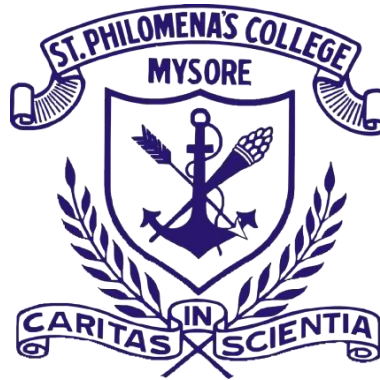


# **ST. PHILOMENA'S COLLEGE (AUTONOMOUS)**

Affiliated to University of Mysore  
Accredited by NAAC with 'B<sup>++</sup>' Grade  
Bannimantap, Mysore, Karnataka,  
India-570015



## **DEPARTMENT OF COMMERCE**

**The Board of Studies in Commerce which met on 20<sup>th</sup> September 2024 has  
Approved the syllabus and pattern of examination for  
Semester V and VI for the  
Academic Year 2024-25**

**BOS COMMITTEE MEMBERS**

<b>SL NO</b>	<b>NAME &amp; ADDRESS</b>	<b>DEPARTMENT</b>
1	Dr. K. Nagendra Babu	Professor DOS, UOM
2	Mr. Pradeep K.P	Industry Expert
3	Ms. Nagashree. N	Assistant Professor UG Commerce, JSS
4	Dr. Viveka Marie. G	Assistant Professor Commerce, SPC
5	Dr. Reena Francis	Assistant Professor, HoD
6	Ms. P. Juhie Singh	Assistant Professor
7	Ms. Supritha R	Assistant Professor
8	Ms. Amreen Kousar	Assistant Professor
9	Mr. Sandesh D'souza	Assistant Professor
10	Dr. Sunil D'souza	Assistant Professor
11	Dr. Florita Bernadetie Alexander	Assistant Professor



**ST. PHILOMENA'S COLLEGE (AUTONOMOUS), MYSURU**  
**(AFFILIATED TO UNIVERSITY OF MYSORE)**  
**REACCREDITED BY NAAC WITH B++ GRADE**

**COURSE**  
**BACHELOR OF COMMERCE**

**Scheme of Teaching & Evaluation and Curriculum for the 5<sup>th</sup>  
and 6<sup>th</sup> Semester B. Com for the Academic Year 2024-25**  
**(2<sup>nd</sup> & 3<sup>rd</sup> batch NEP)**

**DEPARTMENT OF COMMERCE**

## A. Scheme of Teaching & Evaluation for B.Com

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

### Elective Groups and Courses:

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

Note:

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

### Semester VI

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

#### Elective Groups and Courses:

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

#### Note:

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

**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:** COM 5.1

**Name of the Course:** Financial Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

**Course Outcomes:**

Sl. No.	On successful completion of the course, the students' will be able to	Cognitive level
CLO1.	Understand the role of financial managers effectively in an organization.	Understand
CLO2.	Apply the compounding & discounting techniques for time value of money	Apply
CLO3.	Take investment decision with appropriate capital budgeting techniques for investment proposals.	Apply
CLO4.	Analyse the impact of capital structure of an organization on EPS and Leverages.	Analyze
CLO5.	Estimate the working capital requirement for the smooth running of the business	Apply

**Syllabus:**

**Hours**

**Module No. 1: Introduction to Financial Management**

**10**

Introduction – Meaning of Finance, Finance Function; Objectives of Finance function, Organization of Finance function. Meaning and definition of Financial Management; Goals of Financial Management, Scope of Financial Management, Functions of Financial Management. Role of Finance Manager. Financial planning - Meaning – Need – Importance - Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.

**Module No. 2: Time Value of Money**

**10**

Introduction – Meaning of time value of money-Factor to determine time value of Money. Techniques of time value of money: Compounding Technique-Future value of Single flow; Multiple flow and Annuity, Discounting Technique-Present value of Single flow, Multiple flow and Annuity, Factor 72.

**Module No. 3: Financing Decision**

**14**

Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure. Earnings Before Interest and Taxes (EBIT), Earning Per Share (EPS), Problems. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Problems.

**Module No. 4: Investment Decision**

**12**

Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Discounted Pay Back Period Method, Net Present Value Method, Internal Rate of Return and Profitability Index- Problems.

**Module 5: Working Capital Management**

**12**

Introduction- Meaning and Definition, types of working capital, operating cycle, Determinants of working capital needs – Estimation of working capital requirements. dangers of excess and inadequate working capital, Merits of adequate working capital, Sources of working capital.

**Skill Development Activities:**

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

**Books for reference:**

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

Note: Latest edition of books may be used.

**Name of the Program:** Bachelor of Commerce (B. Com)

**Course Code:** COM 5.2

**Name of the Course:** Income Tax Law and Practice – I

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

**Course Outcomes:** On successful completion of the course, the students will be able to:

Sl. No.	On successful completion of the course, the students' will be able to	Cognitive level
CLO1.	Gain an understanding of the historical development, legal framework, and fundamental concepts of income tax in India.	Understand
CLO2.	Identify exempted incomes for individual assessee and determine the residential status of an individual for tax purposes.	Understand
CLO3.	Acquire the ability to compute taxable income from salary by understanding the definitions, basis of charges, and various components of salary.	Apply
CLO4.	Develop the skills to compute income from house property by understanding the basis of charge, exemptions, and determination of annual value.	Apply
CLO5.	Understand and apply various deductions under Chapter VI A to optimize taxable income.	Apply

Syllabus:	Hours
<b>Module No. 1: Introduction to Income Tax</b>	<b>10</b>
Brief History of Indian Income Tax, Legal Framework of Taxation - Types of taxes - Canons of taxation. Definitions: Assessment, Assessment year, Previous year (Including Exceptions). Assesses, Person, Income, Casual income, Gross total income, Total income, Agricultural income, Scheme of partial integration (theory only). Scheme of taxation. Income Tax Authorities, Powers and Functions of Income Tax Authorities.	
<b>Module No. 2: Exempted Incomes U/S 10 and Residential Status of an Individual</b>	<b>12</b>
Introduction – Exempted incomes U/S 10 (Restricted to Individual assessee). Residential status of an individual, Determination of residential status of an individual, Incidence of tax of Tax (Problems).	
<b>Module No. 3: Income from Salary u/s 15-17</b>	<b>20</b>
Introduction - Meaning of Salary - Basis of charges, Definitions–Salary, Profits in lieu of salary, Provident Fund, Allowances, Perquisites, Retirement Benefits-Gratuity, Pension and Leave salary. Problems on Computation of Taxable Salary.	
<b>Module No. 4: Income from House Property u/s 22-27</b>	<b>10</b>
Introduction - Basis for charge - Deemed owners -House property incomes exempt from tax, Composite rent and tax treatment of Composite Rent, Determination of Annual Value, Provision for Arrears of rent and Unrealized rent received, Problems on Computation of Income from House Property	
<b>Module No. 5: Chapter VI A</b>	<b>8</b>
Deductions under Sections 80C-80CCC-80CCD (problems), 80D, 80DD, 80DDB, 80E, 80EE, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80TTA and 80U, 80JJAA, 80RRB, 80QQB (theory only).	



