

B.Com. regular 5th and 6th semester programmes

| V Semester | | | | | | | | |
|----------------------|-------------|--|-------------------------------------|-------------------------------------|------------|------------|-------------|-----------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L + T + P) | SEE | CIE | Total Marks | Credits |
| 36 | COM 5.1 | Financial Management | DSC-13 | 3+0+2 | 60 | 40 | 100 | 4 |
| 37 | COM 5.2 | Income Tax Law and Practice-I | DSC-14 | 3+0+2 | 60 | 40 | 100 | 4 |
| 38 | COM 5.3 | Principles and Practice of Auditing | DSC-15 | 4+0+0 | 60 | 40 | 100 | 4 |
| 39 | COM 5.4 | Elective 1 | DSE-1 | 3+0+0 | 60 | 40 | 100 | 3 |
| 40 | COM 5.5 | Elective 2 | DSE-2 | 3+0+0 | 60 | 40 | 100 | 3 |
| 41 | COM 5.6 | A. GST- Law &Practice B. DigitalMarketing | Vocational-1 Anyone to be chosen | 2+0+2 | 50 | 50 | 100 | 3 |
| 42 | COM 5.7 | Cyber Security/ Employability Skills | SEC - SB | 2+0+2 | 50 | 50 | 100 | 3 |
| Sub -Total(D) | | | | | 400 | 300 | 700 | 24 |

Elective Groups and Courses:

| Discipline Specific Electives – V Semester (5.4 / 5.5) | | | | | | | | | | |
|--|-------------|-------------------------------|-------------|------------------------------------|-------------|-------------------|-------------|-----------------------------|-------------|------------------------------|
| Sl. No | Course Code | Accounting | Course Code | Finance | Course Code | Marketing | Course Code | Human Resources | Course Code | Information Systems |
| 1 | A1 | Indian Accounting Standards-I | F1 | Financial Institutions and Markets | M1 | Retail Management | H1 | Human Resources Development | I1 | Basics of Business Analytics |

Note:

- Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.

| Semester VI | | | | | | | | |
|-----------------------|-------------|--|---|-------------------------------------|------------|------------|-------------|-----------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L + T + P) | SEE | CIE | Total Marks | Credits |
| 43 | COM 6.1 | Advanced Financial Management | DSC-16 | 3+0+2 | 60 | 40 | 100 | 4 |
| 44 | COM 6.2 | Income Tax Law and Practice-II | DSC-17 | 3+0+2 | 60 | 40 | 100 | 4 |
| 45 | COM 6.3 | Management Accounting | DSC-18 | 3+0+2 | 60 | 40 | 100 | 4 |
| 46 | COM 6.4 | Elective 1 | DSE-3 | 3+0+0 | 60 | 40 | 100 | 3 |
| 47 | COM 6.5 | Elective 2 | DSE 4- | 3+0+0 | 60 | 40 | 100 | 3 |
| 48 | COM 6.6 | A. Assessment of persons other than- Individuals & Filing of ITRs B. E-Commerce | Vocational - 2 Anyone to be chosen | 2+0+2 | 50 | 50 | 100 | 3 |
| 49 | COM 6.7 | Internship/Company Analysis Report/Field Work | I-1 | 4 to 5 weeks | | 100 | 100 | 3 |
| Sub -Total (D) | | | | | 350 | 350 | 700 | 24 |

Elective Groups and Courses:

| Discipline Specific Electives - VI Semester (6.4/6.5) | | | | | | | | | | |
|---|-------------|-------------------------------|-------------|-----------------------|-------------|----------------------------------|-------------|----------------------------------|-------------|---------------------|
| Sl. No. | Course Code | Accounting | Course Code | Finance | Course Code | Marketing | Course Code | Human Resources | Course Code | Information Systems |
| 1 | A2 | Indian Accounting Standards-2 | F2 | Investment Management | M2 | Customer Relationship Management | H2 | Cultural Diversity at Work Place | I2 | HR Analytics |

Note:

1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective group should be continued in the 6th Semester also.
2. The students shall undergo 4 to 5 weeks of internship programme in any business organization immediately after completion of 5th Semester Examination but before the commencement of 6th Semester classes.

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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM .5.1 Name of the Course: Financial Management | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 5 Hrs | 60 Hrs |
| Pedagogy: Classrooms lecture, 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 role of financial managers effectively in an organization. Apply the compounding & discounting techniques for time value of money. Take investment decision with appropriate capital budgeting techniques for investment proposals. Understand the factors influencing the capital structure of an organization. Estimate the working capital requirement for the smooth running of the business | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Financial Management | | 12 |
| Introduction –Meaning of Finance, Finance Function, Objectives of Finance function, Organization of Finance function -Meaning and definition of Financial Management; Goals of Financial Management, Scope of Financial Management, Functions of Financial Management, Role of Finance Manager in India. Financial planning-- Meaning –Need – Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan. | | |
| Module No. 2: Time Value of Money | | 10 |
| Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow, Multiple flow and Annuity -Discounting Technique-Present value of Single flow, Multiple flow – and Annuity.Doubling Period- Rule 69 and 72. | | |
| Module No. 3: Financing Decision | | 14 |
| Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis- Problems. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Problems. | | |
| Module No. 4: Investment Decision | | 12 |
| Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value Internal Rate of Return and Profitability Index- Problems. | | |
| Module 5: Working Capital Management | | 12 |
| Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs – Estimation of working capital requirements. dangers of excess and inadequate working capital, Merits of adequate working capital, Sources of working capital. Cash Management, Receivable Management, and Inventory Management (Concepts only). | | |

Skill Development Activities:

1. Visit the Finance Department of any organization and collect and record the Functions and Responsibilities of Finance Manager.
2. As a finance manager of a company advise the management in designing an appropriate Capital Structure.
3. Evaluate a capital investment proposal by using NPV method with imaginary figures.
4. Illustrate with imaginary figures the compounding and discounting techniques of time value of money.
5. Estimate working capital requirements of an organization with imaginary figures.
6. Any other activities, which are relevant to the course.

Books for reference:

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. B. Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.
7. Ravi M Kishore, Financial Management, Taxman Publications
8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Note: Latest edition of books may be used.

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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.2 Name of the Course: Income Tax Law and Practice - I | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 5 Hrs | 60 Hrs |
| Pedagogy: Classrooms lecture, 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"> Comprehend the procedure for computation of Total Income and tax liability of an individual. Understand the provisions for determining the residential status of an individual. Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits. Compute the income house property for different categories of house property. Comprehend TDS & advances tax Ruling and identify the various deductions under section 80. | | |
| Syllabus: | | Hours |
| Module No. 1: Basic Concepts of Income Tax | | 12 |
| Introduction – Meaning of tax, types of taxes, canons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assessee, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of individuals under section 10 of the Income Tax Act, 1961. | | |
| Module No. 2: Residential Status and Incidence of Tax | | 10 |
| Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual. | | |
| Module No. 3: Income from Salary | | 18 |
| Introduction - Meaning of Salary - Basis of charge Definitions – Salary, Perquisites and profits in lieu of salary - Provident Fund – Transferred balance. - Retirement Benefits – Gratuity, pension and Leave salary. Deductions and Problems on Computation of Taxable Salary. | | |
| Module No. 4: Income from House Property | | 10 |
| Introduction - Basis for charge - Deemed owners - House property incomes exempt from tax, composite rent and unrealized rent. Annual Value – Determination of Annual Value - Deductions from Annual Value - Problems on Computation of Income from House Property. | | |
| Module No. 5: Tax Deduction at Sources & Advance Tax Ruling | | 10 |
| Introduction - Meaning of TDS - Provisions regarding TDS - TDS to be made from Salaries - Filing of Quarterly statement – Theory and Problems; Advance Tax: Meaning of advance tax - Computation of advance tax - Instalment of advance tax and due dates. Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U as applicable to Individuals. | | |

Skill Developments Activities:

1. Prepare a slab rates chart for different Individual assesses.
2. Visit any Chartered Accountant's office, Collect and record the procedure involved in filing the Income tax returns of an Individual.
3. List out any 10 Incomes exempt from tax under section 10 of an Individual.
4. Prepare the chart of perquisites received by an employee in an organization.
5. Identify and collect various enclosures pertaining to Income tax returns of an individual.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahitya Bhavan Publication, Agra.
2. Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

Note: Latest edition of text books may be used.

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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.3 Name of the Course: Principles and Practice of Auditing | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 5 Hrs | 60Hrs |
| Pedagogy: Classrooms lecture, Case studies, 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 conceptual framework of auditing. Examine the risk assessment and internal control in auditing Comprehend the relevance of IT in audit and audit sampling for testing. Examine the company audit and the procedure involved in the audit of different entities. Gain knowledge on different aspects of audit reporting and conceptual framework applicable on professional accountants. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Auditing | | 12 |
| Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers -Audit Note Book, Audit Programme Qualities of an Auditor – Audit planning – Audit strategy --Audit Engagement -Audit Documentation - Audit Evidence – Written Representation. | | |
| Module No. 2: Risk Assessment and Internal Control | | 12 |
| Introduction–Audit risk–Assessment of risk–Internal Control–Meaning and objectives–Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases. | | |
| Module No. 3: Verification and Valuation of Assets and Liabilities | | 12 |
| Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Goodwill, Investments, Stock in Trade. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities. | | |
| Module No. 4: Company Audit and Audit of other Entities | | 12 |
| Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable institutions - Educational institutions – Government – Local Bodies – Cooperative societies – hotels – hospitals – clubs & Banks. | | |
| Module 5: Audit Report & Professional Ethics | | 12 |
| Introduction – Meaning – Elements of audit report –Types of audit report - Independent Auditor's report and their illustration; Professional Ethics: Code of Ethics - Professional Accountants in Public practices and business – Fundamental Principles of Professional Ethics. | | |

Skill Development Activities:

1. Design and develop an audit plan program for a joint stock company
2. List the various documents necessary to be verified in the audit process
3. Draft an audit report (qualified or clean) with imaginary data.
4. Visit an audit firm, write about the procedure followed by them in auditing the books of accounts of a firm.
5. Record the verification procedure with respect to any one fixed asset.
6. Draft an audit program.
7. Any other activities, which are relevant to the course.

Books for Reference:

1. ICAI Study Materials on Auditing and Assurance
2. B.N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi.
3. T.R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra.
4. J.M. Manjunatha and others, Auditing and Assurance, HPH.
5. Gupta Karnal, Contemporary Auditing, Tata Mc. Graw-Hill, New Delhi.
6. R.G. Saxena, Principles of Auditing.

Note: Latest edition of books may be used.

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| Name of the Programme: Bachelor of Commerce (B.Com) Course Code: COM A1 Name of the Course: Indian Accounting Standards-1 | | |
| Course Credits | No. of Hours per Week | Total No of Teaching Hours |
| 3 Credits | 3 Hrs | 42 Hrs |
| Pedagogy: Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion. | | |
| Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> a) Understand the need and benefits of accounting standards. b) Prepare the financial statements as Indian Accounting standards. c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements d) Understand the Accounting Standards for Items that do not Appear in Financial Statements | | |
| Syllabus | | Hours |
| Module No. – 1 Introduction to Indian Accounting Standards. | | 10 |
| Introduction- Meaning and Definition of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards– International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS – Applicability of Ind AS in India. | | |
| Module No. 2 Preparation of Financial Statements (Ind AS 1) | | 10 |
| Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, statement of Cash flow and Notes to accounts. Problems on preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013. | | |
| Module No. – 3 Provision under Accounting Standard for Items Appear in Financial Statements. | | 10 |
| Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS- 23) – Investment Property (Ind AS-40) – objectives, Scope, definitions, Recognition Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards. | | |
| Module No.- 4 Provisions under Accounting Standards for Items that do not Appear in Financial Statements. | | 07 |
| Segment Reporting (Ind AS 108), Related Party Disclosure (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34). | | |
| Module No. - 5 Liability Based Indian Accounting Standards. | | 05 |

Provisions, Contingent liabilities and contingent assets (Ind AS 37) – Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent asset, relationship between provisions and contingent liability, recognition of provisions, Contingent asset and contingent liability, Measurement and Disclosure of Information in the Financial Statements.

Skill Development Activities:

1. Explain the structure and functions of Indian Accounting Standards Board
2. Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board.
3. List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures.
4. Explain the main provisions of Ind AS 2, Ind AS 16 and Ind AS 18
5. State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under Ind AS.

Books for Reference:

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
4. Dr. A. L. Saini IFRS for India, Snow White Publications.
5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

Note: Latest edition of books may be used

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| <p align="center">Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM F1 Name of the Course: Financial Institutions and Markets</p> | | |
| 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 & 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 structure of Indian financial system and its constituents. Outline the role of capital and money market in economic development. Comprehend primary and secondary market and its relevance in capital formation. Appraise the role played by banking and development financial institutions in economic development so far. Understand the different types of NBFCs and their contribution. | | |
| Syllabus: | | Hours |
| Module No. 1: Financial System in India | | 08 |
| Introduction – Meaning of Financial System– Financial concepts - Constituents of Financial System – Structure of Financial System – Role of Financial system- Functions of Financial System –Development of Financial System in India. Financial Sector Reforms- Financial System and Economic Development – Weakness of Indian financial system. | | |
| Module No. 2: Capital Market & Money Market | | 07 |
| Capital Market: Meaning –Structure, Importance – Functions – Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market. Money Market: Meaning-Structure, functions Importance – Functions – Instrument of Money Market – Recent trends in Money Market. | | |
| Module No. 3: Primary Market & Secondary Market | | 10 |
| Primary Market: Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets-- Methods of floating new issues: Public issue–Offer for sale – Right Issue – Private placement – Problems of Indian Primary Markets; Secondary Market: Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Methods in Stock Markets - Recognition of stock exchanges – Function of stock exchanges of BSE- NSE – OTCI – Listing of securities – Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market; SEBI: Objectives - functions –Role and Reforms in Secondary Market. | | |
| Module No. 4 Banking & Development Financial Institutions | | 12 |
| Banking: Introduction – Meaning – Role and functions – Types of Banks; Development Financial Institutions: History – Management - Role & Functions of EXIM Bank –NABARD SIDBI – MUDRA – NHB – LIC & GIC - UTI – SFCs. | | |
| Module No. 5: Non-Banking Financial Companies (NBFCs) & Forex Market | | 05 |

Introduction – Meaning- Role – Importance – Types of NBFCs – Insurance Companies - Loan Companies-Investment Companies—Leasing&HirePurchase-HousingFinance,—Chit Funds-Mutual funds -Venture Capital Funds - Factors & Forfeiting - Credit Rating - Depository and Custodial Services; Forex market- Concept- Meaning- Importance-Merits of forex market-Fluctuationsinforeignexchangerates-CausesandEffects.

Skill Developments Activities:

1. List out any five recent Financial Sectors Reforms and analyse them.
2. Collect Share Application Forms of any five different companies who have offered IPO in the last or present financial year.
3. Collect data on last financial year price rigging and insider trading cases reported as per SEBI.
4. Visit website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs
5. Identify the Different types of Venture capital firms operating in Karnataka and their investment.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Livingston, Miles; Financial Intermediaries; Blackwell
2. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
3. Niti Bhasin; Banking and Financial Markets in India 1947 To 2007; New Century.
4. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi.
5. E Gordon, K.Natarajan (2010). Financial Markets and Services. Himalaya Publishing House, New Delhi
6. Shashi k Guptha, Nisha Aggarwal & Neeti Guptha (2008), Financial Markets. Kalyani Publishers, New Delhi
7. Vasanth Desai (2009). Financial Markets and Services. Himalaya Publishing House.

Note: Latest edition of books may be used.

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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM H1 Name of the Course: Human Resources Development | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | 3 Hrs | 42 Hrs |
| Pedagogy: Classrooms lecture, 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 need ofHRD. Comprehend the framework ofHRD. Know the models for evaluating the HRDprograms. Comprehend the need for employeeecounselling. Apprehend the HRperformance. | | |
| Syllabus: | | Hours |
| Module No. 1: Conceptual Analysis of HRD | | 08 |
| Introduction – Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a MotivationalFactor, Concerns of Trade Unions. | | |
| Module No. 2: Frame Work of Human Resource Development | | 10 |
| Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs- HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis. | | |
| Module No. 3: Evaluating HRD Programs | | 08 |
| Introduction- - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization - Realistic Job Review - Career Management and Development. | | |
| Module No. 4: Management Development | | 08 |
| Introduction - Employee counselling and wellness services – Counselling as an HRD Activity- Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources. | | |
| Module No. 5: HR Performance | | 08 |
| Introduction -Work Force Reduction, Realignment and Retention - HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriate support and development. | | |

Skill Development Activities:

1. Discuss with HR manager on HRD and report on the same.
2. Visit any Organisation in your locality, collect information and report on employee welfare facilities provided by the company.
3. Meet HR trainer, discuss their role and responsibilities.
4. Visit any Organisation, discuss with employees about effectiveness of training.
5. Any other activities, which are relevant to the course.

Books for Reference:

1. Werner & Desimone, Human Resource Development, Cengage Learning.
2. William E. Blank, Handbook for Developing Competency Based Training Programmes, Prentice -Hall, New Jersey
3. Uday Kumar Haldar, Human Resource Development, Oxford University Press.
4. Srinivas Kandula, Strategic Human Resource Development, PHI Learning.
5. Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
6. Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2005.
7. Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
8. Viramani, B. and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
9. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Pub. Pvt, Ltd., New Delhi, 2003.
10. Rao, T.V: HRD Audit, Sage Publications, New Delhi.
11. ILO, Teaching and Training Methods for Management Development Handbook, McGraw-Hill, New York.
12. Rao, T.V: Human Resource Development, Sage Publications, New Delhi.
13. Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi.

Note: Latest Edition of books may be used.

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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM I1 Name of the Course: Basics of Business Analytics | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | 3 Hrs | 42 Hrs |
| Pedagogy: Classrooms lecture, 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 analytical applications in practice. Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems. Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real time problems. Be aware about the emerging trends in the world of analytics. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Business Analytics | | 06 |
| Data, Types of Data- Forms of Data-Evolution of Big Data- Business Analytics -Need for Analytics- Types of Analytics-Importance of Business Analytics in Decision Making- Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things. | | |
| Module No. 2: Technology of Big Data | | 06 |
| Overview of DBMS, Data Warehousing: Concepts, Need, Objectives- Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System-Features of HDFS-MapReduce-Features of MapReduce. | | |
| Module No. 3: Data Scientists and Data Visualization | | 10 |
| Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists-Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources- Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values- Standardizing Data-Categorization-Weights of Evidence Coding-Variable Selection-Segmentation | | |
| Module No. 4: Practices of Analytics | | 12 |

Predictive Analytics- Target Definition-Linear Regression -Logistic Regression -Decision Trees - Neural Networks -Support Vector Machines-Ensemble Methods -Multiclass Classification Techniques -Evaluating Predictive Models-Descriptive Analytics- Association Rules -Sequence Rules -Segmentation-Survival Analysis- Survival Analysis Measurements-Kaplan Meier Analysis- Parametric Survival Analysis-Proportional Hazards Regression-Extensions of Survival Analysis Models-Evaluating Survival Analysis Models-Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier- Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inferencing-Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-Kaggle- Facebook-Amazon.

