



ST. PHILOMENA'S COLLEGE (AUTONOMOUS), MYSURU

(AFFILIATED TO UNIVERSITY OF MYSORE)

REACCREDITED BY NAAC WITH A GRADE

PROGRAMME – BACHELOR OF COMMERCE (B.COM)

WITH CERTIFIED MANAGEMENT ACCOUNTANT (CMA)

Three-year six semesters Choice Based Credit System (CBCS) with
Learning Outcome Based Curriculum Framework (LOCF)
And Continuous Assessment & Grading Pattern (CAGP) Undergraduate
Programme under Autonomous Structure

Academic year 2020-21 onwards

DEPARTMENT OF COMMERCE

VISION AND MISSION OF THE COLLEGE

VISION:

The college is guided by the visionary zeal of providing value- based education to everyone irrespective of religion, caste, creed or sex by which the character is formed, intellect is explained and one can stand on his/her feet.

MISSION:

To transform young men and women who come to learn not from books, but also from life and to share the experience of working and playing together, this inculcates life skills to become good citizens with integrity and discipline.

Programme Educational Objective (PEO)

B. Com with CMA program will produce graduates who will:

PEO1	Embrace moral values and professional code of ethics which enable students develop life skills making them responsible citizen with a positive attitude for excellent performance and committed service to society.
PEO2.	Adapt to a rapidly changing environment with acquired skills and competencies, become socially responsible and value driven citizens. It also develops a sense of commitment towards professional ethics and sustainable development, gender sensitivity and preservation of environment.
PEO3.	Ability to master and display competency and leadership to become successful professionals, employees and entrepreneurs or pursue higher education and research with a spirit of inquiry, innovation. Enhance ability to solve problems in a dynamic business environment.
PEO4	Competent, creative and highly valued professionals in business, industry, academia or government to serve the society with conscience of global, ethical, societal, ecological and commercial grasp.

Programme Outcome (PO): B. Com –with CMA Programme

PO1	Disciplinary Knowledge: Gain conceptual knowledge in various disciplines of Commerce, Finance, Management and Tax which can be applied in real life situation.
PO2	Cognitive and Communicative skills: The students develop reading, writing, speaking, interpretive, composition skills, hence, can present ideas effectively in a more constructive and productive manner in multi-dimensional domains. Demonstrate competencies for negotiation, conflict management and effective collaboration to build a better network in a professional environment.
PO3	Research related skills: Apply critical thinking and research skills by synthesize appropriate theories, principles and data for problem-solving in finding viable solutions to business dilemmas.
PO4	Ethics: Recognize and respect different value systems. Exhibit accountability and responsibility for moral implications of one's decisions and actions.
PO5	Problem Solving: It enables the students to acquire the knowledge pertaining to solving various problems in life and profession with courage and humanity.
PO6	Critical Thinking: It equips them to apply critical thinking which improves cognitive skills and logical decision, making them business leaders. Also demonstrate the ability to articulate an insightful response.
PO7	Social Interaction: Elicit views of others, mediate disagreements and participate actively with conflicting personalities and encourage equity and growth for all.
PO8	Environment and Sustainability: Engage in environmental sustainability and community development initiatives with ethical, moral and human values and contribute to the wellbeing of the society.
PO9	Employability: Equipping entrepreneurial skills helps students develop business idea from concept to reality or learn the tricks of managing an innovative business in the current environment.
PO10	Leadership Quality: Students are inculcated with moral and ethical values, managerial skills, adaptability, problem solving, taking initiative, decision making, risk taking to make them confident leaders.

Programme Specific Outcome (PSO)- B. Com-CMA

PSO	After the completion of B. Com programme the student will be able to:	Cognitive level
PSO1.	A commerce graduate can apply the managerial skills for a better functioning of an organization	Apply
PSO2	Implement the accounting concepts and conventions to derive at the correct business results	Apply
PSO3	Explore a new business plan to start an enterprise.	Create
PSO4	Apply good ethical practices in business such as filing the tax returns, fair wage system, equal opportunities for all, abiding by the law of the nation etc	Apply
PSO5	Inspect the books of accounts by applying the accounting principles for the authenticated result before the company declares the dividend	Analyse

Mapping of Mission of the College with PEO

Mission	PEO-1	PEO-2	PEO-3	PEO-4
Mision -1	✓	✓	✓	✓

PEO No.	PO-1	PO-2	PO-3	PO-4	PO-5	PO-6	PO-7	PO-8	PO-9	PO-10
PEO-1	✓			✓	✓	✓				
PEO-2	✓				✓		✓	✓		
PEO-3	✓		✓		✓				✓	✓
PEO-4	✓	✓	✓	✓			✓			

PREAMBLE

B. Com with CMA is an integrated B. Com program, focused on employment immediately after completing three years of Bachelor's degree in Commerce and successfully completing CMA exam. A candidate with CMA qualification has a bright career opportunity in Management Accounting and Finance. Apart from this, the focus of this program is to impart conclusive and comprehensive knowledge in commerce course which will equip them to work in any corporate sector, banking, and insurance sector or to become entrepreneur. The students are given the choice of selecting the subject which they like to study under the choice based credit system (CBCS), choosing courses under discipline specific elective (DSE), papers like, Accounting, Goodwill and Shares, Accounting Practices, Recruitment and Selections, Training and Stress Management, Business and Corporate Ethics, Marketing Management, Consumer Protection, Investment Analysis and Portfolio Management, Computerized Accounting, Corporate Tax Planning, E-Commerce and Intellectual Property Act and many more. Apart from commerce courses all students have a privilege of studying SEC courses (Skill Enhancement Courses) offered from other discipline.

In this three-year program the student is given direction and equipped to handle all aspects of his /her chosen career. This entire course is built on the feedback given by the academic council and industrial requirements presently in the market regarding the new trends and techniques. The course acts as a link between PUC and PG and a platform for students interested in pursuing research.

The main objective of the course is to create an environment for learning and exploring all aspects of trade and commerce giving a very good platform to pursue higher education and at the same time for those students who wish to work or to be self-employed.

GENERAL REQUIREMENTS

Scheme of Instructions:

- A. The B. Com Degree Course is of 6 semesters- three years' duration. A candidate can avail a maximum of 6 years (in one stretch) to complete the degree (including blank semesters, if any). Whenever a candidate opts for blank semesters, he/she has to study the prevailing courses offered by the department when he/she continues his/her studies.
- B. A candidate has to earn a minimum of 140 credits and a maximum of 180 credits for successful completion of the B. Com Degree Course. The 140 credits shall be earned by the candidate by studying Common papers and Core papers (Hard core, Soft core and Open Elective)
- C. Credits (Minimum) Matrix: A candidate has to study a minimum of 63 credits in Hard Core, 20 credits in Soft core and 09 credits in Open Elective (sum total of 6 semesters), excluding the credits earned in common papers for the successful completion of the Degree course
- D. Minimum for Pass: No candidate shall be declared to have passed the Semester Examination unless he/she obtains not less than 40% marks including internal assessment in each subject with a minimum of 30% marks in the end semester written examinations.
- E. All other rules and regulations hold good which are governed by the College.
- F. Eligibility for Admission
- a. A candidate who has passed two years Pre-University Examination conducted by the Pre-University Education Board of Karnataka or any other examination considered as equivalent thereto by the Mysore University is eligible for admission to this course.
- b. Admission of Diploma Holders in Commercial/Secretarial Practice to this course.

Candidates who have passed 03 years Diploma in Commercial/Secretarial practice conducted by the Department of Technical Education, Government of Karnataka may be directly admitted to the III semester (second Year). However, such candidates have to pass the

languages and other compulsory subjects like the I and II language subjects / Constitution of India/ Environmental Studies/ Computer applications of first two semesters. Such candidates shall not be subjected to any IA in these papers. However, for eventual calculation, 70 marks are equated to 100 marks. Such candidates are not eligible for **ranking**

Grading Pattern

Three-year six semesters Choice Based Credit System (CBCS) and Continuous Assessment Grading Pattern (CAGP) Under Graduate Program under Autonomous Structure

A. SCHEME WITH RESPECT TO ASSESSMENT OF CREDITS TO DSC, DSE & SEC.

Semester	DSC/ H C	DSE/ SC	SEC/OE	Total Credits	Total Marks
I	6+6+6 =18	-	-	18	300
II	5+4+4 = 13	1x2=2	-	15	350
III	5+4+4 = 13	1x2=2	-	15	350
IV	5+4+4 = 13	1x2=2	1x2=2	17	400
V	6+5+5+5+5=26	2x2=4	-	30	600
VI	6+5+5+5+5= 26	1x2=2	1x2=2	30	600
Total	109	12	06	125	3800

Note:

Sl. No	Type	
1.	DSC or HC	Discipline Specific Core (DSC) or Hard Core (HC)
2.	DSE or SC	Discipline Specific Elective (DSE or /Soft Core (SC)
3.	SEC or OE	Skill Enhancement Course (SEC) or Open Elective

**B. SCHEME WITH RESPECT TO ASSESSMENT OF CREDITS TO
LANGAUGES AND FOUNDATION COURSES**

Semester	Language		Foundation Course	Total Credits	Total Marks
	I	II			
I	4	4	3	11	300
II	4	4	3	11	300
III	4	4	3	11	300
IV	4	4	-	08	200
Total	16	16	9	41	1100

SCHEME OF STUDY AND EXAMINATION

I Semester

St. Philomena's College (Autonomous) Mysore, CBCS & CAGP Syllabus for B Com with CMA Course 2020-21 onwards

Papers	Type	Course Code QP Code	Teaching Hours per week	Credits	Examination Scheme			
					Duration in Hours	Theory Max. Marks	I A Max Marks	Total Marks
Financial Accounting-I	DSC	CAA230	06	6	03	70	30	100
Business Organisation and Management	DSC	CAA280	06	6	03	70	30	100
<i>Financial Planning and Performance (CMA)</i>	DSC	CAA300	06	6	03	70	30	100
Total				18	Total Marks			300

NOTE: Option for DSE in II, III, IV Semesters

- There are three options –A or B or C
- Each Option has three internal choice papers - A1, A2, A3, / B1, B2, B3 / C1, C2, C3
- A student can choose anyone of the internal choice Papers in A or B or C during the II, III & IV semester without repeating the internal choice papers.
- If a student opts internal choice A1 in II Semester then, he/she shall opt either B1 or B2 or B3 in III Semester & C1 or C2 or C3 in IV Semester and vice versa.

II Semester

Papers	Type	Course Code	Teaching Hours per Week	Credits	Examination Scheme			
					Duration in Hours	Theory Max. Marks	I A Max Marks	Total Marks
Financial Accounting –II	DSC	CAB230	05	5	03	70	30	100
Financial Analytics and Control (CMA)	DSC	CAB300	04	4	03	70	30	100
Entrepreneurship Development	DSC	CAB290	04	4	03	70	30	100
Discipline Specific Elective (Any One) A. Recent Developments in Accounting B. Human Resource Management C. Business Ethics and Management	DSE	Given Below	02	2	02	30	20	50
Total				15	-	240	110	350

III Semester

Papers	Type	Course Code	Teaching Hours per Week	Credits	Examination Scheme			
					Duration in Hours	Max. Marks	I A Max Marks	Total Marks
International Financial Reporting(CMA)	DSC	CAC310	04	4	03	70	30	100
Strategic Financial Management- I (CMA)	DSC	CAC320	05	5	03	70	30	100
Income Tax –I	DSC	CAC240	04	4	03	70	30	100
Discipline Specific Elective (Any One) A. Recent Developments in Accounting B. Human Resource Management C. Business Ethics and Management	DSE	Given Below	02	02	2	30	20	50
Total				15	-	240	110	350

IV Semester

Papers	Type	Course Code	Teaching Hours per Week	Credits	Examination Scheme			
					Duration in Hours	Max. Marks	I A Max Marks	Total Marks
Strategic Financial Management- II (CMA)	DSC	CAD310	05	5	03	70	30	100
Income Tax-II	DSC	CAD230	04	4	03	70	30	100
Business Decision	DSC	CAD210	04	4	03	70	30	100
Any One -Discipline Specific Elective A. Recent Developments in Accounting B. Human Resource Management C. Business Ethics and Management	DSE	Given Below	02	2	2	30	20	50
Open Elective			03	03	2	30	20	50
Total				18	Total Marks			400

NOTE: Option for DSE in V & VI Semesters (A student must do 3 DSE in V and VI semesters in total. That can be 2+1 Or 1+ 2 respectively in V and VI semester)

- There are three options – D or E or F
- Each option has three internal choice papers D1, D2, D3, /E1, E2, E3 /F1, F2, F3
- A student can choose any one of the internal choice Papers in D or E or F during the V and VI semester without repeating the internal choice papers.
- If a student opts internal choice D1 in V Semester, then he/she has to opt either E1 or E2 or E3 & F1 or F2 or F3 in VI semester and vice versa.

V Semester

Papers	Type	QP Code	Teaching Hours per Week	Credits	Examination Scheme			
					Duration in Hours	Max. Marks	I A Max Marks	Total Marks
Corporate and Business Law	DSC	CAE410	05	5	03	70	30	100
Management Accounting	DSC	CAE420	05	5	03	70	30	100
Principles of Event Management	DSC	CAE440	05	5	03	70	30	100
International Auditing– I (CMA)	DSC	CAE460	06	6	03	70	30	100
Compulsory Elective –I Financial Management	DSC	CAE450	06	6	03	70	30	100
Elective –II Any one 1. Advanced Banking–Paper I Title: Indian Banking OR	DSC	CAE310	05	05	03	70	30	100
2. Business Taxation– Paper I Title: Corporate Tax and Introduction to GST OR	DSC	CAE350						
3. Insurance Management - Paper I Title: Life Insurance	DSC	CAE320						
4. International Business - Paper I Title:	DSC	CAE340						
5. E-Commerce- Paper I Title: Programming and E-	DSC	CAE360						
Any Two -Discipline Specific Elective D. Allied Commerce Topics-1 E. Allied Commerce Topics-2 F. Allied Commerce Topics-3	DSE	Given	02 02	2 2	02 02	30 30	20 20	50 50
Total				30		410	190	600

VI Semester

Papers	Type	QP Code	Teaching Hours per Week	Credits	Examination Scheme			
					Duration in Hours	Max. Marks	I A Max Marks	Total Marks
Company Law	DSC	CAF230	05	5	03	70	30	100
Principles and Practice of Auditing	DSC	CAF430	05	5	03	70	30	100
Quantitative Techniques	DSC	CAF240	05	5	03	70	30	100
<i>International Auditing–II (CMA)</i>	DSC	CAF450	06	6	03	70	30	100
Elective –II Any one 1. Advanced Banking – Paper II Title: International Banking and Foreign Trade OR 2. Business Taxation – Paper II Title: GST and Customs Duty OR 3. Insurance Management Paper - II Title: General Insurance OR 4. International Business - Paper - II Title: Import and Export Management OR 5. E-Commerce- Paper - II Title: Programming and E-Commerce Basics	DSC	CAF310	05	5	03	70	30	100
		CAF350						
		CAF320						
		CAF340						
		CAF360						
Discipline Specific Electives. Any two, other than the one opted in the previous semesters. D. Allied Commerce Topics-1 E. Allied Commerce Topics-2 F. Allied Commerce Topics-3	DSE	Given Below	02	2	2	30	20	50

General Open Elective	OE		03	3	2	30	20	50
Total				31		410	190	600

DISCIPLINE SPECIFIC ELECTIVE PAPERS

Discipline Specific Elective papers for 2 nd , 3 rd and 4 th semesters		
A. RECENT DEVELOPMENTS IN ACCOUNTING		
A1	Accounting	CABY001
A2	Goodwill and Shares	CABY005
A3	Accounting Practices	CABY002
B. HUMAN RESOURCE MANAGEMENT		
B1	Recruitment and Selection	CABY004
B2	Training	CABY007
B3	Stress Management	CABY006
C. BUSINESS ETHICS & MANAGEMENT		
C1	Business Ethics	CABY008
C2	Marketing Management	CABY003
C3	Consumer Protection	CABY009
Discipline Specific Elective Papers for 5 th and 6 th Semesters		
D. ALLIED COMMERCE TOPICS-1		
D1	Corporate Risk Management	CAEY013
D2	Investment Analysis & Portfolio Management	CAEY014
D3	Computerised Accounting System	CAEY015
E. ALLIED COMMERCE TOPICS -2		
E1	Corporate and Business Ethics	CAEY010
E2	Goods and Service Tax	CAEY011
E3	Research Methodology	CAEY012
F. ALLIED COMMERCE TOPICS-3		
F1	Corporate Tax Planning	CAEY016
F2	E-Commerce (Only for those students who have not chosen E-Commerce as their elective paper in 5 th & 6 th Sem.)	CAEY017
F3	Intellectual Property Act	CAEY018

SYLLABUS

FIRST SEMESTER B. Com

SUBJECT: ACCOUNTING

DISCIPLINE SPECIFIC CORE (DSC)

TITLE: FINANCIAL ACCOUNTING –I

Class Duration: 16 Weeks with 6 Hours a week = 96 Hrs.

Marks: Theory 70 + Internal Assessment 30 = 100

Course Objective:

1. To acquaint students with the accounting concepts, convention, tools and techniques in maintaining books of accounts.
2. To enable the students to derive at accounting results (profit or loss) of sole trading concern.
3. To make the students understand the accounting for consignment transactions.
4. To familiarise the students to accounting practices related to Non-trading concern.
5. To expose the learners, the different methods of depreciation.

Teaching Method: Traditional method of teaching, make students work by giving home assignment, for theory portions use of PPT.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Apply the concepts, conventions and accounting standards in accounting.	Apply
CO2.	Compare the results of two sole trading concerns.	Understand
CO3.	Examine the various depreciation methods.	Apply
CO4.	Apply the accounting rules for consignment transactions.	Apply
CO5.	Compare the accounts and results of different departments under departmental accounts.	Analyse
CO6.	Design the accounts of non- trading concerns.	Create

1.0	Unit 1. Accounting Principles and Standards	16 Hrs.
1.1	Meaning, Need, Importance, Objectives	
1.2	Functions, Advantages & Disadvantages of Financial Accounting.	

1.3	Relationship with other Accounting Disciplines	
1.4	Accounting Cycle & Practice	
1.5	Accounting Concepts and Conventions - Generally Accepted Accounting Principles (Concept of GAAP).	
1.6	Indian Accounting Standards v/s International Accounting Standards, IFRS (A Brief Introduction)	
1.7	Computerized Accounting- Meaning, Features and Introduction to Tally.	
2.0	Unit 2. Accounts for Sole Trading Concern	16Hrs
2.1	Introduction to Sole Trading Concern- Meaning, Features	
2.2	Preparation of Trial Balance and Final Accounts of Sole Trading Concern with Adjustments.	
3.0	Unit 3. Accounting for Depreciation	16Hrs
3.1	Meaning, Need and Causes of Depreciation.	
3.2	Methods of Determining Depreciation Expenses	
3.3	Problems on Straight Line and Written Down Value Method only.	
4.0	Unit 4. Accounting for Consignment Transaction	16 Hrs
4.1	Meaning – Parties – Distinction between Consignment and Sale	
4.2	Proforma Invoice – Account Sales, Types of Commission	
4.3	Problems on Consignment transactions at Cost and Invoice Price, Normal and Abnormal Loss	

5.0	Unit 5 -Departmental Accounts	16Hrs
5.1	Meaning, Objectives, Advantages of Preparing Departmental Accounts	
5.2	Basis for Allocation and Apportionment of Joint Expenses – Interdepartmental Transfers of Goods	
5.3	Preparation of Profit and Loss Account and Balance Sheet.	
6.0	Unit 6 - Accounts of Non - Trading Concern	16 Hrs
6.1	Meaning and Features of NTC	
6.2	Difference between Receipts & Payments Account and Income & Expenditure Account	
6.3	Problems on Preparation of Income & Expenditure Account & Balance Sheet from Receipts & Payments Account.	

Assignment for skill enhancement (Any 5)

1. Identify any two organizations & justify the relationship of accounting with other discipline.
2. Preparation of correct trial balance from the given wrong trial balance.
3. Prepare a financial statement of a sole trading concern with imaginary figures.
4. Show the calculation of depreciation under any one method with imaginary figures
5. Preparation of account sales with imaginary figures.
6. Collection or drafting of final accounts of NTC & identify the capital & revenue items.
7. Select any one organization of your choice and show the apportionment of expenses under suitable basis.

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Advanced Accounting	Gupta and Radhaswamy	Sultan Chand	4 th	2017
2.	Financial Accounting	Dr. S.N. Maheswari	Vikas	8 th	2014
3.	Financial Accounting-I	S.P. Jain and K.L. Narang	Kalyani	3 rd	2015
4.	Financial Accounting-I	Arulanandam & Raman	HPH		2017
5.	Financial Accounts	Mishra A.K	Sahitya Bhawan	2016	2017

Note: The latest edition of all the books referred above should be read.

FIRST SEMESTER B. Com
SUBJECT: BUSINESS ORGANISATION AND MANAGEMENT
DISCIPLINE SPECIFIC CORE (DSC)
TITLE: BUSINESS ORGANISATION AND MANAGEMENT
Class Duration: 16 Weeks with 6 Hours a week = 96 Hrs
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objective:

1. To make the students understand how the business organizations work.
2. To educate students about the importance of planning.
3. To make the students understand the importance of communication.
4. To educate the students about the good qualities required for a leader.