**Skill Developments Activities:**

1. Prepare a slab rates chart (as per old and new regime) for different Individual assesses
2. Visit any Chartered Accountants office, Collect and record the procedure involved in filing the Income tax returns of an Individual.
3. List out Incomes exempt from tax under section 10
4. Prepare the chart of Perquisites and Allowance received by an employee in an organization.
5. Prepare the chart of deductions availed under chapter VIA
6. Any other activities, which are relevant to the course.

**Books for Reference:**

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

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

**Name of the Program:** Bachelor of Commerce (B.Com)  
**Course Code:** COM 5.3  
**Name of the Course: Principles and Practice of Auditing**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes: On successful completion of the course, the students' will be able to**

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CLO1.	Understand the conceptual frame work of auditing	Remember
CLO2.	Examine the risk assessment and internal control in auditing	Understand
CLO3.	Comprehend the relevance of IT in audit and audit sampling for testing.	Apply
CLO4.	Examine the company audit and the procedure involved in the audit of different entities.	Analyse
CLO5.	Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.	Evaluate

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Introduction to Auditing</b>	<b>10</b>
Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing –Preparation before commencement of new audit - Working Papers -Audit Note Book, Audit Programme Qualities of an Auditor – Audit planning – Audit strategy —Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.	
<b>Module No. 2: Risk Assessment and Internal Control</b>	<b>12</b>
Introduction–Audit risk–Assessment of risk–Internal Control–Meaning and objectives–Internal check–Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases	
<b>Module No. 3: Verification and Valuation of Assets and Liabilities</b>	<b>12</b>
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Goodwill, Investments, Stock in Trade. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities.	
<b>Module No. 4: Company Audit and Audit of other Entities</b>	<b>13</b>
Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable institutions- Educational institutions – Government – Local Bodies – Cooperative societies – hotels – hospitals – clubs & Banks.	
<b>Module 5: Audit Report &amp; Professional Ethics</b>	<b>13</b>
Introduction – Meaning – Elements of audit report –Types of audit report - Independent Auditor's report and their illustration; Curent trends in auditing – Audit committee, social audit, Reporting on Financial sickness and Financial forecasting and their audit	

**Skill Development Activities:**

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

Any other activities, which are relevant to the course.

**Booksfor Reference:**

1. ICAI Study Materials on Auditing and Assurance
2. B.N.Tandon,PrinciplesofAuditing,S.ChandandCompany,NewDelhi.
3. T.R.Sharma,AuditingPrinciplesandProblems,SahityaBhawan,Agra.
4. J.M.Manjunathaandothers,AuditingandAssurance,HPH.
5. GuptaKarnal,ContemporaryAuditing,TataMc.Graw-Hill,NewDelhi.
6. R.G.Saxena,PrinciplesofAuditing.

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

**Name of the Program:** Bachelor of Commerce ( B.Com)

**Course Code:** COM A1

**Name of the Course:** Indian Accounting Standards-1

Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	3 Hrs	45 Hrs

**Pedagogy:** Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.

**Course Outcomes:**

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CLO1.	Understanding the Fundamentals of Accounting Standards and Comprehending Liability-Based Standards and Emerging Issues	Understand
CLO2.	Evaluating Non-Financial Reporting Standards	Evaluate
CLO3.	Applying Provisions of Specific Accounting Standards	Apply
CLO4.	Analyse the framework and presentation of financial statements as per Ind AS	Analyse
CLO5.	Develop an understanding of integrated reporting concepts and frameworks, and align financial and non-financial information under Ind AS	Creative

Syllabus	Hours
<b>Module No. – 1 Introduction to Indian Accounting Standards.</b>	<b>10</b>

Introduction- Meaning and Definition of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards– International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS – Applicability of Ind AS in India. Recent developments and updates in Indian Accounting Standards (Ind AS)

<b>Module No. 2 Preparation of Financial Statements (Ind AS 1)</b>	<b>12</b>
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Frame work for preparation of Financial Statements, Purpose of the framework, Components of financial statements, Objectives of financial statements, Users of financial statements, Fundamental accounting assumptions, Qualitative characteristics of financial statements, Constraints on relevant and reliable information, Elements of financial statements, Measurement of elements of financial statements, presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, statement of Cash flow and Notes to accounts. Problems on preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013.

<b>Module No. – 3 Provision under Accounting Standard for Items Appear in Financial Statements.</b>	<b>10</b>
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Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS- 23) – Investment Property (Ind AS-40) – objectives, Scope, definitions, Recognition Measurement and disclosures of the above-mentioned Standards.

<b>Module No.- 4 Provisions under Accounting Standards for Items that do not Appear in Financial Statements.</b>	<b>08</b>
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Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34).

<b>Module No. - 5 Financial Reporting and Liability Based Standards under Ind AS</b>	<b>08</b>
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Provisions, Contingent liabilities and contingent assets (Ind AS 37) – Scope, definitions, Recognition Measurement and disclosures of the Ind AS 37. Integrated Reporting-Concepts and frameworks of integrated reporting- alignment of financial and non-financial information under Ind AS. Emerging

Issues-Current and emerging issues in financial reporting under Ind AS (Digital transformation impacts, sustainability reporting, and regulatory developments)

**Skill Development Activities:**

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

**Books for Reference:**

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

Note: Latest edition of books may be used

**Name of the Program:** Bachelor of Commerce (B.Com)  
**Course Code:** COM F1  
**Name of the Course:** Financial Institutions and Markets

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes: On successful completion of the course, the students' will be able to**

Sl. No.	After the completion of this course the student will be able :	Cognitive level
CLO1.	Understand the structure of Indian financial system and its constituents.	Understand
CLO2.	Outline the role of capital and money market in economic development	Evaluate
CLO3.	Comprehend primary and secondary market and its relevance in capital formation.	Apply
CLO4.	Appraise the role played by banking and development financial institutions in economic development so far..	Analyse
CLO5.	Understand the different types of NBFCs and their contribution	Evaluate