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| Module No. 5: Big Data and Emerging trends | 08 |
| Data for Big Data-Enterprise orientation for Big data –leadership –Targets-Analysts- Other Factors to Consider in Big Data Success-Emerging Technologies in Health Information Systems: Transforming Health in Information Era-Omics Revolution and Personalized Medicine-Genomic Data Integration into Medical Records-Socio- demographic Data for Health Records-Family Health History-Genomics Driven Wellness Tracking and Management System (GO-WELL)- Emerging trends of analytics in Education, Government, Finance & Supply Chain Management. | |
| Skill Development Activities: | |
| Course teacher can identify and give the skill development activities. | |
| Books for Reference: <ol style="list-style-type: none"> 1. Big Data Black Book, DT Editorial Services, Dreamtech Press,2015. 2. BigDataatWork,ThomasH.Davenport,HarvardBusinessReviewPress,Boston, Massachusetts,2014. 3. AnalyticsinaBigDataWorld,JohnWiley&Sons,Inc.,Hoboken,New Jersey,2014. 4. BigDataand InternetofThings:A Roadmapfor smartEnvironments,NikBessisCiprian Dobre Editors, Springer International Publishing Switzerland2014 | |
| Note: Latest edition of books may be used. | |

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|--|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM M1 Name of the Course: Retail Management | | |
| 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 & 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 contemporary of retail management, issues, strategies and trends in Retailing. Utilize the theories and strategies of retail planning. Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context. Prioritize the factors to be considered while fixing the price in retailing. Comprehend the emerging trends in Retail Industry. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Retailing | | 08 |
| Introduction – Meaning and Definition – Characteristics of Retailing -Functions of Retailing-Types of Retailing- Forms of Retailing based on ownership. Retail Theories- Wheel of Retailing- Retail Lifecycle-Retail Business in India. Influencing factor- Present Indian retail scenario. International Perspective in Retail Business. | | |
| Module No. 2: Consumer Behaviour in Retail Business | | 10 |
| Buying Decision Process and its Implication on Retailing – Influence of Group and Individual Factors, Customer Shopping Behaviour, Customer Service and Customer Satisfaction. Retail Planning Process: Factors to Consider in Preparing a Business Plan – Implementation – Risk Analysis. | | |
| Module No. 3: Retail Operations | | 10 |
| Factors Influencing location of Store - Market Area Analysis – Trade Area Analysis – Rating Plan method - Site Evaluation. Retail Operations: Stores Layout and Visual Merchandising, Stores designing, Space Planning, Inventory Management, Merchandise Management, Category Management. | | |
| Module No. 4: Retail Marketing Mix | | 06 |
| Product: Decisions Related to Selection of Goods (Merchandise Management Revisited) Decisions Related to Delivery of Service. Pricing: Influencing Factors – Approaches to Pricing – Price Sensitivity - Value Pricing – Markdown Pricing. Place: Supply Channel-SCM Principles – Retail Logistics – Computerized Replenishment System- Corporate Replenishment Policies. Promotion: Setting objectives – Communication Effects - Promotional Mix. Human Resource Management in Retailing – Manpower Planning – Recruitment and Training – Compensation – Performance Appraisal Methods. | | |
| Module No. 5: Impact of Information Technology in Retailing | | 08 |

Non-Store Retailing (E-Retailing) - The Impact of Information Technology in Retailing - Integrated Systems and Networking – EDI – Bar Coding – Electronic Article Surveillance Electronic Shelf Labels – Customer Database Management System. Legal Aspects in Retailing, Social Issues in Retailing, Ethical Issues in Retailing. Artificial Intelligence in Retailing.

Skill Developments Activities:

- 1) Identify any 10 Retail Business Stores at your Convenues
- 2) Visit any Established Retail Mall and Draw a Chart of Product Segmentation
- 3) Make a list of factors influence on choice of retail stores
- 4) Conduct a survey after sale service of any retail outlet
- 5) Contact any retailer, collect the information on factors influencing on retail pricing.
- 6) Any other activities, which are relevant to the course.

Books for Reference:

1. Barry Berman and Joel Evans: "Retail Management – A Strategic Approach", PHI New Delhi,
2. A.J.Lamba, "The Art of Retailing", Tata McGrawHill, New Delhi,
3. Swapna Pradhan: Retailing Management, TMH
4. James R. Ogden & Denise T: Integrated Retail Management
5. Levy & Weitz: Retail Management-TMH
6. Rosemary Varley, Mohammed Rafiq:- Retail Management
7. Chetan Bajaj: Retail Management -Oxford Publication.
8. Uniyal & Sinha: Retail Management - Oxford Publications.
9. Suja Nair: Retail Management
10. R.S Tiwari: Retail Management, HPH, New Delhi

Note: Latest edition of books may be used.

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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.6 Name of the Course: GST-Law & Practice | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | (2+0+2) 4 Hrs | 48 Hrs |
| Pedagogy: Classrooms lecture, 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"> Comprehend the concepts of Goods and Servicestax. Understand the fundamentals ofGST. Analyse the GST Procedures in theBusiness. Know the GST Assessment and itscomputation. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to GST | | 08 Hours |
| Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions, GST Council meetings. CGST Act,2017- Feature and Important definitions. Reverse Charge Mechanism, Documents: Tax Invoice, Credit and Debit Notes. | | |
| Module No. 2: GST Registration and Taxable Event | | 10 Hours |
| Registration under GST provision and process - Regular and composition levy, Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types of Supply - composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services- Problems on Aggregate Turnover, Taxable Turnover, Time of supply, place of supply and Tax Payable.. | | |
| Module No. 3: Valuations of Goods and Services Under GST | | 15Hours |
| Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, Valuation rules for supply of goods and services: valuation for discount. Transaction Value/Value of taxable Supply: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value.Valuation of imported goods and services, Duties on import of goods and services, Assessable value for customs purpose and duty payable on imported goods and services. Problems on value of taxable supply &Customs duty payable. | | |
| Module No. 4: Input Tax Credit | | 08Hours |
| Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Availability of Tax Credit in special circumstances; Transfer of Input tax, Problems on input tax credit. | | |
| Module No. 5: GST Assessment | | 07Hours |
| Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti- Profiteering, Avoidance of dual control- issues in filing of returns, monthly collection targets. | | |

Skill Development Activities:

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Prepare a chart showing rates of GST.
4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
5. List out the exempted Goods and Services under GST.
6. Analyse the custom duties rates of last five years.
7. Any other activities, which are relevant to the course.

Books for Reference:

1. V.S. Datey, Goods and Services Taxes, Taxman.
2. Sathpal Puliana, M. A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
3. Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore.
4. H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax.
5. H.C. Mehrotra and S.P. Goyal, Goods and Services Tax.
6. Ghousia Khatoon, C.M. Naveen Kumar and S.N. Venkatesh, Goods and Services Tax, Himalaya Publishing House, Bangalore.
7. R.G. Saha, S.K. Podder and Shruthi Prabhakar, Fundamentals of GST and Customs Act, Himalaya Publishing House.
8. G. B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.

Note: Latest edition of text books may be used.

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| <p align="center">Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.6 (B) Name of the Course: Digital Marketing</p> | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | (2+0+2) 4 Hrs | 48 Hrs |
| Pedagogy: Classrooms lecture, 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"> Gain knowledge on Digital Marketing, Email marketing and Contentmarketing. Understand Search Engine Optimization tools and techniques Gain skills on creation of Google AdWords & Google AdSense Gain knowledge on Social Media Marketing and WebAnalytics. Gain knowledge on YouTube Advertising & Conversions | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Digital Marketing | | 08 hours |
| Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business Email Marketing :Importance of e-mail marketing, e-mail Marketing platforms, Creating e-mailers, Creating a Contact Management and Segmentation Strategy, Understanding e-mail Deliverability & Tracking e-mails, How to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Open rates and CTR of e-mail, Drive leads from e-mail, What are opt-in lists , Develop Relationships with Lead Nurturing & Automation Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework, Becoming an Effective Writer , Extending the Value of Your Content through Repurposing, How to Effectively Promote Content, Measuring and Analyzing Your Content | | |
| Module No. 2: Search Engine Optimization(SEO) | | 12 hours |
| Search Engine Optimization (SEO):Meaning of SEO, Importance and Its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension), Recent Google Updates & How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business. | | |
| Module No. 3: Google AdWords & Google AdSense | | 08 hours |
| Google AdWords: Google Ad-Words Fundamentals, Google AdWords Account Structure, Key terminologies in Google AdWords, How to Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process, Ad approval process, Keyword Match types , Keyword targeting & selection (Keyword planner), Display Planner, Different types of extensions , Creating location extensions, Creating call extensions, Create Review extensions, Bidding techniques – Manual/Auto, Demographic Targeting/Bidding, CPC-based, CPA based & CPM-based accounts., Google Analytics Individual Qualification (GAIQ), Google AdSense : Understanding ad networks and AdSense's limitations, Learning which situations are best for using AdSense, Setting up an AdSense account, Creating new ad units, Displaying ads on a website, Configuring channels and ad styles, Allowing and blocking ads , Reviewing the AdSense dashboard, Running AdSense reports and custom reports, Exporting data, Reviewing payee and | | |

account settings.

Module No. 4: Social Media Marketing (SMM) & Web Analytics

10 hours

Social Media Marketing (SMM) Facebook Marketing, Twitter Marketing, LinkedIn Marketing, Google plus Marketing, YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs The ROI in Social Media Marketing, Tools and Dashboards, Reputation management Web Analytics: The need and importance of Web Analytics, Introducing Google Analytics, The Google Analytics layout Basic Reporting Basic Campaign and Conversion Tracking, Google Tag Manager, Social Media Analytics, CRM & Analytics, Other Web analytics tools, Making better decisions, Common mistakes analysts make.

Module No. 5: Youtube Advertising (Video Ads) & Conversions

10 hours

Youtube Advertising (Video Ads): Youtube advertising? ,Why should one advertise on youtube, Creating youtube campaigns, Choose the audience for video ads, Instream ads, Invideo ads, In-search ads, In-display ads, Measuring your YouTube ad performance, Drive leads and sales from YouTube Conversions: Understanding Conversion Tracking, Types of Conversions, Setting up Conversion Tracking, Optimizing Conversions, Track offline conversions, Analyzing conversion data, Conversion optimizer.

Skill Development Activities:

1. Explain the key digital marketing activities needed for competitive success.
2. Examine the concept of Digital Media and benefits to be derived.
3. Recognise the core features of CRM and retention programmes
4. Identify the metrics used in digital marketing.

Organise how we can limit the marketing materials we get through e-mail.

Books for Reference:

1. Understanding DIGITAL Marketing, Marketing strategies for engaging the digital generation Damian Ryan & Calvin Jones
2. The Art of Digital Marketing: The Definitive Guide to Creating Strategic By Ian Dodson
3. Internet Marketing: A practical approach By Alan Charlesworth
4. Social Media Marketing: A Strategic Approach By Melissa Barker, Donald I. Barker, Nicholas F Bormann, Krista E Neher

Note: Latest edition of text books may be used.

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| <p align="center">Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.1 Name of the Course: Advanced Financial Management</p> | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 5 Hrs | 60 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc., | | |
| <p>Course Outcomes: On successful completion of the course, the students' will be able to</p> <ol style="list-style-type: none"> Understand and determine the overall cost of capital. Comprehend the different advanced capital budgeting techniques. Understand the importance of dividend decisions. Evaluate mergers and acquisition. Enable the ethical and governance issues in financial management. | | |
| Syllabus: | | Hours |
| Module No. 1: Cost of Capital and Capital Structure Theories | | 14 |
| <p>Cost of Capital: Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems. Theories of capital structures: The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.</p> | | |
| Module No. 2: Risk Analysis in Capital Budgeting | | 14 |
| <p>Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis – Problems. .</p> | | |
| Module No. 3: Dividend Decision and Theories | | 14 |
| <p>Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividend Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter's Model and Gordon's Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.</p> | | |
| Module No. 4: Mergers and Acquisitions | | 10 |
| <p>Meaning-Reasons-Types of Combinations-Types of Merger – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations – Leverage buyout, Management Buyout Meaning and Significance of P/E Ratio. Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS Market Price and Market capitalization.</p> | | |
| Module No. 5: Ethical and Governance Issues | | 08 |
| <p>Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical Issues in Financial Management, Agency Relationship, Transaction Cost Theory, Governance Structures and Policies, Social and Environmental Issues, Purpose and Content of an Integrated Report.</p> | | |

Skill Development Activities:

1. Visit an organization in your town and collect data about the financial objectives.
2. Compute the specific cost and Weighted average cost of capital of an Organization, you have visited.
3. Case analysis of some live merger reported in business magazines.
4. Meet the financial manager of any company, discuss ethical issues in financial management.
5. Collect the data relating to dividend policies practices by any two companies.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
5. Chandra & Chandra Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. B. Mariyappa, Advanced Financial Management, Himalaya Publishing House, New Delhi.
7. Ravi M Kishore, Financial Management, Taxman Publications
8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Note: Latest edition of text books may be used

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|---|------------------------------|------------------------------------|
| <p align="center">Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.2 Name of the Course: Income Tax Law & Practice – II</p> | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 5 Hrs | 60 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc., | | |
| <p>Course Outcomes: On successful completion of the course, the students' will be able to</p> <ol style="list-style-type: none"> Understand the procedure for computation of income from business and other Profession. the provisions for determining the capital gains. Compute the income from other sources. Demonstrate the computation of total income of an Individual. Comprehend the assessment procedure and to know the power of income tax authorities. | | |
| Syllabus: | | Hours |
| Module No. 1: Profits and Gains of Business and Profession | | 18 |
| Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner- Advocate and Chartered Accountants. | | |
| Module No. 2: Capital Gains | | 12 |
| Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections. | | |
| Module No. 3: Income from other Sources | | 10 |
| Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources. | | |
| Module No. 4: Set Off and Carry Forward of Losses & Assessment of individuals. | | 12 |
| Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) - Computation of Total Income and tax liability of an Individual. | | |
| Module No. 5: Assessment Procedure and Income Tax Authorities: | | 08 |
| Introduction - Due date of filing returns, Filing of returns by different assesses, E- filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions where quoting of PAN is compulsory. Income Tax Authorities their Powers and duties. | | |

Skill Development activities:

1. Visit any chartered accountant office and identify the procedure involved in the computation of income from profession.
2. List out the different types of capital assets and identify the procedure involved in the computation of tax for the same.
3. List out the steps involved in the computation of income tax from other sources and critically examine the same.
4. Identify the Due date for filing the returns and rate of taxes applicable for individuals.
5. Draw an organization chart of Income Tax department in your locality.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahitya Bhavan Publication, Agra.
2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publication, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-II, Himalaya Publishing House, Delhi.
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

Note: Latest edition of text books may be used.

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|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.3 Name of the Course: Management Accounting | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 5 Hrs | 60 Hrs |
| Pedagogy: Classrooms lecture, 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"> Demonstrate the significance of management accounting in decisionmaking. Analyse and interpret the corporate financial statements by using various techniques. Compare the financial performance of corporates through ratio analysis. Understand the latest provisions in preparing cash flow statement. Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Management Accounting | | 12 |
| Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant. | | |
| Module No. 2: Financial Statements Analysis and Interpretation | | 14 |
| Introduction – Meaning and Nature of financial statements - Limitations of financial statements- Essentials of a good financial statement. Analysis and interpretations- Meaning and definition of Financial of analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis - Problems. | | |
| Module No. 3: Ratio Analysis | | 14 |
| Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio -Debt payment period, Assets turnover ratio, Earnings per share and Price Earnings Ratio. Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios. | | |
| Module No. 4: Cash Flow Analysis | | 12 |
| Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cashflow statement as per Ind AS 7 (Indirect method only). Problems. | | |
| Module No. 5: Management Audit & Reports on Management | | 08 |
| Introduction–Meaning–Nature–Scope–Importance–Need–Objectives of management audit– Differences between Financial Audit and Management Audit - Steps involved in Management Audit. Reports on Management Review and Governance: Introduction -Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business | | |

Responsibility Report – Corporate Governance Report – Secretarial Audit Report.

Skill Development Activities:

1. Meet Management accountant and discuss his role in decision making in an Enterprise.
2. Collect financial statements of any one corporate entity for two years and prepare a comparative statement and analyse the financial position.
3. Collect financial statements of any one corporate entity, analyse the same by using ratio analysis.
4. Prepare a cash flow statement
5. Meet the management accountant, discuss the steps involved in management audit.
6. Collect reports of any two corporates, analyse the management review and governance of the same.
7. Any other activities, which are relevant to the course.

Books for Reference:

1. Study Materials of ICAI on Management Accounting (Updated)
2. Study Materials of ICMAI on Management Accounting
3. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Introduction to Management Accounting, Pearson Education.
4. B. Mariyappa Management Accounting Himalaya Publishing House New Delhi
5. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
6. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi
7. Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

Note: Latest edition of text books may be used.

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|---|------------------------------|-----------------------------------|
| Name of the Programme: Bachelor of Commerce (B.Com) Course Code: COM A2 Name of the Course: Indian Accounting Standards-2 | | |
| Course Credits | No. of Hours per Week | Total No of Teaching Hours |
| 3 Credits | 3 Hrs | 42 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the students' will be able to | | |
| a) Understand the preparation of consolidated financial statements as per IndAS b) Learn the disclosures in the financial statements c) Understand the latest provisions of measurement-based accounting policies. d) Comprehend the Accounting and Reporting of Financial Instruments e) Analyse the Revenue based accounting standard. | | |
| Syllabus | | Hours |
| Module-1 Consolidated Financial Statement (Ind AS 110) | | 8 |
| Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve and Unreleased profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet. | | |
| Module No. 2 Disclosures in the Financial Statements | | 8 |
| Employee benefits (Ind AS 19) Earnings per Share (Ind AS 33) Lease (Ind AS 116), Interim Financial Reporting (Ind AS 34) Share-based Payment (Ind AS 102). | | |
| Module No. 3 Measurement Based on Accounting Policies | | 8 |
| Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8), First time adoption of Ind AS (Ind AS 101), Accounting for Government Grants and Disclosure of Government Assistance ((Ind AS 20)) and Share Based Payment (Ind AS 102) | | |
| Module No. 4 Accounting and Reporting of Financial Instruments | | 9 |
| Presentation of Financial Instruments (Ind AS 32) – Meaning, Financial Assets, Financial Liabilities - Presentation Recognition and Measurement of financial Instruments (Ind AS 39) – Initial and Subsequent Recognition and measurement of Financial Assets and Financial Liabilities, Derecognition of Financial Assets and Financial Liabilities- Disclosures of Financial Instruments (Ind AS 107) | | |
| Module No. 5 Revenue based accounting standard. | | 9 |
| Revenue from Contracts with Customers (Ind AS 115), Fair Value Measurement (Ind AS 113) Contract, Practical Provisions and problems on the above standards. | | |

Skill Development Activities:

1. Prepare consolidated Balance sheet with imaginary figures.
2. Make a list of Indian Accounting Standards
3. Make disclosures of any five Indian Accounting Standards.
4. Study the compliance with the requirements of Indian Accounting standards as disclosed in the Notes to Accounts in Annual Reports.

Books for Reference:

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
4. Dr. A. L. Saini IFRS for India, , Snow white publications.
5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

Note: Latest edition of text books may be used

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| <p align="center">Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM F2 Name of the Course: Investment Management</p> | | |
| 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 & 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 concept of investments, its features and various instruments. Comprehend the functioning of secondary market in India. Underline the concept of risk and return and their relevance in purchasing and selling of securities. Illustrate the valuation of securities and finding out the values for purchase and sale of securities. Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market. | | |
| Syllabus: | | Hours |
| Module No. 1: Concept of Investment | | 06 |
| Introduction - Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market Instruments, Capital Market Instruments. Derivatives. | | |
| Module No. 2: Fundamental Analysis | | 12 |
| Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis. Valuation of securities: Valuation of Bonds and debentures and preference shares, equity shares- no growth rate, normal growth rate and super normal growth rate. | | |
| Module No. 3: Risk & Return | | 10 |
| Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return. | | |
| Module No. 4 Technical Analysis | | 07 |
| Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency | | |
| Module No. 5: Portfolio Management | | 07 |
| Portfolio Management: Meaning, Need, Objectives, process of Portfolio management, Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Theory only). | | |

Skill Developments Activities:

1. Collect and compare the data on financial instruments selected for investment from any five investors.
2. Open Demata account, learn how to trade in stock market and submit the report on prospectus and challenges of stock trading.
3. Discuss with investors on systematic and unsystematic risk analysis, submit report on the same.
4. Calculate the intrinsic value of any five bonds listed on BSE / NSE, making necessary assumptions.
5. Summarise the parameters of 'Economy Analysis' of any five countries and give your inference.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas., Investments, Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Sharpe F. William, Alexander J Gordon and Bailey V Jeffery, Investments, Prentice Hall of India Private Limited, New Delhi.
3. Fischer E Donald and Jordan J Ronald., Security Analysis and Portfolio Management, Prentice Hall of India Private Limited, New Delhi.
4. Kevin S., Portfolio Management, PHI, New Delhi.
5. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Private Limited, New Delhi.
6. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill Publishing Company Limited, New Delhi.

