Examination Scheme

Bachelor of Commerce

(Data Analytics)

(Semester 3rd)

(Scheme-D)

(w.e.f. 2024-25)

Undergraduate Programmes as per NEP 2020 Curriculum and Credit Framework for Undergraduate Programmes (Multiple Entry-Exit, Internships and Choice Based Credit System LOCF)

With effect from the session 2024-25 (in phased manner)

Chaudhary Bansi Lal University, Bhiwani

(A State University established under Haryana Act No. 25 of 2014)

CHAUDHARY BANSI LAL UNIVERSITY, BHIWANI
Scheme of Examination for Undergraduate Programme (Interdisciplinary)
Bachelor of Commerce (Data Analytics) (Scheme-D)
As per NEP-2020 Curriculum Framework
(Multiple Entry-Exit, Internships and Choice Based Credit System LOCF) w.e.f. the session 2024-2025 (in phased manner)

SECOND YEAR SCHEME

Semester	Course Type	Course Code	Nomenclature of Course	Credits			Contact Hours L: Lecture P: Practical T: Tutorial			Internal Assessment Marks		End Term Examinations Marks		Total Marks	Examination Hours	
				Total	Theory (T)	Tutorial (T)	L	T	Total	T	P	T	T/P		T	T/P
III	CC-7	24UN-COM-301	Corporate Accounting-I	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-8	24UN-COM-302	Income Tax Law-I	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-9	24UN-COM-303	Business Analysis and Strategic Thinking	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M3	24UN-COM-DA-304	Introduction to Data Warehousing and Data Mining	4	3	1	3	1	4	30	-	70	-	100	3	-
	MDC-3	Select one course from the pool of Multidisciplinary courses (MDC) 3 Credits														
	AEC-3	Select one course from the pool of Ability Enhancement Courses (AEC) 2 Credits														
	SEC-3	Select one course from the pool of Skill Enhancement Courses (SEC) 3 Credits														
	Total	Credits:24														

Session 2024-2025			
Part-A Introduction			
Subject	Commerce		
Semester	III		
Name of the Course	Corporate Accounting-I		
Course Code	24UN-COM- 301		
Course Type: (CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/ VAC	CC-7		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. know the accounting for share, understand the procedure of buyback of shares. 2. know the accounting for profit prior to incorporation and underwriting of shares. 3. understand the accounting treatment for amalgamation and internal reconstruction of companies. 4. understand the income disclosure and computation standards (IDCS) and preparation of final accounts of companies.		
	Theory	**Tutorial**	**Total**
Credits	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.	-	3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit

   and the compulsory question.

Unit	Topics	Contact Hours

I	Issue of shares: Concept, types, process and procedure (including insider trading); Transfer of shares; DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares; Dividend on shares; Redemption of preference shares.	15
II	Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes; Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment.	15
III	Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings);Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction.	15
IV	Overview of income disclosure and computation standards (IDCS); Final accounts of companies: Concept and preparation.	15

Suggested Evaluation Methods

Internal Assessment:	**End Term Exam**
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Gupta Nirmal, Corporate Accounting, Sahitya Bhawan, Agra.
- Maheshwari S.N. and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi.
- Mukherjee, S., & Mukherjee, A. (2019). Corporate Accounting. (1st Ed.). New Delhi: Oxford University.
- R.L. Gupta and M. Radhaswamy – Advanced Accounts – Sultan Chand
- Sehgal Ashok and Sehgal Deepak, Corporate Accounting, Taxman Publication, New Delhi.
- Shukla M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II., S. Chand & Co., New Delhi.
- Tulsian P.C. Corporate Accounting. S. Chand & Co. New Delhi

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Session 2024-2025			
Part-A Introduction			
Subject	Commerce		
Semester	III		
Name of the Course	Income Tax Law-I		
Course Code	24UN-COM-302		
Course Type: (CC/MCC/MDC/ CCM/SEC/VOC/DSE/PC/AEC/ VAC	CC-8		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. understand the necessary concepts of Income Tax 2. determine the impact of residential status on tax liability. 3. determine Tax liability under five heads of income. 4. understand the concepts of set-off and carry forward of losses and clubbing and aggregation of incomes.		
Credits	**Theory**	**Tutorial**	**Total**
	3	1	4
Internal Assessment Marks	30		30
End Term Exam Marks	70		70
Exam Time	3Hrs.		3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours