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Financial System in India</b>	<b>08</b>
Introduction – Meaning of Financial System– Financial concepts – Components of Financial System – Structure of Financial System – Role of Financial system – Growth and Development of Financial System in India – Reforms in Indian Financial System – Weakness of Indian financial system.	
<b>Module No. 2: Capital Market &amp; Money Market</b>	<b>08</b>
<b>Capital Market:</b> Meaning –Need, Importance – Functions – Participants in the Capital Market – Instruments of Capital Market – Infrastructure of Capital Market – Recent trends in Capital Market.	
<b>Money Market:</b> Meaning – Need for Money Market – Difference between Money Market and Capital Market – Players in Money Market – Instrument of Money Market – Recent trends in Money Market.	
<b>Module No. 3: Primary Market &amp; Secondary Market</b>	<b>10</b>
<b>Primary Market:</b> Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets— Types of issues in Primary Market: Public issue–Offer for sale – Right Issue – Private placement – Problems of Indian Primary Markets;	
<b>Secondary Market:</b> Meaning, Structure, Players of Secondary market – Components of Secondary Market - Merits and Demerits of stock markets – Role and Reforms in Secondary market Stock exchanges in India - Recognition of stock exchanges – Function of stock exchanges of BSE- NSE – OTCI – Listing of securities – Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market; SEBI: Objectives - functions .	
<b>Module No. 4 Banking &amp; Development Financial Institutions</b>	<b>12</b>
Banking: Introduction – Meaning – Role and functions – Types of Banks; Development Financial Institutions: History – Management - Role & Functions of EXIM Bank –NABARD SIDBI – MUDRA – NHB – LIC & GIC - UTI – SFCs.	
<b>Module No. 5: Non-Banking Financial Companies (NBFCs) &amp; Forex Market</b>	<b>07</b>
Introduction – Meaning – Types of NBFCs – Difference between banks & NBFC's – Registration of NBFC's- Requirements of registration with RBI – Regulations on acceptance of deposits by NBFC's – Types and needs of Non-Financial Institutions.	
Forex market- Concept- Meaning- Importance-Merits of forex market- Fluctuations in foreign exchange rates- Causes and Effects.	

**Skill Developments Activities:**

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

**Books for Reference:**

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

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

**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:** COM H1

**Name of the Course:** Human Resource Development

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

**Course Outcomes:**

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CLO1.	Understand the need of HRD.	Understand
CLO2.	Comprehend the framework of HRD.	Evaluate
CLO3.	Know the models for evaluating the HRD programs.	Apply
CLO4.	Comprehend the need for employee counselling.	Analyse
CLO5.	Apprehend the HR performance.	Evaluate

**Syllabus:**

**Hours**

**Module No. 1: Conceptual Analysis of HRD**

**08**

Introduction – Meaning and Definition of HRD, Importance of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor, Concerns of Trade Unions.

**Module No. 2: Frame Work of Human Resource Development**

**10**

Frame work of Human Resource Development – HRD Vs. HR Management, HRD Processes - Assessing HRD Needs, failure of need assessment of HRD- HRD Model - Designing Effective HRD Program - HRD Interventions- steps for designing HRD intervention- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.

**Module No. 3: Evaluating HRD Programs**

**08**

Introduction-Types of data for evaluation- Key components of Evaluation- Purpose of HRD Evaluation - Models and Frame Work of Evaluation - Kirkpatrick's Four-Level Model, Phillips' Five-Level ROI Model and CIPP Model. Considerations in HRD Program Evaluation. Challenges in HRD program Evaluation. Assessing the Impact of HRD Programs – Benefits of Assessing the impact of HRD program-Human Resource Development Applications - Fundamental Concepts of Socialization - Realistic Job preview – drawbacks of realistic job preview - Career Management and Development - need.

**Module No. 4: Management Development**

**09**

Introduction - Employee counselling and wellness services – Counselling as an HRD Activity- Employee Counselling Programs – Challenges in Employee Counselling - Employee Wellness and Health Promotion Programs- Need. Organizational Strategies Based on Human Resources.

**Module No. 5: HR Performance**

**10**

Introduction – Key areas of HR performance evaluation, Need and importance - Work Force Reduction, Realignment and Retention - retention strategies- HR Performance and Bench Marking – HR Performance Evaluation- Steps in HR Benchmarking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriate support and development.



**Skill Development Activities:**

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

**Books for Reference:**

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

**Note: Latest Edition of books may be used.**

**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:** COM 11

**Name of the Course:** Basics of Business Analytics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

**Course Outcomes:**

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CLO1.	Understand analytical applications in practice.	Understand
CLO2.	Validate data sources, utilize statistical tools, and apply learned techniques to solve real-time problems.	Apply
CLO3.	Formulate and manipulate business models using quantitative methods, including spreadsheets and graphical techniques, to find solutions to real-time problems.	Apply
CLO4.	Be aware of emerging trends in the world of analytics.	Analyse
CLO5.	To Solve the complex problems in the field of commerce by applying expertise in Business Analytics with an understanding of the societal, legal, and cultural impacts.	Evaluate

**Syllabus:**

**Hours**

**Module No. 1: Introduction to Business Analytics**

**07**

Data, Types of Data- Forms of Data-Classification of data-Business Analytics -Need for Analytics- Types of Analytics-Importance of Business Analytics in Decision Making- Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things. Define the roles and responsibilities of professionals in data analysis.

**Module No. 2: Technology of Big Data**

**06**

Overview of DBMS, Data Warehousing: Concepts, Need, Objectives– Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- - Data mining for business Applications like Balanced Scorecard, Fraud Detection, Clickstream Mining, Market Segmentation, Retail Industry, Telecommunications Industry, Banking & Finance and CRM etc., Big Data: Key functions of big data technologies - Utility of Hadoop Distributed File System-Features of HDFS- MapReduce- Features of MapReduce.

**Module No. 3: Data Scientists and Data Visualization**

**10**

Data Scientists Era of Data Scientists -Data Scientist model- Sources of Data Scientists- Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- State of the Practice in Analytics Role of Data Scientists Key roles for Successful Analytic Project. Data Visualization- Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Visualization: Tools for statistical analysis - Python and R - Purpose of machine learning - Data Life Cycle: Identify the stages in the data in the data life cycle.

**Module No. 4: Practices of Analytics**

**12**

Predictive Analytics- Target Definition-Linear Regression -Logistic Regression -Decision Trees-Classification Techniques Decision Trees - Evaluating Predictive Models-Descriptive Analytics-Association Rules -Sequence Rules –Segmentation-Survival Analysis- Survival Analysis Measurements-Kaplan Meier Analysis- Parametric Survival Analysis-Proportional Hazards Regression- Extensions of Survival Analysis Models-Evaluating Survival Analysis Models-Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning. Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-Kaggle- Facebook-Amazon.