Note: Latest edition of text books may be used.

| | | |
|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM H2 Name of the Course: Cultural Diversity at Work Place | | |
| 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 & field work etc., | | |
| Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> a) Understand, interpret question reflect upon and engage with the notion of "diversity". b) Recall the cultural diversity at work place in an organization. c) Support the business case for workforce diversity and inclusion. d) Identify diversity and work respecting cross cultural environment. e) Assess contemporary organizational strategies for managing workforce diversity and inclusion. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Diversity | | 08 |
| Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope-Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity. | | |
| Module No. 2: Exploring Differences | | 08 |
| Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression. | | |
| Module No. 3: Visions of Diversity and Cross Cultural Management | | 10 |
| Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck framework, Hofstede's Cultural Dimensions, Trompenaars's Dimensions, Schwartz Value Survey, GLOBE study. | | |
| Module No. 4: Skills and Competencies | | 08 |
| Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations. | | |
| Module 5: Recent Trends in Diversity Management | | 08 |
| Emerging workforce trends–Dual-career couples–Cultural issues in international working on work-life balance–Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on workforce diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity. | | |

Skill Development Activities:

1. Visit any MNCs, identify and report on the cultural diversity in an organization.
2. Interact and List out the ways in which dehumanization done in public/ private sector organization.
3. Interact with HR Manager of any MNCs, explore and report on cross cultural management.
4. Explore the benefits of multi-cultural organizations.
5. Examine and report on diversity management in select IT organizations.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage.
2. Harvey, C.P. & Allard, M.J. (2015). Understanding and managing diversity: Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.

Note: Latest edition of text books may be used.

| | | |
|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM I2 Name of the Course: Human Resource Analytics | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | 3 Hrs | 42 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc., | | |
| a) Course Outcomes: On successful completion of the course, the students' will be able to b) Understand the role of Analytics in HumanResource. c) Identify a list of HR metrics relevant to an organization's mission or goals. d) Apply best practices for using HR analytics to support making data-driven decisions. e) Demonstrate the use of Analytical techniques to analyse and interpret HR data | | |
| Syllabus: | | Hours |
| Module No. 1: HR Decision-making and HR Analytics | | 08 |
| Introduction – HR decision making – importance and significance of HR analytics – benefits of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers– aligning human resources to business through HR analytics – HR analytics framework and models – LAMP Framework. | | |
| Module No. 2: HR Business Process and HR Analytics | | 08 |
| Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non- parametric tests- HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard | | |
| Module No. 3: Forecasting and Measuring HR value propositions with HR analytics | | 06 |
| Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics | | |
| Module No. 4: HR analytics and Data | | 12 |
| HR data and data quality – data collection – big data for human resources – transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – datafication of human resources, Excel exercises: Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover, For-Cause Dismissals, and Layoffs | | |
| Module 5: HR Analytics and Predictive Modelling | | 08 |
| Different phases of HR analytics and predictive modelling – data and information for HR predictive analysis – software solutions – predictive analytics tools and techniques – understanding future human resources. | | |
| Skill Development Activities: Course teacher can identify and give the skill development activities. | | |

Books for Reference:

1. Dipak Kumar Bhattacharya, HR Analytics: Understanding Theories and Applications, SAGE publications, 2017
2. Ron Person, Balanced Scorecards & Operational Dashboards with Microsoft Excel, Wiley Publications.
3. Jac Fitz-enz, The New HR Analytics- Predicting the Economic Value of Your Company's Human Capital Investments, AMACOM.
4. Jac Fitz-enz, John R. Mattox II, Predictive Analytics for Human Resources, Wiley & SAS Business Series.

Note: Latest edition of text books may be used.

| | | |
|--|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM .M2 Name of the Course: Customer Relationship Management | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | 3 Hrs | 42 Hrs |
| Pedagogy: Classrooms lecture, 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"> To be aware of the nuances of customer relationship. To analyze the CRM link with the other aspects of marketing. To impart the basic knowledge of the Role of CRM in increasing the sales of the company. To make the students aware of the different CRM models in service industry. To make the students aware and analyze the different issues in CRM | | |
| Syllabus: | | Hours |
| Module No. 1: Evolution of Customer Relationship | | 09 |
| Introduction - CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing. | | |
| Module No. 2: CRM Concepts | | 10 |
| Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support. | | |
| Module No. 3: Planning for CRM | | 08 |
| Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid. | | |
| Module No. 4: CRM and Marketing Strategy | | 07 |
| Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector. | | |
| Module 5: CRM Planning and Implementation | | 08 |
| Introduction - Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics. | | |
| Skill Development Activities: <ol style="list-style-type: none"> Visit any bank, identify and note customer relationship management by banker. Conduct online survey on customer satisfaction of insurance products of any company. Visit any telecommunication retail service outlet, discuss CRM related aspects with CRM manager. Discuss from any five call centre employees on how their work helps to maintain | | |

customer relationship.

6. Prepare report how technology impacts on CRM.

Any other activities which
are relevant to the course.

Books for Reference:

1. Francis Buttle, Stan Maklan, Customer Relationship Management: Concepts and Technologies, 3rd edition, Routledge Publishers, 2015
2. Kumar, V., Reinartz, Werner Customer Relationship Management Concept, Strategy and Tools, 1st edition, Springer Texts, 2014.
3. Jagdish N. Sheth, Atul Parvatiyar & G. Shainesh, "Customer Relationship Management", Emerging Concepts, Tools and Application", 2010, TMH
4. Dilip Soman & Sara N-Marandi, "Managing Customer Value" 1st edition, 2014, Cambridge.
5. Alok Kumar Rai, "Customer Relationship Management: Concepts and Cases", 2008, PHI.
6. Ken Burnett, the Handbook of Key "Customer Relationship Management", 2010, Pearson Education.
7. Mukesh Chaturvedi, Abinav Chaturvedi, "Customer Relationship Management-An Indian Perspective", 2010 Excel Books, 2nd edition

**Note: Latest edition of text
books may be used**

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|--|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.6 Name of the Course: Assessment of Persons other than Individuals and Filing of ITRs | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | (2+0+2) 4 Hrs | 48 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> a) Understand the calculation of Depreciation and allowance b) Comprehend the assessment of partnership Firms and determine the tax liability. c) Comprehend the assessment of corporate entities and determine the tax liability. d) Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing. | | |
| Syllabus: | | Hours |
| Module No. 1: Depreciation and Investment Allowance | | 08 |
| Introduction-Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems. | | |
| Module No. 2: Assessment of Partnership firms | | 14 |
| Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans) | | |
| Module No. 3: Assessment of Companies. | | 12 |
| Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act -- Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problems on Computation of Tax Liability (Use of Software Package-Quick Books/ Electro com) | | |
| Module No. 4: Tax Under E-Environment | | 08 |
| Filing of Income tax returns (ITR) – Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR-form 26AS significance returns- Advance Tax Sections-Tax Deducted at Source (TDS)- online payment of tax- problems on Advance Tax and TDS.] E-filing of return on Income Tax Portal, Verification of ITR.. | | |
| Module No. 5: Case laws and Amendments | | 06 |
| Introduction - Recent Amendments in Filing of Returns as per Finance Bill; Recent Case Laws for guidance. Deputethe students atleast two weeks to any Audit Firm to learn practically the filing of Returns of various kinds of assesses. Like individuals, Firms and Companies. | | |

Skill Development Activities:

- 1) Prepare a chart showing rates of depreciation for different assets.
- 2) Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures.
- 3) Narrate the procedure for calculation of Book Profit.
- 4) Students should be able to e-file and understand ITR forms.
- 5) Any other activities, which are relevant to the course

Books for Reference:

1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxmann Publications
2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers
4. Rajiva S. Mishra –Direct & Indirect Tax
5. Santhil & Santhil : Business taxation.
5. B.Mariyappa Business Tax Himalaya Publication House. New Delhi.

Note: Latest edition of text books may be used.

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|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.6 (B) Name of the Course: E-Commerce | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | (2+0+2) 4 Hrs | 48 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> j) Comprehend the concepts of E-commerce k) Understand the e-retailing benefits and key success factors l) Analyse the benefits of EDI m) To understand Cybersecurity n) Know the Issues in E-commerce. | | |
| Syllabus: | | Hours |
| Module No. 1: E-commerce and its Technological Aspects | | 10 |
| Overview of developments in Information Technology and Defining E-Commerce: The scope of E-commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E-Commerce Architecture. | | |
| Module No. 2: Consumer Oriented E Commerce | | 10 |
| E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of e-retailing, Features of e-retailing. e-services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e-entertainment, Auctions and other specialized services. Business to Business Electronic Commerce. | | |
| Module No. 3: Electronic Data Interchange: | | 10 |
| Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheque and credit cards on the Internet. | | |
| Module No. 4: Security in E Commerce Threats in Computer Systems: | | 08 |

Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

Module No. 5: Issues in E-Commerce

10

Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance.

B

**Scheme of Teaching &
Evaluation for B.Com
(ACCOUNTING AND
FINANCE) with Commerce as
Core subject**

Scheme of Teaching & Evaluation for B.Com (ACCOUNTING AND FINANCE)
Scheme of Teaching and Evaluation of III and IV Semester

| Semester III | | | | | | | | |
|---------------------|--------------------|---|----------------------------|--|------------|------------|--------------------|----------------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L+T+P) | SEE | CIE | Total Marks | Credits |
| 16 | Lang.1.1 | Language-I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 17 | Lang.1.2 | Language-II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 18 | B.Com.3.1 | Advanced Financial Accounting | DSC | 3+0+2 | 60 | 40 | 100 | 4 |
| 19 | B.Com.3.2 | Funds Management | DSC | 3+0+2 | 60 | 40 | 100 | 4 |
| 20 | B.Com.3.3 | Cost Accounting | DSC | 3+0+2 | 60 | 40 | 100 | 4 |
| 21 | B.Com.3.4 | Artificial Intelligence | SEC | 1+0+2 | 30 | 20 | 50 | 2 |
| 22 | B.Com.3.5 | Advertising Skills/Entrepreneurial Skills | OEC | 3+0+0 | 60 | 40 | 100 | 3 |
| 23 | B.Com.3.6 | NCC/NSS&OTHERS | SEC-VB | | | 50 | 50 | 2 |
| Sub-Total(C) | | | | | | | 700 | 25 |

| Semester IV | | | | | | | | |
|---------------------|--------------------|---------------------------------------|----------------------------|--|------------|------------|--------------------|----------------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L+T+P) | SEE | CIE | Total Marks | Credits |
| 23 | Lang.1.1 | Language-I | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 24 | Lang.1.2 | Language-II | AECC | 3+1+0 | 60 | 40 | 100 | 3 |
| 25 | B.Com.4.1 | Corporate Accounting - I | DSC | 3+0+2 | 60 | 40 | 100 | 4 |
| 26 | B.Com.4.2 | Costing Methods & Techniques | DSC | 3+0+2 | 60 | 40 | 100 | 4 |
| 27 | B.Com.4.3 | Management of Financial Services | DSC | 4+0+0 | 60 | 40 | 100 | 4 |
| 28 | B.Com.4.4 | Constitution of India | AECC | 2+0+0 | 30 | 20 | 50 | 2 |
| 29 | B.Com.4.5 | Sports/NCC/NSS/others (if any) | SEC-VB | 1+0+2 | - | 50 | 50 | 2 |
| 30 | B.Com.4.6 | Business Ethics/ Corporate Governance | OEC | 3+0+0 | 60 | 40 | 100 | 3 |
| Sub-Total(D) | | | | | | | 700 | 25 |

EXIT OPTION WITH DIPLOMA - Ability to solve broadly defined problems.

Curriculum of III Semester Courses

Advanced Financial Accounting

Funds Management

Cost Accounting

Artificial Intelligence (Curriculum will be given by KSHEC)

1. Advertising Skills

or

2. Entrepreneurial Skills

| | | |
|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.3.1 Name of the Course: Advanced 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"> 1. Understand the accounting treatment for Royalty transactions and articulate the Royalty Agreement 2. Demonstrate various Accounting treatments for dependent and independent branches 3. Deal with the interdepartmental transfers and their accounting treatment 4. Exercise the Accounting treatments for Consignment transactions and events in the books of Consignor and Consignee. 5. Learn regarding recording of Hire Purchase transactions in the books of Buyer and the Seller. | | |
| Syllabus: | | Hours |
| Module No.1: Royalty Accounts | | 12 |
| Introduction – Meaning – Types of Royalty – Technical Terms: Lessee, Lessor, Minimum Rent – Short workings – Accounting treatment in the Books of Lessee and Lessor – Journal Entries and Ledger Account including Minimum Rent Account. | | |
| Module No.2: Branch Accounts | | 12 |
| Introduction, Meaning, Need, Objectives – Difference between Branch Accounts and Departmental Accounts – Types of Branches – Accounting for Dependent and Independent Branches; Foreign Branches: Accounts for Foreign Branches – Techniques for Foreign currency translation (Theory Only) | | |
| Module No.3: Departmental Accounts | | 12 |
| Introduction – Meaning – Advantages and Disadvantages – Basis of Allocation of Common Expenses among different departments, Methods of Departmental Accounting – Types of Department – Inter department transfer and its treatment. | | |
| Module No.4: Consignment Accounts | | 10 |
| Meaning: Terms (Commission, Proforma Invoice, Account Sales, Consignment Stock, Normal and Abnormal Loss) Valuation of Consignment Stock and Abnormal Loss. Journal Entries and Ledger Accounts in the books of the Consignor and Consignee. | | |
| Module 5: Hire Purchase Accounting | | 10 |
| Introduction – Meaning of Purchase – Difference between Hire Purchase and Installment – Nature – Terms used – Ascertainment of Interest – Accounting for Hire Purchase transactions – Repossession. | | |

Skill Development Activities:

1. Collect Royalty Agreements and Draft imaginary Royalty Agreements with imaginary figures.
2. Collect the Procedure and Documentation involved in the establishment of various branches.
3. Identify the common expenditures of an organization among various departments.
4. Collect Hire Purchase Agreements and draft imaginary Hire Purchase Agreement with imaginary figures

Text Books:

1. M.C.Shukla, T.S.Grewal, and S.C.Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
2. S.N.Maheshwari, and S.K.Maheshwari. Advanced Accounting. Vikas Publishing House, New Delhi.
3. Ashok Sehgal, Fundamentals of Accounting. Taxman Publication, New Delhi.
4. Jain, S.P. and K.L.Narang. Advanced Accounting. Kalyani Publishers, New Delhi.
5. P.C.Tulsian and Bharat Tulsian, Accounting, S.Chand
6. Amitabha Mukherjee, Mohammed Hanif, Advanced Accounting, McGraw Hill Education
7. Arulanandam & Raman; Advanced Accounting – II
8. Madegowda J – Advanced Accounting, HPH
9. Soundarajan. A & K. Venkataramana, Advanced Accounting, VBH.
10. S.P.Jain and K.L.Narang – Advanced Accounting

Note: Latest edition of textbooks may be used.

| | | |
|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.3.2 Name of the Course: Funds Management | | |
| 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 <ul style="list-style-type: none"> a) Prepare Cash Budget b) Understand the dimensions of Receivables Management c) Know the Tools and Techniques of Inventory Management d) Analyse and Interpret the Corporate Financial Statements by using various techniques. e) Prepare Cash Flow Statements as per the latest provisions | | |
| Syllabus: | | Hours |
| Module No.1: Treasury Management | | 12 |
| Introduction: Management of cash, Nature of cash, Motives for holding cash, Managing cash flows. Determining Optimum Cash Balance: Optimum Cash Balance under certainty- Baumol's Model, Optimum Cash Balance under Uncertainty- The Miller -Orr Model. Preparation of Cash Budget. Determination of optimum cash balance. Strategies for managing surplus funds. Recent Developments in Cash Management. | | |
| Module No.2: Receivables Management | | 12 |
| Introduction: Meaning of receivables, Costs of maintaining Receivables, Factors influencing size of Receivables, Forecasting the Receivables, Meaning and Objectives of Receivables Management, Forming and Executing Credit Policies, Formulating and Executing Collection Policy. | | |
| Module No.3: Inventory Management | | 10 |
| Inventory Management, Objectives of Inventory Management. Tools and Techniques of Inventory Management- Economic Order Quantity- Trial and Error Approach or Analytical Approach. ABC Analysis, VED Analysis, JIT Control System. Ind AS 2. Relationship between Receivables and Inventory. | | |
| Module No.4: Financial Statement Analysis | | 12 |
| Introduction: Meaning and Nature of Financial Statements. Limitations of Financial Statements. Essentials of a good Financial Statement. Analysis and Interpretations: Meaning and definition of Financial Analysis, Types of Analysis. Techniques of Financial Analysis – Comparative Statement Analysis, Common Size Statements and Trend Analysis – Problems. | | |

Module5:Cash Flow Analysis**10**

Meaning and Definition, Merits and Demerits, Difference between Fund Flow and Cash Flow Statements. Provisions of Ind AS 7. Procedure of Cash Flow Statement. Concept of Cash and Cash equivalent. Classification of Cash Flows, Preparation of Cash Flow Statement as per Ind As 7. Problems.

SkillDevelopmentActivities:

1. Study the annual report of any two companies and prepare a cash budget for next year
2. Choose any 10-trading firms of your locality and prepare a report on the factors affecting credit policies of such firms.
3. Make a study on determination of stock levels and safety levels in a big organization of your town.
4. Make a comparative analysis of financial statements of any two sectors using financial statement analysis techniques.
5. Any other activities relevant to the course.