Teaching Method: Role play, group discussion, presentations and talk and chalk.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Identify the various forms of business organizations.	Analyse
CO2.	Discuss the contributions of different management thinkers in the field of management.	Understanding
CO3.	Identify the long term and short term plans of an organization.	Analyse
CO4.	Recommend the planning process of management for a better management.	Evaluate
CO5.	Draw organizational structure and will be able to suggest one depending on the size of the organization.	Create
CO6.	Recommend few important techniques of motivation and control.	Evaluate
CO7	Suggest the essentials of effective communication.	Create
CO8.	Recommend few good qualities which are most essential to be a leader.	Evaluate

1.0	Unit 1. Forms of Business Organisations	20 Hrs
1.1	Sole Proprietorship, Partnership Firms, Joint Stock Company, Cooperative Society, Limited Liability Partnership- Features, Advantages and	
1.2	Choice of Form of Organisation.	
1.3	Concepts of International Business and Multinational Corporations.	
1.4	Emerging Opportunities in Business, Franchising, Outsourcing and E-Commerce (A brief introduction)	
2.0	Unit 2. Management	18Hrs

2.1	Concepts of Management, Definition, Characteristics of Management, Management as a Science, Art or Profession	
2.2	Scope and Functional Areas of Management- Administration v/s Management	
2.3	Evolution of Management Thought- F.W. Taylor, Henry Fayol and Peter. F. Drucker.	
2.4	Emerging Trends in Management- TQM, TPM, MIS, ISO, Change Management, Business Eco System and Logistic Management (A brief	
3.0	Unit 3. The Process of Management	15 Hrs
3.1	Planning- Meaning & Significance, Planning Process, Short Term & Long Term Planning.	
3.2	Policy and Strategy, Forecasting and Decision Making.	
4.0	Unit 4. Organizing	15Hrs
4.1	Basic Considerations, Organization Structure – Organizational Hierarchy.	
4.2	Departmentation - Functional, Project, Matrix and Network. Delegation and Decentralization of Authority, Groups and Teams.	
5.0	Unit 5. Direction	15 Hrs
5.1	Meaning and Elements of Direction	
5.2	Controlling- Meaning, Process and Importance of Controlling- Control Techniques (brief discussion only)	
5.3	Communication- Concept of Communication- Communication Process- Types of Communication-Barriers in Communication- Essentials of Effective	
6.0	Unit 6. Motivation and Leadership	13Hrs
6.1	Motivation-Meaning-Importance-Techniques-Maslow's Theory- McGregor's Theory X & Y-Herzberg's Theory-Z Theory's.	
6.2	Leadership- Meaning-Functions-Qualities of a Good Leader- Leadership Styles, (Autocratic, Democratic and Free- Rein Leadership).	

Assignment for skill enhancement (Any 5)

1. Prepare a Flow Chart showing the Chronological order in which Management thought has developed into its present form.
2. Visit any Business Organization in your area and describe at least one Short term and Long term plan adopted by that organization.
3. Collect Organization chart of any one establishment in your area and describe its structure.

4. Identify any three motivational techniques used by a Company of your choice.
5. Explain the leadership styles of any two among the top ten business leaders of India.
6. Comment on any one Management Thought.

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Essentials of Management	Appaniah & Reddy	Himalaya	Latest	2017
2.	Management Principles and Practice	Srinivasan & Chunawalla	Himalaya	Latest	2017
3.	The Practice of Management	Peter F Drucker	Allied, Management Tasks	Latest	2017
4.	Principles of Management	L.M.Prasad	Sultan Chand & Sons	Latest	2017
5.	Principles & Practice of Management	L.M.Prasad	Sultan Chand & Sons	Latest	2017

FIRST SEMESTER B. Com
SUBJECT: FINANCIAL PLANNING AND PERFORMANCE (CMA)
TITLE: FINANCIAL PLANNING AND PERFORMANCE
Class Duration: 16 Weeks with 6 Hours a week = 96 Hrs.
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objective:

1. To make the learners understand strategic planning and methodologies.
2. To familiarise the students to budgeting concepts and forecasting techniques.
3. To make the students compare the budgeted costs with the actual performance and analyze the variances.
4. To expose learners to understand the purpose of allocation of costs and profits to responsibility centers and the importance of performance measures.

Teaching Method: Includes classroom and online training, case-study based approach and related assessments.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Identify long-term mission and goals, and the various strategic planning models and analytical techniques.	Analyse
CO2.	Understand of the various budgeting concepts and methodologies so as to successfully prepare budgetary statement.	Understand
CO3.	Examine forecasting techniques and interpret annual profit plan to provide projections of cash flow and financial statements.	Apply
CO4.	Analyse performance against operational goals using measures based on revenue, manufacturing costs, nonmanufacturing costs, and profit depending on the type of center or unit being measured.	Analyse
CO5.	Assess different types of responsibility centers and the allocation of costs among various organizational segments.	Evaluation
CO6.	Identify key performance indicators (KPI) and understand the importance of those indicators in evaluating a firm.	Analyse

1.0	Unit I -Strategic Planning & Performance	16 Hrs.
1.1	Analysis of external and internal factors affecting strategy	
1.2	Long-term mission and goals	
1.3	Alignment of tactics with long-term strategic goals	
1.4	Strategic planning models and analytical techniques	
1.5	Characteristics of successful strategic planning process	
2.0	Unit II – Budgeting Methodologies	16 Hrs.
2.1	Operations and performance goals - Characteristics of a successful budget process	
2.2	Resource allocation - Annual business plans (master budgets)	
2.3	Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting	
2.4	Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets	
2.5	Pro forma income - Financial statement projections - Cash flow projections.	
3.0	Unit III - Forecasting Techniques	16 Hrs.
3.1	Simple Regression Equation – Multiple Regression Equation and use in forecasting – Calculation of result of simple regression equation	
3.2	Learning curve analysis – Cumulative average time learning model – Benefits and Shortcomings of Regression analysis and Learning Curve Analysis	

3.3	Expected Value of Random Variables – Benefits and Shortcomings of Expect value techniques	
3.4	Probability values to estimate future cash flows	
4.0	Unit IV-Cost and Variance Measures	16 Hrs.
4.1	Comparison of actual to planned results -	
4.2	Use of flexible budgets to analyze performance	
4.3	Management by exception	
4.4	Use of standard cost systems	
4.5	Analysis of variation from standard cost expectations	
5.0	Unit V – Responsibility centres and reporting segments	16 Hrs.
5.1	Types of responsibility centres	
5.2	Transfer pricing - Reporting of organizational segments	
6.0	Unit VI - Performance Measures	16 Hrs.
6.1	Product profitability analysis - Business unit profitability analysis - Customer profitability analysis	
6.2	Return on investment - Residual income - Investment base issues	
6.3	Key performance indicators (KPIs) - Balanced scorecard	

Assignment for skill enhancement (Any 5)

1. Prepare the operational and financial budget to launch a new business for an organization.
2. Study of a company's annual budget, compare to actual performance and present a summary.
3. Conduct a strategic planning exercise for an organization.
4. Prepare a cash flow forecast for a given scenario such that you can predict the month end bank balance for every month of the year.
5. Conduct a SWOT analysis for an organization and leverage the opportunities to turn into strengths. Identify the weaknesses and threats to nullify damage or use them to your advantage.
6. List the KPIs for a manufacturing concern.

SECOND SEMESTER B. Com
SUBJECT: ACCOUNTING
DISCIPLINE SPECIFIC CORE (DSC)
TITLE: FINANCIAL ACCOUNTING - II
Class Duration: 16 Weeks with 5 Hours a week = 80Hrs
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objectives:

1. To acquaint students with the royalty accounting and make them familiar with different methods depending on the nature.
2. To provide working knowledge of the branch account.
3. To provide insight about the maintenance of joint venture account.
4. To familiarize the students with the knowledge of hire purchase system.

Teaching Method: Traditional method of teaching, make students work by giving home assignment, use of PPT for theory portions.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Construct an analytical chart and recommend the royalty payable by the lessee to the lessor.	Create
CO2.	Evaluate the methods of maintaining accounts under Joint Venture.	Evaluate
CO3.	Design the accounts of Hire Purchase system.	Create
CO4.	Apply the accounting rules in preparing Branch Accounts.	Apply

1.0	Unit I. Royalty Account	20 Hrs
1.1	Meaning – Concepts – Minimum Rent, Royalty, Land Lord, Short Workings, Recoupment of Short Workings – Methods of Recoupment of Short Workings (Fixed and Floating Method) – Treatment for strike and stoppage of work- Sublease	
1.2	Problems on Royalty Accounts-Journal entries and Ledger Accounts including Minimum Rent Account (Excluding problems on Sub Lease).	
2.0	Unit 2. Joint Venture	20 Hrs
2.1	Introduction, Meaning, Distinction between Joint Venture and Consignment, Distinction between Joint Venture and Partnership	

2.2	Methods of maintaining Accounts. (a) Separate set of Accounts (Joint Bank System) and (b) Maintenance of Accounts in the Books of each venture's (Without Memorandum Joint Venture).	
3.0	Unit 3. Hire Purchase System	20 Hrs
3.1	Meaning of Hire Purchase System, Difference between Hire Purchase and Sale – Problems on Hire purchase (excluding Hire Purchase Trading Accounts)	
3.2	Journal entries and Ledger Accounts in the books of both the parties under Asset Accrual Method and Credit Purchase/Sale with interest method only.	
4.0	Unit 4. Branch Accounts	20 Hrs
4.1	Meaning, Objectives, Features of Branch Accounts- Types of Branches and its Features	
4.2	Problems on Dependant Branch only – Debtors System and Stocks and Debtors System at Cost and Invoice Price. 5.0 Unit 5	

Assignment for skill enhancement (Any 5)

1. List out any five areas of business where joint venture is adopted.
 2. Prepare a Joint Venture Account with imaginary figures.
 3. Collection and filling of hire purchase agreement form with imaginary figures.
 4. Collection of Proforma Invoice and Ordinary Invoice of any organization and prepare a comparative statement.
 5. Prepare a royalty analytical statement with imaginary figures
 6. Prepare a chart showing the difference between Hire Purchase System and Sales.
- Also list out any five organisations/products where Hire Purchas System is practiced.

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition
1.	Introduction to Accounting.	Tulasian, P.C	Tulasian, P.C	Latest edition
2.	Financial Accounting –I	S P Jain and K L Narang	Kalyani	Latest edition
3.	Financial Accounting-II	G.Vedamurthy	C.V.G	Latest edition
4.	Advanced Accounting	Radhaswamy and R L Gupta	Sultan Chand	Latest edition
5.	Financial Accounting	Dr. S N Mahaswari	Vikas	Latest edition

Note: The latest edition of all the books referred above should be read.

SECOND SEMESTER B. Com
SUBJECT: FINANCIAL ANALYTICS AND CONTROL (CMA)
TITLE: FINANCIAL ANALYTICS AND CONTROL
Class Duration: 16 Weeks with 4 Hours a week = 64 Hrs.
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objective:

1. To make students understand the role of information systems.
2. To develop the ability to comprehend how technology has transformed data analysis.
3. To help students understand different types of costing systems, supply chain management.
4. To familiarise the students with the concepts of internal control framework provided by the COSO.
5. To expose students to the role of information technology in internal controls.

Teaching Method: Includes classroom and online training, case-study based approach and related assessments.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Develop an understanding of information systems, the importance of data governance and how technology is transforming finance related decisions.	Understand
CO2.	Apply data analytics and compare the importance and significant tools of data visualization.	Apply
CO3.	Analyse cost measurement concepts and identify the different types of costing systems.	Analyse
CO4.	Examine the concept of supply chain management and the elements associated with it.	Apply
CO5.	Compompose the concepts of Internal controls, Internal control risk, COSO Control Components, ERM Policies and Procedures, Corporate governance and Audit Risk.	Create
CO6.	Plan elements of internal controls like governance, risk and compliance, systems controls and security measures.	Create

1.0	Unit I -Information systems and Data Governance	10 Hrs.
1.1	Accounting information systems	
1.2	Enterprise resource planning systems	
1.3	Enterprise performance management systems	
1.4	Data policies and procedures	
1.5	Life cycle of data	
1.6	Controls against security breaches	
2.0	Unit II – Technology-enabled finance transformation and Data Analytics	10 Hrs.
2.1	Systems Development Life Cycle	
2.2	Process automation	
2.3	Innovative applications	
2.4	Business intelligence	
2.5	Data mining	
2.6	Analytic tools	
2.7	Data visualization	
3.0	Unit III - Cost Measurement Concepts	12 Hrs.
3.1	Cost behavior and cost objects, Actual and normal costs	
3.2	Standard costs, Absorption(full) costing	
3.3	Variable (direct) costing, Joint and by-product costing- Job order costing	
3.4	Process costing, Activity-based costing, Life-cycle costing	
3.5	Fixed and variable overhead expenses, Plant-wide versus departmental overhead	
3.6	Determination of allocation base, Allocation of service department costs	
4.0	Unit IV– Supply chain management and Business process improvement	12 Hrs.
4.1	Lean manufacturing, Enterprise resource planning (ERP)	
4.2	Theory of constraints and throughput costing, Capacity management and analysis	
4.3	Value chain analysis, Value-added concepts, Process analysis Activity-based management	
4.4	Continuous improvement concepts	
4.5	Best practice analysis	
4.6	Cost of quality analysis, Efficient accounting processes	
5.0	Unit V – Governance, Risk and Compliance	10Hrs.
5.1	Internal control structure and management philosophy	
5.2	Internal control policies for safeguarding and assurance	
5.3	Internal control risk	
5.4	COSO Control Components	
5.5	ERM Policies and Procedures	
5.6	Corporate governance & Responsibilities	
5.7	Audit Risk- External audit requirements	
6.0	Unit VI - Systems Controls and Security Measures	10 Hrs.
6.1	General accounting systems controls	
6.2	Application and transaction controls	
6.3	Network Controls	
6.4	Backup Controls	
6.5	Business Continuity planning	

Assignment for skill enhancement (Any 5)

1. Develop a presentation on Accounting Information System explaining while AIS is important, the role it plays in enhancing the value of a business, its functions and provide examples on real-time adaptations of AIS across various companies.
2. Identify three product and service company use cases and develop a presentation on the role data analytics played in these organizations.
3. Understand the cost structure of an organization and, based on behaviour, help categorize the costs and analyse them.
4. Understand the risks and internal controls of an organization and prepare a risk control matrix. Study SOP for a core company process (Purchase, Marketing etc) and prepare a risk-control matrix.
5. Understand and simulate a demand forecasting model that serves as a tool to support production planning and inventory management.
6. Discuss the existing internal control system of the revenue department of an organization.

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Wiley CMAexcel Learning System, Part 1: Financial Planning, Performance & Analytics		John Wiley & Sons		2020
2.	Core Concepts of Accounting Information Systems	Mark Simkin	Wiley	13 th	2015
3.	Cost Management: A Strategic EmphasisMcGraw Hill	Edward Blocher, David Stout, Paul Juras, and Gary Cokins	McGraw Hill	7 th	2012
4.	Accounting Information Systems	George Bodnar, and William Hopwood	Pearson	10 th	2013
5.	COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017, Enterprise Risk Management - Integrated Framework				2017
6.	Accounting Information Systems	George Bodnar, and	Pearson	11 th	2013

		William Hopwood			
7.	Excel Power Pivot & Power Query for Dummies	Michael Alexander	Wiley		
8.	Fundamentals of Business Analytics	R N Prasad, Seema Acharya	Wiley	2 nd	2016

Note: The latest edition of all the books referred above should be read.

SECOND SEMESTER B. Com
SUBJECT: ENTREPRENEURSHIP
DISCIPLINE SPECIFIC CORE (DSC)
TITLE: ENTREPRENEURSHIP DEVELOPMENT
Class Duration: 16 Weeks with 4 Hours a week = 64 Hrs.
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objectives:

1. To enable students to understand the basic concepts of entrepreneurship.
2. To provide insight to prepare a business plan to start an enterprise.
3. To make students aware of the importance of Small Scale Industry.
4. To expose learners to all financial assistance available to start an enterprise or SSI.

Teaching Methods: Case Study, Role Play, Group Discussion and Class room teaching.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Examine the scope of being an entrepreneur.	Apply
CO2.	Evaluate the qualities of an entrepreneur in reference to their own characteristics.	Evaluate
CO3.	Plan the startup of a small scale industry	Create
CO4.	Examine the opportunities available for launch of products/services in the market.	Analyse
CO5.	Create a business plan for a project.	Create
CO6.	Recommend financial support system available to an entrepreneur.	Evaluate

1.0	Unit 1. Entrepreneurship	16 Hrs
1.1	Introduction, Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise	
1.2	Evolution of entrepreneurship in India- Characteristics & Functions of Entrepreneurs	
1.3	Factors influencing Entrepreneurship – Pros and Cons of being an Entrepreneur	
1.4	Qualities of an Entrepreneur–Types of Entrepreneurs	
1.5	Entrepreneur V/s Professional Managers.	
2.0	Unit 2.Small Scale Industries	16 Hrs
2.1	Meaning & Definition – Product Range – Capital Investment Ownership Patterns	
2.2	Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries	
2.3	Role Played by SSI in the Development of Indian Economy. Problems Faced by SSI's and the Steps Taken to Solve the Problems – Policies Governing SSI's	
3.0	Unit 3.Formation of Small Scale Industries	16 Hrs
3.1	Business Opportunity, Scanning the Environment for Opportunities, Evaluation of Alternatives and Selection Based on Personal Competencies, Financial Assistance Through SFC's, SIDBI, Commercial Banks, IFCI – Non-financial Assistance from DIC, SISI, AWAKE, KVIC.	
3.2	Steps Involved in the Formation of a Small Business Venture- Location, Clearances and Permits Required, Formalities, Licensing and Registration Procedure.	
4.0	Unit 4.Preparation of Business Plan (BP)	16 Hrs
4.1	Meaning – Importance- Preparation- BP Format: Financial, Marketing, Human Resource, Technical, Social Aspects of the BP.	
4.2	Common pitfalls to be avoided in preparation of a BP.	

Assignment for skill enhancement (Any 5)

1. List out the name, address, nature of business, capital and number of employees of at least ten business enterprises.
2. Visit District Industrial Centre and Collect information about incentives offered to small scale units.
3. Visit KSFC and collect information about financial assistance offered by them to SSIs.
5. Design a questionnaire to assess the entrepreneurial aptitude.
6. Visit four agricultural entrepreneurs and write a report.
7. Write a feasibility report for a new enterprise
8. Chart showing financial assistance with rate of interest and tax concessions both direct and Indirect available to SSI units in India.

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher
01	Small Business Management & entrepreneurship	Vasant Desai,	Himalaya publishing house
02	Small scale industries & entrepreneurial development	C.S.V.Murthy	-
03	Entrepreneurship Development	N.V.R Naidu	I k international
04	Entrepreneurial Development	Dr.Venkataramana	SHB Publication
05	Developing Entrepreneurship	UdaiPareek and T.V. Rao	-

SECOND/ THIRD/ FOURTH SEMESTER B.Com
A1- DISCIPLINE SPECIFIC ELECTIVE (DSE)
SUBJECT: RECENT DEVELOPMENTS IN ACCOUNTING
TITLE: ACCOUNTING
Class Duration: 16 Weeks with 2 Hours a week = 32Hrs
Marks: Theory 30 + Internal Assessment 20 = 50

Course Objective:

1. To enable the students to understand various aspects of financial accounting.
2. To expose students to various methods of interest calculations.
3. To help the learners know how to calculate fire insurance claims.

Teaching Methods: Case Study, Role Play, Group Discussion and Class room teaching

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Calculate the principal amount of a product, interest and the total instalment price of a product purchased under instalment system.	Apply
CO2.	Calculate the amount that can be claimed from an insurance company for the loss of stock in business.	Apply

1.0	Unit 1. Installment Account	16Hrs
1.1	Meaning, Difference between Hire Purchase and Installment System	
1.2	Problems on Installment Journal Entries, Ledger Accounts in the Books of Installment Buyer and Seller - Under Credit Purchase/Sale with Interest Method & Interest Suspense Method.	
2.0	Unit 2. Insurance Claim	16Hrs
2.1	Under Insurance, Salvage, Steps for Ascertaining Fire Insurance Claim	
2.2	Claims for Loss of Stock and Claim for Loss of Profit.	

Reference Book:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1	Accounting Principles	Anthony, R.N. and Reece	J.S: Richard Irwin Inc	2nd	2017
2	Advanced Accounting	; Gupta, R.L and Radhaswamy	M: Sultan Chand and Sons, New Delhi	4 th	2016
3	Management Accounting	S K Maheshwari		Latest edition	
4	Financial Accounting	. Dr. S.N. Maheswari		Latest edition	

SECOND/ THIRD/ FOURTH SEMESTER B. Com
A2 - DISCIPLINE SPECIFIC ELECTIVE (DSE)
SUBJECT: RECENT DEVELOPMENTS IN ACCOUNTING
TITLE: GOODWILL AND SHARES
Class Duration: 16 Weeks with 2 Hours a week = 32 Hrs.
Marks: Theory 30 + Internal Assessment 20 = 50

Course Objective:

1. To acquaint the students to value the goodwill and share of the company.
2. To provide working knowledge of the various methods of valuation of shares.
3. To familiarise the students the factors affecting the valuation of shares.

Teaching Methods: Lecture method, work out problems, activities, group discussions, case analysis.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Explain the various factors affecting the valuation of shares.	Understanding
CO2.	Solve problems applying the various methods of valuation of Goodwill.	Apply

1.0 Unit 1. Valuation of Goodwill

16 Hrs.

- 1.1 Method of Valuation: Average Profit, Super Profit and Capitalization of Super Profit.

2.0 Unit 2. Valuation of Shares

16 Hrs.

- 2.1 Meaning – Need for Valuation, Factors Affecting Valuation

- 2.2 Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of Shares.

Reference books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Advance Corporate Accounting	S.P Jain , K.L Narang	Kalyani Publisher	-	2014
2.	Advance Accounting	S.N Maheshwari S. K Maheshwari	VikasPublishing House Pvt. ltd	Volume – II, Tenth Edition	2009
3.	Corporate Accounting	D.K Goel, Shelly Goel	Arya Publisher	Revised Edition	1 st Jan 2018

SECOND/ THIRD/ FOURTH SEMESTER B. Com
A3 - DISCIPLINE SPECIFIC ELECTIVE (DSE)
SUBJECT: RECENT DEVELOPMENT IN ACCOUNTING
TITLE: ACCOUNTING PRACTICES
Class Duration: 16 Weeks with 2 Hours a week = 32Hrs
Marks: Theory 30 + Internal Assessment 20 = 50

Course Objectives:

1. To enable the students to understand basics of investment accounting.
2. To enlighten the students about the importance of human resource accounting.