Data for Big Data-Enterprise orientation for Big Data –leadership –Targets-Analysts- Other Factors to Consider in Big Data Success- Emerging Technologies in Health Information Systems: Transforming Health in Information Era-Omics Revolution and Personalized Medicine-Genomic Data Integration into Medical Records-Socio- demographic Data for Health Records-Family Health History-Genomics Driven Wellness Tracking and Management System (GO-WELL))- Emerging trends of analytics in Education, Government, Finance & Supply Chain Management.

**Skill Development Activities:(Any 5)**

1. Analyze how business analytics supports decision-making processes in organizations.
2. Discuss different data collection methods and their importance in business analytics.
3. Create visual representations of data using charts, graphs, and dashboards.
4. Discuss the impact of big data on business analytics and decision-making.
5. Study the role of business analytics in CRM systems and how it helps in customer retention and satisfaction.
6. Predict the future direction of business analytics and its potential impact on various industries.

**Books for Reference:**

1. Big Data Black Book, DT Editorial Services, Dreamtech Press, 2015.
2. Big Data at Work, Thomas H. Davenport, Harvard Business Review Press, Boston, Massachusetts, 2014.
3. Analytics in a Big Data World, John Wiley & Sons, Inc., Hoboken, New Jersey,2014.
4. Big Data and Internet of Things: A Roadmap for smart Environments, Nik Bessis Ciprian Dobre Editors, Springer International Publishing Switzerland 2014

Note: Latest edition of text books may be used.

**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:** COM M1

**Name of the Course:** Retail Management

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes:**

<b>Sl. No.</b>	<b>After the completion of this course the student will be able to:</b>	<b>Cognitive level</b>
CLO1.	Understand the contemporary of retail management, issues, strategies and trends in Retailing	Remember
CLO2.	Utilize the theories and strategies of retail planning.	Understand
CLO3.	Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context.	Apply
CLO4.	Prioritize the factors to be considered while fixing the price in retailing.	Analyse
CLO5.	Comprehend the emerging trends in Retail Industry.	Analyse

**Syllabus:**

**Hours**

**Module No. 1: Introduction to Retailing**

**08**

Introduction – Meaning and Definition – Characteristics of Retailing -Functions of Retailing- Types of Retailing- Forms of Retailing based on ownership. Retail Theories- Wheel of Retailing- Retail Life cycle- Retail Business in India. Influencing factor- Present Indian retail scenario. International Perspective in Retail Business.

**Module No. 2: Consumer Behaviour in Retail Business**

**10**

Buying Decision Process and its Implication on Retailing – Influence of Group and Individual Factors, Customer Shopping Behaviour, Customer Service and Customer Satisfaction. Retail Planning Process: Factors to Consider in Preparing a Business Plan – Implementation – Risk Analysis.

**Module No. 3: Retail Operations**

**10**

Factors Influencing location of Store - Market Area Analysis – Trade Area Analysis – Rating Plan method - Site Evaluation. Retail Operations: Stores Layout and Visual Merchandising, Stores designing, Space Planning, Inventory Management, Merchandise Management, Category Management.

**ModuleNo.4: Pricing in retailing and Promotion mix**

**07**

Pricing objectives -Factors in retailing pricing – Pricing strategies – competition based pricing , Cost plus pricing, price skimming, Limit pricing, market oriented pricing, Dynamic pricing, target pricing, Price Mark down and Retail Pricing strategies – Mark up pricing, Vendor pricing, competitive pricing, Psychological pricing.Promotion mix – Elements and strategies for effective retail promotion. Advertising, sales and personal selling, Direct marketing.

**Module No. 5: Impact of Information Technology in Retailing**

**10**

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

### **Skill Developments Activities**

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

### **Books for Reference:**

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

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

**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:** COM 5.6

**Name of the Course:** GST-Law & Practice

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

**Course Outcomes: On successful completion of the course, the students' will be able to**

Sl. No.	On successful completion of the course, the students' will be able to	Cognitive level
CO1.	To comprehend the concept of Goods and services and to know the notion being the need of GST	Understand
CO2.	The process of registering, taxing, and collecting levies under the GST system is essential for businesses to comply with tax laws and regulations and ensure proper reporting and payment of taxes	Understand
CO3.	practical challenge in calculating input tax credits is ensuring that all eligible expenses are properly documented and accounted.	Apply
CO4.	To know the GST assessment and computation	Analyse

Syllabus:	Hours
<b>Module No. 1: Introduction to GST</b>	<b>08</b>

Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition and Powers.

<b>Module No. 2: GST Registration and Taxable Event</b>	<b>10</b>
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Registration under GST provision and process – Levy and Collection of GST- A m e n d m e n t and cancellation of registration, Taxable event – Meaning and scope of Supply, Types of Supply. . Determination of time and place of supply of goods – Problems on identification of place of supply and value of supply

<b>Module No. 3: Input Tax Credit</b>	<b>08</b>
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Input Tax Credit – Meaning, Process for availing Input Tax Credit - Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit – Problems on calculation of Input Tax Credit and Net GST Liability.

<b>Module No. 4: GST Assessment</b>	<b>10</b>
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Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti- Profiteering, Avoidance of dual control- issues in filing of returns and monthly collection targets.

<b>Module No. 5: Valuations of Goods and Services Under GST</b>	<b>09</b>
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Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services – Purpose of valuating a taxable soppo – Treatment od discount in determining the value of supply 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.

**Skill Development Activities:**

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

**Books for Reference:**

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

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

**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:** B.Com 5.

**Name of the Course:** Digital Marketing

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs.</b>	<b>45 Hrs.</b>

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

**Course Outcomes:**

<b>Sl. No.</b>	<b>After the completion of this course the student will be able to:</b>	<b>Cognitive level</b>
CLO1.	Gain knowledge on Digital Marketing, Email marketing and Content marketing.	Remember
CLO2.	Understand Search Engine Optimization tool sand techniques	Understand
CLO3.	Gain skills on creation of Google Ad Words &Google AdSense	Apply
CLO4.	Gain knowledge on Social Media Marketing and Web Analytics.	Analyse
CLO5.	Gain knowledge on You Tube Advertising &Conversions.	Analyse

**Syllabus:**

**Hours**

**ModuleNo.1:Introduction to Digital Marketing**

**08**

Introduction-Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms, Email Marketing: Importance of e-mail marketing, Creating e-mailers ,Creating a Contact Management and Segmentation Strategy, Understanding e-mail Deliverability & Tracking e-mails, How to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Automation Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework.

