carries 30 Marks.

Section-A Contains 15 Multiple Choice Questions. (15 x 1 = 15 Marks)

Three Questions from each unit. (Q. No: 1 to 15)

Section-B Contains 5 Either or Choice Questions. (5 x 5 = 25)

Each Question carries 5 Marks. Both (a) and (b) from the same unit.

Q. No.: 16 (a) or (b) to 20(a) or (b)

Section-C Contains 5 Questions out of which, 3 Questions are to be answered. (3 x 10 = 30)

Each Question carries 10 Marks. One Question from each unit. Q. No.: 21 to 25

### **For CIA Examinations: 30 Marks**

Section-A: 10 Multiple Choice Questions. (10 x 1 = 10)

Section-B: Two Questions out of Three. (2 x 5 = 10)

Section-C: One Question out of Two. (1 x 10 = 10)