Teaching Methods: Case Study, Role Play, Group Discussion and Class Room Teaching

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Apply the Lev and Schwartz models to compute the value of human resources of an employee.	Apply
CO2.	Prepare plans based on the accounts related to investments on government loans, bonds, stock and debentures.	Create

1.0	Unit- I Investment Accounting	16Hrs
1.1	Meaning, Types of Investment (as per Accounting Standard 13)	
1.2	Disposal of Investment	
2.0	Unit- II Human Resource Accounting:	16Hrs
2..1	Accounting aspects of Human Capital- Meaning, Need and Significance of	

	HRA, Advantages and Limitations of HRA.	
2.2	Monetary and Non-Monetary models; Cost Based Models- Acquisition Cost Method, Replacement Cost Model, Opportunity Cost Method, Standard Cost Method, Current Purchasing Power Method(CPPM), Simple Problems.	

Reference books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition
1	Advanced Accountancy	R. Venkataramana	VBH	Revised Edition
2	Advanced Accountancy	Soundrarajan A & K. Venkataramana	SHBP	Revised Edition
3	Advanced Accountancy-II (Corporate Accounting)	S. P. Jain and K. L. Narang	Kalyani Publishers	Revised Edition 2009
4	The Indian Context in Topics in Accounting and Finance	Chakraborty	Oxford University Press	Revised Edition
5	Advances in Concepts, Methods and Applications	Flamholtz	JosseyEass Publishers	Revised Edition

SECOND/ THIRD/ FOURTH SEMESTER B. Com
B1-DISCIPLINE SPECIFIC ELECTIVE (DSE)
SUBJECT: HUMAN RESOURCE MANAGEMENT
TITLE: RECRUITMENT AND SELECTION
Class Duration: 16 Weeks with 2 Hours a week = 32 Hrs.
Marks: Theory 30 + Internal Assessment 20 = 50

Course Objective:

1. To create awareness on recruitment and selection in the present scenario.
2. To help students know the sources of recruitments.
3. To provide insights of selectin process.

Teaching Methods: Case Study, Role Play, Group Discussion and Class room teaching

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Explain the recruitment procedures and sources of recruitment.	Understand
CO2.	Recommend a good selection process to recruit and select a candidate for an office.	Evaluate

1.0	Unit 1. Recruitment	16 Hrs.
1.1	Meaning, Objectives, Scope and Nature of Recruitment	
1.2	Need, Importance and Limitations of Recruitment	
1.3	Sources of Recruitment	
1.4	Internal Sources of Recruitment	
1.5	Present Employees	
1.6	Transfer and Promotions -Merits and Demerits	
1.7	Employee Referrals. Former Employees, Previous Employees	
1.8	External Sources of Recruitment	
1.9	Advertising, Employment Exchange, Unsolicited Application,	
1.10	Campus Recruitment, Recruiting Agencies Walk-ins, Competitors, Gate Recruitment, Portals.	
1.11	Merits and Demerits of Internal and External Sources of Recruitment	
2.0	Unit 2. Selection	16 Hrs
2.1	Meaning and Definition - Significance of Selection Procedure	
2.2	Selection Process in an Organisation	
2.3	Preliminary Interview- (Types of interviews) Blank Application form (Information Collected in Blank Application), Weighted Application Blanks, Selection Interview, Checking References, Final Selection, Physical Examination, Job Offer, Contract of Employment and Evaluation. Mock Interviews.	

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Human Resource Management -Text and Cases	V.S.P. Rao	Anurag Jain for Excel Books	2 nd Edition	2005 (Reprint – 2010)
2.	Human Resource Management -Text and Cases	Shashi K Gupta and Rosy Joshi	Kalyani Publications	6 th Edition	2014
3.	Human Resource Management	L. M. Prasad	Sultan Chand and sons	2 nd Edition	2009

SECOND/ THIRD/ FOURTH SEMESTER B. Com
B2- DISCIPLINE SPECIFIC ELECTIVE (DSE)
SUBJECT: HUMAN RESOURCE MANAGEMENT
TITLE: TRAINING
Class Duration: 16 Weeks with 2 Hours a week = 32 Hrs.
Marks: Theory 30 + Internal Assessment 20 = 50

Course Objective:

1. To understand the importance of training.
2. To help students understand the benefits of training for both Organisation and employees.
3. To impart knowledge about the various methods and techniques of training.

Teaching Methods: Case Study, Role Play, Group Discussion and Class room teaching

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Analyse the benefits of the different methods of training.	Understanding
CO2.	Draft a systematic training plan.	Create
CO3.	Suggest the best method of training for a specific job.	Evaluate

1.0	Unit 1. Training	16 Hrs.
1.1	Meaning and definition	
1.2	Training and Education	
1.3	Training and Development	
1.4	Objectives of Training	
1.5	Needs and Importance	
1.6	Benefits of Training to Organisation	
1.7	Benefits of Training to Individuals	
1.8	Steps in Systematic Training Plan	
2.0	Training Methods and Techniques	16 Hrs.
2.1	On the Job Training	
2.2	Job Instruction Training - Coaching - Mentoring	
2.3	Position Rotation - Apprenticeship - Committee Assignment	
2.4	Merits and Demerits of On the Job training	
2.5	Off the Job Training	
2.6	Vestibule Training Apprenticeship Training - Classroom Training - Internship Training - Conferences	
2.7	Role Playing- Programmed Learning - Electronic Training - Audio -Visuals	
2.8	Computer Based Training.	
2.4	Electronic Performance Support Services (EPSS) Distance and Internet Based Training. Evaluation of a Training Programme.	

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Human Resource Management -Text and Cases	V.S.P. Rao	Anurag Jain for Excel Books	2 nd Edition	2005 (Reprint – 2010)
2.	Human Resource Management -Text and Cases	Shashi K Gupta and Rosy Joshi	Kalyani Publications	6 th Edition	2014
3.	Human Resource Management	L. M. Prasad	Sultan Chand and sons	2 nd Edition	2009

SECOND/ THIRD/ FOURTH SEMESTER B. Com
B3- DISCIPLINE SPECIFIC ELECTIVE (DSE)
SUBJECT: HUMAN RESOURCE MANAGEMENT
TITLE: STRESS MANAGEMENT

Class Duration: 16 Weeks with 2 Hours a week = 32 Hrs

Marks: Theory 30 + Internal Assessment 20 = 50

Course Objective:

1. To help students identify stress.
2. To make students aware of the impact of stress on individuals.
3. To familiarise the students to stress busting techniques.

Teaching Methods: Case Study, Role Play, Group Discussion and Class room teaching, Counseling and some techniques for overcoming stress.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Apply stress management concept in life.	Apply
CO2.	Assess symptoms of stress.	Evaluate
CO3.	Evaluate consequences of stress for people concerned.	Evaluate
CO4.	Assess stress busting techniques for work environment.	Evaluate
CO5.	Create a personal action plan for stress management.	Create

1.0 Unit 1 Stress Management**16 Hrs.**

- 1.1 Meaning of Stress
- 1.2 Definition of Stress
- 1.3 Nature of Stress
- 1.4 Personality and Stress
- 1.5 Symptoms of Stress
- 1.6 Physical symptoms
- 1.7 Mental symptoms
- 1.8 Emotional symptoms
- 1.9 Behavioural symptoms

2.0 Unit 2 Sources and Consequences of Stress**16 Hrs.**

- 2.1 Extra –Organisational Stressor
- 2.2 Job related factors.
- 2.3 Role related factors
- 2.4 Group stressors
- 2.5 Individual Stressors
- 2.6 Consequences for Individual
- 2.7 Consequences for family
- 2.8 Consequences for organization
- 2.9 Coping strategies for stress
- 2.10 Individual approach
- 2.11 Stress Busting Techniques.

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Human Resource Management -Text and Cases	V.S.P. Rao	Anurag Jain for Excel Books	2 nd Edition	2005 (Reprint – 2010)
2.	Human Resource Management -Text and Cases	Shashi K Gupta and Rosy Joshi	Kalyani Publishers	6 th Edition	2014
3.	Human Resource Management	L. M. Prasad	Sultan Chand and sons	2 nd Edition	2009
4.	Stress Management	Alok Chakrawal Pratibha Goyal	Studera Press -	1 st Edition	2018

SECOND/ THIRD/ FOURTH SEMESTER B. Com
C1-DISCIPLINE SPECIFIC ELECTIVE (DSE)
SUBJECT: BUSINESS ETHICS AND MANAGEMENT
TITLE: BUSINESS ETHICS
Class Duration: 16 Weeks with 2 Hours a week = 32 Hrs.
Marks: Theory 30 + Internal Assessment 20 = 50

Course Objective:

- 1: To teach ethics and moral values
- 2: To analysing the ethical value in the business process
- 3: To teach individuals to evaluate and develop right attitude based on values.

Teaching Methods: Case Study, Role Play, Group Discussion and Class Room Teaching

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Differentiate between ethical and unethical practices in business.	Analyse
CO2.	Practice only ethical issues and discourage unethical practices in businesses.	Understanding
CO3.	Recommend ethical practices in any organization where he/she is employed.	Remember

1.0	Unit 1. Nature of Business Ethics	16 Hrs.
	1.1 Introduction – Meaning, Religion and Ethics 1.2 Morals and Ethics 1.3 Ethics in Management 1.4 Ethics in Business 1.5 Importance of Ethics in Business 1.6 Relationship between Ethics and Business. 1.7 Case studies and examples	
2.0	Unit 2. Values for Managers	16 Hrs.
	2.1 Need for Business Ethics- Universal Criteria 2.2 Value System and Business Ethics 2.3 Ethical Problems Faced by the Managers 2.4 Impact of Ethics on Managerial Performance 2.5 Value Driven Stakeholder Management 2.6 Do Ethics Work in Business? 2.7 Legal Vs. Ethical 2.8 Case studies and examples	

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher
1.	Business Ethics	Ravindranath V. Badi&Narayanasa V	BadiVrinda Publications
2.	The Ethics of Management	Larue Tone Hosmer and Richard D. Irwin	HPH
3.	Business Ethics and Corporate Governance	Murthy CSV	HPH
4.	Business Ethics and Corporate Governance	Dr. K. Nirmala, KarunakaraReaddy	HPH

SECOND/ THIRD/ FOURTH SEMESTER B. Com
C2- DISCIPLINE SPECIFIC ELECTIVE (DSE)
SUBJECT: BUSINESS ETHICS AND MANAGEMENT
TITLE: MARKETING MANAGEMENT
Class Duration: 16 Weeks with 2Hours a week = 32 Hrs
Marks: Theory 30 + Internal Assessment 20 = 50

Course Objective:

1. To understand the importance of product and service marketing.
2. To familiarize the learners to the basic concepts of market, marketing and marketing mix.
3. To enlighten the students about the importance of retail marketing.
4. To expose learners to the concept of advertising and promotion activities.

Teaching Methods: Case Study, Role Play, Group Discussion and Class room teaching

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1	To understand the importance of the elements of marketing mix.	Understand
CO2.	Analyse the marketing mix related to an existing product.	Analyse
CO3.	Examine the need and importance of retail marketing.	Apply
CO4.	Compose a best marketing mix strategy for a new product.	Create
CO5.	To examine the service mix.	Apply

1.0	Unit 1.Marketing	16hrs
1.1	Introduction, Meaning and Definition of Market and Marketing	
1.2	Marketing Concepts – Meaning, Importance and Limitation	
1.3	An Effective Marketing Mix - Meaning - Elements of Marketing Mix.	

1.4	Retail Marketing- Meaning, Classification, the Growing Importance of Retailing Industry- Retail as a Career.
2.0	Unit 2. Product and Service Marketing 16hrs
2.1	Product- Meaning, Product Classifications, Branding, Packaging, Labeling.
2.2	Service Marketing: Introduction, Meaning, Service Mix, Applications- Hospital and Tourism
2.3	Meaning and Definition of Advertising and Publicity, Social and Economic Effects of Advertising

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Marketing Management	Philip Kotler	Pearson Publishers	15 th Edition	2017
2.	Marketing Management	Rajansaxena	Mc Graw Hill Education	5 th Edition	2016
4.	Marketing for Hospitality and Tourism	Philip Kotler	Pearson Publishers	7 th Edition	2017

SECOND/ THIRD/ FOURTH SEMESTER B. Com
C3- DISCIPLINE SPECIFIC ELECTIVE (DSE)
SUBJECT: BUSINESS ETHICS AND MANAGEMENT
TITLE: CONSUMER PROTECTION
Class Duration: 16 Weeks with 2 Hours a week = 32 Hrs
Marks: Theory 30 + Internal Assessment 20 = 50

Course Objective:

1. This paper seeks to familiarize the students regarding consumer rights.
2. To examine the social framework of consumer right and legal framework of protecting consumer right.
3. To provide insight about grievance redress mechanism under the Consumer Protection Act.

Teaching Method: Case Study, Role Play, Group Discussion and Class room teaching

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Examine the procedures to be followed in consumer grievance redress mechanism.	Apply
CO2.	Explain the procedure for filing and hearing of a complaint in a consumer court.	Analyse

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1.0	Unit 1. Conceptual Framework	16 Hrs
1.1	Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, Labeling and Packaging.	
1.2	Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/ Dissatisfaction-Grievances- Complaint, Consumer Complaining Behaviour- Alternatives Available to Dissatisfied Consumers - Internal and External Complaint Handling- Corporate Redress Systems and Public Redress Systems.	
2.0	Unit 2. The Consumer Protection Act, 1986 (CPA)	16 Hrs
2.1	Objectives and Basic Concepts: Consumer, Goods, Service, Defect in Goods, Deficiency in Service, Unfair Trade Practice, Restrictive Trade Practice.	
2.2	Organizational Set-Up under the Consumer Protection Act- Advisory Bodies- Consumer Protection Councils at the Central, States and District Levels, Basic Consumer Rights; Adjudicatory Bodies, District Forums, State Commissions, National Commission- Their Composition, Powers, a Jurisdiction (Pecuniary and Territorial)	
2.3	Grievance Redress Mechanism under the Consumer Protection Act, 1986	
2.4	Who can file a Complaint? Grounds of Filing a Complaint; Limitation Period	
2.5	Procedure for Filing and Hearing of a Complaint; Disposal of Cases, Relief/Remedy to be Provided: Temporary Injunction, Enforcement of Order, Appeal, Frivolous and Vexatious Complaints; Offences and Penalties.	

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Consumer Protection: Law and Practice	Aggarwal, V. K	Bharat Law House, Delhi	5th ed	2013
2.	Consumer Right for Everyone	Girimaji, Pushpa	Penguin Books		2018
3.	Consumer is King	Rajyalaxmi Rao	Universal Law Publishing Company		2018
4.	Empowering Consumers e-book	-	www.consumeraffairs.nic.in		

5.	e – book on Consumer Protection Act	-	www.bis.org		
6.	The Consumer Protection Act, 1986	-	The Consumer Protection Act, 1986	Latest	2018

THIRD SEMESTER B. Com
SUBJECT: INTERNATIONAL FINANCIAL REPORTING (CMA)
TITLE: INTERNATIONAL FINANCIAL REPORTING
Class Duration: 16 Weeks with 4 Hours a week = 64 Hrs.
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objective:

1. To help students develop an understanding of the basic financial statements and its presentation.
2. To enable students to do %-step approach revenue recognition.
3. To expose students to asset and liability valuation.
4. To familiarise students to accounting and practice various method of depreciation and amortization.
5. To make learners practice finance and operating leases, transactions affecting Owner's Equity as per US GAAP and IFRS.

Teaching Method: Includes classroom and online training, case-study based approach and related assessments.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Understand the concepts of the four basic financial statements and apply the learning to Integrated reporting (IR), Integrated Thinking and the Integrated Report. Identify and describe the major differences between US GAAP and IFRS	Understand
CO2.	Understand the 5-Steps approach to revenue recognition, per USGAAP.	Understand
CO3.	Examine accounting for Cash & Cash Equivalents, Accounts Receivable, Notes Receivable, Transfers & Servicing of Financial Assets, Accounts Payable, Employee-related Expenses Payable, Cost of Goods Sold and Inventory.	Analyse
CO4.	Identify the different depreciation methods, amortization and impairment of intangible assets.	Analyse
CO5.	Distinguish between finance and operating leases and learn about the presentation of these items on the financial	Analyse

	statements.	
CO6.	Examine transactions affecting the equity including paid-in-capital, retained earnings and the effect on shareholder's equity upon issuance of stock dividends and stock splits.	Evaluate

1.0	Unit I -Basic Financial Statements	12 Hrs.
1.1	Balance sheet - Income statement	
1.2	Statement of Comprehensive Income	
1.3	Statement of changes in equity	
1.4	Statement of cash flows	
1.5	Integrated Integrated Reporting (IR)	
2.0	Unit II – Revenue Recognition	10 Hrs.
2.1	5-Step approach to Revenue Recognition	
2.2	Certain Customer's Rights & Obligations	
2.3	Specific Arrangements	
2.4	Matching principle, Accruals & Deferrals, Adjusting Journal Entries	
3.0	Unit III - Current Assets and Current Liabilities	12 Hrs.
3.1	Cash & Cash Equivalents - Accounts Receivable	
3.2	Notes Receivable	
3.3	Transfers & Servicing of Financial Assets	
3.4	Accounts Payable	
4.0	Unit IV - Asset Valuation	10 Hrs.
4.1	Acquisition of Fixed Assets	
4.2	Capitalization of	
4.3	Interest - Costs Incurred After Acquisition	
4.4	Depreciation - Impairment - Asset Retirement Obligation	
4.5	Disposal & Involuntary Conversions	
5.0	Unit V –Valuation of Liabilities	10 Hrs.
5.1	Inter-period tax allocation/deferred income taxes	
5.2	deferred tax assets and deferred tax liabilities	
5.3	temporary and permanent differences	
5.4	Operating and Finance Leases	
5.5	Financial statement presentation of operating and finance leases	
6.0	Unit VI - Equity transactions	10 Hrs.
6.1	Paid-in capital - Retained earnings	
6.2	Accumulated other comprehensive	
6.3	Income - Stock dividends and stock splits	
6.4	Stock options	
6.5	Business Combinations & Consolidations	

Assignment for skill enhancement (Any 5)

1. Understand the major differences between US GAAP and IFRS, and indicate the changes that need to be made on financial statements prepared as per US GAAP to convert to IFRS.
2. Study integrated reporting of a company presenting it and analyse how it is different from traditional financial reporting.
3. Conduct a profitability analysis, return on capital employed, return on equity, gross profit margin, operating profit margin and net profit margin based on financial statements of an organisation.
4. Study and present the five steps of revenue recognition standard through various exercises and scenarios.
5. Analyze the balance sheet impact of finance leases.

Reference Books

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Wiley CMAexcel Learning System, Part 1: Financial Planning, Performance & Analytics		John Wiley & Sons		2020
2.	Intermediate Accounting	Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield	Wiley	15 th	2018
3.	Advanced Accounting	Joe Ben Hoyle, Thomas Schaefer, Timothy Douppnik	McGraw Hill	7 th	2012
4.	IIRC Framework on Integrated Reporting, Luminous White Paper – Integrated Reporting: The New Reality, KPMG Survey of Integrated Reports in Japan, 2018		KPMG		2018
5.	Intermediate Accounting	Loren Nikolai, John Bazley,	Cengage Learning	13 th	2012

		Jefferson Jones; South- Western Cengage Learning			
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Note: The latest edition of all the books referred above should be read.

THIRD SEMESTER B. Com
SUBJECT: STRATEGIC FINANCIAL MANAGEMENT- I (CMA)
TITLE: STRATEGIC FINANCIAL MANAGEMENT- I
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs.
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objective:

1. To make the students understand the purpose of common size financial statements.
2. To expose students to learn tools to perform financial statement analysis.
3. To introduce students to various types of long-term financing and the costs involved.
4. To acquaint students to different methods of raising capital in the financial markets like short-term financing, corporate restructuring etc.