**ModuleNo.2:Search Engine Optimization(SEO)**

**10**

Search Engine Optimization (SEO):Meaning of SEO, Importance kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.

**ModuleNo.3:Google Ad Words & Google Ad Sense**

**8**

GoogleAdWords:GoogleAd-WordsFundamentals,GoogleAdWordsAccountStructure, Key terminologies in Google Ad Words, How to Create an Ad Words account, Different Types of Ad Words and its Campaign & Ads creation process, Ad approval process, Keyword Match types , Keyword targeting types of extensions , Creating location extensions, Creating call extensions.

**ModuleNo.4:SocialMediaMarketing(SMM)&Web Analytics**

**10**

Social Media Marketing(SMM) Facebook Marketing, Twitter Marketing, Linkedin Markeing, Googleplus Marketing, YouTube Marketing, Pint interest Marketing, Snapchat Marketing, Instagam Marketing, Web Analytics: The need &importance of Web Analytics, Introducing Google Analytics, The Google Analytics layout, Basic Reporting Basic Campaign and Conversion Tracking.

**Module No. 5: You tube Advertising (Video Ads) & Conversions**

**9**

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



**Skill Development Activities:**

1. Explain the key digital marketing activities needed for competitive success.
2. Examine the concept of Digital Media and benefits to be derived.
3. Recognise the core features of CRM and retention programmes
4. Identify the metrics used in digital marketing.
5. Organise how we can limit the marketing materials we get through e-mail.

**Books for Reference:**

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

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

**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:** COM 5.7

**Name of the Course:** Employability Skills

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

**Course Outcomes:**

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CLO1.	Understand the concept of employability skills and apply SWOC analysis to set and achieve personal and professional SMART goals.	Understanding, Applying
CLO2.	Demonstrate effective communication skills, including verbal and non-verbal methods, and apply strategies for teamwork and leadership.	Applying
CLO3.	Analyze and solve quantitative and verbal reasoning problems to enhance critical thinking and decision-making abilities.	Analyzing
CLO4.	Develop a career action plan by exploring job opportunities, creating a professional resume, and preparing for interviews and entrepreneurship.	Creating

**Syllabus:**

**Hours**

**Module 1: Fundamentals of Employability Skills**

**05**

Meaning and Definition of Employability Skills, Importance - Role of Employability Skills in Career Development – Setting personal and Professional goals – SMART goal setting - SWOC Analysis – Strategies for Continuous self-improvement.

**Module 2: Communication Skills, Interpersonal Skills and Leadership Skills**

**15**

Communication Skills – Verbal and Non – Verbal Communication, Active Listening and Feedback, Public Speaking and Presentation Skills, Writing Professional Emails and Reports, Cross Cultural Communication.

Interpersonal Skills: Meaning and Importance of Teamwork - Benefits of Working in Teams - Strategies for Effective Team Collaboration.

Leadership Skills: Key Components - Leadership Styles - Developing Leadership Skills.

**Module 3: Critical Thinking Skills, Aptitude and Reasoning ability**

**15**

Critical Thinking Skills; Meaning – Definition - Importance of Critical Thinking in personal and professional life, Characteristics of critical thinker, Critical thinking process – Developing critical thinking skills. Quantitative aptitude: Series, Number System, LCM and HCM, squares and Square roots Cube and Cube roots, Surds and Indices, Clocks and Calendar, Algebra, Percentage, Profit and Loss Interest (Simple and Compound). Verbal Reasoning: Data analysis, Data Sufficiency, Decision making, Coding & Decoding, Blood Relations, Puzzel tests, Direction sense test, Problems based on Venn Diagram/Syllogisms. Non-Verbal Reasoning: Analogy, Water Images, Mirror images, embedded figures, completion of Pattern, Paper folding, cubes & dice.

**Module 4: Career planning and Opportunities**

**10**

Introduction, developing a Career Action Plan, Job Opportunities; Central – State Government – Statutory bodies and Private Sector; Job Search Techniques and Resources, Creating an Effective Resume and Cover Letter, Preparing for Job Interviews, Common Interview Questions and Answers, Mock Interviews and Feedback. Entrepreneurship: Meaning and Need for Becoming an Entrepreneur, Enabling Environment for Entrepreneurs, Government Schemes Promoting Entrepreneurship, Setting Up and Managing an Enterprise.

**Activities and Assessments**

- Group Discussions

- Case Studies and Role Plays
- Presentations
- Mock Interviews
- Assignments and Projects
- Peer Reviews and Feedback Sessions

**Books for Reference:**

1. Employability Skills 1st & 2nd Yr. (Nsqf - Blended) by Editorial 'Core Team'
2. Textbook of Employability Skills (As per NEP), 1 January 2023 by Dr. Kamal Piyush (Author)

**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:** COM 6.1

**Name of the Course:** Advanced financial management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work

**Course Outcomes:**

Sl. No.	On successful completion of the course, the students' will be able to	Cognitive level
CLO1.	Understand and determine the overall cost of capital.	Understanding, Applying
CLO2.	Apply capital structure theories to analyze financial performance.	Applying, Analyzing
CLO3.	Evaluate risks in capital budgeting and apply risk measurement techniques to make informed financial decisions.	Evaluating, Applying
CLO4.	Understand the dividend policy decisions and apply different dividend theories to determine the market price of shares.	Understanding, Applying
CLO5.	Gain insight into ethical and governance issues in financial management.	Understanding

**Syllabus:**

**Hours**

**Module no. 1: Cost of Capital**

**14**

Cost of capital: Meaning and definition, Significance of cost of capital, Types of cost capital, Computation of cost of capital; Cost of debt – problems, Cost of preference share capital – problems, Cost of equity share capital – problems, Weighted average cost of capital – problems.

**Module no. 2: Capital structure Theories and Leverages**

**10**

Meaning and definition of capital structure, Capital structure theories, The net income approach – problems, The net operating income approach – problems, Traditional approach and Mm hypothesis – problems.

**Module no. 3: Risk analysis in capital budgeting**

**16**

Meaning of risk and uncertainty, Difference between risk and uncertainty, Importance of risk analysis in decision making, Types of risks in capital budgeting, Techniques of measuring risks; Risk adjusted discount rate approach – problems, Certainty equivalent approach – problems, Sensitivity analysis – problems, Probability approach – problems, Standard deviation and co-efficient of variation – problems. Decision tree analysis (theory only)

**Module no. 4: Dividend decision and theories**

**12**

Meaning of dividend decision, Types of dividends, Types of dividends polices, Significance of stable dividend policy, Determinants of dividend policy, Dividend theories: Theories of relevance: Walter's model – problems, Gordon's model – problems. Theory of irrelevance: The Miller-Modigliani (mm) hypothesis - problems.