TextBooks:

1. I M Pandey, Financial Management, Vikas Publication.
2. Shashi Gupta, R.K Sharma, Financial Management, Kalyani Publishers
3. S N Maheshwari, Financial Management, Sulthan Chand
4. Khan and Jain, Financial Management, TMH
5. Prasanna Chandra, Financial Management, TMH
6. Dr. V Rajeshkumar and Nagaraju V, Financial Management, MH India
7. Dr. Aswathanarayana T, Vikas Publishing House
8. G. Sudarshan Reddy, Financial Management, Himalaya Publishing House
9. K. Venkataramana, Financial Management, SHBP
10. Ravi M Kishore, Financial Management, Taxman Publications

Note: Latest addition of the text books can be used

| | | |
|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.3.3 Name of the Course: Cost Accounting | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 3+2 Hrs | 56 Hrs |
| Pedagogy: Classroom lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none"> a) Understand concepts of cost accounting & Methods of Costing. b) Outline the Procedure and documentations involved in procurement of materials & compute the evaluation of Inventory. c) Make use of payroll procedures & compute idle and overtime. d) Discuss the methods of allocation, apportionment & absorption of overheads. e) Prepare cost sheet & discuss cost allocation under ABC. | | |
| Syllabus: | | Hours |
| Module No.1: Introduction to Cost Accounting | | 12 |
| 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 driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations. | | |
| Module No.2: Material Cost | | 12 |
| Materials: Meaning, Importance and Types of Materials – Direct and Indirect Materials material control. - Inventory control Technique of inventory control, problems on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: Duties of Storekeeper, pricing of material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. | | |
| Module No.3: Employee Cost | | 10 |
| Introduction– Employee Cost – types of labour cost -Labour Cost Control – time keeping and time booking and Payroll Procedure- Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Overtime Causes and Treatment- Labour Turnover- Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rate system- problems. | | |
| Module No.4: Overheads Cost | | 12 |

| | |
|--|----|
| <p>Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.</p> | |
| Module No. 5: Reconciliation of Cost and Financial Accounts | 10 |
| <p>Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both set of Accounts – Preparation of Reconciliation Statement – Problems.</p> | |
| <p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory. 2. Draw the format of five documents used for material accounting 3. Prepare dummy Payroll with imaginary figures. 4. Visit any large-scale organization, identify the techniques used for controlling administrative, Selling & distribution overheads. 5. Visit any manufacturing entity and collect the cost data and prepare the cost sheet. 6. Any other activities, which are relevant to the course. | |
| <p>Text Books:</p> <ol style="list-style-type: none"> 1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education. 2. Jawahar Lal, Cost Accounting, McGraw Hill Education 3. Madegowda J, Cost Accounting, HPH. 4. Rajiv Goel, Cost Accounting, International Book House 5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers 6. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi. 7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi. 8. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons 9. Mariyappa B Cost Accounting, HPH <p>Note: Latest edition of text books may be used.</p> | |

3.4 Curriculum of Artificial Intelligence will be given by KSHEC

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|--|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.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: Classroom lecture, Case studies, Group discussion & Seminar etc., | | |
| Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none"> a. Familiarize with advertising concepts. b. Able to identify effective media choice for advertising. c. Develop ads for different media. d. Measure the advertising effectiveness. e. Analyze the role of advertising agency. | | |
| Syllabus: | | Hours |
| Module No.1: Introduction | | 10 |
| 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 and major methods. | | |
| Module No.2: Media Decisions | | 07 |
| Major media types - 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, Preparing ads for different media | | |
| Module No.4: Measuring Advertising Effectiveness | | 10 |
| Evaluating communication and sales effects; Pre- and Post-testing techniques | | |
| Module No.5: Advertising Agency | | 07 |
| a) Advertising Agency: Role, types and selection of advertising agency. b) Social, ethical and legal aspects of advertising in India. | | |
| Skill Development Activities: <ol style="list-style-type: none"> 1. Analyze the audience feedback on advertisement of FMCG. 2. List out any ten products/services advertised through internet. 3. Design any two ads for print media. 4. Examine the legal aspects of advertising in India and submit the report. 5. Any other activities, which are relevant to the course. | | |

TextBooks:

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

Note: Latest edition of textbooks may be used.

| | | |
|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) 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 lecture, Case studies, Group discussion & Seminar etc., | | |
| Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none"> a. Discover their strengths and weaknesses in developing the entrepreneurial mind-set. b. Identify the different Government Institutions / Schemes available for promoting Entrepreneurs. c. Understand the various aspects to set-up an Enterprise. d. Familiarise Mechanism of Monitoring and maintaining an Enterprise. e. Know the various features for successful / unsuccessful entrepreneurs. | | |
| Syllabus: | | Hours |
| Module No.1: Introduction | | 10 |
| Need of becoming entrepreneur - ways to become a good entrepreneur - Enabling environment available to become an entrepreneur. Self-discovery, Idea Generation - Idea Evaluation - Feasibility analysis - Finding team - Preparation of business model. | | |
| Module No. 2: Promoting Entrepreneur | | 08 |
| Introduction - Different Government institutions / schemes promoting entrepreneurs: Gramin banks, PMMY - MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc., | | |
| Module No.3: Enterprise Set-up | | 08 |
| Introduction - Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc., | | |
| Module No.4: Monitoring and Maintaining an Enterprise | | 10 |
| Introduction - Day to day monitoring mechanism for maintaining an enterprise - Different Government Schemes supporting entrepreneurship. | | |
| Module No.5: Caselets Discussion | | 06 |
| Examples of successful and unsuccessful entrepreneurship of MUDRA Loan, Gramin banks, SISI and NSIC etc., | | |
| Skill Development Activities: <ul style="list-style-type: none"> 1. List out the discovery and evaluation of viable business ideas for new venture creation. 2. Practice critical talents and traits required for entrepreneurs such as problem solving, creativity, communication, business math, sales, and | | |

negotiation

3. List out practical issues in setting-up of different enterprises.
4. Analyze the impact of various Government schemes in promotion of entrepreneurs.
5. Any other activities, which are relevant to the course.

Text Books:

1. Entrepreneurship- Starting, Developing, and Management of 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

Note: Latest edition of text books may be used.

Curriculum of IV Semester Courses

Corporate Accounting-I

Costing Methods & Techniques

Management of Financial Services

Constitution of India (curriculum will be given by KSHEC)

Sports/NCC/NSS/Others (if any)

1. Business Ethics

Or

2. Corporate Governance

| | | |
|--|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) | | |
| Course Code: B.Com.4.1 | | |
| Name of the Course: Corporate Accounting – I | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 3+2 Hrs | 56 Hrs |
| Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc., | | |
| Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none"> Understand the concept of pre-incorporation profits and their treatment in financial statements. Gain knowledge of different methods used to value goodwill and their implications on financial statements. Learn the techniques of valuing shares based on different valuation models. Acquire the ability to prepare comprehensive final accounts for companies in compliance with accounting standards Develop the skills to interpret financial ratios and assess a company's performance and financial health. | | |
| Syllabus: | | Hours |
| Module No.1: 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 and balance sheet as per schedule III of Companies Act 2013. | | |
| Module No.2: Valuation of Goodwill | | 12 |
| Introduction: Factors influencing goodwill, Methods: average profit method, super profit method, capitalization of average profit and capitalization of super profit method and annuity method. Problems. | | |
| Module No.3: Valuation of Shares | | 12 |
| Introduction: Meaning, need, factors affecting valuation. Methods of valuation: intrinsic value, yield method, fair value method. | | |
| Module No.4: Financial Statement of Companies | | 12 |
| Introduction– Income Statement, Positional Statement, Latest Vertical form with relevant notes. Treatment of special items- provision for tax, depreciation, interest on debentures, dividends, transfer to reserve. | | |
| Module No.5: Ratio Analysis | | 10 |

Meaning, Classification of Ratios, Advantages and limitations. Problems relating to Following Ratios: Current Ratio, Liquid Ratio, Gross profit Ratio, Net profit Ratio, Debt Equity Ratio, Capital gearing Ratio, Debtors Turnover Ratio, Creditors turnover Ratio, Stock turnover Ratio, Proprietors Ratio, Operating Ratio, Working Capital Ratio.

Skill Development Activities:

1. Analyze case studies of companies to identify instances where pre-incorporation profits arise and prepare journal entries for their proper treatment.
2. Calculate the value of goodwill using the Average Profit Method the Super Profit Method, Capitalisation method for a given company scenario.
3. Choose a publicly traded company, gather relevant financial data, and estimate the value of its shares.
4. Prepare a set of final accounts (Trading, Profit and Loss, and Balance Sheet) for a hypothetical company, ensuring accurate classification and presentation of financial information.
5. Select the financial statements of a real company, calculate key financial ratios (e.g., current ratio, debt-to-equity ratio), and analyze the company's liquidity, solvency, and profitability based on the results.

Text Books:

1. Arulanandam & Raman; Corporate Accounting-I, HPH
2. Anil Kumar. S. Rajesh Kumar. V. and Mariyappa. B. Advanced Corporate Accounting, HPH
3. Dr. Venkataraman. R – Advanced Corporate Accounting
4. S. N. Maheswari, Financial Accounting, Vikas publishing
5. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
6. R. L. Gupta, Advanced Accountancy, Sultan Chand
7. K. K. Verma – Corporate Accounting.
8. Jain and Narang, Corporate Accounting.
9. Tulsian, Advanced Accounting,
10. Shukla and Grewal – Advanced Accountancy, Sultan Chand
11. Srinivas Putty, Advanced Corporate Accounting, HPH.

Note: Latest edition of textbooks may be used.

| | | |
|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.4.2 Name of the Course: Costing Methods and Techniques | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 3+2 Hrs | 56 Hrs |
| Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc., Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none"> a) The method of costing applicable in different industries. b) Determination of cost by applying different methods of costing. c) Prepare flexible and cash budget with imaginary figures d) Analyse the processes involved in standard costing. e) Familiarize with the Activity Based Costing and its applications. | | |
| Syllabus: | | Hours |
| Module No.1: Job and Contract Costing | | 12 |
| Job Costing: Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet-simple problems. Contract Costing: Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts-Problems. | | |
| Module No. 2: Process and Service Costing | | 12 |
| Process costing: Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts. Service costing: Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors-Transport services, hospitals and educational institutions-problems on preparation of service cost statements for these service sectors. | | |
| Module No.3: Activity Based Costing | | 10 |
| Introduction-Weakness of conventional costing system-concept of ABC-Characteristic of ABC-Kaplan and Cooper's Approach-cost drivers and cost pools-allocation of overheads under ABC --Steps in the implementation of ABC -Benefits from adaptation of ABC system-difficulties faced by the industries in the successful implementation of ABC-Problems. | | |
| Module 4: Marginal Costing | | 12 |
| Meaning and Definition of marginal cost, marginal costing, features of marginal costing-terms used in marginal costing-P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). | | |

ProblemsonCVPanalysis.

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| Module 5: Budgetary Control and Standard Costing | 10 |
| <p>Budgetary Control Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets-Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only.</p> <p>Standard Costing Introduction–Uses and limitations, variance analysis-Material variances, Labour variances and Overhead variances- problems on Material and Labour variances only.</p> | |
| <p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Naming the appropriate method of costing with justification for each of the following Industries- Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel. 2. List out the modern costing tools in accounting field. 3. Prepare flexible Budget and cash budget with imaginary figures 4. Narrate the steps involved in standard costing system. 5. Prepare a report, which explains the conditions that are necessary for the successful implementation of a JIT manufacturing system. 6. Explain ABC. Illustrate how ABC can be applied. 7. Any other activities in addition to the above, which are relevant to the course. | |
| <p>Text Books:</p> <ol style="list-style-type: none"> 1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication; New York 2. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications, 3. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi. 4. Shank and Govindarajan, Strategic Cost Management, Simon and Schuster, 36 New York. 5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGraw Hill Publications, New York. 6. Mariyappa B Methods and Techniques of Costing. HPH. <p>Note: Latest edition of Text books may be used.</p> | |

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|--|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) | | |
| Course Code: B.Com.4.3 | | |
| Name of the Course: Management of Financial Services | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 56 Hrs |
| Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & fieldwork etc., | | |
| Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> 1. Highlight the difference between Hire Purchase Financing and Lease Financing 2. Discuss the theoretical framework of lease financing 3. Understand the concept and mechanism of factoring and forfeiting 4. Calculate Net Asset Value of Mutual Fund Schemes 5. Know the recent developments in Financial Services | | |
| Syllabus: | | Hours |
| Module No.1: Nature and Scope of Financial Services | | 12 |
| Financial System - Functions and Components, Financial Markets - Meaning, Types and Instruments. Financial Services - Meaning and Concept, Characteristics, Significance of Financial Services, Types of Financial Services- Asset/Fund Based Financial Services-Lease Financing, Hire Purchase Finance, Factoring and Forfeiting, Securitisation, Insurance Services, Venture Capital Financing, Banking Services, Mutual Funds. Fee Based/Advisory Financial Services-Merchant Banking, Stock Broking, Custodial Services and Credit Rating. | | |
| Module No.2: Lease Financing and Hire Purchase Financing | | 12 |
| Meaning of Lease Financing, Terms in Lease Agreement, Types of Lease- Finance and Operating Lease, Sales and Lease Back and Direct Lease, Single Investor Lease and Leveraged Lease and Domestic Lease and International Lease. Advantages of Lease, Contents in Lease Agreement, Financial Evaluation of Leasing from Lessee's and Lessor's points of view. Hire Purchase Financing- Meaning, Hire Purchase Financing Vs. Lease Financing, Hire Purchase Vs. Instalment Sale, Evaluation of Hire Purchase Financing | | |
| Module No.3: Factoring and Forfeiting | | 12 |
| Factoring: Meaning, Functions of a Factor, Types-Recourse and Non-recourse, Advance and Maturity, Full Factoring, Disclosed and Undisclosed Factoring, Domestic and International. Mechanism, Advantages and Disadvantages of Factoring. Forfeiting: Meaning, Feature, Types, Mechanism, Advantages and Disadvantages of Forfeiting. | | |
| Module No.4: Mutual Fund | | 12 |
| Introduction: Meaning and Formation, Management, Parties to Mutual Fund: Sponsor, Trustee, Asset Management Company, Custodian and other Functionaries. Types of Mutual Fund Schemes, Net Asset Value-Meaning and Computation. Return on Mutual Funds. Risk associated with Mutual Funds | | |
| Module 5: Emerging Trends in Financial Services | | 08 |

Introduction: Alternative Investment Funds- Meaning and features, Categories, Benefits.
Emerging Technologies in Financial Services Industry- AI, Machine Learning

Skill Development Activities:

1. List out any 50 Fund Based Financial Service Providers in Indian Financial Market.
2. Draft an imaginary Lease Agreement.
3. Make a brief note of any 10 Factoring services in Indian/Global Financial Market.
4. Analyse the performance of any 10 Mutual Fund Schemes.
5. Analyse the performance of any one Alternative Investment Funds.
6. Any other activities relevant to the course.

Text Books:

1. Financial Services, M.Y Khan, TATA McGraw Hill.
2. Financial Services & Systems, S Gurusamy, TATA McGraw Hill.
3. Financial Services, Tripathy and Nalini Prava, PHI.
4. Financial Services in India, V.A Avdhani, Himalaya Publications
5. Financial services, Dr. R Shanmugham, Wiley
6. Financial Services, Mohan S & Elangovan R, Deep & Deep Publications
7. The Indian Financial System, Vasant Desai, Himalaya Publishing House.
8. Financial Services and System, K Sasidharan & Alex K Mathews, TATA McGraw Hill
9. Financial Services, Goel and Sandeep, PHI
10. Kothari, C.R., Investment Banking and Customer Service, Arihand Publishers, Jaipur.

Latest edition of textbooks may be used.

Constitution of India curriculum will be given by KSHIC

Sports/NCC/NSS/Others (If any) – as per concerned University Guidelines.

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|--|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.4.6(OEC) Name of the Course: Business Ethics | | |
| 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 <ul style="list-style-type: none"> a. Explain the concepts of business ethics and its approaches. b. Examine the business and organizational ethics in the present context. c. Analyze the ethical aspects in marketing and HR areas. d. Analyze the ethical aspects in finance and IT areas. e. Examine the impact of globalization on business ethics. | | |
| Syllabus: | | Hours |
| Module No.1: Business Ethics | | 08 |
| Introduction, Concepts and theories: Introduction, definitions, importance and need for Business ethics, Values and morals. Management and ethics, Normative Theories, – Gandhian Approach, Friedman's Economic theory, Kant's Deontological theory, Mill & Bentham's Utilitarianism theory. | | |
| Module No.2: Business & Organizational Ethics | | 10 |
| The Indian Business scene, Ethical Concerns, LPG & Global trends in business ethics, Business ethics rating in India. Organizations & Organization culture, Types of Organization, Corporate code of ethics – Formulating, Advantages, implementation Professionalism and professional ethics code. | | |
| Module No.3: Ethical Aspects in Organization-I | | 08 |
| Marketing ethics and Consumer ethics – Ethical issues in advertising, Criticisms in Marketing ethics, Ethics in HRM: Selection, Training and Development – Ethics at workplace – Ethics in Performance Appraisal. | | |
| Module No.4: Ethical Aspects in Organization-II | | 08 |
| Ethics in Finance: Insider trading - Ethical investment - Combating Frauds. Ethical issues in Information Technology: Information Security and Threats – Intellectual Property Rights – Cybercrime. | | |
| Module No.5: Globalization and Business Ethics | | 08 |
| Growth of Global Corporations, Factors facilitating Globalisation, Impact of globalization on Indian corporate and social culture, Advantages and disadvantages of MNC's to the Host Country, International codes of Business Conduct, Whistle blowing and its codes. | | |

Skill Development Activities:

1. The students may be asked to conduct the survey of any two organizations to study the ethical practices.
2. List out any five most ethical ratings of Indian companies.
3. Collect the information on unethical practices in marketing and HR area.
4. Collect the information on unethical practices in finance and IT area.
5. Analyse and submit the report on the impact of globalization on Indian business houses in the context of ethical aspects.
6. Any other activities, which are relevant to the course.

Text Books:

1. Laura P Hartman, T, Perspectives in Business Ethics, Tata McGraw Hill.
2. B.H. Agalatti & R.P. Banerjee, Business Ethics – Concept & Practice, Nirali Publication.
3. R.P. Banerjee, Ethics in Business & Management, Himalaya Publication
4. Crane, Business Ethics, Pub. By Oxford Press
5. CSVMurthy, Business Ethics, Himalaya Publishing House

Note: Latest edition of textbooks may be used.

| | | |
|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.4.6(OEC) Name of the Course: Corporate Governance | | |
| 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 <ul style="list-style-type: none"> a) Identify the importance of corporate governance. b) Know the rights, duties and responsibilities of Directors. c) Analyse the legal & regulatory framework of corporate governance. d) Outline the importance and role of board committee. e) Understand the major expert committees' Reports on corporate governance. | | |
| Syllabus: | | Hours |
| Module No.1: Corporate Governance | | 10 |
| Introduction, Its importance, Principles of corporate governance, OECD Principles of corporate governance, Theories of corporate governance-Agency theory and stewardship theory, Models of corporate governance around the world, Need for good corporate governance-Evolution of Corporate Governance-Ancient and Modern Concept-Concept of Corporate Governance, Generation of Value from Performance-Principles of Corporate Governance. | | |
| Module No.2: Corporate and Board Management | | 10 |
| Corporate Business Ownership Structure-Board of Directors-Role, Composition, Systems and Procedures-Fiduciary relationship-Types of Directors-Promoter/Nominee/Shareholder/Independent - Rights, Duties and Responsibilities of Directors; Role of Directors and Executives-Responsibility for Leadership, Harmony between Directors and Executives -Training of Directors- need, objective, methodology -Scope and Responsibilities and competencies for directors - Executive Management Process, Executive Remuneration - Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders. | | |
| Module No.3: Legal and Regulatory Framework of Corporate Governance | | 08 |
| Need for Legislation of Corporate Governance-Legislative Provisions of Corporate Governance in Companies Act 1956, Securities (Contracts and Regulations) Act, 1956(SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws-Legal Provisions relating to Investor Protection. | | |
| Module No.4: Board Committees and Role of Professionals | | 08 |

Board Committees-

Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, other committees-Need, Functions and Advantages of Committee Management- Constitution and Scope of Board Committees- Board Committees' Charter- Terms of Reference and Accountability and Performance Appraisals - Attendance and participation in committee meetings - Independence of Members of Board Committees - Disclosures in Annual Report; Integrity of Financial Reporting Systems - Role of Professionals in Board Committees - Role of Company Secretaries in compliance of Corporate Governance.

Module No.5: Corporate Governance- Codes and Practices**06**

Introduction- Major Expert Committees' Reports of India - Study of Codes of Corporate Governance- Best Practices of Corporate Governance- Value Creation through Corporate Governance- Corporate Governance Ratings.

Skill Development Activities:

1. Collect the annual reports of any two companies, find out the corporate governance aspects in the reports.
2. Collect any two companies Board of Directors names and find out their nature of directorship.
3. Prepare report on the applicability of different models of Corporate Governance.
4. Critically compare the recommendations of various corporate governance committees.
5. Any other activities, which are relevant to the course.

Text Books:

1. Bairs N. and D. Band, Winning Ways through Corporate Governance, Macmillan London.
2. Charkham J, Keeping Good Company: A Study of Corporate Governance in Five Countries, Oxford University Press, London.
3. Subhash Chandra Das, Corporate Governance in India- An Evaluation (Third edition), PHI Learning Private Limited.
4. Clark T. and E. Monk House, Rethinking the Company, Pitman, London.
5. Fernando A. C, Corporate Governance, Pearson Education.
6. Prentice D. D. and PRJ Holland, Contemporary Issues in Governance, Clarendon Press.
7. Report of the Cadbury Committee on Financial Aspects of Corporate Governance, London Stock Exchange, London.
8. Report on Corporate Governance, Confederation of India Industries and Bombay.