Teaching Method: Includes classroom and online training, case-study based approach and related assessments.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Develop an in-depth understanding of financial statement analysis and knowledge of corporate finance.	Understand
CO2.	Construct financial statement analysis through financial ratio calculations, profitability analyses while taking note of special issues like the impact of foreign operations, effects of changing prices and inflation, off balance sheet financing, etc.	Create
CO3.	Examine long-term financial management using calculations of risk and return, term structure of interest rates, types of financial instruments, cost of capital and valuation of financial instruments.	Analyse
CO4.	Identify and evaluate different methods of raising capital by gaining an understanding of financial markets and regulation and market efficiency.	Evaluate
CO5.	Apply the working capital management concepts and other concepts related to marketable securities management,	Apply

	accounts receivable management, inventory management and short-term credit management.	
CO6.	Recommend the corporate restructuring, like mergers and acquisitions, bankruptcy as well as international finance.	Evaluate

1.0	Unit I -Financial Statement Analysis and Profitability Analysis	14 Hrs.
1.1	Common size financial statements, Common base year financial statements	
1.2	ROA and ROE, Return on Total Assets	
1.3	Factors in measuring income, Source, stability and trends of sales and revenue	
1.4	Relationship between revenue and receivables and revenue and inventory	
1.5	Effect on revenue due to changes in revenue recognition and measurement methods	
1.6	Cost of sales analysis, Variation analysis, Calculation and Interpretation of sustainable equity growth	
2.0	Unit II - Financial Ratios and Special Issues	14 Hrs.
2.1	Liquidity (current, quick, cash, cash flow, net working capital)	
2.2	Leverage (solvency, operating, finance, debt to equity, debt to total assets, fixed charge coverage, interest coverage, cash flow to fixed charge), Activity (receivable turnover, inventory turnover, A/P turnover, days sales outstanding, days inventory outstanding, days purchases, asset turnover. Cash cycle)	
2.3	Profitability (gross profit, net profit, EBITDA, ROA, ROE)	
2.4	Special Issues (Impact of foreign operations, Impact of changes in accounting treatment, Accounting and economic concept of value and income, Earning Quality)	
3.0	Unit III-Long-term Financial Management	14 Hrs.
3.1	Calculating return	
3.2	Types of risk	
3.3	Relationship between risk and return	
3.4	Term structure of interest rates	
3.5	Types of financial instruments	
3.6	Cost of capital	
3.7	Valuation of financial instruments	
4.0	Unit IV- Raising Capital	14 Hrs.
4.1	Raising Capital: Financial markets and regulation	
4.2	Market efficiency	
4.3	Financial institutions	
4.4	- Initial and secondary public offerings	
4.5	- Dividend policy and share repurchases	
4.6	Lease financing	
5.0	Unit V – Working Capital Management	14 Hrs.
5.1	Working capital management: Working capital terminology	
5.2	- Cash management	
5.3	Marketable securities management	
5.4	Accounts receivable management	
5.5	Inventory management	
5.6	Types of short-term credit	

5.7	- Short-term credit management	
6.0	Unit VI- Corporate Restructuring and International Finance	10 Hrs.
6.1	Mergers and acquisitions	
6.2	Bankruptcy	
6.3	Other forms of restructuring	
6.4	Fixed, flexible, and floating exchange rates	
6.5	Managing transaction exposure	
6.6	Financing international trade	

Assignment for skill enhancement (Any 5)

1. Identify the factors affecting the decisions of a finance manager relating to financing, investment, dividends and working capital management.
2. Prepare a presentation on various short term and long terms sources of raising capital and present the risks, advantages and disadvantages of those sources.
3. Prepare an aging schedule of debtors of an organization.
4. Understand the working capital of an organisation using various ratios and prepare a summary.
5. Download a public company's financial statements prepared per US GAAP, conduct ratio analysis and draw your conclusions.
6. Develop common size income statement and balance sheet of two popular product companies.
7. Conduct an in depth financial statement analysis of the top 5 publicly traded technology companies to gain an insight into the industry.
8. Analyse 5 of the top M&A deals over the last 12 months and list down the synergies driven in the deal.

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Wiley CMA excel Learning System, Part 2: Strategic Financial Management		John Wiley & Sons		2020
2.	Financial Statement Analysis	K. R. Subramanya and John Wild	McGraw Hill	10 th	2008
3.	Principles of Corporate Finance;	Richard Brealey, Stewart Myers and Franklin Allen	McGraw Hill	7 th	2012
4.	Fundamentals of Financial Management	James Van Horn, and John	Pearson		2018

		Wachowicz			
5.	Financial Reporting & Analysis	Charles Gibson; South-Western	Cengage Learning	13 th	2007

Note: The latest edition of all the books referred above should be read.

THIRD SEMESTER B. Com
SUBJECT: TAXATION
DISCIPLINE SPECIFIC CORE (DSC)
TITLE: INCOME TAX – I – Hard Core
Class Duration: 16 Weeks with 4 Hours a week = 64 Hrs.
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objectives:

1. To make students understand the primary purpose of taxation.
2. To make learners remember the various provisions of Income Tax Act of 1961.
3. To make the students aware of taxation as an instrument of economic policy.
4. To evaluate the sources of public revenue to the government.

Teaching Methods: Lecture method, work out problems, activities, group discussions, case analysis

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Understand the various provisions of the Income Tax Act and compute the residential status and total income of an assessee.	Understanding
CO2.	Compare the different heads of incomes and can compute the taxable income from salary and also shall compute the retirement benefits for the given assessment year.	Analyse
CO3.	Apply the tax rules for computing income from rental property.	Apply
CO4.	Calculate the income of an assessee for a financial year related to house properties, business and profession.	Evaluate
CO5.	Identify and classify the capital gains -long term and short term, and also can compute the taxable income from other sources.	Analyse
CO6.	Apply the tax rules under section 6A and 80C-80U pertaining to deductions.	Apply

1.0	Unit 1. Brief History of Income Tax Act	16hrs
1.1	Introduction, Finance Act, Scheme of Income Tax	
1.1	Basic Concepts Assessee, Assessment Year, Previous Year, Person's Income	
1.3	Residential Status and Scope of Total Income	
1.4	Exempted Incomes u/s 10	
2.0	Unit 2. Heads of Income	16hrs
2.1	Income from Salary, Features of Salary Income	
2.2	Allowances- Perquisites-Provident Fund	
2.3	Leave Encashment (problems)	
2.4	Retirement Benefits ,Gratuity, Pension (Problems)	
2.5	Computation of taxable salary income	
3.0	Unit 3. Income from House Property and Business	16hrs
3.1	Computation of Income from House property	
3.2	Basis of Charge, Deemed Ownership, Exemptions	
3.3	Determination of Annual Value, Deductions u/s 24(problems)	
3.4	General Deductions u/s37-Losses Deemed Profits	
3.5	Computation of Profits or Gains from Business and Profession [(Advocates, Doctors, Chartered Accountants (simple problems only)]	
4.0	Unit 4. Computation of Income under the Heads	16hrs
4.1	Capital Gains	
4.2	Other sources	
4.3	Deductions u/s 6A	
4.4	Deductions under 80C-80U	

Assignment for skill enhancement (Any 5)

1. List out any 10 exempted incomes u/s10
2. Filling of form 16
3. Filling and filing of returns of income
4. Filling of tax payment challan
5. Computation of income tax payable under the head Capital gains
6. Calculation of total income based on residential status of an individual with imaginary figures
7. PAN Format

Reference Books:

Sl.No	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1	Problems and solutions in Income Tax	Dr.H.C.Meharotra Dr.S.P.Goyal	Sahityabhawan publications	33rd edition	2017-18
2	Income Tax AY 2018-	Swamynathan.C	Kalyani	Revised	2018-19

	19	Abhirami.D Srinivas.G	Publications	edition	
3	Income tax Law and A/C's AY 2018-19	Dr.H.C.MeharotraDr.S .P.Goyal	Sahityabhawan publications	Revised 58 TH edi tion	2018-19
4	Income Tax Law and Practice	Bhagavathi Prasad	WishwaPrakasha n publisher	Revised edition	2017-18
5	Income Tax Law and Practice	Vinod.K.Singhanian	Taxmann publication	41 st edition	2018-19

Note: The latest edition of all the books referred above should be read.

FOURTH SEMESTER B Com
SUBJECT: STRATEGIC FINANCIAL MANAGEMENT- II (CMA)
DISCIPLINE SPECIFIC CORE (DSC)
TITLE: STRATEGIC FINANCIAL MANAGEMENT- II
Class Duration: 16Weeks with 5 Hours a week = 80 Hrs.
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objective:

1. To develop the ability to understand decision making related to breaking even of costs, concepts related to marginal analysis, pricing methodologies.
2. To help the students to comprehend the concepts in the enterprise risk management framework provided by the COSO.
3. To familiarise the students to know the present value techniques; gain an in-depth understanding of the ethical considerations for management accounting.

Teaching Method: Includes classroom and online training, case-study based approach and related assessments.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Justify the calculations related to decision making like cost/volume/profit analysis and marginal analyses.	Evaluate
CO2.	Apply the concepts of sunk costs, opportunity costs, marginal costs and marginal revenue.	Apply
CO3.	Examine the various pricing methodologies, target costing, elasticity of demand and market structure considerations.	Analyse
CO4.	Identify and evaluate the types of risk, risk mitigation strategies and managing risk.	Evaluate
CO5.	Recommend the investment decisions through the use of	Evaluate

	capital budgeting process, discounted cash flow analysis, payback and discounted payback and risk analysis in capital investment.	
CO6.	Gain an in-depth understanding of the ethical considerations for management accounting and financial management professionals as well as ethical considerations for the organization.	Understanding

1.0	Unit I -Decision Analysis	14 Hrs.
1.1	Cost/volume/profit analysis	
1.2	Breakeven analysis	
1.3	Profit performance and alternative operating levels	
1.4	Analysis of multiple products	
2.0	Unit II - Marginal Analysis	14 Hrs.
2.1	Sunk costs, opportunity costs and other related concepts	
2.2	Marginal costs and marginal revenue	
2.3	Special orders and pricing	
2.4	Make versus buy - Sell or process further	
2.5	Add or drop a segment - Capacity considerations	
3.0	Unit III - Pricing	14 Hrs.
3.1	Pricing methodologies	
3.2	Target costing	
3.3	Elasticity of demand	
3.4	Product life cycle considerations – Market structure considerations	
4.0	Unit IV - Enterprise risk management	14 Hrs.
4.1	Types of risk	
4.2	Risk identification and assessment	
4.3	Risk mitigation strategies	
4.4	Managing risk	
5.0	Unit V – Investment Decisions	14 Hrs.
5.1	Capital budgeting process: Stages of capital budgeting - Incremental cash flows	
5.2	Income tax considerations - Net present value, internal rate of return, comparison of NPV and IRR - Payback and discounted payback - Risk analysis in capital investment	
6.0	Unit VI - Professional Ethics	10 Hrs.
6.1	Business Ethics - Ethical considerations for management accounting and financial management professionals	
6.2	Ethical considerations for the organization	
6.3	Sustainability and social responsibility	

Assignment for skill enhancement (Any 5)

1. Understand the objective of the pricing policy of the organization, identify and analyse the pricing policies adopted.
2. Calculate the NPV of an investment made in a capital project.
3. Prepare a Capital Investment Budget for a new Business.

4. Engage in role plays where from given choices you are to enact situations leading to ethical dilemma and then present solutions through group discussions.
5. Devise a pricing strategy for an organization to enable deeper penetration into the market and find a competitive edge.
6. Look into the financial statements and any other publicly available data of 5 companies in the financial services sector and list the KRIs (Key Risk Indicators).

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Wiley CMAexcel Learning System, Part 2: Strategic Financial Management		John Wiley & Sons		2020
2.	Cost Management: A Strategic EmphasisMcGraw Hill	Edward Blocher, David Stout, Paul Juras, and Gary Cokins	McGraw Hill	7 th	2012
3.	Cost Accounting: A Managerial Emphasis	Charles Horngren, Srikant Datar, and Madhav Rajan	Pearson	16th	2017
4.	Fundamentals of Financial Management	James Van Horn, and John Wachowicz	Pearson		2018
5.	COSO, The Committee of Sponsoring Organizations of the Treadway Commission, 2017, Enterprise Risk Management - Integrated Framework				2017
6.	Principles of Corporate Finance	Richard Brealey, Stewart Myers, and Franklin Allen	McGraw Hill		2012

Note: The latest edition of all the books referred above should be read.

FOURTH SEMESTER B. Com

SUBJECT: TAXATION DISCIPLINE SPECIFIC CORE (DSC) TITLE: INCOME TAX- II

Class Duration: 16 Weeks with 4 Hours a week = 64 Hrs.

Marks: Theory 70 + Internal Assessment 30 = 100

Course Objectives:

1. To make students understand the basic tax planning for various head of income.
2. To acquaint students with the tax provision for depreciation on the value of an asset.
3. To understand the capital gains from various capital assets.
4. To expose students to different tax structure related to individual, companies and partnership firms.
5. To understand the various provisions of Income Tax Act and its application in proper tax planning.

Teaching Methods: Using manual tax forms, using computerized tax forms, workout problems, demo on filing individual IT returns.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Analyse and compute the total income and tax liability of individual assesses.	Analyse
CO2.	Identify and apply the rates of depreciation u/s 32 of IT Act and also compute the total depreciation allowance for different block of assets.	Understanding
CO3.	Apply the basic tax rules u/s 40B for partnership firms for computing the deductions.	Apply
CO4.	Confidently apply the income tax rules in computing the total income and tax liability of a company including MAT.	Evaluate
CO5.	Identify and apply the tax rules to compute the tax deduction at source.	Analyse
CO6.	File the IT returns on line.	Apply
CO7	Compute the advance tax payment and interest payable by an assessee under section 234A,234B,234Ca.	Evaluate
CO8.	Evaluate the assessment procedure and penalty to be imposed on assessee for the violation of tax rules.	Evaluate

1.0	Unit 1.Tax Liability of Individual's	12 hrs
1.1	Computation of Total income of Individual	
1.2	Computation of Tax liability of individual	
1.3	Setoff and carry forward(theory only)	
2.0	Unit 2. Depreciation Allowance u/s32	14hrs
2.1	Meaning - Computation of Depreciation	
2.2	Block of Assets	
2.3	Rates and Computation with reference to Companies	
3.0	Unit 3. Assessment of Partnership Firm and Companies	24 hrs
3.1	Definition – Partner	
3.2	Residential Status -Conditions u/s 184	
3.3	Deductions 80G,80JJA, Alternate Minimum Tax	
3.4	Ccomputation of Business Income and Tax Liability of Partnership firm (Use of available Software Package for Computation of Tax Liability - related Forms and Challans - Computation using Excel Work Sheet).	
3.5	Assessment of Companies-Definitions	
3.6	Closely - Widely held company	
3.7	Indian and Foreign Company	
3.8	Residential Status	
3.9	Computation of Total Income and Tax Liability of Company (Including Minimum Alternate Tax, use of Software Package - Quick books/electroform).	
4.0	Unit 4. Advance Payment of Tax	14Hrs
4.1	Introduction	
4.2	Payment of Tax and Interest u/s 234A, 234B, 234C	
4.3	Tax deduction at source (Problems)	
4.4	Assessment -Assessment Procedure	
4.5	PAN, E-filing of Individual IT Returns	
4.6	E-payment of Tax	
4.7	Tax Return Preparers (TRP'S) - (Software Package, Introduction of QuickBooks).	

Assignment for skill enhancement (Any 5)

1. TAN-filling of Form No. 49B.
2. Filling up of Challan for making payment of Taxes Corporate Assesses.
3. Filing of Form 16A and 15H.
4. Different kinds of Notices u/s 142,143,144 and 148.
5. Filing of Returns of Income (Other than Individuals).
6. Prepare a Chart showing the Rates of TDS.

Reference Books:

Sl. No	Title of the book	Name of the author	Name of the publisher	Edition	Year of Publication
1	Problems and solutions in Income Tax	Dr.H.C.Meharotra Dr.S.P.Goyal	Sahityabhawan publications	33rd edition	2017-18
2	Income Tax AY 2018-19	Swamynathan.C Abhirami.D Srinivas.G	Kalyani Publications	revised edition	2018-19
3	Income tax Law and practice	V.P.Gaur Puja Gaur D.B.Narang RjeevPuri	Kalyani Publications	48 th edition	2018-19
4	Income Tax Law and Practice	Vinod.K.Singhanian	Taxmann publication	41 st edition	2018-19
5.	Master Guide to Income Tax Rules	Taxmann	Taxmann publication	25 th edition	2018-19

Note: The latest edition of all the books referred above should be read.

FOURTH SEMESTER B. Com
SUBJECT: ECONOMICS
DISCIPLINE SPECIFIC CORE (DSC)
TITLE: BUSINESS DECISION

Class Duration: 16 Weeks with 4 Hours a week = 64 Hrs.

Marks: Theory 70 + Internal Assessment 30 = 100

Course Objectives:

1. To educate students about the gap between Economic theory and practical business problems.
2. It helps students to take decisions in modern firm.
3. To expose learners to market structure.
4. To provide insights about pricing policies and practices.

Teaching Methods: Lecture method with Power point presentation, work out the problems, group discussion.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Compare the outcome of business decisions.	Understand
CO2.	Analyse and apply best decision method for specific areas of business.	Analyse
CO3.	Relate cost factors of a business for short and long term.	Remember
CO4.	Plan strategic outcome in a competitive market.	Create
CO5.	Evaluate pricing practices in a market.	Evaluate
CO6.	Analyse the outcome of production using various variables	Analyse

1.0	Unit 1. Introduction	12Hrs
1.1	Meaning of Decisions – features – importance – basic concepts of business decisions – factors influencing business decisions.	
2.0	Unit 2. Demand forecasting	
2.1	Meaning and Objectives	12Hrs
2.2	Methods of Demand Forecasting-Survey Methods	
2.3	Statistical methods – semi average method – moving average method – least square method	
3.0	Unit 3. Production & Cost analysis	18Hrs
3.1	Production	
3.1.1	Concept of production function	
3.1.2	Law of Variable Proportions- Laws of Returns to Scale-Economies of Scale	
3.2	Cost	
3.2.1	Meaning	

3.2.2	Cost concepts – Fixed & Variable cost – Explicit and Implicit cost – Marginal and Average cost	
3.3.3	Cost Curves-short and Long run.	
4.0	Unit 4. Market Structures	08hrs
4.1	Pure and Perfect competition- Features-Price and output determination in the Short and long period.	
4.2	Monopoly-Meaning-Types- Price and output determination-discriminating monopoly	
4.3	Monopolistic Competition-features-price and output determination.	
4.4	Oligopoly- Price and output determination-kinked demand curve-price leadership-cartels	
5.0	Unit 5. Pricing Policies & Practices	14Hrs
5.1	Cost plus Pricing or Markup Pricing	
5.2	Marginal Cost Pricing	
5.3	Multiple Products Pricing	
5.4	Competitive bidding of prices.	

Assignment for skill enhancement (Any 5)

1. Demand forecasting based on least square method.
2. An illustration on calculation of incremental cost and incremental revenue.
3. Preparation of questionnaire to elicit the opinion of consumers – consumer durables / non durable
4. Construction of return to scale curve
5. Separation of fixed and variable cost from total cost and deriving marginal costs from the total costs
6. Problems regarding full cost and marginal cost pricing.
7. Problems of capital budgeting (1) Payback (2) N. P. V. Index
8. Problems of cost of capital

Reference Books:

- | | | |
|--|---|-------------------------|
| 1. Financial Management | : | M. Y. Khan & P. K. Khan |
| 2. Financial Management | : | B S Raman |
| 3. Pricing Strategies | : | Oxenfeldt |
| 4. Behavior of Industrial Prices in India | : | RuchiraChetterji |
| 5. Industrial Pricing and Market Prices | : | Oxenfeldt |
| 6. Economic Theory and Operations Analysis | : | Baumol |
| 7. Managerial Economics | : | Maheswary |

Note: The latest edition of all the books referred above should be read.

FIFTH SEMESTER B. Com
SUBJECT: LAW
DISCIPLINE SPECIFIC CORE (DSC)
TITLE: CORPORATE AND BUSINESS LAW
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs.
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objectives:

1. To develop knowledge and skills in the understanding of the general legal framework.
2. To expose learners to specific legal areas relating to business.
3. To impart knowledge related to legal aspects of The Sale of Goods Act.
4. To make students understand the legal aspects of negotiable instruments.

Teaching Methods: Case Study, Role Play, Group Discussion and Class room teaching

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	To understand Indian Contract Act in the day to day activities to make their contract valid.	Understand
CO2.	Analyse the various cases related to coercion and undue influence and also for fraud and misrepresentation.	Analyse
CO3.	Evaluate the duties and responsibilities of indemnity holder and indemnifier, bailor and bailee and also of the principal and agent.	Evaluate
CO4.	Analyze the various case laws and find a solution for the breach in the contract.	Analyse
CO5.	Draft agreements related to gift deed, indemnity agreement, a sale deed, promissory note or a rent agreement.	Create

1.0 Unit 1. The Indian Contract Act, 1872 **18Hrs**

- 1.1 Concept of Law -Law of contract – Essentials of Valid Contract, Classification of Contracts – Offer and Acceptance, Rules of Valid Offer and Acceptance- Termination of an Offer

2.0 Unit 2. Capacity of Parties to a Contract **20Hrs**

- 2.1 Minor only- Free consent – Coercion – Undue Influence, Fraud – Misrepresentation – Mistake.
- 2.2 Consideration – Essentials – Exceptions. Lawful object – Quasi contracts. Void agreements – Discharge of a contract, Modes of Discharge – Breach and Remedies against Breach of Contract.

3.0 Unit 3. Specific Contracts **16Hrs**

- 3.1 Contract of Indemnity and Guarantee – Bailment and Pledge – Contract of Agency

4.0 Unit 4. The Sale of Goods Act, 1930**14 Hrs**

- 4.1 Contract of Sale- Meaning, Subject Matter of Contract – Difference Between Sale & Agreement to Sell, Conditions and Warranties – Including Implied – Transfer of Ownership in Goods including Sale by a Non-Owner- Performance of Contract of Sale- Unpaid Seller- Meaning, Rights of an Unpaid Seller Against the Goods and the Buyer

5.0 Unit 5. Negotiable Instruments Act, 1881**12 Hrs**

- 5.1 Meaning, Characteristics and Types of Negotiable Instruments- Cheque, Promissory Notes, Bill of Exchange – Definition and Meaning, Features and Differences. Crossing and Endorsements of Cheque – Dishonour of a Cheque, Reasons and Consequences.

Assignment for skill enhancement (Any 5)

1. A case study relating to any legal judgment on any provisions of Contract Act.
2. Students must visit a court & prepare a report on the visit.
3. Professional lectures by inviting legal expert and prepare a report on it.
4. Draft any (one) agreement– gift deed, indemnity agreement or a rent agreement with imaginary information
5. Draft a chart showing different kinds of agents appointed by an organization.
6. Collection of information on a decided case pertaining to business transaction.
7. Collection of any two Negotiable Instruments and write a note on the same.