**Module no. 5: Ethical and Governance issues**

**8**

Introduction to ethical and governance issues, Fundamental principles, Ethical issues in financial management, Agency relationship and Transaction cost theory, Governance structures and policies, Social and environmental issues, Purpose and content of an integrated report. Case Studies.

**Skill Development Activities:**

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

**Books for reference:**

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

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

**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:** COM 6.2

**Name of the Course:** Income Tax Law & Practice – II

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,

**Course Outcomes:**

Sl. No.	On successful completion of the course, the students' will be able to	Cognitive level
CLO1.	Develop the ability to compute income from business and profession.	Applying
CLO2.	Gain proficiency in computing capital gains.	Applying
CLO3.	Identify and compute taxable income from other sources.	Understanding, Applying
CLO4.	Understand and apply the provisions related to the clubbing of income, set-off, and carry-forward of losses, and compute the taxable income and tax liability of an individual assessee.	Understanding, Applying
CLO5.	Understand the concepts of advance tax, TDS, and the procedure for filing tax returns, including the process of obtaining and uses of PAN.	Understanding

**Syllabus:**

**Hours**

**Module No. 1: Profits and Gains of Business and Profession**

**20**

Introduction, Meaning and definition of Business – Profession - Vocation, Income Chargeable U/S 28, Speculation Business, Admissible Expenditure – Inadmissible Expenditure - Problems on computation of income from business of a sole trading concern. Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants

**Module No. 2: Capital Gains**

**10**

Introduction, Basis for charge U/S 45, Capital Assets – Types, Transfer, Full Value of Consideration – Cost of Acquisition – Cost of Improvement – Indexation. Exemptions U/S 54, 54B, 54EC, 54D, 54F, and 54G. Computation of Capital Gain. Problems covering above Sections.

**Module No. 3: Income from other Sources**

**08**

Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.

**Module No. 4: Clubbing of Income, Set off and Carry Forward of Losses & Assessment of an Individual .**

**12**

Introduction, Clubbing provisions – revocable and irrevocable transfer. Setoff and carry forward of Losses – Setting off within a head of Income – Setting off between heads of Income – Setting off between years of Income, Problems.Computation of Taxable Income and Tax Liability of an Individual Assessee. (simple problems).

Introduction, Meaning of TDS – Provisions regarding TDS, Computation of TDS, Meaning of Advance Tax – Computation of Advance Tax. Provision for filing returns - Due date of filing returns - ITR forms - Types of Assessment. Permanent Account Number (PAN) - Meaning, Procedure for obtaining PAN, Transactions where quoting of PAN is compulsory.

**Skill Development activities:**

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

**Books for Reference:**

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

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

**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:** COM 6.3

**Name of the Course:** Management Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

**Course Outcomes:**

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CLO1.	Demonstrate the significance of management accounting in decision making.	Remember
CLO2.	Analyse and interpret the corporate financial statements by using various techniques.	Understand
CLO3.	Compare the financial performance of corporate through ratio analysis	Apply
CLO4.	Understand the latest provisions in preparing cash flow statement.	Analyse
CLO5.	Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.	Evaluate

**Syllabus:**

**Hours**

**Module No. 1: Introduction to Management Accounting**

**12**

Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant.

**Module No. 2: Financial Statements Analysis and Interpretation**

**14**

Introduction – Meaning and Nature of financial statements - Limitations of financial statements - Essentials of a good financial statement. Analysis and interpretations- Meaning and definition of Financial of analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis - Problems.

**Module No. 3: Ratio Analysis**

**14**

Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio -Debt payment period, Assets turnover ratio, Earnings per share and Price Earnings Ratio. Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.

**Module No. 4: Cash flow Analysis**

**12**

Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cash flow statement as per Ind AS 7 (Indirect method only). Problems.

**ModuleNo.5: Management Audit& Reports on Management**

**08**



Meaning of Budget, Meaning and nature of budgetary control. Problems on cash budget. -Importance-Need-Objectives of management audit - Differences between Financial Audit and Management Audit - Steps involved in Management Audit.

**Skill Development Activities:**

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

**Books for Reference:**

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

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

**Name of the Programme:** Bachelor of Commerce ( B.Com)

**Course Code:** COM A2

**Name of the Course:** Indian Accounting Standards-2

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

**Course Outcomes:**

<b>Sl. No.</b>	<b>After the completion of this course the student will be able to:</b>	<b>Cognitive level</b>
CLO1.	Understand the Preparation of Consolidated Financial Statements and Comprehend Accounting and Reporting of Financial Instruments	Understand
CLO2.	Evaluate Disclosures in Financial Statements	Evaluate
CLO3.	Apply Concepts in the Preparation of Consolidated Balance Sheets	Apply
CLO4.	Analyse Measurement Based on Accounting Policies	Analyse
CLO5.	Apply Revenue-Based Accounting Standards	Apply

<b>Syllabus</b>	<b>Hours</b>
<b>Module-1 Consolidated Financial Statement (Ind AS 110)</b>	<b>09</b>
Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve and Unreleased profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet.	
<b>Module No. 2 Disclosures in the Financial Statements</b>	<b>09</b>
Employee benefits (Ind AS 19), Earnings per Share (Ind AS 33), Lease (Ind AS 116), Share-based Payment (Ind AS 102 ).	
<b>Module No. 3 Measurement Based on Accounting Policies</b>	<b>09</b>
Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8), First time adoption of Ind AS (Ind As 101), Accounting for Government Grants and Disclosure of Government Assistance ((Ind AS 20)) and Share Based Payment (Ind AS 102)	
<b>Module No. 4 Accounting and Reporting of Financial Instruments</b>	<b>09</b>
Presentation of Financial Instruments (Ind AS 32) – Meaning, Financial Assets, Financial Liabilities - Financial Instruments (Ind AS 109) Recognition and measurement of Financial Assets and Financial Liabilities, Derecognition of Financial Assets and Financial Liabilities-Disclosures of Financial Instruments (Ind AS 107).	
<b>Module No. 5 Revenue based accounting standard.</b>	<b>09</b>
Revenue from Contracts with Customers (Ind AS 115), Fair Value Measurement (Ind AS 113) Contract, Practical Provisions and problems on the above standards.	