Note: Latest edition of text books may be used.

| Skill Enhancement Courses/Generic/OECs | |
|---|--|
| Sl.No. | Name of the Courses |
| 1 | Community Project Reports & Viva Voce |
| 2 | Company Financial Statements Analysis and Reports |
| 3 | Internship in Audit firms |
| 4 | Industry Analysis and Reports |
| 5 | E-Commerce |
| 6 | Collective Bargaining & Negotiation Skills in Business |
| 7 | Training & Development |
| 8 | Stock Market Operations |
| 9 | Communication & Documentation |
| 10 | New Venture Planning and Development |
| 11 | Personal Tax Planning and Tax Management |
| 12 | Cyber Security |
| 13 | Leadership & Team Development |
| 14 | Event Management |
| 15 | Basics of Spreadsheets modelling |
| 16 | Advanced Spreadsheets modelling |
| 17 | Advertisement & Personal Selling |
| 18 | Managing Digital Platforms |
| 19 | ERP Applications |
| 20 | Business Communication |
| 21 | Life Skills |
| 22 | Managerial Skills |
| 23 | Personal Financial Planning |
| 24 | Accounting for Everyone |
| 25 | Financial Literacy |
| 26 | Financial Environment |
| 27 | Public Policy |
| 28 | Investment in Stock Markets |
| 29 | Good Governance |
| 30 | Sustainable Development Goals |
| 31 | Risk Management |

| | |
|----|------------------|
| 32 | DigitalMarketing |
| 33 | Others(ifany) |

C

Karnataka State Higher Education Council

**Scheme of Teaching & Evaluation and
Curriculum for the 5th and 6th Semester B.Com (Tax
Procedure) for the Academic Year 2023-24**

C. Curriculum for the 5th and 6th Semester B.Com (Tax Procedure)

| Semester V | | | | | | | | |
|---------------------|-------------|-------------------------------------|---------------------|---------------------------------|------------|------------|-------------|-----------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L+T+P) | SEE | CIE | Total Marks | Credits |
| 36 | COM5.1 | Financial Management | DSC-13 | 3+0+2 | 60 | 40 | 100 | 4 |
| 37 | COM5.2 | Income Tax Law and practice- V | DSC-14 | 3+0+2 | 60 | 40 | 100 | 4 |
| 38 | COM5.3 | Principles and Practice of Auditing | DSC-15 | 4+0+0 | 60 | 40 | 100 | 4 |
| 39 | COM5.4 | Elective 1 | DSE-1 | 3+0+0 | 60 | 40 | 100 | 3 |
| 40 | COM5.5 | Elective 2 | DSE-2 | 3+0+0 | 60 | 40 | 100 | 3 |
| 41 | COM5.6 | Cost Accounting – I | Vocational- 1 | 2+0+2 | 50 | 50 | 100 | 3 |
| 42 | COM5.7 | Cyber Security | SEC-SB | 2+0+2 | 50 | 50 | 100 | 3 |
| Sub-Total(D) | | | | | 400 | 300 | 700 | 24 |

Elective Groups and Courses:

| Discipline Specific Electives – V Semester (5.4/5.5) | | | | | | | | | | |
|--|-------------|-------------------------------|-------------|------------------------------------|-------------|-------------------|-------------|-----------------------------|-------------|------------------------------|
| Sl. No | Course Code | Accounting | Course Code | Finance | Course Code | Marketing | Course Code | Human Resources | Course Code | Information Systems |
| 1 | A1 | Indian Accounting Standards-I | F1 | Financial Institutions and Markets | M1 | Retail Management | H1 | Human Resources Development | I1 | Basics of Business Analytics |

Note:

- Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective group should be continued in the 6th Semester also.

| SemesterV I | | | | | | | | |
|---------------------|------------|------------------------------|---------------------|------------------------------|------------|------------|-------------|-----------|
| Sl. No. | CourseCode | TitleoftheCourse | Category of Courses | TeachingHoursperWeek (L+T+P) | SEE | CIE | Total Marks | Credits |
| 43 | COM6.1 | AdvancedFinancial Management | DSC-16 | 3+0+2 | 60 | 40 | 100 | 4 |
| 44 | COM6.2 | Customs Duty | DSC-17 | 3+0+2 | 60 | 40 | 100 | 4 |
| 45 | COM6.3 | Management Accounting | DSC-18 | 3+0+2 | 60 | 40 | 100 | 4 |
| 46 | COM6.4 | Elective1 | DSE-3 | 3+0+0 | 60 | 40 | 100 | 3 |
| 47 | COM6.5 | Elective2 | DSE 4- | 3+0+0 | 60 | 40 | 100 | 3 |
| 48 | COM6.6 | Cost Accounting - II | Vocational-2 | 2+0+2 | 50 | 50 | 100 | 3 |
| 49 | COM6.7 | Internship | I-1 | 4to5 weeks | | 100 | 100 | 3 |
| Sub-Total(D) | | | | | 350 | 350 | 700 | 24 |

ElectiveGroupsandCourses:

| DisciplineSpecificElectives- VISemester(6.4/6.5) | | | | | | | | | | |
|---|-------------|-----------------------------|-------------|----------------------|-------------|--------------------------------|-------------|---------------------------------|-------------|--------------------|
| Sl. No. | Cours eCode | Accounting | Cours eCode | Finance | Cours eCode | Marketing | Cours eCode | HumanResources | Cours eCode | InformationSystems |
| 1 | A2 | IndianAccountingStandards-2 | F2 | InvestmentManagement | M2 | CustomerRelationshipManagement | H2 | Cultural Diversity atWork Place | I2 | HR Analytics |

Note:

1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from the aboveelectivegroups. Same electivegroupsshould be continued inthe 6thSemester also.
2. The students shall undergo4 to 5 weeks of internship programme in any business organization immediately after completion of 5thSemester Examination but before the commencement of 6thSemesterclasses.

| | | |
|--|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM5.2 Name of the Course: Income Tax Law and Practice-V | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 5 Hrs | 60 Hours |
| Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none"> a) Compute the income of charitable trusts b) Compute the income of Association of persons and co-operative society. c) It will give the knowledge of special provisions of tax avoidance d) It will give the knowledge of penalties under income tax act. | | |
| Syllabus: | | Hours |
| Module No.1: Assessment of Charitable Institutions | | 15 |
| Basic Introduction to Taxation of Charitable Institution under Income Tax Act 1961, Definition of Charitable purpose - Sections Governing the Exemption for Income of the Charitable Trusts covering Application of Income for the purpose of the Trust, Accumulations, Investments, Income from Capital Gain and other aspects. - Conditions for applicability of Exemptions for Trust - Procedure for registration - Procedure for fresh registration - Non-Applicability of Sec 11 in certain cases - Tax on Anonymous donations - Applicability of Audit, Basics about Return of Income of Accounts of Charitable Institutions Computation of Income and Tax thereon for Charitable Institutions. | | |
| Module No.2: Assessment of Association of Persons | | 15 |
| Assessment of Association of Persons (AOP) under the Income Tax Act. Disallowance under Sec 40(ba). Identifying the Rate of Tax Applicable to AOPs. Computation of the Taxable Income of the Members of AOP, Computation of Tax thereon on share of member of Association of Persons along with the relief; | | |
| Module No.3: Assessment of Co-operative Society | | 10 |
| Deductions in respect of Co-operative Societies, - Computation of Taxable Income and tax liability of Cooperative Society. | | |
| Module No.4: Special Provisions in the Income tax law to curb avoidance of tax | | 10 |
| Mode of taking certain loans, deposits and specified sum. - Mode of undertaking transactions. - Mode of repayment of loans or deposits. - Obligation to furnish statement of financial transaction or reportable account. - Furnishing of statement of financial transaction under. | | |
| Module No.5: Penalties under the Income-tax Act. | | 10 |
| Penalty for Failure to comply with notices, - Penalty for Failure to Maintain Books of Accounts, - Penalty for Failure to get accounts audited. - Penalty for concealment of incomes including under reporting or miss-reporting of income. - Immunity from imposition of penalty. | | |

Skill Developments Activities:

1. Prepare a slab rates chart for different Individual assesses.
2. Visit any Chartered Accountant's office, Collect and record the procedure involved in filing the Income tax returns of an Individual.
3. List out any 10 Income exempt from tax under section 10 of an Individual.
4. Prepare the chart of perquisites received by an employee in an organization.
5. Identify and collect various enclosures pertaining to Income tax returns of an individual.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Mehrotra H. C. and T. S. Goyal, Direct taxes, Sahitya Bhavan Publication, Agra.
2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B. Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.
7. Study material CA final ICAI

Note: Latest edition of text books may be used.

| | | |
|--|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM5.6 Name of the Course: Cost Accounting - I | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | (2+0+2) 4 Hrs | 42 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> a) Students will acquire the knowledge of basic concepts used in cost accounting and management accounting having a bearing on managerial decision-making. b) students should be able to identify, use and interpret the results of costing techniques appropriate to different activities and decisions. | | |
| Syllabus: | | Hours |
| Module No.1: INTRODUCTION TO COST ACCOUNTING | | 8 |
| Objectives and Scope of Cost Accounting; Cost Terms and Concepts; various elements of costs; Methods of Costing; Techniques of Costing. Classification of Costs on Functions and behavior. | | |
| Module No.2: MATERIAL COSTS | | 10 |
| Procurement procedures; Valuation of material receipts; Inventory control – determination of optimum order quantity and economic order quantity; Techniques of Inventory Control – ABC analysis, JIT, use of control ratios; Inventory Accounting. | | |
| Module No.3: EMPLOYEE COSTS | | 8 |
| Time Keeping, Time booking and payroll; Labour turnover, overtime and idle time; Principles and Methods of remuneration and incentive schemes (including Halsey Plan and Rowan Plan); | | |
| Module No.4: OVERHEADS | | 10 |
| Collection, Classification and apportionment and allocation of overheads; Absorption and treatment of over and under-absorption of overheads; Reporting of overhead costs. | | |
| Module No.5: RECONCILIATION OF COST AND FINANCIAL ACCOUNTS | | 6 |
| Need for reconciliation, Procedure for reconciliation, Reasons for disagreement in profits. Problems on reconciliation statement. | | |

Books for Reference:

1. . Khan M.Y. and Jain P.K. Management Accounting. 5th Ed. McGraw Hill Education.
2. Pillai R.S.N. and Bagavathi. Management Accounting. 4th Ed. S.Chand Publications.

b. Recommended Reading

1. Ruchi Bhatia. Accounting for Managers. 1st Ed. Himalaya Publishing House.
2. Khan M.Y. and Jain P.K. (2009). Management Accounting. 5th Ed. McGrawHill Education.
3. Arora M (2012). A Textbook of Cost and Management Accounting. 10th Ed. Vikas Publishing House.
4. Guruswamy M.S. (2009). Management Accounting. 2nd Ed. McGraw Hill Education.
5. Pandey I.M. (2008). Management Accounting. 3rd Edition, Vikas Publishing House

Note: Latest edition of text books may be used.

| | | |
|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM6.2 Name of the Course: Customs Duty | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 5 Hrs | 60 Hours |
| Pedagogy: Classroom lecture, 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"> 1. The students will get the knowledge of customs law and provisions. 2. The students will get the knowledge of Export and Import procedure. 3. The students are able to do the Valuation under customs. | | |
| Syllabus: | | Hours |
| Module No.1: Basics of Customs Duty and Types of Duty | | 10 |
| Evaluation & development of customs law Scope & coverage, regulatory framework, Key Definitions, Nature of customs duty, types of customs duties | | |
| Module No.2: Prohibition, Exemptions and Relief under Customs duty and HSN | | 10 |
| Classification of goods under Customs Tariff Act. Prohibition on importation and exportation of goods, Relief from payment of custom duty, exemption from custom duty. | | |
| Module No.3: Valuation Under Customs | | 20 |
| Valuation for custom duty, methods of valuation for customs, customs value – Inclusion and exclusion. | | |
| Module No.4: Import and Export Procedure | | 10 |
| Import procedure under customs, Export procedure under customs, provisions for baggage, import and export through port and carrier. | | |
| Module No.5: Duty Drawback and Export Promotion Schemes | | 10 |
| Duty drawback on goods used in manufacture of export products, duty drawback on re-export. Export provision schemes, SEZ, EOU, EHTP, STP, BTP. | | |

Skill Development activities:

1. Visit any chartered accountant office and identify the procedure involved in the computation of income from profession.
2. List out the different types of capital assets and identify the procedure involved in the computation of tax for the same.
3. List out the steps involved in the computation of income tax from other sources and critically examine the same.
4. Identify the due date for filing the returns and rate of taxes applicable for individuals.
5. Draw an organization chart of Income Tax department in your locality.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Mehrotra H. C. and T. S. Goyal, Sahitya Bhavan Publication, Agra.
2. Vinod K. Singhania, Indirect Tax Law, Taxman Publication Private Ltd, New Delhi
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications Ludhiana.

Note: Latest edition of text books may be used.

| | | |
|--|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.6 Name of the Course: Cost Accounting II | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | (2+0+2) 4 Hrs | 42 Hrs |
| Pedagogy: Classroom lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the students' will be able to This course aims to emphasize on different types of costing and the key factors leading to variance and its elimination. Further they are made familiar with the various statements, budgets, and inventory control techniques in relevance to cost volume profit analysis in a business environment. | | |
| Syllabus: | | Hours |
| Module No.1: METHODS OF COSTING 1 | | 10 |
| Job and contract costing:- Prerequisites, features and applications of job costing. Job costing procedure, advantages and disadvantages of job costing. Contract costing :- Meaning and features of contract costing. Applications of contract costing Similarities and dis-similarities between job costing and contract costing. | | |
| Module No.2: METHODS OF COSTING 2 | | 10 |

| | |
|---|-----------|
| <p>Process costing :- Meaning, features and applications of process costing. Comparison between job costing and process costing. Treatment of process losses and gains in cost accounts. 1. Preparation of process accounts 2. Operating cost statement of transport companies. Topics to be excluded -Inter process profit and cost statement of other service sectors.</p> | |
| ModuleNo.3:Marginal costing. | 10 |
| <p>Meaning and definition of marginal cost, marginal costing. Features of marginal costing. Terms used in marginal costing -P/V ratio, BEP, margin of safety, angle of incidence. Break even analysis and uses. Break even chart. Problems on CVP analysis. Calculation of P /V ratio, margin of safety, break-even point etc.</p> | |
| ModuleNo.4:Budgetary control and standard costing.: | 12 |
| <p>meaning and definition of budget and budgetary control. Objectives of budgetary control, essential requirement of budgetary control. Advantages and disadvantages of budgetary control. Types of budgets - Cash budget, Purchase budget, Sales budget, Production budget,. Fixed and flexible budgets. Standard costing – setting up of standard , types of standard , Uses and limitations of standard costing. Material variance, Labor variance and overhead variance.</p> | |

Books for Reference:

1. Khan M.Y. and Jain P.K. Management Accounting. 5th Ed. McGraw Hill Education.
2. Pillai R.S.N. and Bagavathi. Management Accounting. 4th Ed. S.ChandPublications.
- b. Recommended Reading
 1. Ruchi Bhatia. Accounting for Managers. 1st Ed. Himalaya Publishing House.
 2. Khan M.Y. and Jain P.K. (2009). Management Accounting. 5th Ed. McGrawHill Education.
 3. Arora M (2012). A Textbook of Cost and Management Accounting. 10th Ed. Vikas Publishing House.
 4. Guruswamy M.S. (2009). Management Accounting. 2nd Ed. McGraw Hill Education.
 5. Pandey I.M. (2008). Management Accounting. 3rd Edition, Vikas Publishing House

D

**Scheme of Teaching & Evaluation and
Curriculum for the 5th and 6th Semester
B.Com (Office Management and Secretarial
Practice)for the Academic Year 2023-24**

D

B.Com (Office Management and Secretarial Practice)

| Semester V | | | | | | | | |
|---------------------------|-------------|-------------------------------------|---------------------|-------------------------------------|------------|------------|-------------|-----------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L + T + P) | SEE | CIE | Total Marks | Credits |
| 36 | COM 5.1 | Financial Management | DSC-13 | 5+0+0 | 60 | 40 | 100 | 4 |
| 37 | COM 5.2 | Direct taxes- I | DSC-14 | 5+0+0 | 60 | 40 | 100 | 4 |
| 38 | COM 5.3 | Principles and Practice of Auditing | DSC-15 | 5+0+0 | 60 | 40 | 100 | 4 |
| 39 | COM 5.4 | Elective 1 | DSE-1 | 3+0+0 | 60 | 40 | 100 | 3 |
| 40 | COM 5.5 | Elective 2 | DSE-2 | 3+0+0 | 60 | 40 | 100 | 3 |
| 41 | COM 5.6 | Tally ERP.9 with GST | Vocational-1 | 2+0+2 | 50 | 50 | 100 | 3 |
| 42 | COM 5.7 | Cyber Security | SEC - SB | 2+0+2 | 50 | 50 | 100 | 3 |
| Sub -Total (D) | | | | | 400 | 300 | 700 | 24 |

Elective Groups and Courses:

| Discipline Specific Electives - V Semester (5.4 / 5.5) | | | | | | | | | | |
|--|-------------|-------------------------------|-------------|------------------------------------|-------------|-------------------|-------------|-----------------------------|-------------|------------------------------|
| Sl. No | Course Code | Accounting | Course Code | Finance | Course Code | Marketing | Course Code | Human Resources | Course Code | Information Systems |
| 1 | A1 | Indian Accounting Standards-I | F1 | Financial Institutions and Markets | M1 | Retail Management | H1 | Human Resources Development | I1 | Basics of Business Analytics |

Note:

1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.

| Semester VI | | | | | | | | |
|-----------------------|--------------------|-------------------------------|----------------------------|--|------------|------------|--------------------|----------------|
| Sl. No. | Course Code | Title of the Course | Category of Courses | Teaching Hours per Week (L + T + P) | SEE | CIE | Total Marks | Credits |
| 43 | COM 6.1 | Advanced Financial Management | DSC-16 | 3+0+2 | 60 | 40 | 100 | 4 |
| 44 | COM 6.2 | Direct Taxes - II | DSC-17 | 3+0+2 | 60 | 40 | 100 | 4 |
| 45 | COM 6.3 | Management Accounting | DSC-18 | 3+0+2 | 60 | 40 | 100 | 4 |
| 46 | COM 6.4 | Elective 1 | DSE-3 | 3+0+0 | 60 | 40 | 100 | 3 |
| 47 | COM 6.5 | Elective 2 | DSE 4- | 3+0+0 | 60 | 40 | 100 | 3 |
| 48 | COM 6.6 | Content Marketing | Vocational - 2 | 2+0+2 | 50 | 50 | 100 | 3 |
| 49 | COM 6.7 | Internship | I-1 | 4 to 5 weeks | | 100 | 100 | 3 |
| Sub -Total (D) | | | | | 350 | 350 | 700 | 24 |

Elective Groups and Courses:

| Discipline Specific Electives - VI Semester (6.4/6.5) | | | | | | | | | | |
|--|--------------------|-------------------------------|--------------------|-----------------------|--------------------|----------------------------------|--------------------|----------------------------------|--------------------|----------------------------|
| Sl. No. | Course Code | Accounting | Course Code | Finance | Course Code | Marketing | Course Code | Human Resources | Course Code | Information Systems |
| 1 | A2 | Indian Accounting Standards-2 | F2 | Investment Management | M2 | Customer Relationship Management | H2 | Cultural Diversity at Work Place | I2 | HR Analytics |

Note:

1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.
2. The students shall undergo 4 to 5 weeks of internship programme in any business organization immediately after completion of 5th Semester Examination but before the commencement of 6th Semester classes.