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Corporate Laws in India,	Rashmi Aggarwal & Rajinder Kaur	Lexis Nexis	Latest	2016
2.	Business Law	S. C Sharma	I.K. International Publication	8 th	2017
3.	Modern Indian Company Law	M.C. Kuchhal	NaiSarak, Delhi	Revised	2018
4.	Circulars & Clarifications of Company Law	Taxmann's	New Delhi	Revised	2018
5.	Business Law	N.D. Kapoor or S P Iyengar		5 th	2016
6.	Business Law	Prof. K.D. Basava	Kannada	Revised	Latest

Note: The latest edition of all the books referred above should be read.

FIFTH SEMESTER B. Com
SUBJECT: ACCOUNTING
DISCIPLINE SPECIFIC CORE (DSC)
TITLE: MANAGEMENT ACCOUNTING
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs.
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objectives:

1. Students will understand the relevance of management accounting in decision making in an organization.
2. Enable students to acquire knowledge of concepts, methods and techniques of management accounting.
3. Make the students develop competence with their usage in managerial decision making and control.
4. To provide insight about budget and budgetary control.
5. To familiarize the students with the concepts of fund flow and cash flow.

Teaching Methods: Use of Chalk and Board, ICT and giving class work to the students.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Apply the concept of management accounting.	Apply
CO2.	Practice budget concepts in day to day life.	Understanding
CO3.	Prepare the fund flow statement.	Remember
CO4.	Apply the concept of cash flow statements.	Apply
CO5.	Examine the management accounting concepts, rules and principles for better results.	Analyse

1.0	Unit 1. Introduction to Management Accounting	08Hrs
1.1	Meaning and Definition of Management Accounting – Scope and Objectives of Management Accounting–Importance of Management Accounting–Limitations of Management Accounting.	
1.2	Differences between Management Accounting and Financial Accounting–Management Accounting and Cost Accounting.	
2.0	Unit 2. Marginal Costing	16Hrs
2.1	Definition-Basic concepts– Advantages and Limitations of Marginal Costing.	
2.2	Marginal Cost Statement– Breakeven Analysis–Cost – Volume - Profit Volume (P/V) Ratio–Advantages and Limitations of Breakeven Analysis –	

	Uses of Cost Volume Profit Analysis. - Margin of Safety-Break-even Chart - Problems	
2.3	Decision Areas- Make or Buy - Problems	
3.0	Unit 3. Budget and Budgetary Control	16Hrs
3.1	Definition-Basic concepts - Budget Manual-Key factor-Classification of Budgets.	
3.2	Problems on Flexible Budget and Sales Budget -Zero Base Budget (Theory only).	
4.0	Unit 4. Funds Flow Statement	24 Hrs
4.1	Introduction, Objectives, Purpose of Fund Flow Statement, Uses of Funds Flow Statement, Advantages and Limitations of Funds Flow Statement	
4.2	Preparations of Funds Flow Statement - Sources and Application of Funds - Schedule of Changes in Working Capital - Funds Flow Statement and Balance Sheet - Treatment of Provision for Taxation, Proposed Dividend, and Interim Dividend etc. - Practical Problems	
5.0	Unit 5. Cash Flow Statement	16 Hrs
5.1	Meaning of Cash Flow Statement, Distinction between Cash Flow and Fund Flow Statement, Advantages and Limitations of Cash Flow Statement.	
5.2	Preparation of Cash Flow Statement –Direct and Indirect method- Practical Problems	

Assignment for skill enhancement (Any 5)

1. Calculation of Contribution, P/V Ratio, and BEP based on the collected Statements.
2. Prepare a Marginal Cost Sheet with Imaginary Figures.
3. Preparation of Flexible Budget with Imaginary Figures.
4. Preparation of Sales Budget for Three Divisions with Imaginary Figures.
5. List out Fund and Non-Fund Items.
6. Collection of a Balance Sheet of a Company and Prepare a Statement showing Changes in Working Capital.

Reference Books:

Sl. No.	Title of the Book	Name of the author	Name of the Publisher	Edition	Year of Publication	Units Covered
1	Management Accounting	S. Kr. Paul	New Central Book Agence Pvt. Ltd.,	3 rd edition	2009	Unit 2
2	Management Accounting	RSN Pillai & Bagavathi	S Chand & Co., Ltd., New Delhi	1 st edition	2008	Unit 1,2,3,4 & 5
3	Tulsian's Practical costing	Dr. P C Tulsian	S Chand & Co., Ltd., New Delhi	1 st edition	2008	Unit 2 & 3

Note: The latest edition of all the books referred above should be read.

FIFTH SEMESTER B. Com
SUBJECT: EVENT MANAGEMENT
DISCIPLINE SPECIFIC CORE (DSC)
TITLE: PRINCIPLES OF EVENT MANAGEMENT
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs.
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objectives:

1. To enable students, pursue knowledge and competence required to promote, implement and conduct special events.
2. To make the students aware of the principles of holding an event.
3. To enable students to organise an event by following all required procedure.
4. To expose students to public relations and media managements.
5. To provide insights of corporate event management.

Teaching Methods: Group discussion, Role play, Use of Chalk and Board, ICT and Allow students take up events.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Apply event management concept to host small events.	Apply
CO2.	Plan and organize events in the college campus.	Create
CO3.	Analyse key elements and the process involved for corporate and other events.	Analyse
CO4.	Identify competency to take up responsibilities and decisions related to event management.	Evaluate
CO5.	Assess communication for event publicity through various sources.	Analyse

1.0	Unit1. Event Management:	16 Hrs.
1.1	Introduction - Meaning- Why Event Management- Analysis of Event, Scope of Event, Decision Makers-Event Manager, Technical Staff- Establishing of Policies and Procedure- Developing Record Keeping Systems	
2.0	Unit2. Event Management Procedure:	16 Hrs.
2.1	Principles for Holding an Event, General Details, Permission- Policies, Government and Local Authorities- Phonographic Performance License, Utilities- Five Bridge Ambulance Catering, Electricity, Water Taxes Applicable	
3.0	Unit3. Conduct of Events:	16 Hrs.
3.1	Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communication and Budget of Event- Checklist, Computer Aided Event Management- Role and Responsibilities of Event Managers for Different Events	

4.0	Unit4. Public Relations:	16 Hrs.
4.1	Introductions to Public Relations – Concept – Nature – Importance – Limitations – Media- Types of Media- Media Management, Public Relation Strategy and Planning, Brain Storming Sessions- Writings for Public Relations.	
5.0	Unit5. Corporate Events:	16 Hrs.
5.1	Planning of Corporate Events, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blue Print, Need for Entertainments in Corporate Events and Reporting.	

Assignment for skill enhancement (All 4)

1. Preparation of event plans for wedding, annual general body meeting of an MNC (any one).
2. Preparing budget for conduct of national level intercollegiate sports events.
3. Preparation of event plan for college day celebrations.
4. Preparations of budget for conducting inter-collegiate commerce fest.

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher
1.	Event Management	. Anne Stephen	HPH
2.	Event Management	K. Venkataramana	SHBP
3.	Event Management and Public Relations	Savita Mohan	Enkay Publishing House
4.	Event Management and Public Relations	Swarup K. Goyal	Adhyayan Publisher 2009
5.	Human Resource Management for Events	Lynn Van der Wagen	

Note: The latest edition of all the books referred above should be read.

FIFTH SEMESTER B. Com

SUBJECT: International Auditing– I (CMA)

TITLE: International Auditing– I

DISCIPLINE SPECIFIC CORE (DSC)

Class Duration: 16 Weeks with 6 Hours a week = 96 Hrs.

Marks: Theory 70 + Internal Assessment 30 = 100

Course Objective:

1. To make the learners will acquaint and apply Generally Accepted Auditing Standards (US GAAS).
2. To familiarise the students to International Standards of Auditing (ISA).
3. To introduce students to Public Company Accounting Oversight Board Auditing Standards (PCAOB) when performing of audit of issuers and non-issuers.

Teaching Method: Includes classroom and online training, case-study based approach and related assessments.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Understand the basic auditing standards of US GAAS and apply the auditor's professional conduct for both issues and non-issuers.	Understand
CO2.	Apply the regulatory requirements of the US government on entities and auditors of issuers and non-issuers.	Apply
CO3.	Justify knowledge and skills required by a public accountant to establish the overall audit strategy and develop an audit plan.	Evaluate
CO4.	Practice as a public accountant to understand an entity and its environment (including its internal controls), and assess the risks of material misstatement.	Apply
CO5	Understand the internal controls of the operating cycles of a business and the reporting aspects of matters that affect internal control for issuers and non-issuers	Understand
CO6	Develop an understanding of the effect of information technology on audit and learn the various steps involved in performing audit data analytics.	Create

1.0	Unit I–Auditing Standards, Professional Responsibilities & Ethics	16 Hrs.
1.1	Introduction to F/S Auditing	
1.2	GAAS – Traditional Framework and AU-C standards	
1.3	AICPA Code of Professional Conduct	
2.0	Unit II – US Regulatory framework and International Standards	16 Hrs.
2.1	SEC - Sarbanes-Oxley Act, 2002 (SOX)	
2.2	Public Company Accounting Oversight Board (PCAOB)	
2.3	Securities & Exchange Commission (SEC)	
2.4	Others: DOL & GAO	
2.5	International Standards	
3.0	Unit III – Audit Planning and Audit Risk	16 Hrs.
3.1	Engagement Understanding and Acceptance, Engagement Letter	
3.2	Audit Strategy& Audit Plan	
3.3	Audit Risk (Inherent Risk, Control Risk & Detection Risk) and Fraud Risk	
3.4	Auditor's communication with those charged with governance	
3.5	Statements on Quality Control Standards (SQCS)	
4.0	Unit IV - Internal Control Framework and Auditor's consideration of I/C	16 Hrs.
4.1	Definitions & Objectives of I/C	
4.2	Components or Elements of I/C	
4.3	Limitations of I/C	
4.4	Regulations of I/C	
4.5	Auditor's consideration of I/C	
5.0	Unit V – Internal Control Operating Cycles, Reports & Communication	16 Hrs.

5.1	Revenue & Expenditure Cycle
5.2	Production & Conversion Cycle
5.3	Personnel & Payroll Cycle
5.4	Investing & Finance Cycle
5.5	Internal control Weakness
5.6	I/C matters noted in F/S Audit
5.7	Integrated Audits
6.0	Information Technology and Audit Data Analytics 16 Hrs.
6.1	Effect of Information Technology on Audit
6.2	Overview of Audit Data Analytics
6.3	Applying the Five basic steps of ADA and the related procedures

Assignment for skill enhancement (Any 5)

1. Prepare an audit plan for audit of any non-issuer entity.
2. Study SOP for a company's core processes and prepare a risk-control matrix.
3. Study an issuer's integrated audit report and present the key highlights.
4. Perform analytical procedures of a ledger account such as receivables or payable and show working papers.
5. Refer the balance sheet and income statement of a private company and identify the accounts that may represent specific risks relevant to the current year's audit. Provide explanation for each risk identified.
6. Identify appropriate audit planning considerations, research content of an engagement letter and draft an audit report.
7. Prepare a research report on the typical risks associated with the top 5 information technology that is commonly used in organizations and present the technological controls that are implemented to prevent the risk.

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Miles CPA Review Concept Book: Auditing and Attestation	Varun Jain	Miles Education	2nd	2020
2.	Wiley CPA Excel Exam Review Course Study Guide: Auditing and Attestation		John Wiley & Sons		2019
3.	Wiley Practitioner's Guide to GAAS: Covering all SAS, SSAE's, SSARS, PCAOB, Auditing Standards, and Interpretations	Joanne M. Flood	John Wiley & Sons	11 th	2014
4.	Auditing: A Risk Based-Approach to Conducting a Quality Audit	Karla M Johnstone, Audrey A. Gramling and Larry E. Rittenberg	Cengage Learning	10 th	2015

5.	Principles of Auditing & Other Assurance Services	Ray Whittington and Kurt Pany	McGraw Hill	20 th	2015
6.	Auditing & Assurance Services: A Systematic Approach	William F Messier Jr, Steven M. Glover and Douglas F. Prawitt,	McGraw Hill	10 th	2016

Note: The latest edition of all the books referred above should be read.

FIFTH SEMESTER B. Com
DISCIPLINE SPECIFIC CORE (DSC)
ELECTIVE II
SUBJECT: ADVANCED BANKING – PAPER I
TITLE: INDIAN BANKING
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objectives:

1. To enable students to understand Indian banking system.
2. To familiarise the students to the various banking services.
3. To make students aware of the various types of banks.
4. To acquaint students with RBI guidelines for risk management.
5. To introduce students to **scheduled and non-scheduled banks**.

Teaching Methods: Use of Chalk and Board, ICT, group discussion and Presentations

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Examine the functioning of commercial banks.	Apply
CO2.	Discuss the functions and monetary policy of RBI.	Understanding
CO3.	Identify the importance and role of scheduled banks and non - scheduled banks.	Analyse
CO4.	Justify the role and importance of nationalization of banks in a developing nation.	Evaluate
CO5.	Assess the Hi-tech banking services provided by the banking sector in India.	Evaluate

1.0	Unit 1.Commercial Banks		16 Hrs
1.1	Role of Banks - Principals of sound Banking- Functions -and Services		
1.2	Analysis of Balance Sheet of Bank-Types of Account-Retail Banking-whole sale Banking –hi-tech Banking		
1.3	ATM-Debit Card-Credit Card-Internet Banking-E-BANKING.		
2.0	Unit 2.Reserve Bank of India		15Hrs
2.1	Functions- Monetary Policy.		
2.2	RBI Guidelines for Risk Management- Risk Management Systems.		
3.0	Unit 3.Scheduled and Non-Scheduled Banks		18 Hrs
3.1	Structure of Commercial Banks-Rural Finance		
3.2	Cooperative Banks-Regional Rural Banks – NABARD – SIDBI		
3.3	Recent Trends Scheduled and Non-Scheduled Banks.		
4.0	Unit 4. Nationalization of Banks		15 Hrs
4.1	Branch Expansion – Deposit Mobilisation		
4.2	Narasimham Committee Report		
4.3	Non-Performing Assets		
5.0	Unit 5.Services of Banks		16Hrs
5.1	Housing Finance		
5.2	Mutual Funds		
5.3	Insurance Business		
5.4	Investment in Commodity Exchange.		
5.5	Mobile Banking		

Assignment for skill enhancement (Any 5)

1. Make a list of: a) Nationalized Banks working in your town. B) Visit a Bank and collect
2. Information about non-performing assets.
3. Collect statistics on RBI Credit control measures relating to a) Cash Reserve Ratios (b) Open market operations (c) Statutory reserve Ratio (d) Repo Rates (e) Prime Lending Rates.
4. Collect Information about Scheduled and Non-Scheduled Banks.
5. Visit the RBI branches wherever possible. Collect Information regarding Mobile Banking.
6. Visit a co-operative Bank or Grameena Bank and prepare a report on their activities.
7. List out the modern Services provided by any two Banks in your locality.

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Banking Theory and Practice	Shekar K.E &LekshmyS hekar K	Vikas Publishing House Pvt., Ltd., New Delhi.	Latest	2005

2.	Modern Banking	Vaish, M.C		Latest	2009
3.	Modern Commercial Banking	Machiraju H.R	Vikas Publishing House Pvt., Ltd., New Delhi.	Latest	2001

Note: The latest edition of all the books referred above should be read.

FIFTH SEMESTER B. Com
ELECTIVE II
DISCIPLINE SPECIFIC CORE (DSC)
SUBJECT: BUSINESS TAXATION-PAPER –I
TITLE: CORPORATE TAX AND INTRODUCTION TO GST
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs.
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objective:

1. To introduce students to Tax Planning.
2. To help students understand the difference between Tax Avoidance and Tax Evasion.
3. To expose learners to Indirect Tax structure in India.
4. To make students be aware of components of GST.
5. To familiarise the students about the levy and collection of tax.

Teaching Methodology: Case analysis on tax avoidance or tax evasion, Chalk and Board to work out problems, Special lecture/Session on Goods and Service Tax, Power Point Presentation.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Discuss the concepts of tax planning, tax evasion and tax avoidance.	Understand
CO2.	Analyze structure and operation of tax planning of various forms of business organizations.	Analyse
CO3.	Examine the imposition of Goods and Service Tax in India.	Apply
CO4.	Evaluate the various components related to GST.	Evaluate
CO5.	Apply tax liability on various components of GST.	Apply

1.0	Unit I. Tax Planning	16hrs
1.1	Introduction-Concept of Tax Planning	
1.2	Tax Avoidance	
1.3	Tax Evasion	
1.4	Difference between Tax Planning and Tax Avoidance and Tax Evasion.	
1.5	Objectives of Tax Planning	
1.6	Limitations of Tax Planning	
1.7	Case study - McDowell & Co Vs CTO.(Theory only)	
2.0	Unit 2. Tax Planning with reference to Forms of Business Organizations	16hrs
2.1	Introduction- Meaning	
2.2	Sole Proprietorship V/s Firms(problems)	
2.3	Firms V/s Company (Problems)	
2.4	Tax Planning with reference to Financial Decisions, Capital Structure Decision- Dividend Decision	
2.5	Bonus Issue (Problems)	
2.6	Tax planning with reference to Managerial Decisions, Purchase of Asset out of Own Fund V/s Borrowed Fund (Problems)	
2.7	Own or Lease(Problems)	
2.8	Hire Purchase V/s Installment (Problems)	
2.9	Make or Buy Decision(Problems)	
2.10	Repair or Replace (Problems)	
3.0	Unit 3. Goods and Service Tax	12hrs
3.1	Meaning – Definition	
3.2	Types- Features – Benefits	
3.3	Problems on Introduction to GST	
3.4	Indirect Tax Structure in India	
3.5	Issues in Indirect Tax	
3.6	Reasons for Transition to GST.	
4.0	Unit 4. Components of GST	18hrs
4.1	Definitions–Actionable Claim, Address of Delivery, Aggregate Turnover Agriculturist, Associated Enterprises	
4.2	Business, GST Council, Credit Note and Debit Note	
4.3	Deemed Exports, Drawbacks	
4.4	Electronic Credit Ledger-Exempt Supplies	
4.5	Input Service, Input Service Distributor, Input Tax, Input Tax Credit	
4.6	6 Intra State Supply of Goods, Job work	
4.7	Invoice, Composition levy	
4.8	Mixed Supply-Reverse charge	
4.9	Outward supply, Turnover in State	
5.0	Unit 5. Levy and Collection of Tax	18hrs
5.1	Introduction, Meaning, Importance	
5.2	Supply and Scope of Supply	

5.3	Treatment of Mixed and Composite Supply	
5.4	Liability of Tax Payable Person-Rate and Value of Tax	
5.5	Transactions without considerations	
5.6	List of Transactions for Supply of Goods and Services	
5.7	List of Transactions for Non supply of Goods and Services	
5.8	Reverse charge mechanism	

Assignment for skill enhancement (Any 5)

1. List out transactions which are treated as Tax Evasion Tax Planning and Tax Avoidance.
2. List out the factors to be considered while choosing a suitable form of Business Organization.
3. Design a suitable Capital Structure for a company from Tax Planning point of view.
4. Narrate the procedure for calculation of CGST, SGST, and IGST.
5. Prepare list of exempted Goods/Services under GST.
6. Prepare chart showing rates of GST.

Reference Books:

Sl.No	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1	Corporate Tax Planning and Management	Rajeev Puri Puja Gaur	Kalyani publication	14 th Revised edition	2017
2	A Simplified Approach to Corporate Tax Planning	Ahuja Girish Ravi Prakash Gupta	ASIA Law House	17 th Edition	2016
3	GST	V.S.Datey	Taxmann's Publication	Revised edition	2017
4	Model GST Law	GhanshyamUpadhyay	ASIA Law House Hyderabad	2 nd Edition	2017
5	Goods and Service Tax	GhousiaKhatoon Naveen Kumar.CM Venkatesh.S.N	Himalaya Publishing House	Revised Edition	2017

Note: The latest edition of all the books referred above should be read.

**FIFTH SEMESTER B. Com
ELECTIVE-II
DISCIPLINE SPECIFIC CORE (DSC)
SUBJECT: INSURANCE MANAGEMENT– PAPER - I**

TITLE: LIFE INSURANCE

Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs.

Marks: Theory 70 + Internal Assessment 30 = 100

Course Objectives:

1. To give awareness regarding Life Insurance Act prevailing in India.
2. To expose students to various types of Life Insurance Policies.
3. To help students know more about claims on maturity, survival benefit and death claims.
4. To expose students to the qualifications and training required for an individual to work as an agent.

Teaching Methods: Traditional method of teaching & PPT, group discussion and presentations.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Examine types of life insurances available in the market.	Apply
CO2.	Evaluate the need of life insurance policies for individuals.	Evaluate
CO3.	Recommend insurance plans for various categories of individuals based on their needs.	Evaluate
CO4.	Analyse marketing strategies for insurance companies to tap the market.	Analyse
CO5.	Discuss premium for different claims and settlements.	Understand
CO6.	Examine life insurance of India and foreign countries.	Apply

1.0	Unit 1. Concept of Insurance	18Hrs
1.1	Uncertainty and Risk-Principles of Insurance- Utmost Good Faith, Indemnity, Insurable Interest, Subrogation, Contribution and Proximate Cause- Life Insurance Act in India - Life Insurance Business in India.	
2.0	Unit2. Life Insurance	16 Hrs
2.1	Meaning and Objective - Nature of Risks for Individuals- Nature of Life Insurance Extract Type of Life Insurance Policies - Postal Life Insurance in India.	
3.0	Unit3. Calculation of Premium	14Hrs
3.1	Calculation of Premium - Modes of Payment of Premium – Lapses – Revival – Loans-Maturity Settlement-Survival Benefit and Death Claim.	
4.0	Unit 4. Marketing of Life Insurance in India	16Hrs
4.1	Marketing of Life Insurance in India-Appointment of LIC Agent, their Qualification and Training – Commission - Development Officers-Their Roles in Marketing of Life Insurance, LIC and Private Life Insurance Companies in India.	
5.0	Unit 5. Current Trends in Life Insurance	16Hrs
5.1	Current Trends in Life Insurance - A brief Comparative study of Life Insurance in India and Abroad.	