**Skill Development Activities:**

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

**Books for Reference:**

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

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

**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:** COM F2

**Name of the Course:** Investment Management

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes: On successful completion of the course, the students' will be able to**

<b>Sl. No.</b>	<b>After the completion of this course the student will be able to:</b>	<b>Cognitive level</b>
CLO1.	Understand the concepts of investments, its features and various instruments.	Understand
CLO2.	Comprehend the functioning of secondary market in India.	Evaluate
CLO3.	Underline the concept of risk and return and their relevance in purchasing and selling of securities.	Apply
CLO4.	Illustrate the valuation of securities and finding out the values for purchase and sale of securities	Analyse
CLO5.	Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market.	Evaluate

**Syllabus:**

**Hours**

**Module No. 1: Concept of Investment**

**07**

Introduction - Investment: Attributes, Economic vs. Financial Investment, Investment and Speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market Instruments, Capital Market Instruments. Derivatives. Financial markets: Meaning. Classification – Properties.

**Module No. 2: Fundamental Analysis**

**12**

Fundamental analysis - Meaning, Importance, Components – Types of Fundamental analysis – Steps to do Fundamental Analysis - -EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis.

Valuation of securities: Valuation of Bonds and debentures and preference shares, equity shares-no growth rate, normal growth rate and super normal growth rate.

**Module No. 3: Risk & Return**

**10**

Risk and Return Concepts: Meaning – Sources of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio

Risk and Return.

**Module No. 4 Technical Analysis**

**08**

Technical Analysis: Importance, Benefits, Tools– Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioral Finance: Random walk and Efficient Market Hypothesis, Forms of Market

Efficiency, Empirical test for different forms of market efficiency

**Module No. 5: Portfolio Management**

**8**

Portfolio Management: Meaning, Need, Objectives, process of Portfolio management, Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Theory only).

**Skill Development Activities:**

- 1., Collect and compare the data on financial instruments selected for investment from any five Investors.
2. Open Demit account, learn how to trade in stock market and submit the report on prospectus And challenges of stock trading.
3. Discuss with investors on systematic and unsystematic risk analysis, submit report on the same.
4. Calculate the intrinsic value of any five bonds listed on BSE / NSE, making necessary Assumptions
5. Summaries the parameters of 'Economy Analysis' of any five countries and give your inference.

**Books for Reference:**

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

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

**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:** COM H2

**Name of the Course: Cultural Diversity at Work Place**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

**Course Outcomes:**

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CLO1.	Understand, interpret question reflect upon and engage with the notion of “diversity”.	Understand
CLO2.	Recall the cultural diversity at work place in an organization.	Evaluate
CLO3.	Support the business case for workforce diversity and inclusion.	Apply
CLO4.	Identify diversity and work respecting cross cultural environment.	Analyse
CLO5.	Assess contemporary organizational strategies for managing workforce diversity and inclusion.	Evaluate

**Syllabus:**

**Hours**

**Module No. 1: Introduction to Diversity**

**10**

Introduction to cultural diversity in organizations, Evolution of Diversity Management, Overview of Diversity, Types of cultural diversity. Benefits and Advantages of Diversity, identifying characteristics of diversity, Scope, Challenges and issues in diversity management, stages to promote cultural diversity, Understanding the nature of Diversity – multicultural education and its importance to students- Global Organizations- benefits and challenges of global diversity.

**Module No. 2: Exploring Differences**

**08**

Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression.

**Module No. 3: Visions of Diversity and Cross Cultural Management**

**10**

Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck framework, Hofstede's Cultural Dimensions, Trompenaar's Dimensions, Schwartz Value Survey, GLOBE study.

**Module No. 4: Skills and Competencies**

**08**

Skills and competencies for multicultural teams and workplaces- Organizational assessment and change for diversity and inclusion, meaning and styles of inclusion, Diversity Strategies. Creating Multicultural Organisations.

**Module 5: Recent Trends in Diversity Management**

**09**

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

**Skill Development Activities:**

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

**Books for Reference:**

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

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

**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:** COM I2

**Name of the Course:** Human Resource Analytics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

**Course Outcomes:**

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CLO1.	Understand the role of Analytics in Human Resources.	Understand
CLO2.	Identify a list of HR metrics relevant to an organization's mission or goals.	Apply
CLO3.	Apply best practices for using HR analytics to support making data-driven decisions.	Apply
CLO4.	Demonstrate the use of Analytical techniques to analyse and interpret HR data	Analyse
CLO5.	To evaluate where predictive analytics has been used in the recruitment process.	Evaluate

**Syllabus:**

**Hours**

**Module No. 1: HR Decision-making and HR Analytics**

**10**

Introduction –HR decision making- Strategic Role of HR- Importance and significance of HR analytics – benefits of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers – aligning human resources to business through HR analytics – HR analytics framework and models -LAMP Model.

**Module No. 2: HR Business Process and HR Analytics**

**08**

Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non- parametric tests- HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard-Dashboarding of KPIs (Tableau, Excel ) HR Valuations- Benchmarking - Performance and Goal Setting- Providing Performance Feedback.

**Module No. 3: Forecasting and Measuring HR value propositions with HR analytics**

**07**

Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Key Factors in Selection that Determine Quality of Hire-Predictive HR analytics.

**Module No. 4: HR analytics and Data**

**12**

HR data and data quality – data collection – big data for human resources – transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – Using Excel for HR Analytics-Excel Visualization-Excel Analytic Techniques, Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover, For-Cause Dismissals, and Layoffs

**Module 5: HR Analytics and Predictive Modelling**

**08**

Different phases of HR analytics and predictive modeling – data and information for HR predictive analysis – software solutions – predictive analytics tools and techniques. understanding future human resources Analytics.

**Skill Development Activities:**

**Course teacher can identify and give the skill development activities.**

1. Discuss the key stages of the HR analytics process and how each stage contributes to better decision-making.
2. Design a prototype HR dashboard, identifying the key metrics that should be included.
3. Design a simple predictive model for hiring, detailing the key variables that should be considered



4. Explain how Excel can be used as a tool for HR analytics. What are the key features of Excel that make it suitable for data analysis in HR?
5. Create a predictive model to forecast a specific HR trend (e.g., future skill requirements, potential turnover rates) and explain how this model can inform decision-making.
6. Develop a step-by-step plan for an SME to start using HR analytics for decision-making, including key metrics to track and tools to use.

Course teacher can identify and give the skill development activities.

**Books for Reference:**

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

Note: Latest edition of text books may be used.

**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:** COM .M2

**Name of the Course:** Customer Relationship Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

**Course Outcomes:**

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CLO1.	To be aware of the nuances of customer relationship.	Remember
CLO2.	To analyze the CRM link with the other aspects of marketing.	Understand
CLO3.	To impart the basic knowledge of the Role of CRM in increasing the sales of the company.	Apply
CLO4.	To make the students aware of the different CRM models in service industry.	Analyse
CLO5.	To make the students aware and analyze the different issues in CRM.	Analyse

**Syllabus:**

**Hours**

**Module No. 1: Evolution of Customer Relationship**

**10**

Introduction - CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.