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| | | |
|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM .5.1 Name of the Course: Financial Management | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 5 Hrs | 60 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc., | | |
| Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Understand the role of financial managers effectively in an organization. Apply the compounding & discounting techniques for time value of money. Take investment decision with appropriate capital budgeting techniques for investment proposals. Understand the factors influencing the capital structure of an organization. Estimate the working capital requirement for the smooth running of the business | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Financial Management | | 12 |
| Introduction –Meaning of Finance, Finance Function, Objectives of Finance function, Organization of Finance function -Meaning and definition of Financial Management; Goals of Financial Management, Scope of Financial Management, Functions of Financial Management, Role of Finance Manager in India. Financial planning-- Meaning –Need – Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan. | | |
| Module No. 2: Time Value of Money | | 10 |
| Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow, Multiple flow and Annuity -Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. Doubling Period- Rule 69 and 72. | | |
| Module No. 3: Financing Decision | | 14 |
| Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis- Problems. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Problems. | | |
| Module No. 4: Investment Decision | | 12 |
| Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value Internal Rate of Return and Profitability Index- Problems. | | |
| Module 5: Working Capital Management | | 12 |

Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs – Estimation of working capital requirements. Dangers of excess and inadequate working capital, Merits of adequate working capital, Sources of working capital. Cash Management, Receivable Management, and Inventory Management (Concepts only).

Skill Development Activities:

1. Visit the Finance Department of any organization and collect and record the Functions and Responsibilities of Finance Manager.
2. As a finance manager of a company advise the management in designing an appropriate Capital Structure.
3. Evaluate a capital investment proposal by using NPV method with imaginary figures.
4. Illustrate with imaginary figures the compounding and discounting techniques of time value of money.
5. Estimate working capital requirements of an organization with imaginary figures.
6. Any other activities, which are relevant to the course.

Books for reference:

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. B. Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.
7. Ravi M Kishore, Financial Management, Taxman Publications
8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Note: Latest edition of books may be used.

| | | |
|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.2 Name of the Course: Direct Taxes - I | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 5 Hrs | 60 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & fieldwork etc., | | |
| Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> To learn to file income tax independently To find out the methods of depreciating Assets To gain knowledge about the taxable and non taxable allowances To compute income from house property Build a strong foundation in accounting, management and business subjects Seek variety of career options in accounting, management and business related fields Equip with skills and knowledge to excel in their future careers Develop critical thinking skills in students Enter master programmes like M.Com, MBA and pursue professional programmes like C.A, CMA, | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to income tax | | 12 |
| Person-Assessee-Assessment Year-Previous Year-Agricultural – Income -Residential status -Scope of total Income - Encashment of Earned Leave – Gratuity - Commutation of Pension. | | |
| Module No. 2: Income from Salary | | 12 |
| Residential Accommodation - Other obligation and facilities – Bills paid by the company - Traveling facilities - Refreshments and lunch - Medical Benefits - Tax free perquisites - Provident Fund -Basic salary-Allowances – Fully taxable - Partly Taxable- Fully exempt-Deductions u/s 16. | | |
| Module No. 3: Income from House Property | | 12 |
| Introduction - Basis for charge - Deemed owners -House property incomes exempt from tax, composite rent and unrealized rent. Annual Value –Determination of Annual Value - Deductions from Annual Value - Problems on Computation of Income from House Property. | | |
| Module No. 4: Capital Gains | | 12 |
| Meaning – Capital assets exceptions to capital asset -Short term and long term capital assets - Short term and long term capital gains - Cost of acquisition - Cost of improvement -Indexed cost of acquisition and cost of improvement -Computation of STCG and LTCG - Exemptions/s 54 | | |
| Module No. 5: Income from Other Sources | | 12 |

Interest on securities - Grossing up - Exemptions u/s 10(15) - Deductions u/s 57

Skill Developments Activities:

1. Prepare a slab rates chart for different Individual assesses.
2. Visit any Chartered Accountants office, Collect and record the procedure involved in filing the Income tax returns of an Individual.
3. List out any 10 Incomes exempt from tax under section 10 of an Individual.
4. Prepare the chart of perquisites received by an employee in an organization.
5. Identify and collect various enclosures pertaining to Income tax returns of an individual.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahitya Bhavan Publication, Agra.
2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

Note: Latest edition of text books may be used.

| | | |
|--|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.3 Name of the Course: Principles and Practice of Auditing | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 60 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field worketc., | | |
| Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Understand the conceptual framework of auditing. Examine the risk assessment and internal control in auditing Comprehend the relevance of IT in audit and audit sampling for testing. Examine the company audit and the procedure involved in the audit of different entities. Gain knowledge on different aspect of audit reporting and conceptual frameworkapplicable on professional accountants. | | |
| Syllabus: | | Hour s |
| Module No. 1: Introduction to Auditing | | 10 |
| Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers -Audit Note Book, Audit Programme Qualities of an Auditor – Audit planning – Audit strategy --Audit Engagement -Audit Documentation - Audit Evidence – Written Representation. | | |
| Module No. 2: Risk Assessment and Internal Control | | 12 |
| Introduction – Audit risk – Assessment of risk – Internal Control-Meaning and objectives– Internalcheck- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases. | | |
| Module No. 3: Verification and Valuation of Assets and Liabilities | | 12 |
| Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Goodwill, Investments, Stock in Trade. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities. | | |
| Module No. 4: Company Audit and Audit of other Entities | | 13 |
| Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable institutions - Educational institutions – Government – Local Bodies – Cooperative societies – hotels – hospitals – clubs & Banks. | | |
| Module 5: Audit Report & Professional Ethics | | 13 |

Introduction – Meaning – Elements of audit report –Types of audit report - Independent Auditor's report and their illustration; Professional Ethics: Code of Ethics - Professional Accountants in Public practices and business – Fundamental Principles of Professional Ethics.

Skill Development Activities:

1. Design and develop an audit plan program for a joint stock company
2. List the various documents necessary to be verified in the audit process
3. Draft an audit report (qualified or clean) with imaginary data.
4. Visit an audit firm, write about the procedure followed by them in auditing the books of accounts of a firm.
5. Record the verification procedure with respect to any one fixed asset.
6. Draft an audit program.
7. Any other activities, which are relevant to the course.

Books for Reference:

1. ICAI Study Materials on Auditing and Assurance
2. B.N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi.
3. T.R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra.
4. J.M. Manjunatha and others, Auditing and Assurance, HPH.
5. Gupta Karnal, Contemporary Auditing, Tata Mc. Graw-Hill, New Delhi.
6. R.G. Saxena, Principles of Auditing.

Note: Latest edition of books may be used.

| | | |
|--|------------------------------|-----------------------------------|
| Name of the Programme: Bachelor of Commerce (B.Com)Course Code: COM A1 Name of the Course: Indian Accounting Standards-1 | | |
| Course Credits | No. of Hours per Week | Total No of Teaching Hours |
| 3 Credits | 3 Hrs | 45 Hrs |
| Pedagogy: Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion. | | |
| Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> a) Understand the need and benefits of accounting standards. b) Prepare the financial statements as Indian Accounting standards. c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements d) Understand the Accounting Standards for Items that do not Appear in Financial Statements | | |
| Syllabus | | Hours |
| Module No. – 1 Introduction to Indian Accounting Standards. | | 10 |
| Introduction- Meaning and Definition of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards– International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS – Applicability of Ind AS in India. | | |
| Module No. 2 Preparation of Financial Statements (Ind AS 1) | | 12 |
| Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, statement of Cash flow and Notes to accounts. Problems on preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013. | | |
| Module No. – 3 Provision under Accounting Standard for Items Appear in Financial Statements. | | 10 |
| Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS- 23) – Investment Property (Ind AS-40) –objectives, Scope, definitions, Recognition Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards. | | |
| Module No.- 4 Provisions under Accounting Standards for Items that do not Appear in Financial Statements. | | 08 |
| Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34). | | |

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| Module No. - 5 Liability Based Indian Accounting Standards. | 05 |
| Provisions, Contingent liabilities and contingent assets (Ind AS 37) – Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent asset, relationship between provisions and | |

contingent liability, recognition of provisions, Contingent asset and contingent liability, Measurement and Disclosure of Information in the Financial Statements.

Skill Development Activities:

1. Explain the structure and functions of Indian Accounting Standards Board
2. Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board.
3. List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures.
4. Explain the main provisions of Ind AS 2, Ind AS 16 and Ind AS 18
5. State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under Ind AS.

Books for Reference:

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
4. Dr.A.L.Saini IFRS for India, , Snow white publications.
5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

Note: Latest edition of books may be used

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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM F1 Name of the Course: Financial Institutions and Markets | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | 3 Hrs | 45 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field worketc., | | |
| Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Understand the structure of Indian financial system and its constituents. Outline the role of capital and money market in economic development. Comprehend primary and secondary market and its relevance in capital formation. Appraise the role played by banking and development financial institutions in economic development so far. Understand the different types of NBFCs and their contribution. | | |
| Syllabus: | | Hours |
| Module No. 1: Financial System in India | | 08 |
| Introduction – Meaning of Financial System– Financial concepts - Constituents of Financial System – Structure of Financial System – Role of Financial system- Functions of Financial System – Development of Financial System in India. Financial Sector Reforms - Financial System and Economic Development – Weakness of Indian financial system. | | |
| Module No. 2: Capital Market & Money Market | | 08 |
| Capital Market: Meaning –Structure, Importance – Functions – Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market. Money Market: Meaning-Structure, functions Importance – Functions – Instrument of Money Market – Recent trends in Money Market. | | |
| Module No. 3: Primary Market & Secondary Market | | 10 |
| Primary Market: Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets-- Methods of floating new issues: Public issue–Offer forsale – Right Issue – Private placement – Problems of Indian Primary Markets; Secondary Market: Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Methods in Stock Markets - Recognition of stock exchanges – Function of stock exchanges of BSE- NSE – OTCI – Listing of securities – Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market; SEBI: Objectives - functions –Role and Reforms in Secondary Market. | | |
| Module No. 4 Banking & Development Financial Institutions | | 12 |

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| Banking: Introduction – Meaning – Role and functions – Types of Banks; Development Financial Institutions: History – Management - Role & Functions of EXIM Bank –NABARD SIDBI – MUDRA –NHB – LIC & GIC - UTI – SFCs. | |
| Module No. 5: Non-Banking Financial Companies (NBFCs) & Forex Market | 07 |
| Introduction – Meaning- Role – Importance – Types of NBFCs – Insurance Companies - Loan Companies - Investment Companies — Leasing & Hire Purchase - Housing Finance,— Chit Funds - Mutual funds -Venture Capital Funds - Factors & Forfeiting - Credit Rating - Depository and Custodial Services; Forex market- Concept- Meaning- Importance-Merits of forex market- Fluctuations in foreign exchange rates- Causes and Effects. | |

Skill Developments Activities:

1. List out any five recent Financial Sectors Reforms and analyse them.
2. Collect Share Application Forms of any five different companies who have offered IPO in the last or present financial year.
3. Collect data on last financial year price rigging and insider trading cases reported as per SEBI.
4. Visit website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs
5. Identify the Different types of Venture capital firms operating in Karnataka and their investment.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Livingston, Miles; Financial Intermediaries; Blackwell
2. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
3. Niti Bhasin; Banking and Financial Markets in India 1947 To 2007; New Century.
4. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi.
5. E Gordon, K.Natarajan (2010). Financial Markets and Services. Himalaya Publishing House, New Delhi
6. Shashi k Guptha, Nisha Aggarwal & Neeti Guptha (2008), Financial Markets. Kalyani Publishers, New Delhi
7. Vasanth Desai (2009). Financial Markets and Services. Himalaya Publishing House.

Note: Latest edition of books may be used.

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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM H1 Name of the Course: Human Resources Development | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | 3 Hrs | 45 Hrs |
| Pedagogy: Classrooms lecture, 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 need of HRD. Comprehend the framework of HRD. Know the models for evaluating the HRD programs. Comprehend the need for employee counselling. Apprehend the HR performance. | | |
| Syllabus: | | Hours |
| Module No. 1: Conceptual Analysis of HRD | | 08 |
| Introduction – Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor, Concerns of Trade Unions. | | |
| Module No. 2: Frame Work of Human Resource Development | | 10 |
| Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis. | | |
| Module No. 3: Evaluating HRD Programs | | 08 |
| Introduction- - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs -Human Resource Development Applications - Fundamental Concepts of Socialization - Realistic Job Review - Career Management and Development. | | |
| Module No. 4: Management Development | | 09 |
| Introduction - Employee counselling and wellness services – Counselling as an HRD Activity- Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources. | | |
| Module No. 5: HR Performance | | 10 |
| Introduction -Work Force Reduction, Realignment and Retention - HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriate support and development. | | |

Skill Development Activities:

1. Discuss with HR manager on HRD and report on the same.
2. Visit any Organisation in your locality, collect information and report on employee welfare facilities provided by the company.
3. Meet HR trainer, discuss their role and responsibilities.
4. Visit any Organisation, discuss with employees about effectiveness of training.
5. Any other activities, which are relevant to the course.

Books for Reference:

1. Werner & Desimone, Human Resource Development, Cengage Learning.
2. William E. Blank, Handbook for Developing Competency Based Training Programmes, Prentice -Hall, New Jersey
3. Uday Kumar Haldar, Human Resource Development, Oxford University Press.
4. Srinivas Kandula, Strategic Human Resource Development, PHI Learning.
5. Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
6. Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2005.
7. Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
8. Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
9. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Pub. Pvt. Ltd., New Delhi, 2003.
10. Rao, T.V: HRD Audit, Sage Publications, New Delhi.
11. ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill, New York.
12. Rao, T.V: Human Resource Development, Sage Publications, New Delhi.
13. Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi.

Note: Latest Edition of books may be used.

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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM I1 Name of the Course: Basics of Business Analytics | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | 3 Hrs | 45 Hrs |
| Pedagogy: Classrooms lecture, 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 analytical applications in practice. Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems. Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real time problems. Be aware about the emerging trends in the world of analytics. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Business Analytics | | 07 |
| Data, Types of Data- Forms of Data-Evolution of Big Data- Business Analytics -Need for Analytics- Types of Analytics-Importance of Business Analytics in Decision Making-Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things. | | |
| Module No. 2: Technology of Big Data | | 06 |
| Overview of DBMS, Data Warehousing: Concepts, Need, Objectives- Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System-Features of HDFS-MapReduce-Features of MapReduce. | | |
| Module No. 3: Data Scientists and Data Visualization | | 10 |
| Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists-Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources- Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values- Standardizing Data-Categorization-Weights of Evidence Coding-Variable Selection-Segmentation | | |
| Module No. 4: Practices of Analytics | | 12 |

Predictive Analytics- Target Definition-Linear Regression -Logistic Regression -Decision Trees - Neural Networks -Support Vector Machines-Ensemble Methods -Multiclass Classification Techniques -Evaluating Predictive Models-Descriptive Analytics- Association Rules -Sequence Rules -Segmentation-Survival Analysis- Survival Analysis Measurements-Kaplan Meier Analysis- Parametric Survival Analysis-Proportional Hazards Regression-Extensions of Survival Analysis Models-Evaluating Survival Analysis Models-Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier- Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inferencing
-Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-Kaggle-Facebook-Amazon.

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| Module No. 5: Big Data and Emerging trends | 10 |
| Data for Big Data-Enterprise orientation for Big data –leadership –Targets-Analysts- Other Factors to Consider in Big Data Success-Emerging Technologies in Health Information Systems: Transforming Health in Information Era-Omics Revolution and Personalized Medicine-Genomic Data Integration into Medical Records-Socio- demographic Data for Health Records-Family Health History-Genomics Driven Wellness Tracking and Management System (GO-WELL)- Emerging trends of analytics in Education, Government, Finance & Supply Chain Management. | |
| Skill Development Activities: Course teacher can identify and give the skill development activities. | |
| Books for Reference: <ol style="list-style-type: none"> 1. Big Data Black Book, DT Editorial Services, Dreamtech Press, 2015. 2. Big Data at Work, Thomas H. Davenport, Harvard Business Review Press, Boston,Massachusetts, 2014. 3. Analytics in a Big Data World, John Wiley & Sons, Inc., Hoboken, NewJersey,2014. 4. Big Data and Internet of Things: A Roadmap for smart Environments, Nik Bessis CiprianDobre Editors, Springer International Publishing Switzerland 2014 Note: Latest edition of books may be used. | |

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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM M1 Name of the Course: Retail Management | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | 3 Hrs | 45 Hrs |
| Pedagogy: Classrooms lecture, Case studies, 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 contemporary of retail management, issues, strategies and trends in Retailing. Utilize the theories and strategies of retail planning. Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context. Prioritize the factors to be considered while fixing the price in retailing. Comprehend the emerging trends in Retail Industry. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Retailing | | 08 |
| Introduction – Meaning and Definition – Characteristics of Retailing -Functions of Retailing-Types of Retailing- Forms of Retailing based on ownership. Retail Theories- Wheel of Retailing- Retail Life cycle- Retail Business in India. Influencing factor- Present Indian retail scenario. International Perspective in Retail Business. | | |
| Module No. 2: Consumer Behaviour in Retail Business | | 10 |
| Buying Decision Process and its Implication on Retailing – Influence of Group and Individual Factors, Customer Shopping Behaviour, Customer Service and Customer Satisfaction. Retail Planning Process: Factors to Consider in Preparing a Business Plan – Implementation – Risk Analysis. | | |
| Module No. 3: Retail Operations | | 10 |
| Factors Influencing location of Store - Market Area Analysis – Trade Area Analysis – Rating Plan method - Site Evaluation. Retail Operations: Stores Layout and Visual Merchandising, Stores designing, Space Planning, Inventory Management, Merchandise Management, Category Management. | | |
| Module No. 4: Retail Marketing Mix | | 07 |
| Product: Decisions Related to Selection of Goods (Merchandise Management Revisited) Decisions Related to Delivery of Service. Pricing: Influencing Factors – Approaches to Pricing – Price Sensitivity - Value Pricing – Markdown Pricing. Place: Supply Channel-SCM Principles – Retail Logistics – Computerized Replenishment System-Corporate Replenishment Policies. Promotion: Setting objectives – Communication Effects - Promotional Mix. Human Resource Management in Retailing – Manpower Planning – Recruitment and Training – Compensation – Performance Appraisal Methods. | | |

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| Module No. 5: Impact of Information Technology in Retailing | 10 |
| Non-Store Retailing (E-Retailing) - The Impact of Information Technology in Retailing - Integrated Systems and Networking – EDI – Bar Coding – Electronic Article Surveillance Electronic ShelfLabels – Customer Database Management System. Legal Aspects in Retailing, Social Issues in Retailing, Ethical Issues in Retailing. Artificial Intelligence in Retailing. | |

Skill Developments Activities:

- 1) Identify any 10 Retail Business Stores at your Convenues
- 2) Visit any Established Retail Mall and Draw a Chart of Product Segmentation
- 3) Make a list of factors influencing choice of retail stores
- 4) Conduct a survey after sale service of any retail outlet
- 5) Contact any retailer, collect the information on factors influencing retail pricing.
- 6) Any other activities, which are relevant to the course.

Books for Reference:

1. Barry Berman and Joel Evans: "Retail Management – A Strategic Approach", PHI New Delhi,
2. A.J.Lamba, "The Art of Retailing", Tata McGrawHill, New Delhi,
3. Swapna Pradhan: Retailing Management, , TMH
4. James R. Ogden & Denise T: Integrated Retail Management
5. Levy & Weitz: Retail Management -TMH
6. Rosemary Varley, Mohammed Rafiq:- Retail Management
7. Chetan Bajaj: Retail Management -Oxford Publication.
8. Uniyal & Sinha: Retail Management - Oxford Publications.
9. Suja Nair: Retail Management
10. R.S Tiwari: Retail Management, HPH, New Delhi

Note: Latest edition of books may be used.