Assignment for skill enhancement (Any 5)

1. Visit to a Life Insurance Office, Collect Life Insurance Proposal. Discuss its content and requirement.
2. Collect a Life Insurance Policy Bond and study the contents of Life Insurance content in it.
3. Conduct a Survey of ten Policies, Sum Assured, and Premium Payment.
4. Conduct Survey of ten Life Insurance Agents to understand how they market Life Insurance.
5. Visit a Post Office; collect Postal Life Insurance Policies, their Types and Premiums.
6. Draw the organizational structure of LIC Branch Office.

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher
1.	Insurance	M.N. Mishra	
2.	Insurance.	Dins Dale	
3.	Principles of Insurance	M. N. Sreenivasam	
4.	Hand book on life insurance		Insurance Institution of India
5.	Bare Act	LIC Act, of 1956	LIC Act, of 1956

Note: The latest edition of all the books referred above should be read.

FIFTH SEMESTER B. Com
ELECTIVE-II
DISCIPLINE SPECIFIC CORE (DSC)
SUBJECT: INTERNATIONAL BUSINESS - PAPER - I
TITLE: INTERNATIONAL TRADE
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs.
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objective:

1. To provide an insight to the concept and significance of International Business.
2. To introduce students to the India's role in global business.
3. To help learners understand the functioning and impact of regional trade bloc on globalisation.
4. To make students be aware of dispute settlement board at international level.
5. To acquaint students with the functioning of multinational corporation.

Teaching Methods: Case Study, Role Play, Group Discussion and Class room teaching.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Apply business concepts to simple business situations.	Apply

CO2.	Plan the creation of international business.	Create
CO3.	Recommend the opportunities in a globalized environment for expansion of business.	Evaluate
CO4.	Examine the advantages of trade blocs to secure resources.	Apply
CO5.	Identify trade conflicts by examining the rule of conduct.	Analyse
CO6.	Recommend types of global entry strategies.	Evaluate

1.0	Unit 1.International Business	16 hrs
1.1	Meaning, Needs and Importance	
1.2	Advantages and Disadvantages of International Business	
1.3	Stages of Internationalisation	
1.3.1	International Business Orientation	
1.3.2	Ethnocentric, Polycentric, Region Centric and Geocentric	
1.4	Difference between Domestic Business and International Business	
2.0	Unit 2.Liberalisation, Privatisation, Globalisation	16 hrs
2.1	Liberalisation– Meaning, Objectives and Features	
2.1.1	Advantages and disadvantages	
2.2	Privatisation –Meaning, Objectives and Features	
2.2.1	Advantages and Disadvantages	
2.3	Globalization –Meaning, Objectives and Features	
2.3.1	Advantages and disadvantages	
2.3.2	Stages of Globalisation.	
2.4	New Economic Policy 1991	
2.5	Liberalisation Vs protection - Privatisation VS Nationalisation.	
3.0	Unit 3. Trade Bloc	16 hrs
3.1	Meaning, Objectives and Features	
3.2	Stages of Economic Orientation	
3.3	SAARC, EU,NAFTA,OPEC, ASEAN & OECD	
3.4	Reasons for forming regional trade block	
3.5	Functioning and impact of regional trade bloc on globalisation.	
4.0	Unit 4.GATT	16 hrs
4.1	Meaning, Objectives and Characteristics	
4.2	WTO	
4.2.1	Membership, Objectives, Functions and Structure of WTO	
4.2.2	Difference between GATT and WTO	
4.3	Dispute settlement board.	
4.3.1	Procedure to resolve dispute among member countries	

5.0	Unit 5. Multinational Corporation	16 hrs
5.1	Definition, Meaning, Objectives, Characteristics, Advantages and Disadvantages	
5.2	Global Strategies	
5.2.1	Licensing	
5.2.2	Characteristics, Advantages and Disadvantages	
5.3	Franchising	
5.3.1	Characteristics, Advantages and Disadvantages	
5.4	Joint Venture	
5.4.1	Characteristics, Advantages and Disadvantages	

Assignment for skill enhancement (Any 5)

1. Make a list of five Indian firms which are engaged in International Business. Report about their International Business.
2. Conduct a survey of ten farmers or Coffee growers or Business Men to collect their opinion about impact of LPG on them.
3. Study the impact of Foreign MNC's on Indian Industries.
4. Draw the Organisation Structure of two MNC's operating in India.
5. Draw the Organisational Structure of WTO or European Union or SAARC or ASEAN.
6. Discuss a real time case recently resolved in the Dispute Settlement Board.
7. Any one case study on Licensing, Franchising and Joint Venture.

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1	International Business	Subba Rao	Himalaya Publishing House	3 rd Edition	2012
2	International Business	Charles W.L Hill and ArunK,Jain	Tata McGraw Hill Education Pvt. Limited.	-	-
3	International Business	Francis Cherunilam	Prentice Hall of India Private limited	4 th Edition	2008
4	International Business	Dr. P.C. Jain	Ramesh Book Depot	-	-
5	International Business	John D Daniels/ Lee	Dorling Kindersley(India)	-	-

		H Radebaugh,	Pvt ltd		
6	International Business	Bhalla	S. Chand Publishing	1 st Edition	2013

Note: The latest edition of all the books referred above should be read.

FIFTH SEMESTER B. Com
ELECTIVE –II
DISCIPLINE SPECIFIC CORE (DSC)
SUBJECT: E-COMMERCE – PAPER – I
TITLE: PROGRAMMING AND E-COMMERCE BASICS
Class Duration: 16 Weeks with 5 Hours a week = 80Hrs
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objective:

1. To give the learners an over view of e-commerce.
2. To help students know the application and uses of e-commerce in today's business world.
3. To make students aware of E-commerce infrastructure.
4. To enable students to know about website design tools.

Teaching Methods: Practical classes in the lab and also few hours of class room lecture using ICT.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Understand E-commerce and E-business infrastructure and trends.	Understand
CO2.	Analyze real business cases regarding their e- business strategies and transformation processes and choices.	Analyse
CO3.	Design websites (both static and dynamic).	Create
CO4.	Integrate theoretical frameworks with business strategies.	Evaluate
CO5.	Gain knowledge of web languages which will serve as a foundation stone in developing web applications.	Analyse
CO6.	Get the knowledge of website design tools like Markup language, Stylesheet and Scripting language	Understand
CO7	Understand associated risks in case of internet transactions.	Understand

Unit1: Introduction to E-Commerce**16Hrs**

1.1	Overview, Electronic Commerce-Cutting edge, Electronic commerce framework, Evolution of E-commerce; Introduction, history of Electronic Commerce, Advantages and Disadvantages of E-Commerce.
1.2	Roadmap of E-commerce in India, Network infrastructure- Introduction ,Network infrastructure an overview, The internet hierarchy, Basic blocks of E-commerce, Networks layers and TCP/IP protocols, The advantages of internet, World Wide Web
	Unit 2: E-Commerce Infrastructure 16Hrs
2.1	Introduction, E-commerce Infrastructure an overview, Hardware, Server Operating System, Software, Network Website.
2.2	Managing the E-Enterprise; Introduction, E-Enterprise, Managing the E-Enterprise, E-business, Enterprise, Comparison between Conventional Design and E-Organization , Organization of Business in an E-Enterprise .
	Unit 3: E-Commerce Process Models 16Hrs
3.1	Introduction, Business Models, E-business models based on the relationship of transaction parties, E-Commerce sales life cycle(ESCL)Model.
3.2	Case study of Banking sector ,Travel sector , Business Sector including order processing- Supply chain and employee management-pay roll, tax
	Unit 4: Website Design Tools 16Hrs
4.1	Markup language, Scripting language ,Style sheet
	Unit 5: Risks of Insecure Systems 16Hrs
5.1	Introduction – An overview of risks associated with internet transactions ,Internet associated risks, Intranet associated risks`, risks associated with business transaction data transferred between trading partners
5.2	Management of risk, Introduction to risk management, Disaster recovery plans, Risk Management Paradigm
5.3	Types of E-Payment system ; E-Cash and currency servers, E-cheques, credit cards, smart cards, electronic purses and debit cards.

	<p>Topics for assignment to enhance the skill - to be written in a separate book</p> <ol style="list-style-type: none"> 1. Activities will be based on the syllabus which the concerned teacher will assign. 2. More of practical related activities <p>Reference Books:</p> <p>The teacher concerned will decide the books relevant for this paper and the software required for practical classes.</p> <p>*****</p>
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FIFTH / SIXTH SEMESTER B. Com
D1- DISCIPLINE SPECIFIC ELECTIVE (DSE)
SUBJECT: ALLIED COMMERCE TOPICS-1
TITLE: CORPORATE RISK MANAGEMENT
Class Duration: 16 Weeks with 2 Hours a week = 32Hrs
Marks: Theory 30 + Internal Assessment 20 = 50

Course Objective:

1. To help students be aware of corporate risk and its management.
2. To expose learners to types of risk management.
3. To provide insights about assets and liability management.
4. To enable students to know the various approaches & processes involved in solving business risk.

Teaching Methods: Practical classes in the lab and also few hours of class room lecture using ICT. Case Study, Role Play, Group Discussion and Class room teaching.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Analyse the various types of corporate risk management.	Analyse
CO2.	Explain the approaches and processes of corporate risk management.	Understand
CO3.	Apply the concepts of corporate risk management and tools in the business activities.	Apply

1.0	Unit 1. Risk Management	16 Hrs.
1.1	Introduction to Risk Management	
1.2	Elements of uncertainty peril, hazards	
1.3	Types, Risk Management Process	
1.4	Limitations of Risk Management.	
2.0	Unit 2. Corporate Risk Management Tools	16 Hrs.
2.1	Corporate Risk Management, Riskiness of returns	
2.2	Approaches and Processes of Corporate Risk Management	
2.3	Management of Business Risk	
2.4	Currency and Interest Rate Risk	
2.5	Assets and Liability Management	
2.6	Guidelines and tools of Risk Management	

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Simple Tools and Techniques for enterprise Risk Management	Robert J Chapman	Wiley Finance	2 nd Edition	2011
2.	Risk Management in general Insurance and Business in India	Krishan K Pandey	The UP Journal of Financial Risk Management	Revised	2013
3.	Corporate Risk Management	Tony Merna and Faisal Al Thani	John Wilsey and Son Ltd	2 nd Edition	2005

Note: The latest edition of all the books referred above should be read.

FIFTH / SIXTH SEMESTER B. Com
D2- DISCIPLINE SPECIFIC ELECTIVE (DSE)
SUBJECT: ALLIED COMMERCE TOPICS-1
TITLE: INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT
Class Duration: 16 Weeks with 2 Hours a week = 32Hrs
Marks: Theory 30 + Internal Assessment 20 = 50

Course Objectives:

1. To help learners know about the basics of investment types and investment analysis tools.
2. To impart knowledge to construct the portfolio of assets which optimize return and minimize risk.

Teaching Methods: Case Study, Role Play, Group Discussion and Class room teaching.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Analyse the optimal strategy to invest and categorise the type of investors.	Analyse
CO2.	Recommend investments, speculation and gambling practice among investors.	Understanding

1.0	Unit 1. Introduction to Investment	16 Hrs.
1.1	Investment-Meaning, Financial and Economic Meaning, Characteristics, Objective	
1.2	Investment v/s Speculation, Investment v/s Gambling	

1.3	Types of Investors and Investment Avenues	
2.0	Unit 2. Portfolio Management	16 Hrs.
2.1	Meaning, Phases, Evolution, Role of Portfolio Management, Calculation of Risk and Return	
2.2	Fundamental Analysis: Economic Analysis, Industry Analysis and Company Analysis	
2.3	Technical Analysis: Meaning, Dow Theory, basic Principles, Trends and Charts.	

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Investment Analysis and Portfolio Management	Prasanna Chandra	Mcgraw Hill Education Private limited	5 th Edition	2017
2.	Portfolio Management	S.Kevin	PHI Learning Private Limited	2 nd Edition	2013
3.	Security Analysis and Portfolio Management	K Nagarajan, G Jayabal	New Age International (P) Limited, Publishers	1 st Edition	2011
	Security Analysis and Portfolio Management	V.A Avdhani	Himalaya Publishing House	12 th Edition	2016

Note: The latest edition of all the books referred above should be read.

FIFTH / SIXTH SEMESTER B. Com
D3- DISCIPLINE SPECIFIC ELECTIVE (DSE)
SUBJECT: ALLIED COMMERCE TOPICS-1
TITLE: COMPUTERISED ACCOUNTING SYSTEM
Class Duration: 16 Weeks with 2 Hours a week = 32 Hrs
Marks: Theory 30 + Internal Assessment 20 = 50

Course Objectives:

1. To introduce students to enhance the skills needed for computerized accounting system
2. To help students understand and develop simple accounting applications.

Teaching Methods: Case Study, Role Play, Group Discussion and Class room teaching.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Open up avenues for a wide variety of professional courses.	Apply

CO2.	Gain proficiency in handling inventory, taxation, payroll etc for all sizes of organizations	Create
CO3.	Identify and empower their employment opportunities.	Analyse
CO4.	Gain knowledge of designing computerized accounting system using DBMS Packages.	Apply

1.0	Unit1. Computerized Accounting: Using Generic Software	
1.1	Taxation: TDS, VAT and Service Tax Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools Practical Lab	16Hrs
2.0	Unit 2. Designing Computerized Accounting System	
2.1	Designing Computerised Accounting System using a DBMS Package Creating a voucher entry Form, Preparing ledgers with SQL, Form, and Report, Preparing Trial Balance with SQL and Report Practical Lab	16 Hrs.

Note:

1. Maximum marks for this paper shall be of 50 Marks (Practical-30 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be of 02 hours.
2. Teaching arrangements need to be made in the Computer Lab

Suggested Readings: Teacher concerned shall give the guidelines based on the selected software.

OR

FIFTH/SIXTH SEMESTER B. Com
E1- DISCIPLINE SPECIFIC ELECTIVE (DSE)
SUBJECT: ALLIED COMMERCE TOPICS-2
TITLE: CORPORATE AND BUSINESS ETHICS
Class Duration: 16 Weeks with 2 Hours a week = 32Hrs
Marks: Theory 30 + Internal Assessment 20 = 50

Course Objectives:

1. To help students know the ethics in Management.
2. To discover the importance of CSR.
3. To know the need and importance of corporate governance in India.

Teaching Methods: Lecture method through PowerPoint presentation.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Apply the concept of Business Ethics	Apply
CO2.	Inspect the corporate culture of any organisation.	Analyse
CO3.	Suggest few corporate social responsibility activities that a company could practice.	Evaluate

1.0	Unit 1. Ethics in Management	16Hrs
1.1	Ethics in HRM – Marketing Ethics – Ethical Aspects of Financial Management – Technology Ethics and Professional Ethics. Minimum 3 cases to be discussed.	
2.0	Unit 2. Role of Corporate Culture in Business and CSR	16 Hrs.
2.1	Meaning – Functions – Impact of Corporate Culture – Cross Cultural Issues in	
2.2	Corporate Governance and Ethics. Committees on Corporate Governance in India. Benefits and Limitations of Corporate Governance. Cases to be discussed.	

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher
1.	Business Ethics	W. H. Shaw	
2.	Business Ethics and Corporate Governance	Murthy CSV	HPH
3.	Business Ethics and Corporate Governance	. K. Nirmala, KarunakaraReaddy	HPH

Note: The latest edition of all the books referred above should be read.

FIFTH/SIXTH SEMESTER B. Com
E2 DISCIPLINE SPECIFIC ELECTIVE
SUBJECT: ALLIED COMMERCE TOPICS-2
TITLE: GOODS AND SERVICE TAX
Class Duration: 16 Weeks with 2 Hours a week =32Hrs
Marks: Theory 30 + Internal Assessment 20 = 50

Course Objectives:

1. To help students to know about GST.
2. To impart more knowledge on major advantages of IGST model.

Teaching Methods: Lecture method through power point presentation, charts of GST rates of various goods and services, illustrations of IGST.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Explain various factors of goods and service tax	
CO2.	Identify the technology implied in the process of GST	Understanding

Unit 1: GST And Technology**16hrs**

- 1.1 GST Network, Structure, Vision and Mission, Powers and Functions
- 1.2 Concept, Framework, Guidelines and architecture to integrate with GST System
- 1.3 Goods and Service Tax Suvidha Providers(GSP), GSP Eco System (Theory)

Unit 2: Inter-State Goods and Service Tax**16hrs**

- 2.1 Major advantages of IGST Model-Interstate Goods and Service Tax
- 2.2 Transactions within a State under GST- Illustrations
- 2.3 Interstate transactions under GST –Illustrations

Reference Books:

Sl.No	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Goods and Service Tax	V.S. Datey	Taxman Publications	Revised	2017
2.	Model GST Law	GhanshyamUpadhyay	ASIA Law House Hyderabad	2 nd edition	2017
3.	Goods and service tax	GhousiaKhatoon, Naveen Kumar.CM, Venkatesh.S.N	Himalaya Publishing House	Revised	2017

Note: The latest edition of all the books referred above should be read.

FIFTH/SIXTH SEMESTER B. Com
E3- DISCIPLINE SPECIFIC ELECTIVE (DSE)
SUBJECT: ALLIED COMMERCE TOPICS-2
TITLE: RESEARCH METHODOLOGY
Class Duration: 16 Weeks with 2 Hours a week = 32Hrs
Marks: Theory 30 + Internal Assessment 20 = 50

Course Objectives:

1. To help students learn fundamental aspects of research and its types.
2. To teach different methods of data collection and analysis.
3. To enhance the ability of students to analyse, evaluate and write report.

Teaching Methods: Lecture method through power point presentation.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Examine the fundamental aspects of research and its types.	Apply
CO2.	Compare the different methods of data collection and analysis.	Analyse
CO3.	Develop the ability to analyse, evaluate and write report.	Evaluate

1.0	Unit 1. Research	10 Hrs.
1.1	Meaning - Definition, Purpose, Scope and Objectives of Research	
1.2	Steps in research - research problems and objectives, hypothesis - Selection and formulation of research problems, Techniques involved in defining the problem problem.	
2.0	Unit 2.Sampling	22 Hrs.
2.1	Data collection, methods of data collection. Questionnaire, requirements of a good questionnaire, Editing, Coding – Taulation, Diagrammatic and Graphical presentation of Data.	

2.2	Descriptive and Inferential Statistics-Testing of Hypothesis-Meaning of Hypothesis, types of Hypothesislevel of significance,Procedure of testing. Hypothesis-Z test, one sample t test, Chi-Square test, Analysis of Variance(ANOVA), One Way and Two Way ANOVA.	
2.3	Report writing	
	Steps in Report writing - Types of reports- Synoptic outline of chapter.	

Reference Books:

Sl. No.	Title of the book	Name of the author
1.	Research Methodology in Management	V.P. Michael
2.	Methodology and Techniques of Social Research.	Wilkinson and Bhandarkar

Note: The latest edition of all the books referred above should be read.

FIFTH/SIXTH SEMESTER B.COM
F1 DISCIPLINE SPECIFIC ELECTIVE
SUBJECT:ALLIED COMMERCE TOPICS-3
TITLE: CORPORATE TAX PLANING
Class duration: 16 weeks with 2hours a week = 32 hrs
Marks: theory 30 + internal assessment 20 = 50

Course Objective:

1. To educate students about the purpose of various tax system.
2. To make the students be aware of the tax structure.
3. To impart knowledge about the importance Tax planning.
4. To provide insights about the consequences of Tax evasion and Tax avoidance.

Teaching Methods: Case Study, Group Discussion, Power Point and Class Room Teaching.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Analyze tax provisions in various sectors.	Analyse
CO2.	Explain tax planning, tax evasion and tax avoidance.	Understanding

CO3.	Identify tax liability in various forms of business organization.	Remember
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	Unit 1 Special Tax Planning	16 Hrs.
1.1	Tax provisions in respect of Infrastructure Development	
1.2	Tax provisions in respect of Free Trade Zone	
1.3	Tax provisions in respect of Backward Areas	
1.4	Tax provisions in respect of Tax Incentives to Exporters	
Unit -2	Tax Planning with Reference to Business Firm	16Hrs.
2.1	Concept of Tax planning, Tax evasion ,Tax avoidance, Corporate Tax in India	
2.2	Tax planning with reference to new business, Forms of Organization (Sole proprietorship, Partnership firm and Company	

Reference Books:

Sl. No	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Corporate Tax Planning & Business Tax Procedures	Rajeev Puri Puja Gaur	Kalyani Publication	14 th edition	2017
2.	Direct Taxes	H.C.Meharothra	SahityaBhavan Publication	59 th edition	2017
3.	A simplified approach to corporate tax planning	Ahuja Girish Ravi Prakash Gupta	ASIA Law House	17 th edition	2017

Note: The latest edition of all the books referred above should be read.

FIFTH / SIXTH SEMESTER B. Com
F2- DISCIPLINE SPECIFIC ELECTIVE (DSE)
SUBJECT: ALLIED COMMERCE TOPICS-3
TITLE: E-COMMERCE
Class Duration: 16 Weeks with 2 Hours a week = 32 Hrs.
Marks: Theory 30 + Internal Assessment 20 = 50

Note: This paper is offered for those students who have not taken E-commerce as their Elective –II paper

Course Objective:

1. To give an over view of e-commerce.
2. To help students understand the application and uses of e-commerce in today's business world.
3. To expose students to e-commerce infrastructure.