I	Income tax: Concepts - Assesse, person, previous year, assessment year, gross total income, total income, casual income, virtual digital asset; Role of PAN and Aadhar number in income tax; Maximum Marginal Rate of Tax; Alternate Minimum Tax; Agricultural Income; Tax evasion, Tax avoidance, Tax planning and Tax management.	12
II	Computation of incomes based on residential status of individuals, HUFs, Company and other persons; Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions) and income from house property.	19
III	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions), Capital Gains.	16
IV	Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes.	13

Suggested Evaluation Methods

Internal Assessment:	End Term Exam
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- SinghaniaV.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

Journals:

- *Income tax reports.* Company Law Institute Pvt. Ltd., Chennai.
- *Taxman.* Taxman allied Services Pvt. Ltd., New Delhi.

Session 2024-2025

Part-A Introduction

Subject	Commerce
Semester	III
Name of the Course	Business Analysis and Strategic Thinking
Course Code	24UN-COM-303
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-9
Pre-requisite for the course (if any)	NIL
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. gain knowledge of the cardinal and ordinal utility approach to demand and apply the same in analysing consumer behaviour. 2. analyse the production function and different types of costs to arrive at business decisions. 3. understand the concept of utility and indifference curve analysis 4. apply the understanding of different types of market form in pricing decisions and competitive analysis.

	Theory	Tutorial	Total
Credits	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.	-	3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 marks each. Question Nos. 2 to 9 will carry 7 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Introduction: Basic problem of an economy: working of price mechanism, concept of Elasticity of demand; measurement, importance, determinants of elasticity of demand, Average revenue; marginal revenue and elasticity of demand and elasticity of supply.	13

II	Production Function: Law of variable proportions; Isoquants; Economic regions and optimum factor combination; expansion path; returns to scale; Internal and external economies and diseconomies; Ridge lines; Theory of costs: concepts of cost; Short run and Long run cost curves- Traditional and Modern approaches.	19
III	Theory of consumer behaviour, utility analysis: features, types, measurements, exceptions, causes of its application, problems with utility analysis, Law of diminishing Marginal Utility. Indifference curve analysis: Properties, Assumptions, Map, indifference curve and Budget Line	14
IV	Market, classification and structure: Perfect Competition: Price and output determination (Short run and Long run); Monopoly: Determination of price under Monopoly; Equilibrium of a firm; comparison between Monopoly and Perfect Competition; Price Discrimination	14

Suggested Evaluation Methods

Internal Assessment:	**End Term Exam**
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Dr. Raj Kumar, Prof. Kuldeep Gupta, Business Economics, UDH Publishing and Distributors Pvt. Ltd., New Delhi.
- R.K Lekhi, Business Economics, Kalyani Publishers.
- V.G. Mankar, Business Economics, Himalaya Publishing House.
- H.L. Ahuja, Business Economics, S. Chand and Company Ltd.

Session 2024-2025			
Part-A Introduction			
Subject	Commerce		
Semester	III		
Name of the Course	Data Warehousing and Data Mining		
Course Code	24UN-COM-DA-304		
Course Type:(CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/VAC	CC-M3		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1.		
	Theory	**Tutorial**	**Total**
Credits	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.		3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours

I	Introduction to Data Warehousing and Basic Concepts The Data Warehouse Data Warehousing Architecture & Principle	16
II	Extract, Transform and Load (ETL Process) Introduction to Data Mining Comparison between Data mining, DBMS and KDD	14
III	OLAP (Online Analytical Processing) Data mining Techniques & Algorithms Basics of Data Mining Algorithms	15
IV	Data Visualization Data warehousing & Its Application Area	15

Suggested Evaluation Methods

Internal Assessment:	**End Term Exam**
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Alex Berson and Stephen J. Smith "Data Warehousing, Data Mining & OLAP", Tata McGraw – Hill Edition, Tenth Reprint 2007.

K.P. Soman, Shyam Diwakar and V. Ajay "Insight into Data mining Theory and Practice", Easter Economy Edition, Prentice Hall of India, 2006.

G. K. Gupta "Introduction to Data Mining with Case Studies", Easter Economy Edition, Prentice Hall of India, 2006.

Pang-Ning Tan, Michael Steinbach and Vipin Kumar "Introduction to Data Mining", Pearson Education, 2007.