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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.6 Name of the Course: Tally ERP. 9 with GST | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | (2+0+2) 4 Hrs | 45 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> • To become skilful in computerizing accounts • To learn the grouping and vouchers • To get training to generate payroll reports • To become well versed in GST filing • Preparation of Financial Statements. • Recording of day to day accounting transactions. • Clarity on accounting fundamentals. • Banking and vendor/customer ledger reconciliation. | | |
| Syllabus: | | Hours |
| Module No. 1: Company Info Menu | | 08 |
| Select Company and Shut company - Create company and Alter company - Security control - Change tally vault - Split company data - Backup and Restore. . | | |
| Module No. 2: Inventory Information | | 10 |
| Configuration & features Inventory info - Stock groups - Stock categories - Stock item – Practical Problems in Inventory. | | |
| Module No. 3: Voucher Entry | | 08 |
| Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit. | | |
| Module No. 4: Concepts of Tally | | 10 |
| Accounting Concepts - System of accounting (single and double entry system) - Double entry system - Cash, Credit - Journalizing, Ledger Account - Grouping of Accounts (List of 28 groups --Current Assets - Current Liabilities - Fixed Assets - Branches/divisions – Creation of Company – Gateway of Tally- Account Information – Ledger. | | |
| Module No. 5: Problems on GST | | 09 |
| Inventory problem - Tally problems with GST – Input GST – Output GST – SGST - IGST | | |

Skill Development Activities:

- Handle all Accounting of Any Company Independently
- You can create any MIS related to business
- You can Handle Payroll includes payroll register, salary processing
- You can handle Project Accounting

Books for Reference:

1. Shraddha Singh and Navneet Mehra Tally ERP.9 (Power of Simplicity) V & S Publishers
2. Mr.RavindraParmar (2018) Tally ERP 9 GST Computer World Publications

Note: Latest edition of text books may be used.

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| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.6 (B) | | | |
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| | Name of the Course: Digital Marketing | | |
| Course Credits Hours 3 Credits | No. of Hours per Week (2+0+2) 4 Hrs | Total No. of Teaching 45 Hrs | |
| Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc., | | | |
| Course Outcomes: On successful completion of the course, the students' will be able to | | | |
| e) Gain knowledge on Digital Marketing , Email marketing and Content marketing. | | | |
| f) Understand Search Engine Optimization tools and techniques | | | |
| g) Gain skills on creation of Google AdWords & Google AdSense | | | |
| h) Gain knowledge on Social Media Marketing and Web Analytics. | | | |
| i) Gain knowledge on YouTube Advertising & Conversions. | | | |
| Syllabus: | | | |
| Module No. 1: Introduction to Digital Marketing | | | Hou rs 08 |
| Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. | | | |
| Digital Marketing students, professional and Business Email Marketing :Importance of e-mail | | | |
| marketing, e-mail Marketing platforms, Creating e-mailers, Creating a Contact Management and | | | |
| Segmentation Strategy, Understanding e-mail Deliverability & Tracking e-mails, How to create | | | |
| Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Open rates and | | | |
| CTR of e-mail, Drive leads from e-mail, What are opt-in lists , Develop Relationships with Lead | | | |
| Nurturing & Automation Content Marketing: Understanding Content Marketing, Generating Content | | | |
| Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework, Becoming an | | | |
| Effective Writer , Extending the Value of Your Content through Repurposing, How to Effectively | | | |
| Promote Content, Measuring and Analyzing Your Content. | | | |
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Module No. 2: Search Engine Optimization (SEO)

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Search Engine Optimization (SEO): Meaning of SEO, Importance and Its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension), Recent Google Updates & How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.

Module No. 3: Google AdWords & Google AdSense

08

Google AdWords: Google Ad-Words Fundamentals, Google AdWords Account Structure, Key

terminologies in Google AdWords, How to Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process, Ad approval process, Keyword Match types , Keyword targeting & selection (Keyword planner), Display Planner, Different types of extensions , Creating location extensions, Creating call extensions, Create Review extensions, Bidding techniques – Manual / Auto , Demographic Targeting / Bidding, CPC-based, CPAbased & CPM-based accounts., Google Analytics Individual Qualification (GAIQ), Google AdSense : Understanding ad networks and AdSense's limitations, Learning which situations are best for using AdSense, Setting up an AdSense account, Creating new ad units, Displaying ads on a website, Configuring channels and ad styles, Allowing and blocking ads , Reviewing the AdSense dashboard, Running AdSense reports and custom reports, Exporting data, Reviewing payee and account settings.

Module No. 4: Social Media Marketing (SMM) & Web Analytics

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| <p>Social Media Marketing (SMM) Facebook Marketing, Twitter Marketing, LinkedIn Marketing, Google plus Marketing, YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs The ROI in Social Media Marketing, Tools and Dashboards, Reputation management Web Analytics: The need & importance of Web Analytics, Introducing Google Analytics, The Google Analytics layout , Basic Reporting, Basic Campaign and Conversion Tracking, GoogleTag Manager, Social Media Analytics, Social CRM & Analytics, Other Web analytics tools, Making better decisions, Common mistakes analysts make.</p> | |
| <p>Module No. 5: Youtube Advertising (Video Ads) & Conversions</p> | <p>09</p> |
| <p>Youtube Advertising (Video Ads): Youtube advertising? ,Why should one advertise on youtube? , Creating youtube campaigns, Choose the audience for video ads, Instream ads, Invideo ads, In-search ads, In-display ads, Measuring your YouTube ad performance, Drive leads and sales from YouTube ads Conversions: Understanding Conversion Tracking, Types of Conversions, Setting up Conversion Tracking, Optimizing Conversions, Track offline conversions, Analyzing conversion data, Conversion optimizer.</p> | |
| <p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Explain the key digital marketing activities needed for competitive success. 2. Examine the concept of Digital Media and benefits to be derived. 3. Recognise the core features of CRM and retention programmes 4. Identify the metrics used in digital marketing. 5. Organise how we can limit the marketing materials we get through e-mail. | |
| <p>Books for Reference:</p> <ol style="list-style-type: none"> 1. Understanding DIGITAL Marketing, Marketing strategies for engaging the digital generation Damian Ryan & Calvin Jones 2. The Art of Digital Marketing: The Definitive Guide to Creating Strategic By Ian Dodson 3.. Internet Marketing: a practical approach By Alan Charlesworth 4.Social Media Marketing: A Strategic Approach By Melissa Barker, Donald I. Barker, Nicholas F. Bormann, Krista E. Neher <p>Note: Latest edition of text books may be used.</p> | |

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| <p align="center">Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.1 Name of the Course: Advanced Financial Management</p> | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 60 Hrs |
| <p>Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,</p> | | |
| <p>Course Outcomes: On successful completion of the course, the students' will be able to</p> <ol style="list-style-type: none"> Understand and determine the overall cost of capital. Comprehend the different advanced capital budgeting techniques. Understand the importance of dividend decisions. Evaluate mergers and acquisition. Enable the ethical and governance issues in financial management. | | |
| Syllabus: | | Hours |
| Module No. 1: Cost of Capital and Capital Structure Theories | | 14 |
| <p>Cost of Capital: Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems.</p> <p>Theories of capital structures: The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.</p> | | |
| Module No. 2: Risk Analysis in Capital Budgeting | | 14 |
| <p>Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis -Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis – Problems. .</p> | | |
| Module No. 3: Dividend Decision and Theories | | 14 |
| <p>Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter's Model and Gordon's Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.</p> | | |
| Module No. 4: Mergers and Acquisitions | | 10 |

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| Meaning - Reasons – Types of Combinations - Types of Merger – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations – Leverage buyout, Management Buyout Meaning and Significance of P/E Ratio. Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS ,Market Price and Market capitalization. | |
| Module No. 5: Ethical and Governance Issues | 08 |
| Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical Issues in Financial Management, Agency Relationship, Transaction Cost Theory, Governance Structures and Policies, Social and Environmental Issues, Purpose and Content of an Integrated Report. | |

Skill Development Activities:

1. Visit an organization in your town and collect data about the financial objectives.
2. Compute the specific cost and Weighted average cost of capital of an Organization, you have visited.
3. Case analysis of some live merger reported in business magazines.
4. Meet the financial manager of any company, discuss ethical issues in financial management.
5. Collect the data relating to dividend policies practices by any two companies.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. B.Mariyappa, Advanced Financial Management, Himalaya Publishing House, New Delhi.
7. Ravi M Kishore, Financial Management, Taxman Publications
8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Note: Latest edition of text books may be used

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|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.2 Name of the Course: Direct Taxes - II | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 5 Hrs | 60 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> a) To learn to file income tax independently b) To find out the methods of depreciating Assets c) To gain knowledge about the taxable and non taxable allowances d) To compute income from house property e) Build a strong foundation in accounting, management and business subjects f) Seek variety of career options in accounting, management and business related fields g) Equip with skills and knowledge to excel in their future careers h) Develop critical thinking skills in students | | |
| Syllabus: | | Hours |
| Module No. 1: Depreciation | | 12 |
| Introduction- Rules governing depreciation - Additional Depreciation - Computation of Deprecation and written down value - Block of Asset Method | | |
| Module No. 2: Profits and Gains from Business and Profession | | 12 |
| Deductions permissible u/s 30-37 - Payments not deductible - Deductions u/s 80GGB Computation of Professional Income | | |
| Module No. 3: Assessment of Individuals | | 06 |
| Deduction u/s 80 C to 80U - Computation of total income and tax liability of individuals. | | |
| Module No. 4: Accounts and Records in GST | | 15 |
| Maintenance of accounts by registered persons - Generation and maintenance of electronic records - Records to be maintained by owner or operator of godown or warehouse or transporters - Issue of tax invoice under Section 31 of the CGST Act Components of a Tax invoice - Time Limit for issuing tax invoice - Manner of issuing | | |

| | |
|--|-----------|
| invoice Bill of supply – Receipt voucher - Refund voucher - Revised tax invoice - Transportation of goods without issue of invoice - Credit notes and debit notes | |
| Module No. 5: Returns Under GST | 15 |
| Time limits -Form and manner of furnishing details of outward supplies - Form and manner of furnishing details of Inward Supplies - Concept of Form GSTR-1A and GSTR-2A - Furnishing of returns under Section 39 of the CGST Act - Claim of input tax credit and provisional acceptance thereof matching, reversal and reclaim of input tax credit-Annual return | |

Skill Development activities:

- 1) Able to make projections, calculate percentages and interest and account for profit and losses is vital to the role of a tax consultant.
- 2) Apply their knowledge and provide the best possible solution
- 3) Engaging offering the best advice
- 4) Helping a working professional cut down their tax liability with the right investment or
- 5) Filing the GST returns for a business

Books for Reference:

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publicat Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-II, Himalaya Publishing House. Delhi.s
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

Note: Latest edition of text books may be used.

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|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.3 Name of the Course: Management Accounting | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 4 Credits | 4 Hrs | 60 Hrs |
| Pedagogy: Classrooms lecture, 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"> Demonstrate the significance of management accounting in decision making. Analyse and interpret the corporate financial statements by using various techniques. Compare the financial performance of corporates through ratio analysis. Understand the latest provisions in preparing cash flow statement. Comprehend the significance of management audit and examine the corporate reportsof Management Review and Governance. | | |
| Syllabus: | | Hour s |
| Module No. 1: Introduction to Management Accounting | | 12 |
| Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant. | | |
| Module No. 2: Financial Statements Analysis and Interpretation | | 14 |
| Introduction – Meaning and Nature of financial statements - Limitations of financial statements - Essentials of a good financial statement. Analysis and interpretations- Meaning and definitionof Financial of analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis - Problems. | | |
| Module No. 3: Ratio Analysis | | 14 |
| Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio -Debt payment period, Assets turnover ratio, Earnings per share and Price Earnings Ratio. Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios. | | |
| Module No. 4: Cashflow Analysis | | 12 |
| Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow andcash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cashflow statement as per Ind AS 7 (Indirect method only). Problems. | | |
| Module No. 5: Management Audit & Reports on Management | | 08 |

Introduction – Meaning –Nature – Scope - Importance – Need - Objectives of management audit - Differences between Financial Audit and Management Audit - Steps involved in Management Audit. Reports on Management Review and Governance: Introduction - Report of Board of Directors - Management discussion analysis- Annual Report on CSR –

Business Responsibility Report – Corporate Governance Report – Secretarial Audit Report.

Skill Development Activities:

1. Meet Management accountant and discuss his role in decision making in an Enterprise.
2. Collect financial statements of any one corporate entity for two year and prepare a comparative statement and analyse the financial position.
3. Collect financial statements of any one corporate entity, analyse the same by using ratioanalysis.
4. Prepare a cash flow statement
5. Meet the management accountant, discuss the steps involved in management audit.
6. Collect reports of any two corporates, analyse the management review and governanceof the same.
7. Any other activities, which are relevant to the course.

Books for Reference:

1. Study Materials of ICAI on Management Accounting (Updated)
2. Study Materials of ICMAI on Management Accounting
3. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Introductionto Management Accounting, Pearson Education.
4. B Mariyappa Management Accounting Himalaya Publishing House New Delhi
5. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
6. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi
7. Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

Note: Latest edition of text books may be used.

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|---|------------------------------|-----------------------------------|
| Name of the Programme: Bachelor of Commerce (B.Com)Course Code: COM A2 Name of the Course: Indian Accounting Standards-2 | | |
| Course Credits | No. of Hours per Week | Total No of Teaching Hours |
| 3 Credits | 3 Hrs | 45 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the students' will be able to | | |
| a) Understand the preparation of consolidated financial statements as per Ind AS b) Learn the disclosures in the financial statements c) Understand the latest provisions of measurement-based accounting policies. d) Comprehend the Accounting and Reporting of Financial Instruments e) Analyse the Revenue based accounting standard. | | |
| Syllabus | | Hours |
| Module-1 Consolidated Financial Statement (Ind AS 110) | | 9 |
| Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve and Unreleased profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet. | | |
| Module No. 2 Disclosures in the Financial Statements | | 9 |
| Employee benefits (Ind AS 19) Earnings per Share (Ind AS 33) Lease (Ind AS 116), Interim Financial Reporting (Ind AS 34) Share-based Payment (Ind AS 102). | | |
| Module No. 3 Measurement Based on Accounting Policies | | 9 |
| Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8), First time adoption of Ind AS (Ind As 101), Accounting for Government Grants and Disclosure of Government Assistance ((Ind AS 20)) and Share Based Payment (Ind AS 102) | | |
| Module No. 4 Accounting and Reporting of Financial Instruments | | 9 |
| Presentation of Financial Instruments (Ind AS 32) – Meaning, Financial Assets, Financial Liabilities - Presentation Recognition and Measurement of financial Instruments (Ind AS 39) – Initial and Subsequent Recognition and measurement of Financial Assets and Financial Liabilities, Derecognition of Financial Assets and Financial Liabilities- Disclosures of Financial Instruments (Ind AS 107) | | |
| Module No. 5 Revenue based accounting standard. | | 9 |
| Revenue from Contracts with Customers (Ind AS 115), Fair Value Measurement (Ind AS 113) Contract, Practical Provisions and problems on the above standards. | | |

Skill Development Activities:

1. Prepare consolidated Balance sheet with imaginary figures.
2. Make a list of Indian Accounting Standards
3. Make disclosures of any five Indian Accounting Standards.
4. Study the compliance with the requirements of Indian Accounting standards as disclosed in the Notes to Accounts in Annual Reports.

Books for Reference:

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
4. Dr.A.L.Saini IFRS for India, , Snow white publications.
5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

Note: Latest edition of text books may be used

| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM F2 Name of the Course: Investment Management | | |
|--|------------------------------|------------------------------------|
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | 3 Hrs | 45 Hrs |
| Pedagogy: Classrooms lecture, Case studies, 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 concept of investments, its features and various instruments. Comprehend the functioning of secondary market in India. Underline the concept of risk and return and their relevance in purchasing and selling of securities. Illustrate the valuation of securities and finding out the values for purchase and sale of securities. Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market. | | |
| Syllabus: | | Hours |
| Module No. 1: Concept of Investment | | 07 |
| Introduction - Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market Instruments, Capital Market Instruments. Derivatives. | | |
| Module No. 2: Fundamental Analysis | | 12 |
| Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis. Valuation of securities: Valuation of Bonds and debentures and preference shares, equity shares-no growth rate, normal growth rate and super normal growth rate. | | |
| Module No. 3: Risk & Return | | 10 |
| Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return. | | |
| Module No. 4 Technical Analysis | | 08 |
| Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency | | |
| Module No. 5: Portfolio Management | | 8 |
| Portfolio Management: Meaning, Need, Objectives, process of Portfolio management, Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Theory only). | | |

Skill Developments Activities:

1. Collect and compare the data on financial instruments selected for investment from any five investors.
2. Open Demat account, learn how to trade in stock market and submit the report on prospectus and challenges of stock trading.
3. Discuss with investors on systematic and unsystematic risk analysis, submit report on the same.
4. Calculate the intrinsic value of any five bonds listed on BSE / NSE, making necessary assumptions.

5. Summarise the parameters of 'Economy Analysis' of any five countries and give your inference.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas., Investments, Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Sharpe F. William, Alexander J Gordon and Bailey V Jeffery, Investments, Prentice Hall of India Private Limited, New Delhi.
3. Fischer E Donald and Jordan J Ronald., Security Analysis and Portfolio Management, Prentice Hall of India Private Limited, New Delhi.
4. Kevin S., Portfolio Management, PHI, New Delhi.
5. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Private Limited, New Delhi.
6. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill Publishing Company Limited, New Delhi.

Note: Latest edition of text books may be used.

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|--|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM H2 Name of the Course: Cultural Diversity at Work Place | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | 3 Hrs | 45 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc., | | |
| Course Outcomes: On successful completion of the course, the students' will be able to a) Understand, interpret question reflect upon and engage with the notion of "diversity". b) Recall the cultural diversity at work place in an organization. c) Support the business case for workforce diversity and inclusion. d) Identify diversity and work respecting cross cultural environment. e) Assess contemporary organizational strategies for managing workforce diversity and inclusion. | | |
| Syllabus: | | Hours |
| Module No. 1: Introduction to Diversity | | 10 |
| Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope-Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity. | | |
| Module No. 2: Exploring Differences | | 08 |
| Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression. | | |
| Module No. 3: Visions of Diversity and Cross Cultural Management | | 10 |
| Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck framework, Hofstede's Cultural Dimensions, Trompenaars's Dimensions, Schwartz Value Survey, GLOBE study. | | |
| Module No. 4: Skills and Competencies | | 08 |
| Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations. | | |
| Module 5: Recent Trends in Diversity Management | | 09 |

Emerging workforce trends–Dual-career couples–Cultural issues in international working on work-life balance–Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on workforce diversity, Diversity Management in IT organizations Contemporary Issues in Workplace

Diversity.

Skill Development Activities:

1. Visit any MNCs, identify and report on the cultural diversity in an organization.
2. Interact and List out the ways in which dehumanization done in public/private sector organization.

3. Interact with HR Manager of any MNCs, explore and report on cross culturalmanagement.
4. Explore the benefits of multi-cultural organizations.
5. Examine and report on diversity management in select IT organizations.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage.
2. Harvey, C.P. & Allard, M.J. (2015). Understanding and managing diversity:Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.

Note: Latest edition of text books may be used.

| | | |
|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM I2 Name of the Course: Human Resource Analytics | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | 3 Hrs | 45 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar& field work etc., | | |
| a) Course Outcomes: On successful completion of the course, the students' will be able to b) Understand the role of Analytics in Human Resource. c) Identify a list of HR metrics relevant to an organization's mission or goals. d) Apply best practices for using HR analytics to support making data-driven decisions. e) Demonstrate the use of Analytical techniques to analyse and interpret HR data | | |
| Syllabus: | | Hours |
| Module No. 1: HR Decision-making and HR Analytics | | 10 |
| Introduction – HR decision making – importance and significance of HR analytics – benefits of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers – aligning human resources to business through HR analytics – HR analytics framework and models – LAMP Framework. | | |
| Module No. 2: HR Business Process and HR Analytics | | 08 |
| Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non- parametric tests- HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard | | |
| Module No. 3: Forecasting and Measuring HR value propositions with HR analytics | | 07 |
| Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics | | |
| Module No. 4: HR analytics and Data | | 12 |
| HR data and data quality – data collection – big data for human resources – transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – datafication of human resources, Excel exercises: Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover, For-Cause Dismissals, and Layoffs | | |
| Module 5: HR Analytics and Predictive Modelling | | 08 |
| Different phases of HR analytics and predictive modelling – data and information for HR predictive analysis – software solutions – predictive analytics tools and techniques – understanding future human resources. | | |

Skill Development Activities:

Course teacher can identify and give the skill development activities.