Teaching Methods: Practical classes in the lab and also few hours of class room lecture using ICT.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Understand E-commerce and E-business infrastructure and trends.	Understand
CO2.	Analyze real business cases regarding their e- business strategies and transformation processes and choices.	Analyse
CO3.	Gain overall knowledge of Network Infrastructure.	Understand
CO4.	Recommend E- enterprise and the ways of managing E-business enterprise effectively.	Evaluate

1.0	Unit 1. Introduction to E-commerce	16 Hrs.
1.1	An Overview, Electronic Commerce – Cutting edge, Electronic Commerce Framework.	
1.2	Evolution of E-commerce: Introduction, History of Electronic Commerce, Advantages and Disadvantage of E-commerce, Roadmap of e-Commerce in India.	
1.3	Network Infrastructure: Introduction, Network Infrastructure- An Overview, The Internet Hierarchy, Basic Blocks of e-commerce, Networks layers & TCP/IP protocols, The Advantages of Internet, World Wide Web	
2.0	Unit 2. E-commerce Infrastructure	16 Hrs.
2.1	Introduction, E-commerce Infrastructure-An Overview, Hardware, Server Operating System, Software, Network Website.	
2.2	Managing the e-Enterprise: Introduction, e-Enterprise, Managing the e-Enterprise, E-business Enterprise, Comparison between Conventional Design and E-organisation, Organisation of Business in an e-Enterprise.	

2.3	Application of e-commerce in direct marketing and selling, value chain integration, supply chain management, corporate purchasing, obstacles in adopting e-commerce applications- Future of e-commerce.	
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Reference Books:

Sl. No.	Title of the book	Name of the author
1.	Mobile Commerce: Technology, Theory and Applications.	E. Brian Mennecke, J. Troy Strader
2.	"Frontiers of Electronic Commerce"	Ravi Kalakota, B. Andrew Whinston
3.	E-Commerce Concepts, Models, Strategies	G.S.V. Murthy
4.	E-Commerce	Kamlesh K Bajaj and Debjani Nag
5.	Electronic commerce	Gray P. Schneider
6.	E-Commerce, Fundamentals & Applications	Chand

Note: The latest edition of all the books referred above should be read.

FIFTH / SIXTH SEMESTER B. Com
F3- DISCIPLINE SPECIFIC ELECTIVE (DSE)
SUBJECT: ALLIED COMMERCE TOPICS-3
TITLE: INTELLECTUAL PROPERTY ACT
Class Duration: 16 Weeks with 2 Hours a week = 32 Hrs.

Course Objectives:

1. To make the learners understand the basics of patent rights.
2. To familiarise students to the registration procedure for patent right.
3. To help learners know about the formalities to be followed for copy right registration.

Teaching Methods: Case Study, Role Play, Group Discussion and Class room teaching & learning.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Assist and guide somebody to apply for patent rights.	Apply
CO2.	Draft the registration procedure to obtain copy right and trademarks.	Create

1.0	Unit 1. Intellectual Property Act	16 Hrs.
1.1	Definition and Registration Procedure for Patent, Who can apply for a Patent, when to file a Patent Application, why file a Patent.	
1.2	Criteria for an invention to be Patentable, what is not Patentable, How can the Patentee benefit from the Patent, Types of Patent Applications.	
1.3	Information Technology Act 2000 - Definition of Information- Digital Signature-Legal Recognition of Electronic Records, License to Issue Digital Signature Certificate And Acceptance of Digital Signature.	
2.0	Unit .2 Registration Procedure for Copy Right and Trade Marks	16 Hrs.
2.1	Rights of an Owner of a Copy Right, Ownership of Copy Right, Assignment of Copy Right, Term of Copy Right, Registration of Copy Right and Infringement of Copy Right.	
2.2	Registration Procedure for Trademarks, Importance of registration of Trade Mark, Register able and Non-Register able Trade Marks, who may register a Trade Mark, The use of the Trade Mark and the Registered Symbols and Is an Indian Trade Mark valid abroad.	

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Business Law	P C Tulsian and Bharat Tulsian		Latest	2018
2.	Mercantile Law	N.D.Kapoor			
3.	Intellectual Property Act Book	Act Book	Act Book	Latest	2018

Note: The latest edition of all the books referred above should be read.

SIXTH SEMESTER B. Com

SUBJECT: LAW

DISCIPLINE SPECIFIC CORE (DSC)

TITLE: COMPANY LAW

Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs.

Marks: Theory 70 + Internal Assessment 30 = 100

Course Objectives:

1. To expose the learners to various provisions of Companies Act.
2. To educate students about the formalities to be followed to establish a company.
3. To make the learners know more about the qualities and qualifications required to be a company secretary.

4. To acquaint students about the procedures to be followed for the listing of securities.

5. To educate students about the different styles of taking up membership in a company.

6. To familiarise learners about the company meetings and resolutions.

Teaching Methods: Use of ICT for PPP, traditional method, Group discussions, case studies and debate on decided cases.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Understand the need for Companies Act for the smooth conduct of the business.	Understand
CO2.	Design a chart showing the different kinds of companies.	Apply
CO3.	Draft a MOA to start a private or a public company.	Apply
CO4.	Draft a prospectus or a statement - in lieu of prospectus for a proposed company.	Evaluate
CO5.	Evaluate the need and importance of Corporate Social Responsibilities discharged by each company.	Evaluate
CO6.	Analyse the role played by a company secretary and the necessary qualifications required for the same.	Analyse
CO7.	Design a chart showing the different kinds of meetings and resolutions to be held in a company.	Evaluate
CO8.	Analyse the legal requirements as per Companies Act to consider a meeting as valid.	Analyse

1.0	Unit 1. Company	18Hrs
1.1	Legislative back drop of Companies Act 2013-Objectives of the Companies Act – Joint Stock Company-Meaning, Definition and Features.	
1.2	Kinds of Companies- Private Company, Public Company, Company Limited by Guarantee, Company limited by Shares, Holding & Subsidiary Company, Government Company, Association Company, Small Company, Foreign Company, Body Corporate, Limited Company, One Person Company and Global Company - Types and features of Global Company. Corporate Personality - Lifting of Corporate Veil.	
2.0	Unit 2. Formation of company	17Hrs
2.1	Stages in the formation of Company (Both Private and Public) Promotion, Meaning of Promoter, Position and Functions of Promoters- Incorporation, Capital Subscription & Commencement of Business	
2.2	Basic Documents-Memorandum of Association & Articles of Association-	

	Definition, Clauses, Provisions & Procedures for Alteration of MOA and AOA. Distinction between MOA& AOA.	
2.3	Prospectus- Definition, Abridge Prospectus, Red-Herring Prospectus and Shelf Prospectus. Statement in Lieu of prospectus. Corporate Social Responsibility- Meaning- Scope-as per Companies' Act, 2013.	
3.0	Unit 3.Company Secretary	17Hrs
3.1	Meaning & Definition of Company Secretary, Qualification, Appointment, Position & Role, Rights, Duties & Liabilities- Removal of a Company Secretary.	
4.0	Unit 4.Membership & Registration of Members	14Hrs
4.1	Listing of Securities, Procedures thereof- Shares- Types & Allotment of Shares- Share Certificate & Share Warrant. Buy Back, Surrender & Forfeiture of Shares.	
5.0	Unit 5.Meetings and Resolutions	14Hrs
5.1	Types of Meetings, Requisites of Valid Meetings- Meetings of Board of Directors, Shareholders, Statutory Meeting, Annual General Meeting, and Extraordinary General Meeting. Resolutions- Types of Resolution- Conduct of Mock Meeting.	

Assignment for skill enhancement (Any 5)

1. Draft any one of the following Memorandum of Association- Share Certificate- Resolution- Minutes- Meeting Notices.
2. Collect & identify important contents of any one of the following documents- Annual Report/Prospectus/Share Application Form.
3. Case study analysis & report any one. Solomon & Solomon Company (Separate Identity). Daimler Company Ltd. Vs. Continental Tyre& Rubber Company Ltd.
4. Record the proceedings of a Mock Meeting of BOD's.
5. SEBI guidelines with regard to Listing of Securities.
6. Draft any two Resolutions.

Reference Books: Refer only Companies Act 2013

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Elements of Corporate Law	S.N Maheshwari	Vikas Publishers	2013 Act	Latest
2.	Company Law and Secretarial Practice	N.D. Kapoor	Sultan Chand	2013 Act	Latest
3.	Company Laws	K.C. Garg, Vijay Gupta & Joy Dhingra	Kalyani Publishers	1 st	2016
4.	Company Law	Avtar Singh	Eastern Book	2013	Latest

			Company, Lucknow	Act	
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Note: The latest edition of all the books referred above should be read.

SIXTH SEMESTER B. Com
SUBJECT: AUDITING
DISCIPLINE SPECIFIC CORE (DSC)
TITLE: PRINCIPLES AND PRACTICE OF AUDITING
Class Duration: 16 Weeks with 5 Hours a week = 80Hrs
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objectives:

1. This subject aims at imparting knowledge about the principles and methods of auditing.
2. Students should be able to apply the principles and methods of auditing in different organizations.
3. To know the verification and valuation of assets and liabilities as per audit requirements.
4. To know the rights, duties and liabilities of a company auditor.

Teaching Methods: Class room teaching, Case Study, Role Play and Group Discussion.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Recommend the required qualifications to work as an auditor as per legal requirements.	Evaluation
CO2.	Explain the various types of audit.	Apply
CO3.	Justify the importance of internal audit.	Evaluate
CO4.	Compare internal check with internal audit and its relevance in business.	Understand
CO5.	Do verification and valuation of assets and liabilities as per audit requirements.	Analyse
CO6.	Explain the rights, duties and liabilities of a company auditor.	Understanding
CO7	Use computerized techniques to design the audit evidence.	Evaluate

1.0	Unit1.Introduction to Auditing	16Hrs.
1.1	Meaning – Definition - Objectives of Auditing – Difference between Accounting and Auditing- Appointment – Qualification – Disqualification – Qualities of an Auditor	
1.2	Branches, Objectives and Advantages of Auditing – Types of Audit – Audit Program - Audit Report.	
2.0	Unit 2. Internal Control	16 Hrs.
2.1	Meaning and Objectives of Internal Control	
2.2	Meaning, Objectives and Fundamental Principles of Internal Check. Internal Check with regard to Wage Payments, Cash Sales and Cash Purchases	
2.3	Internal Audit- Meaning – Advantages and Disadvantages of Internal Audit – Difference between Internal Check and Internal Audit	
2.4	Vouching- Meaning – Definition – Importance of Vouching- Routine Checking and Vouching – Voucher – Types of Vouchers –Vouching of cash transactions. Requirements and methods of how reporting significant deficiencies in internal control are provided to management.	
3.0	Unit 3.Verification & Valuation of Assets and Liabilities	16 Hrs.
3.1	Meaning – Objectives of Verification and Valuation- Problems in Valuation of Assets.	
3.2	Verification and Valuation of Assets and Liabilities – Goodwill, Stock in Trade, Investments, Patents, Copy Rights and Trade Marks, Plant and Machinery – Capital, Creditors, Debentures, Outstanding Expenses, Contingent Liabilities.	
4.0	Unit 4. Audit of Different Organizations	16 Hrs.
4.1	Company Auditor – Appointment – Qualification – Rights – Duties and Liabilities	
4.2	Professional Ethics of an Auditor. Audit of Sole Trader, Audit of Partnership Firms, Audit of Hotels, Audit of Educational Institutions, Audit of Trust, Audit of Co-operative Societies. Audit techniques to not-for profit organization.	
5.0	Unit 5. Audit Evidence	16 Hrs.
5.1	Assertions contained in the financial statements, audit procedures to obtain audit evidence, quality and quantity of audit evidence, problems associated with the audit and review of accounting estimates.	
5.2	Audit sampling- meaning and need, difference between statistical and non-statistical sampling.	
5.3	Computer assisted audit techniques- Meaning and examples, Work of others- extent of reliance, extent to which reference to the work of others can be made	

	in the independent auditor's reports.	
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Assignment for skill enhancement (Any 5)

1. Collect the information about types of audit conducted in any one Organization
2. Visit an audit firm and write about the procedure followed by them in auditing the books of accounts of a firm.
3. Draft an investigation report on behalf of a Public Limited Company
4. Record the verification procedure with respect to any one fixed asset
5. Prepare an Audit programme assuming you are an auditor of a firm
6. Prepare qualified / clean audit report with imaginary information

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher
1.	Auditing	P.N. Reddy & Appannaiah	HPH
2.	Auditing	T.R Sharma	Sahitya Bhavan
3.	Practical Auditing	BN Tandon	Sultan Chand
4.	Principles of Auditing	Dr. Nanje Gowda	VBH
5.	Principles and Practice of Auditing	R.G Sexena	HPH
6.	Practice of Auditing	Dinakar Pagare	Sultan Chand

Note: The latest edition of all the books referred above should be read.

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SIXTH SEMESTER B. Com
SUBJECT: QUANTITATIVE TECHNIQUE
DISCIPLINE SPECIFIC CORE (DSC)
TITLE: QUANTITATIVE TECHNIQUES
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs.
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objectives:

1. To familiarize the students with various mathematical and statistical techniques and their application in business decision making.
2. To educate learners about permutations and combinations.
3. To develop the ability in a student to calculate simple interest and compound interest.
4. To familiarise students to linear programming with graphical representation.

Teaching Methods: Traditional method of teaching, discussion and interaction.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Apply the concept of matrices and various other tools in business decision making.	Apply
CO2.	Design business plan by applying the best permutations and combinations for a better business operation outcome.	Understanding
CO3.	Apply the probabilities and theoretical probabilities in business decision making.	Apply
CO4.	Analyse the different methods of calculating interest such as simple interest, compound interest, annuities and commercial arithmetic (Bill discounting), present worth of the bill and apply the same in various business transactions.	Analyse
CO5.	Maximize profit and minimize cost with a logical application of linear programming and its various methods.	Analyse

1.0	Unit 1. Matrices and determinants	16 Hrs.
1.1	Meaning and types of matrices	
1.2	Matrix Operations- addition, subtraction and multiplication	
1.3	Inverse of Matrix and Co-factor matrix	
1.4	Determinants of matrix and its evaluation	
1.5	Solution of linear equation by using Cramer's Rule	
2.0	Unit 2. Permutations and combinations:	16 Hrs.
2.1	Fundamental principles of counting, Factorial(n),	
2.2	Permutation-linear and circular permutation	
2.3	Combination.	
2.4	Application problems using permutation and combination formula	
3.0	Unit 3. Probability	16 Hrs.
3.1	Meaning and definition	
3.2	Various terminology used in probability(sample space, events, random experiment, trial)	
3.3	Application of probability theory to business	
3.4	Theoretical distributions Binomial, Poisson and Normal distribution and their application to business.	
4.0	Unit 4. Commercial Arithmetic	16 Hrs.
4.1	Simple interest and compound interest meaning.	
4.2	Application problems on Simple interest and Compound Interest.	
4.3	Bills discounting- Meaning Concepts Bankers discount; true discount, bankers' gain and present worth of bill.	
4.4	Application problems on Bills discounting	

5.0	Unit 5.Linear programming	16 Hrs.
5.1	Meaning & objectives	
5.2	Framing of LPP, Finding solutions (graphical method only)	
5.3	Maximization problems. Simplex method (problems)	

Assignment for skill enhancement (Any 5)

1. Graphic representation of solution to LPP
2. Application problems on matrix algebra
3. Application problems on permutation and combination.
4. Application problems on probability.
5. Finding T.D., B.D., and B.G& Value of the bill when other information is given.
6. Application problems on Simple interest and compound interest.

Reference Books:

Sl.No	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1	Business Mathematics	Dr.B.H.Suresh	Chethana Book House Mysore	1 st edition	1995
2	Business Mathematics	Dr.B.H.Suresh Dr.M.Chennabasavegowda Dr.G.H.Mahadevaswamy	SaadhanaaPrakashana	1 st edition	2008
3	Business Mathematics	MadappaSreedhara Rao	Subhas Publication	Revised 4 th edition	1998
4	Quantitative Techniques	Dr.B.H.Suresh	Chethana Book House Mysore	1 st edition	2004
5	Quantitative Techniques	C.R.Kothari	Vikas Publishing House Pvt Ltd.,	3 rd revised and enlarged edition	1984 reprint 2004
6	Quantitative Techniques	DigambarPatri D.N.Patri	Kalyani publishers	1 st edition	2008 reprint 2011
7	Statistic Theory and Practice	S.Chand and Company Pvt.Ltd	R.S.N Pillai and Bagavathi	1 st edition revised	1984 reprint 2015

Note: The latest edition of all the books referred above should be read.

SIXTH SEMESTER B. Com
SUBJECT: INTERNATIONAL TAX AND REGULATION
TITLE: INTERNATIONAL AUDIT – II
DISCIPLINE SPECIFIC CORE (DSC)
Class Duration: 16 Weeks with 6 Hours a week = 96 Hrs.
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objective:

1. To expose learners to understand the procedures involved in audit of private and public companies.
2. To help students familiarise and develop various reports based on the audit findings.

Teaching Method: Includes classroom and online training, case-study based approach and related assessments.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Apply the knowledge and skills required by a public accountant to obtain sufficient appropriate audit evidence.	Apply
CO2.	Examine the documentation required for substantiating the audit evidence.	Analyse
CO3.	Investigate knowledge and skills required in conduct audit sampling.	Analyse
CO4.	Explain the knowledge and skills required by a public accountant to form an audit opinion and report on financial statements.	Understand
CO5	Compare the knowledge and skills required of a public accountant to form audit opinion of various types of audit engagement including the audit of financial statements of a foreign country.	Understand
CO6	Apply the skills that a public accountant must demonstrate when performing compilation engagements, review engagements and attestation engagements.	Apply

1.0	Unit I – Corroborative Audit Evidence - Assertions and Procedures	16 Hrs.
1.1	Audit Evidence	
1.2	Management Assertions	
1.3	Substantive Procedures	
1.4	Substantive Procedures for Revenue, Expenditure, Production and payroll Cycle	
1.5	Substantive Procedures for Investing and Financing Cycles	
2.0	Unit II - Corroborative Audit Evidence – Evaluation and Documentation	16 Hrs.

2.1	Other Specific Substantive Procedures	
2.2	Using the work of Others	
2.3	Evaluating Audit Findings	
2.4	Audit Documentation	
3.0	Unit III - Audit Sampling	16 Hrs.
3.1	Overview of Audit Sampling	
3.2	Understanding Sampling Risks	
3.3	Types of Statistical Sampling	
4.0	Unit IV – Audit Reports I	16 Hrs.
4.1	Audit opinion – Unmodified, Unmodified with Emphasis of Matter/Other matters para, qualified, adverse, disclaimer	
4.2	Audit of Comparative F/S	
4.3	Supplementary Information	
5.0	Unit V - Audit Reports II	16 Hrs.
5.1	Audit of Group F/S	
5.2	Audit of Single F/S & Specific F/S Elements/Accounts/Items	
5.3	Audit of Special Purpose F/S	
5.4	Audit of Foreign F/S prepared using framework accepted in that country	
5.5	Other Engagements & Reports based on SAS	
6.0	Unit VI - Other Engagements	16 Hrs.
6.1	Compilation & Review Engagements	
6.2	Attestation Engagements	
6.3	Governmental Auditing	

Assignment for skill enhancement (Any 5)

- Engage in group discussion about the performance of non-attest services to audit clients. Discuss the (i) type of non-attest services, (ii) restrictions placed by SOX Act 2002, and (iii) list arguments for and against such restrictions.
- Evaluate the test of controls generally performed by an auditor while auditing financial statements and explain how the scopes of these tests are different when the auditor is performing an integrated audit.
- Present a report on audit data analytics tools and techniques generally used by auditors.
- For a given set of scenarios, determine the circumstances involved in reporting, the type or types of opinions possible and the appropriate report modifications.
- Present a report on the various assurance services provided by a CPA and determine the independence requirement for issuer companies.
- Review the latest annual audit report of Walmart Inc., and present your analysis on (i) the type of report used and its purpose (ii) identify accounts from the balance sheet and income statement that are susceptible to risk and the present the related audit procedures for those items.

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1.	Miles CPA Review Concept Book: Auditing and Attestation	Varun Jain	Miles Education	2nd	2020
2.	Wiley CPA Excel Exam Review Course Study Guide: Auditing and Attestation		John Wiley & Sons		2019
3.	Wiley Practitioner's Guide to GAAS: Covering all SAS, SSAE's, SSARS, PCAOB, Auditing Standards, and Interpretations	Joanne M. Flood	John Wiley & Sons	11 th	2014
4.	Auditing: A Risk Based-Approach to Conducting a Quality Audit	Karla M Johnstone, Audrey A. Gramling and Larry E. Rittenberg	Cengage Learning	10 th	2015
5.	Principles of Auditing & Other Assurance Services	Ray Whittington and Kurt Pany	McGraw Hill	20 th	2015
6.	Auditing & Assurance Services: A Systematic Approach	William F Messier Jr, Steven M. Glover and Douglas F. Prawitt,	McGraw Hill	10 th	2016

Note: The latest edition of all the books referred above should be read.

SIXTH SEMESTER B. COM
ELECTIVE II
DISCIPLINE SPECIFIC CORE (DSC)
SUBJECT: ADVANCED BANKING – PAPER II
TITLE: INTERNATIONAL BANKING & FOREIGN TRADE
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs.
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objectives:

1. To help students to comprehend international banking and foreign trade.
2. To help students to understand international currencies differentiations.
3. To familiarize the students to foreign trade activities.