Books for Reference:

1. Dipak Kumar Bhattacharya, HR Analytics: Understanding Theories and Applications, SAGE publications, 2017
2. Ron Person, Balanced Scorecards & Operational Dashboards with Microsoft Excel, Wiley Publications.

3. Jac Fitz-enz, The New HR Analytics- Predicting the Economic Value of Your Company's Human Capital Investments, AMACOM.
4. Jac Fitz-enz ,John R. Mattox II, Predictive Analytics for Human Resources, Wiley & SASBusiness Series.

Note: Latest edition of text books may be used.

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|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM .M2 Name of the Course: Customer Relationship Management | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | 3 Hrs | 45 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc., | | |
| Course Outcomes: On successful completion of the course, the s'tudents will be able to <ol style="list-style-type: none"> To be aware of the nuances of customer relationship. To analyze the CRM link with the other aspects of marketing. To impart the basic knowledge of the Role of CRM in increasing the sales of the company. To make the students aware of the different CRM models in service industry. To make the students aware and analyze the different issues in CRM | | |
| Syllabus: | | Hours |
| Module No. 1: Evolution of Customer Relationship | | 10 |
| Introduction - CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing. | | |
| Module No. 2: CRM Concepts | | 10 |
| Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support. | | |
| Module No. 3: Planning for CRM | | 08 |
| Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid. | | |
| Module No. 4: CRM and Marketing Strategy | | 07 |
| Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, CallCentres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector. | | |
| Module 5: CRM Planning and Implementation | | 10 |
| Introduction - Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM)Performance: Measuring CRM performance, CRM Metrics. | | |

Skill Development**Activities:**

1. Visit any bank, identify and note customer relationship management by banker.
2. Conduct online survey on customer satisfaction of insurance products of any company.
3. Visit any telecommunication retail service outlet, discuss CRM related aspects with CRM manager.
4. Discuss from any five call centre employees on how their work helps to maintain customer relationship.

6. Prepare report how technology impacts on CRM.
7. Any other activities, which are relevant to the course.

Books for Reference:

1. Francis Buttle, Stan Maklan, Customer Relationship Management: Concepts and Technologies, 3rd edition, Routledge Publishers, 2015
2. Kumar, V., Reinartz, Werner Customer Relationship Management Concept, Strategy and Tools, 1st edition, Springer Texts, 2014.
3. Jagdish N. Sheth, Atul Parvatiyar & G. Shainesh, "Customer Relationship Management", Emerging Concepts, Tools and Application", 2010, TMH
4. Dilip Soman & Sara N-Marandi, "Managing Customer Value" 1st edition, 2014, Cambridge.
5. Alok Kumar Rai, "Customer Relationship Management: Concepts and Cases", 2008, PHI.
6. Ken Burnett, the Handbook of Key "Customer Relationship Management", 2010, Pearson Education.
7. Mukesh Chaturvedi, Abinav Chaturvedi, "Customer Relationship Management- An Indian Perspective", 2010 Excel Books, 2nd edition

Note: Latest edition of text books may be used.

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|---|------------------------------|------------------------------------|
| Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.6 Name of the Course: Global Marketing | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | (2+0+2) 4 Hrs | 45 Hrs |
| Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar& field work etc., | | |
| Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> ▪ Gain knowledge of social media platforms such as Twitter, Facebook and Instagram ▪ Get to know pay-per-click (PPC) marketing, including Google AdWords ▪ Know about online advertising such as ad networks and behavioural targeting ▪ Understand everything about search engine optimization (SEO) ▪ Learn about email marketing and content marketing | | |
| Syllabus: | | Hours |
| Module No. 1: Global Marketing | | 08 |
| Introduction to Global Marketing – Meaning and Definition - Need for Global Marketing – Customizing Global Marketing - Importance of Global Marketing – Principles of Global Marketing | | |
| Module No. 2: Media Marketing | | 10 |
| Inbound Marketing – Native Marketing-Branded Content-Custom Publishing – Storytelling for business- Owned Media – Customer Centric Marketing | | |
| Module No. 3: Content Creation | | 10 |
| Need to promote your content – Where to promote your content – Creating a Content promotion plan – Measuring the success of your content marketing – KPI's for content marketing – Identifying opportunities to maximizes results – Written Content – Videos – Social Platform - Audio | | |
| Module No. 4: Product Launch | | 12 |
| Logo Designing - Designing Advertisement - Video Campaigning - Creating a Web Page (Practicals) | | |
| Module No. 5: Internet Marketing | | 05 |
| Introduction - Advantages and Disadvantages - Newsletters. Blogs and Opinion Pieces B2B Relationships | | |

Skill Development Activities:

- 1) Write a mission statement of Content Marketing
- 2) Set content marketing goals for an organization.
- 3) Product launch, logo designing, creating advertisement

- 4) Students should able to write contents of marketing
- 5) Any other activities, which are relevant to the course

Books for Reference:

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.

Note: Latest edition of text books may be used.

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|---|------------------------------|------------------------------------|
| <p align="center">Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.6 (B) Name of the Course: E-Commerce</p> | | |
| Course Credits | No. of Hours per Week | Total No. of Teaching Hours |
| 3 Credits | (2+0+2) 4 Hrs | 45 Hrs |
| <p>Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,</p> | | |
| <p>Course Outcomes: On successful completion of the course, the students' will be able to</p> <ol style="list-style-type: none"> j) Comprehend the concepts of E-commerce k) Understand the e-retailing benefits and key success factors l) Analyse the benefits of EDI m) To understand Cyber security n) Know the Issues in E-commerce. | | |
| Syllabus: | | Hours |
| Module No. 1: E-commerce and its Technological Aspects | | 08 |
| <p>Overview of developments in Information Technology and Defining E-Commerce: The scope of E-commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E-Commerce Architecture.</p> | | |
| Module No. 2: Consumer Oriented E Commerce | | 10 |
| <p>E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of e-retailing, Features of e-retailing. e-services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e-entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.</p> | | |
| Module No. 3: Electronic Data Interchange: | | 10 |

| | |
|--|-----------|
| Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash,cheque and credit cards on the Internet. | |
| Module No. 4: Security in E Commerce Threats in Computer Systems: | 08 |

| | |
|--|-----------|
| Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server. | |
| Module No. 5: Issues in E-Commerce | 09 |
| Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance. | |

Internship /Company Analysis report/Field work

Guidelines and format

Mangalore University

BOS in Commerce

Guidelines for Compulsory Field Work

Following important points are to be considered

1. Field Work will be for a minimum period of 4/5 weeks
2. Students are expected to put in a **minimum of 80 hours** in the institution which will provide such opportunities.
3. Total marks for **Field Work Report + Presentation & Viva will be (60+40) 100 marks.**
4. Field Work can begin **soon after the completion of V Semester Exams.**
5. At the end of the Field Work, students are expected to prepare a **Report on the same and submit a draft copy** to the teacher in-charge **within a period of 5 weeks from the completion of Field Work during the VI Semester.** Concerned teacher will suggest corrections in the report and taking into account the same, **the students will prepare a final report within 10 weeks of the VI Semester, in the FORMAT as prescribed by the BoS in Commerce.**
6. **Report will be evaluated** for 60 marks **by both internal and external examiner** keeping in mind the guidelines for the same. **Presentation will be made by every student to an external examiner with a teaching experience of 5 years and more** who will be selected by the concerned teacher/s from the nearby colleges. Similar support can be extended by the college teacher to their nearby colleges.
7. **Presentation & Viva will be for (20+20) marks. Same will be allocated equally between internal and external examiner.**
8. **Presentation and Viva should be completed before the 14th week of the VI semester** and marks should be made available to the stakeholders and ready for upload on UUCMS as and when it is called for.
9. **Plagiarism of any kind must be strictly avoided.**

Format for submitting of Field Work Report

1. Every Field Work report should be either Spiral bound or Hard Cover Page bound (**3 copies in all** – One for the Organisation/Institution under study, one for the student and other to be submitted to the department.
2. The cover page of the Hard Cover bound (Spiral bound – First Inner cover page must contain details of the students:
 - Logo of Mangalore University
 - Title of the Field Work in Times New Roman Font 16 size, bold and centre.
 - Name of the Student (Capital & 14 Times New roman font size and bold& centre)
 - UUCMS register Number (12 Size Times New Roman Font)
 - College name & details (12 Size Times New roman Font)
 - Submitted to - Guide Teacher Name (12 Size Times New Roman font).

For clarity follow the format of preparation of Field Work report.

Entire report will be presented in 11 size Times New Roman Font.

3. Report will be prepared on the following lines:
 - Index page of contents – 1 page
 - Permission Letter for pursuing Field work signed by Principal & HoD.
 - Certificate of Completion from the organisation/institution.
 - Introduction – 1 page
 - Importance/Scope of the study – 2 pages
 - Methodology of study – 1 page
 - Objectives of the Study – 3 to 4 objectives maximum
 - Analysis and Interpretation (not less than 10 pages inclusive of maps, charts, tables, etc.)
 - Findings, suggestions & Conclusion (minimum 3 pages)
 - Learning Outcome of the Internship– 1 page
 - References in APA Style.
4. The Field Work report will be retained by the department for a period of not less than 2 years from the year of completion.

Format of Internship Report
Cover page for Hard Cover Bound/ Spiral Bind – First
Inner Cover Page (Don't type this on Cover Page)

**Title of the Internship project/Company Analysis
Report (CAR)/ Field Work in Times New Roman
Font 16 size, bold and centre
in fulfillment of BCom Programme under Mangalore
University for the Academic year 2023 – 24.**

Logo of Mangalore
University



- **Name of the Student (Capital & 16 Times New Roman font size and bold & centre)**
- UUCMS register Number (14 Size Times New Roman Font)
- College name & details (14 Size Times New roman Font)
- Submitted to - Guide Teacher Name (15 Size Times New Roman font).

Entire report will be presented in 11 size Times New Roman Font with 1.5 spacing

5. Report will be prepared on the following lines:

Index page of contents – 1st Page

| Sl no. | Content | Page no. |
|---------------|---|-----------------|
| 1. | Index Page | 1 |
| 2 | Permission Letter for pursuing internship signed by Principal & HoD. | 3 |
| 3 | Certificate of Completion from the organisation. | 5 |
| 4 | Introduction – 1 page | 7 |
| 5 | Importance/Scope of the study – 2 pages | 9 – 10 |
| 6 | Methodology of study – 1 page | 11 |
| 7 | Objectives of the Study – 3 to 4 objectives maximum | 13 |
| 8 | Analysis and Interpretation (not less than 10 pages inclusive of Geo Tagged pictures of work situation, maps, charts, tables, etc.) | 15 – 25 |
| 9 | Findings, suggestions & Conclusion (minimum 3 pages) | 27 – 29 |
| 10 | Learning Outcome of the Internship – 1 page | 31 |
| 11 | References in APA Style. | 33 |

Leave Blank

Pg no 2

Permission Letter Signed by the Principal and Head of the Department

Permission Letter

This is to Certify that _____STUDENT NAME_____of III BCom bearing

UUCMS no. _____has been allotted the title of Internship

project/CAR/Field Work as

_____ in completion of the BCom Programme during the

academic year 2023-24.

Principal Name & signature

College Seal

HoD Name & Signature

Pg no 3

Leave Blank

Certificate of Completion

(This page is not required in case of Company Analysis Report)

This is to Certify that Student Name_____ -

_____bearing UUCMS no.

_____ of

_____ College Name

has completed his/her Internship/Field Work in our organisation.

Organisation name & address

Seal of the Organisation

Leave Blank

Pg no 6

Introduction

Pg no. 7

Leave Blank

Pg no 8

Importance/Scope of study

Pg no 9

Importance/Scope of study _____ Contd.....

Or else Leave this page Blank

Pg no 10

Methodology of Study

Pg no 11

Leave Blank

Pg no 12

Objectives of the Study – 3 to 4 objectives

Pg no 13

Leave Blank

Pg no 14

Analysis & Interpretation (Write on both sides of the pages from here) – not less than 10 pages

Inclusive of (Geo Tagged photos of work situation in case of Internship/ Field Work only), maps, charts, tables, etc.

Pg no. 15 to Pg no.25

Leave Blank

Pg no 26

Findings, Suggestions & Conclusion (minimum 3 pages) write on both sides of the pages
here

Pg no 27 to Pg no 29

Leave Blank

Pg no 30

Learning outcome of the Internship

Pg no 31

Leave Blank

Pg no 32

References in APA Style

Pg no 33

Leave Blank

Pg no 34

**Mangalore University
BOS in Commerce**

Guidelines for Compulsory Internship Programme

Following important points are to be considered

Internship will be for a minimum period of 4/5 weeks

Students are expected to put in a **minimum of 80 hours** in the institution which will provide internship opportunities.

Total marks for **Internship Report + Presentation & Viva will be (60+40) 100 marks.**

Internship can begin **soon after the completion of V Semester Exams.**

At the end of the Internship programme, students are expected to prepare a **Report on the same and submit a draft copy** to the teacher in-charge **within a period of 5 weeks from the completion of Internship during the VI Semester.** Concerned teacher will suggest corrections in the report and taking into account the same, **the students will prepare a final report within 10 weeks of the VI Semester, in the FORMAT as prescribed by the BoS in Commerce.**

Report will be evaluated for 60 marks **by both internal and external examiner** keeping in mind the guidelines for the same. **Presentation will be made by every student to an external examiner with a teaching experience of 5 years and more** who will be selected by the concerned teacher/s from the nearby colleges. Similar support can be extended by the college teacher to their nearby colleges.

Presentation & Viva will be for (20+20) marks. Same will be allocated equally between internal and external examiner.

Presentation and Viva should be completed before the 14th week of the VI semester and marks should be made available to the stakeholders and ready for upload on UUCMS as and when it is called for.

Plagiarism of any kind must be strictly avoided.

Format for submitting of Internship Report

Every Project report should be either Spiral bound or Hard Cover Page bound (**3 copies in all** – One for the Organisation under study, one for the student and other to be submitted to the department).

The cover page of the Hard Cover bound (Spiral bound – First Inner cover page must contain details of the students:

- Logo of Mangalore University
- Title of the Internship project in Times New Roman Font 16 size, bold and centre.
- Name of the Student (Capital & 16 Times New roman font size and bold& centre)
- UUCMS register Number (14 Size Times New Roman Font)
- College name & details (14 Size Times New roman Font)
- Submitted to - Guide Teacher Name (15 Size Times New Roman font).

For clarity follow the format of preparation of Internship Report

Entire report will be presented in 11 size Times New Roman Font.

Report will be prepared on the following lines:

- Index page of contents – 1 page
- Permission Letter for pursuing internship signed by Principal & HoD.
- Certificate of Completion from the organisation.
- Introduction – 1 page
- Importance/Scope of the study – 2 pages
- Methodology of study – 1 page
- Objectives of the Study – 3 to 4 objectives maximum
- Analysis and Interpretation (not less than 10 pages inclusive of Geo Tagged pictures of work situation, maps, charts, tables, etc.)
- Findings, suggestions & Conclusion (minimum 3 pages)
- Learning Outcome of the Internship– 1 page
- References in APA Style.

The Internship report will be retained by the department for a period of not less than 2 years from the year of completion.

**Mangalore University
BOS in Commerce**

Guidelines for Company Analysis Report (CAR)

Following important points are to be considered
CAR will be done for a period of 4/5 weeks

Total marks for **Company Analysis Report + Presentation & Viva will be (60+40) 100 marks.**

Company Analysis can begin **soon after the completion of V Semester Exams.**

No two students will be allotted the same company in a College.

At the end of the Company Analysis, students are expected to prepare a **Report on the same and submit a draft copy** to the teacher in-charge **within a period of 5 weeks during the VI Semester**. Concerned teacher will suggest corrections in the report and taking into account the same, **the students will prepare a final report within 10 weeks of the VI Semester**, in the **FORMAT as prescribed by the BoS in Commerce.**

Report will be evaluated for 60 marks **by both internal and external examiner** keeping in mind the guidelines for the same. **Presentation will be made by every student to an external examiner with a teaching experience of 5 years and more** who will be selected by the concerned teacher/s from the nearby colleges. Similar support can be extended by the college teacher to their nearby colleges.

Presentation & Viva will be for (20+20) marks. Same will be allocated equally between internal and external examiner.

Presentation and Viva should be completed before the 14th week of the VI semester and marks should be made available to the stakeholders and ready for upload on UUCMS as and when it is called for.

Plagiarism of any kind must be strictly avoided.

Format for submitting of Company Analysis Report (CAR)

Every report should be either Spiral bound or Hard Cover Page bound (**2 copies in all**) – One for the student and other to be submitted to the department.

The cover page of the Hard Cover bound (Spiral bound – First Inner cover page must contain details of the students:

- Logo of Mangalore University
- Title of the Company under Analysis in Times New Roman Font 16 size, bold and centre.
- Name of the Student (Capital & 14 Times New roman font size and bold& centre)
- UUCMS register Number (12 Size Times New Roman Font)
- College name & details (12 Size Times New roman Font)
- Submitted to - Guide Teacher Name (12 Size Times New Roman font).

For clarity follow the format of preparation of CAR.

Entire report will be presented in 11 size Times New Roman Font.

Report will be prepared on the following lines:

- Index page of contents – 1 page
- Permission Letter for doing CAR signed by the Principal & HoD.
- Certificate of Completion from the organisation.
- Introduction – 1 page
- Importance/Scope of the study – 2 pages
- Methodology of study – 1 page
- Objectives of the Study – 3 to 4 objectives maximum
- Analysis and Interpretation (not less than 10 pages inclusive of maps, charts, tables, etc.)
- Findings, suggestions & Conclusion (minimum 3 pages)
- Learning Outcome of the Company Analysis – 1 page
- References in APA Style.

The Report will be retained by the department for a period of not less than 2 years from the year of completion.

**Mangalore University
BOS in Commerce**

Guidelines for Company Analysis Report (CAR)

Following important points are to be considered CAR will be done for a period of 4/5 weeks

Total marks for **Company Analysis Report + Presentation & Viva will be (60+40) 100 marks.**

Company Analysis can begin **soon after the completion of V Semester Exams.**

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Presentation & Viva will be for (20+20) marks. Same will be allocated equally between internal and external examiner.

Presentation and Viva should be completed before the 14th week of the VI semester and marks should be made available to the stakeholders and ready for upload on UUCMS as and when it is called for.

Plagiarism of any kind must be strictly avoided.

Format for submitting of Company Analysis Report (CAR)

Every report should be either Spiral bound or Hard Cover Page bound (**2 copies in all**) – One for the student and other to be submitted to the department.

The cover page of the Hard Cover bound (Spiral bound – First Inner cover page must contain details of the students:

- Logo of Mangalore University
- Title of the Company under Analysis in Times New Roman Font 16 size, bold and centre.
- Name of the Student (Capital & 14 Times New roman font size and bold& centre)
- UUCMS register Number (12 Size Times New Roman Font)
- College name & details (12 Size Times New roman Font)
- Submitted to - Guide Teacher Name (12 Size Times New Roman font).

For clarity follow the format of preparation of CAR.

Entire report will be presented in 11 size Times New Roman Font.

Report will be prepared on the following lines:

- Index page of contents – 1 page
- Permission Letter for doing CAR signed by the Principal & HoD.
- Certificate of Completion from the organisation.
- Introduction – 1 page
- Importance/Scope of the study – 2 pages
- Methodology of study – 1 page
- Objectives of the Study – 3 to 4 objectives maximum
- Analysis and Interpretation (not less than 10 pages inclusive of maps, charts, tables, etc.)
- Findings, suggestions & Conclusion (minimum 3 pages)
- Learning Outcome of the Company Analysis – 1 page
- References in APA Style.

The Report will be retained by the department for a period of not less than 2 years from the year of completion.