Teaching Methods: Use of Chalk and Board, ICT and giving class work to the students.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Compare the banking system of USA and UK.	Analyse
CO2.	Identify the causes for the fluctuation in exchange rates.	Analyse
CO3.	Explain the methods of quoting exchange rates.	Understand
CO4.	Examine the functions and role of international financial institutions. To be specific IMF, IBRD, IFC, ADB- New York Money Market.	Apply
CO5.	Explain the objectives of FEMA Act and FEDAI Act.	Analyse

1.0	Unit 1.Banking System:	16 Hrs
1.1	Banking System in USA and UK. Objectives, Role and Functions	
1.2	Comparison between Indian Banking System, USA and UK	
2.0	Unit 2. Foreign Exchange Rate	18Hrs
2.1	Meaning- Determination of Exchange Rate.	
2.2	PPP Theory, Balance of Payment Theory	
2.3	Causes of Fluctuation in Exchange Rates – Fixed and Flexible Exchange Rates.	
3.0	Unit 3. Foreign Exchange Market:	16Hrs
3.1	Functions- Instruments traded in Foreign Exchange	
3.2	Methods of Quoting Exchange Rates.	
4.0	Unit 4.International Financial Institutions	15 Hrs
4.1	IMF, IBRD, IFC, ADB- New York Money Market	
5.0	Unit 5. Exchange Control:	15Hrs

5.1	Introduction, objectives of various Acts.	
5.2	FEMA Act	
5.3	FEDAI Act (Foreign Exchange Dealers Association of India)	

Assignment for skill enhancement (Any 5)

1. Collect Information regarding Dollars, Pounds, Euro etc.,
2. Collect Information of Foreign Branches of Indian Banks.
3. Collect Information showing Trends in Foreign Exchange Rates.
4. Draft a Specimen of Balance of Payment.
5. Collect Information regarding FEMA Act
6. Make a List of Foreign Exchange Banks in your Area.

Reference Books:

Sl. No.	Title of the book	Name of the author	Edition	Year
1	Foreign Exchange	Jeevanadan C	Revised Edition	2005
2	Money, Banking and International Trade	Seith M.L	Revised Edition	2010
3	„ Foreign Exchange Principles and practices	Andley K.K,	Revised Edition	2009
4	Finance of Foreign Trade and Foreign Exchange	Prabhu K.V	Revised Edition	2011

Note: The latest edition of all the books referred above should be read.

SIXTH SEMESTER B. Com
ELECTIVE –II
DISCIPLINE SPECIFIC CORE (DSC)
SUBJECT: BUSINESS TAXATION – PAPER II
TITLE: GST AND CUSTOMS DUTY
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs.
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objective:

1. To ensure that the students will be aware of eliminating the cascading effect of tax on tax.
2. To educate the students to improve in the competitiveness of the goods and services and thereby improve the GDP rate too.
3. To familiarise the regulations of customs act.

Teaching Methods: Workout problems, group discussion, demo on online registration and forms, Activity: Case analysis.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Compare and examine various tax mechanisms such as time and supply mechanism, reverse charge mechanism.	Analyse
CO2.	Application of tax liability to various tax mechanisms.	Understanding
CO3.	Illustrate various taxable supplies when it is done between two related persons or agent.	Remember
CO4.	Describe the eligibility for claiming input tax credit and manner of distribution of credit.	Evaluate
CO5.	Classify various forms of registration and identify who are liable for registration under GST Act.	Analyse
CO6.	Explain the various custom duty payable on imports and exports.	Understanding
CO7	Describe the prohibitions related to export and import of goods or services.	Evaluate

1.0	Unit 1. Time and Supply	16hrs
1.1	Introduction, Time of Supply – Forward Charge, Reverse Charge	
1.2	Residuary and Special Charge	
1.3	Time of Supply of Service, Vouchers, Residuary	
1.4	Problems on determination of Time of Supply.	
2.0	Unit 2. Time Value of Taxable Supply	18hrs

- 2.1 Conditions, Inclusions, considerations not wholly in Money
- 2.2 Supply between two related Person, Supply through Agents
- 2.3 Cost based Value, Residual Valuation
- 2.4 Specific Supplies, Service of Pure Agents
- 2.5 Problems on determination of Value of Supply.
- 3.0 Unit 3.Input Tax Credit** **18hrs**
- 3.1 Meaning, Conditions for taking Credit
- 3.2 Ineligible Input Tax Credit, availability of Credit in special circumstances
- 3.3 Input Tax Credit and Change in constitution of Registered Person
- 3.4 Input Tax Credit in respect of Inputs and Capital Goods sent for Job Work
- 3.5 Manner of distribution of Credit by Input Service Distribution (ISD).
- 4.0 Unit 4.Registration under GST** **16hrs**
- 4.1 Persons Liable for Registration- Compulsory Registration
- 4.2 Procedure for Registration, Rejection of Application for Registration, Cancellation of Registration
- 4.3 Returns, Furnishing details of Outward Supplies and Inward Supplies
- 4.4 A Brief Introduction to GST Forms 1 to 8, Steps for Filing Forms
- 4.5 Levy of Late Fee.
- 5.0 Unit 5. Customs Duty** **12hrs**
- 5.1 Meaning - Notified Goods, Specified Goods
- 5.2 Prohibition of Importation and Exportation under Section 11
- 5.3 Types of Customs Duty
- 5.4 Computation of Accessible Value and Customs Duty
- 5.5 Baggage Goods (Theory)

Assignment for skill enhancement (Any 5)

1. Show the flow chart of GST Suvidha Provider
2. Prepare challans for payment of duty
3. Prepare organization chart of GST Council
4. Prepare tax invoice under GST Act
5. Prepare structure of GSTN and its working mechanism
6. List out the eligible ports, airports, and land and customs stations
7. List out causes for prohibition of imports and exports

Reference Books:

Sl.No	Title of the book	Name of the author	Name of the publisher	Edition	Year of publication
1	Direct Tax Laws	Dr.H.C.Meharotra Dr.S.P.Goyal	Sahityabhawan publications	59 th edition	2017

2	Indirect Tax Laws GST, customs and FTP	V.S.Datey	Taxmann's Publications	2018 edition	2018
3	Goods and service tax	Dr.H.C.Meharotra	Sahityabhawan publications	revised edition	2018
4	Goods and service tax and customs act	Dr.H.C.Meharotra Prof. V.P.Agarwal	Sahityabhawan publications	2 nd editi on	2018
5	Goods and Service Tax	A.P.Philip	Soba publications	1 st Edition	2018
6	Model GST Law	GhanshyamUpadhyay	, ASIA Law Hause Hyderabad	2 nd edition	2017

Note: The latest edition of all the books referred above should be read.

SIXTH SEMESTER B. Com
ELECTIVE-II
DISCIPLINE SPECIFIC CORE (DSC)
SUBJECT: INSURANCE MANAGEMENT – PAPER II
TITLE: GENERAL INSURANCE
Class Duration: 16 Weeks with 5 Hours a week = 80Hrs
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objectives:

1. The students will have an idea regarding the concepts of general insurance.
2. To enable the students to have a clear idea about fire insurance premium and claims.
3. To educate students about the marine insurance claims.
4. To enlighten the learners about general insurance.
5. To give awareness about Insurance Regulatory and Development Authority of India.

Teaching Methods: Group discussion, Activity: Case analysis, Class Room Teaching with PPT.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Categorize general insurances available in India.	Understand
CO2.	Evaluate the need for fire insurance and its settlement.	Evaluate
CO3.	Assist in filing the fire insurance claim.	Apply
CO4.	Assess the need for marine insurance and its settlement.	Evaluate

CO5.	Identify types of general insurance to safe guard various assets.	Analyse
CO6.	Justify the importance of privatisation of insurance in India with benefits to the citizens.	Understanding

1.0	Unit 1.General Insurance	20 Hrs
1.1	Meaning- Definition, Functions and Objectives of General Insurance	
1.2	History of Insurance & Different classifications- General Insurance Act in India, Principle of General Insurance	
1.3	Key Concepts, Economic Principles, Principles of Insurance Viz. Utmost Good Faith	
1.4	Insurable Interest, Indemnity and Subrogation, Differences between General Insurance and Life Insurance	
2.0	Unit 2.Fire Insurance	14 Hrs
2.1	Meaning – Objectives of Fire Insurance- Fire Insurance Policy conditions	
2.2	Determination of Fire Insurance Sum Assured and Premium	
2.3	Fire Insurance Claim Settlement. Mock Filing of a Fire Insurance Claim	
3.0	Unit 3. Marine Insurance	17 Hrs
3.1	Meaning – Objective – Types of Marine Insurance, Marine Insurance Policy conditions	
3.2	Determination of Marine Insurance Sum Assured and Premium- Marine Insurance Claim Settlement	
4.0	Unit 4. Few Dimensions of General Insurance	17 Hrs
4.1	Meaning- Objective- Policy Condition- Premium Settlement of Claim of Motor Vehicle Insurance- Medical Insurance- Crop Insurance- Personal Accident Insurance	
5.0	Unit 5. Insurance Regulatory and Development Authority of India	12 Hrs
5.1	Constitution – Functions – Powers - Guidelines Issued- Operation. Privatization of Insurance Business in India	

Assignment for skill enhancement (Any 5)

1. Visit ten business firms: collect their general insurance policies information.
2. Contact fire general insurance agents; discuss how they market general insurance business.
3. Collect a copy of motor vehicle insurance policy and discuss their contents.
4. Collect information about crop insurance schemes of central and state government
5. Collect the proposal form of general insurance and discuss their contents.
6. Discuss the procedure of motor accident claim and settlement.

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher
1.	Insurance	M.N. Mishra	
2.	Hand book on General Insurance	Insurance institution of India	Insurance Institution of India

3.	Hand book on life Insurance	Insurance institution of India	Insurance Institution of India
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Note: The latest edition of all the books referred above should be read.

SIXTH SEMESTER B. Com
ELECTIVE -II
SUBJECT: INTERNATIONAL BUSINESS – PAPER II
DISCIPLINE SPECIFIC CORE (DSC)
TITLE: IMPORT AND EXPORT MANAGEMENT
Class Duration: 16 Weeks with 5 Hours a week = 80 Hrs.
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objective:

1. To provide an insight about the scope and activities of Export Management.
2. To expose the students to the legal and political environment of international business.
3. To enable students to know the objectives, significance and incentives related to export processing zone.
4. To help students understand the export and import policy of government of India.

Teaching Methods: Case Study, Role Play, Group Discussion and Class room teaching.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Analyse the international business environment.	Analyse
CO2.	Examine the types of investments available for business.	Understanding
CO3.	Recommend the various trade zones available for business.	Evaluate
CO4.	Plan and assess the import and export of goods and services.	Evaluate
CO5.	Suggest various incentives and schemes for business sectors.	Analyse

1.0	Unit 1. International Business Environment	16 Hrs.
1.1	Social and Cultural	
1.2	Technological	
1.3	Legal and political environment	
1.4	Trends in India's foreign trade-Export and Imports of India.	
1.5	Barriers of Exporting.	
2.0	Unit 2.Export and Import policy of government of India 2015 - 2020	16 Hrs
2.1.1	Objectives	
2.1.2	Contents	
2.1.3	Schemes and Incentives	

2.2	Foreign Direct Investment	
2.3	Foreign Portfolio Investments	
2.4	Merits and Demerits of FDI and FPI	
3.0	Unit 3. Export Processing Zone (EPZ)	16 Hrs
3.1	Introduction	
3.1.1	Objectives	
3.1.2	Significance	
3.1.3	Incentives AND Schemes	
3.2	Special Economic Zones (SEZ)	
3.2.1	Objectives	
3.2.2	Significance	
3.2.3	Incentives AND Schemes	
3.3	Software Technology Parks of India (STPI)	
3.3.1	Objectives	
3.3.2	Significance	
3.3.3	Incentives AND Schemes	
3.4.1.	Export Oriented Units (EOU)	
3.4.2	Objectives	
3.4.3	Significance	
3.4.4	Incentives AND Schemes	
4.0	Unit 4. Import and Export procedure.	16 Hrs
4.1	Export Procedure under customs act.	
4.2	Import Procedure under customs act.	
5.0	Unit 5.Regulatory framework for international business in India	16 Hrs
5.1	Introduction to Regulatory framework	
5.2	RBI	
5.3	FEMA	
5.4	Foreign Investment	
5.5	Export promotion council.	

Assignment for skill enhancement (Any 5)

1. Make a list of Export Houses and Imports
2. Make a list of ten major items exported from India with their volume and value.
3. Make a list of ten major items Imported from India with their volume and value.
4. Make a list of SEZ and STP in India.
5. Make a list of Export Oriented Units in your area - their nature of business and export performance.
6. Collect Export and Imports figure of India for past ten years.
7. Collect Foreign Direct Investment data of India for past ten years.

Reference Books:

Sl. No.	Title of the book	Name of the author	Name of the publisher	Edition	Year of
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					public ation
1.	International Business	Subba Rao	Himalaya Publishing House	3 rd Edition	2012
2.	International Business	. Francis Cherunilam	Prentice Hall of India Private Ltd	4 th Edition	2008
3	International Business	. Charles W.L Hill and Arun K, Jain	Tata McGraw Hill Education in Private limited.	-	-
4.	Export Management	P.R.Kurana,Ex port Management	Golgotia Publishing Company, New Delhi 2001	-	-
5	Export Management	Singh &Mahadevan	Discovery Publishing house.	-	-

Note: The latest edition of all the books referred above should be read.

SIXTH SEMESTER B. Com
ELECTIVE -II
SUBJECT: E-COMMERCE – PAPER – II
DISCIPLINE SPECIFIC CORE (DSC)
TITLE: PROGRAMMING AND E-COMMERCE BASICS
Class Duration: 16 Weeks with 5 Hours a week = 80Hrs
Marks: Theory 70 + Internal Assessment 30 = 100

Course Objectives:

1. To give a brief idea about all e-transition related to payments.
2. To enable students to know about e- marketing and web designing.
3. To discover the consumer oriented business.
4. To help students know about design of dynamic web page XML.

Teaching Methods: Class Room Teaching, Group discussion, Activity: Case analysis and Practical class in Lab.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Understand the concept of EDI, scope of E-Marketing and Internet marketing techniques.	Understand

CO2.	Design Dynamic web pages.	Create
CO3.	Gain knowledge regarding various issues in website design.	Remember
CO4.	Understand Electronic Payment System and its associated risks.	Understand

1.0	Unit1.Electronic Payment Systems	16 Hrs
1.1	Electronic Payment Systems, Electronic Cash, Smart Cards and Electronic Payment Systems, Credit Card Based Electronic Payment Systems, Risks and Electronic Payment Systems	
1.2	Security Issues in E-Commerce: Security risks of e-commerce, exposure of resources, type of threats, sources of threats, security tools & risk – management approach	
2.0	Unit 2.Electronic Data Interchange(EDI)	16 Hrs
2.1	The Meaning of EDI, History of EDI, EDI Working Concept, Implementation difficulties of EDI, Financial EDI, EDI and Internet	
2.2	E-Marketing: The scope of E-Marketing, Internet Marketing Techniques	
3.0	Unit 3. Website Design Issues	16 Hrs
3.1	Factors that Make People Return to Your Site, Strategies for Website Development	
3.2	Consumer Oriented Business: Consumer Market, One-to-One Marketing, Consumer Demographics, Maintaining Loyalty, Gaining Acceptance, Online Catalogue, the Pilot Catalogue, A Unique Search Engine	
4.0	Unit 4. Future Directions	16 Hrs
4.1	Software Agents, Technology Behind Software Agents, Types of Software Agents, Characteristics and Properties of Software Agents, Frame-work for Software Agent-based e-commerce, m-commerce, m-commerce Architecture, Areas of Potential Growth and Future for m-commerce	
5.0	Unit 5. Design of Dynamic Web Page XML	16 Hrs
5.1	Data and Information Management Tools MYSQL, ASP, NET Server Management Tools	

Reference: Software and books will be suggested by the faculty concerned.

**BLUE PRINT OF QUESTION PAPER FOR B. Com with CMA COURSE–
2020 -21 Onwards
SEMESTERS I TO VI**

{Except for Quantitative Techniques}

Time: 3 hours.

Max Marks: 70

PART-A		
Answer any TWO questions:		2 x 15= 30 Marks
1	No sub divisions	15
2		15
3		15
4		15
PART-B		
Answer any TWO questions:		2 x 10 = 20 Marks
5	No sub divisions	10
6		10
7		10
8		10
PART C		
Answer any FOUR questions:		4 x 5= 20 Marks
9	No sub divisions	5
10		5
11		5
12		5
13		5
14		5

**BLUE PRINT OF QUESTION PAPER FOR B. Com with CMA COURSE–
2020 -21 Onwards
For Semester VI Quantitative Techniques**

Time: 3hrs

Marks: 70

PART-A

Answer any FOUR questions:			4x10=40 marks
1			10
2			10
3			10
4			10
5			10
6			10
PART –B			
Answer any FOUR questions			4x5=20
7			5
8			5
9			5
10			5
11			5
12			5
PART-C			
Answer any FIVE questions:			5x2=10
13			2
14			2
15			2
16			2
17			2
18			2
19			2
20			2

SKILL ENHANCING COURSE (SEC) (2018-19 onwards)
(For Non B Com and BBA students)
SUBJECT: ENTREPRENEURSHIP
TITLE: ENTREPRENEURSHIP DEVELOPMENT
Course Code: SEC512

Class Duration: 16 Weeks with 3 Hours a week = 32 Hrs.

Marks: Theory 30 + Internal Assessment 20 = 50

Course Objectives:

1. To enable students to understand the basic concepts of entrepreneurship.
2. To help students to prepare business plan.
3. To introduce students to analyse the financial assistance to Small Scale Industry.

Teaching Methods: Class Room Teaching, Group discussion, Activity: Case analysis.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Classify and analyze the role played by tiny, ancillary, cottage and small scale industries in the development of Indian economy.	Analyse
CO2.	Develop a business plan to own an enterprise.	Create

1.0	Unit 1.Entrepreneurship	10 Hrs.
1.1	Introduction, Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise- Evolution of entrepreneurship in India- Characteristics & Functions of Entrepreneurs	
1.2	Factors influencing Entrepreneurship – Pros and Cons of being an Entrepreneur – Qualities of an Entrepreneur–Types of Entrepreneurs – Entrepreneur V/s Professional Managers.	
2.0	Unit 2.Small Scale Industries	10Hrs
2.1	Meaning & Definition – Product Range – Capital Investment – Ownership Patterns – Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries.	
2.2	Role played by SSI in the development of Indian Economy. Problems Faced by SSI's and the steps taken to solve the problems – Policies Governing SSI's.	
2.3	Business Plan- Meaning – Importance- Preparation of Business Plan.	
3.0	Unit 3.Formation of Small Scale Industries	12 Hrs.
3.1	Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies, financial assistance through SFC's, SIDBI, Commercial Banks, IFCI – Non-financial	

	assistance from DIC, SISI, AWAKE, KVIC.	
3.2	Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure.	

Topics for assignment to enhance the skill - to be written in a separate book (Any four)

1. List out the name, address, nature of business, capital and number of employees of at least ten business enterprises.
2. Visit District Industrial Centre and Collect information about incentives offered to small scale units.
3. Visit KSFC and collect information about financial assistance offered by them to SSIs.
5. Design a questionnaire to assess the entrepreneurial aptitude.
6. Visit four agricultural entrepreneurs and write a report.
7. Write a feasibility report for a new enterprise
8. Chart showing financial assistance with rate of interest and tax concessions both direct and indirect available to SSI units in India.

Reference Books:

1. Vasanth Desai, Management of Small Scale Industry, HPH
2. Mark J. Dollinger, Entrepreneurship –Strategies and Resources, Pearson Edition.'
3. Dr. Venkataramana, Entrepreneurial Development, SHB Publications
4. C.S.V. Murthy, Small Scale Industries & Entrepreneurial Development
5. Udai Pareek and T.V. Rao, Developing Entrepreneurship
6. N.V.R Naidu, Entrepreneurship Development, I.K International Publishers
7. Vasant Desai, Small Business Management & entrepreneurship

SKILL ENHANCING COURSE (SEC) (2018-19 onwards)
(For Non B. Com &BBA students)
SUBJECT: TAXATION
TITLE: BASIC TAX SYSTEM
Course Code: SEC511

Class Duration: 16 Weeks with 3 Hours a week = 32 Hrs.

Marks: Theory 70 + Internal Assessment 30 = 100

Course Objective:

1. To educate students about the purpose of taxation.
2. To enlighten the students about the need for leaving tax.
3. To enable students, know about the components of GST.

Teaching Methodology: Lecture method to understand various concepts of Income tax, charts of GST rates, demo on online filing of various tax returns and other forms.

Course Outcome:

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CO1.	Apply the various provisions of income tax act and can compute under the different heads of income.	Apply
CO2.	Recognize the imposition of GST in India and the various components related to GST.	Understanding
CO3.	Classify various forms of registration procedures and identify who is liable for registration under GST Act.	Remember

1.0	Unit 1.Introduction to Income Tax	10Hrs
1.1	Introduction, Meaning, Finance Act	
1.2	Basic Concepts- Assessee, Assessment Year, Previous Year, Person's Income	
1.3	Residential Status, Exempted Incomes	
1.4	Various Heads of Income-Salary, House Property, Business and Profession, Capital Gains (Simple problems only)	
2.0	Unit 2.Goods and Service Tax	10Hrs
2.1	Meaning, Definition, Types	
2.2	Various Components of GST	
2.3	Indirect Tax Structure in India	
2.4	Registration of Persons –Types of Registration- Cancellation of Registration (Simple problems on SGST, CGST, IGST)	
3.0	Unit 3. Assessment Procedure	12Hrs
3.1	E-filing of IT Returns	

3.2	E- Payment of Tax, PAN, TAN (Tax deduction and Collection Account Number)- (Introduction to Quick books)	
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Topics for assignment to enhance the skill - to be written in a separate book (Any Five)

1. Prepare chart showing GST rates
2. Computation of income from salary using imaginary figures
3. Mention ten exempted incomes under section 11
4. Filling and filing of IT return forms
5. PAN format
6. Procedure for cancellation of Registration under GST

Reference Books:

Sl no	Title of the book	Name of the author	Name of the publisher	Edition	Year of publishing
1.	Income tax law and practice	H.C.Mehrotra	SahityaBhavan Publication	33 rd Edition	2017-18
2.	Income tax law and practice	V.K.Singhania	Taxman Publications	41 st Edition	2018-19
3.	Goods and Service Tax	V.S.Datey	Taxman Publications	Revised Edition	2017