**ModuleNo.2: CRM Marketing Initiatives**

**10**

CRM Marketing Initiatives: Cross-Selling and Up-Selling, Customer Retention, Behaviour Prediction, Customer Profitability and Value Modeling, Channel Optimization, Personalization and Event-Based Marketing CRM and Customer Service: Call Center and Customer Care: Call Routing, Contact Center Sales-Support, Customer Satisfaction Measurement

**Module No. 3: Planning for CRM**

**08**

Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.

**Module No. 4: CRM and Marketing Strategy**

**07**

Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.

**Module 5: CRM Planning and Implementation**

**10**

Introduction - Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.

**Skill Development Activities:**

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

Any other activities, which are relevant to the course

**Books for Reference:**

1. FrancisButtle,StanMaklan,CustomerRelationshipManagement:Conceptsand Technologies, 3rd edition, Routledge Publishers, 2015
2. Kumar,V.,Reinartz,WernerCustomerRelationshipManagementConcept, Strategy and Tools, 1st edition, Springer Texts, 2014.
3. JagdishN.Sheth,AtulParvatiyar&G.Shainesh,“CustomerRelationship Management”,EmergingConcepts,ToolsandApplication”,2010,TMH
4. DilipSoman&SaraN-Marandi,”ManagingCustomerValue”1stedition,2014, Cambridge.
5. AlokKumarRai,“CustomerRelationshipManagement:ConceptsandCases”, 2008,PHI.
6. KenBurnett,theHandbookofKey“CustomerRelationshipManagement”,2010, PearsonEducation.
7. MukeshChaturvedi,AbinavChaturvedi,“CustomerRelationshipManagement-An Indian Perspective”, 2010 Excel Books, 2nd edition
8. Jia Makhija, VIPUL’S BMS Series, Fifth revised edition 2022. Customer Relationship Management.

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

**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:** COM 6.6

**Name of the Course:** Assessment of Persons other than Individuals and Filing of ITRs

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

**Course Outcomes:**

Sl. No.	On successful completion of the course, the students' will be able to	Cognitive level
CLO1.	Understand the calculation of Depreciation and allowance.	Understanding
CLO2.	Comprehend the assessment of partnership firms and determine the tax liability.	Understanding, Applying
CLO3.	Comprehend the assessment of corporate entities and determine the tax liability.	Understanding, Applying
CLO4.	Equip with intensive knowledge on the analysis of all forms of ITR Forms, including an overview of ITR Forms and e-filing procedures.	Understanding, Analyzing
CLO5.	Understand the calculation of Depreciation and allowance.	Understanding

**Syllabus:**

**Hours**

**Module No. 1: Depreciation and Investment Allowance**

**08**

Introduction-Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems.

**Module No. 2: Assessment of Partnership firms**

**10**

Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)

**Module No. 3: Assessment of Companies.**

**10**

Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act -- Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problems on Computation of Tax Liability (Use of Software Package-Quick Books/ Electro com)

**Module No. 4: Tax Under E-Environment**

**12**

Filing of Income tax returns (ITR) – Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR –form 26AS significance returns-Advance Tax Sections-Tax Deducted at Source (TDS)- online payment of tax- problems on Advance Tax and TDS. ] E-filing of return on Income Tax Portal , Verification of ITR..

**Module No. 5: Case laws and Amendments**

**05**

Introduction - Recent Amendments in Filing of Returns as per Finance Bill; Recent Case Laws for guidance. Depute the students at least two weeks to any Audit Firm to learn practically the filing of Returns of various kinds of assesses. Like individuals, Firms and Companies.

**Skill Development Activities:**

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

**Books for Reference:**

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

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

**Name of the Program:** Bachelor of Commerce (B.Com)

**Course Code:** COM 6.6 (B)

**Name of the Course:** E-Commerce

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs

**Pedagogy:** Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

**Course Outcomes:**

Sl. No.	After the completion of this course the student will be able to:	Cognitive level
CLO1.	Comprehend the concepts of E-commerce.	Understand
CLO2.	Understand the e-retailing benefits and key success factors.	Understand
CLO3.	Analyze the benefits of EDI.	Analyze
CLO4.	To understand Cyber security.	Understand
CLO5.	Know the Issues in E-commerce.	Understand

**Syllabus:**

	Hours
<b>Module No. 1: E-commerce and its Technological Aspects</b>	<b>08</b>
Overview of developments in Information Technology and Defining E-Commerce: The scope of E-commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, E-commerce Business Models, Major Business to Consumer Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web-based E-Commerce Architecture.	
<b>Module No. 2: Consumer Oriented E Commerce</b>	<b>10</b>
E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of e-retailing, Features of e-retailing. e-services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e-entertainment, Auctions and other specialized services. Social networks and online communities, E-commerce portals.	
<b>Module No. 3: Electronic Data Interchange:</b>	<b>10</b>
Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheque and credit cards on the Internet.	
<b>Module No. 4: Security in E Commerce Threats in Computer Systems:</b>	<b>08</b>
The e-commerce security environment, Security threats in the e-commerce environment Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.	
<b>Module No. 5: Issues in E-Commerce</b>	<b>09</b>
Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection.	

**Skill Development Activities:(Any 5)**

1. Discuss the various types of e-commerce models (B2B, B2C, C2C, C2B). Provide examples of companies operating in each model.
2. Define consumer-oriented e-commerce and explain its significance in today's digital economy. How does it differ from business-oriented e-commerce?
3. Explore the use of EDI in different industries (e.g., retail, healthcare, automotive). How does EDI address industry-specific needs?
4. Analyze the security features of digital wallets (e.g., PayPal, Apple Pay, Google Wallet). How do they ensure safe transactions?
5. Discuss the legal and ethical issues related to consumer protection in e-commerce. What are the key consumer rights and protections?
6. Analyze the global trends shaping the future of e-commerce. What are the key issues related to globalization and cross-border e-commerce?

**Books for Reference:**

1. "E-Commerce: A Global Perspective with an Indian Focus" by K. K. Sharma
2. "E-Commerce: Principles and Practice" by S. C. Bhatia
3. "E-Commerce: A Comprehensive Guide" by Pradeep Kumar and Rajiv Kumar
4. "E-Commerce: Strategy, Technology and Implementation" by M. K. Dey and S. P. Gupta

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

**BLUEPRINT OF END SEMESTER EXAMINATION**

**TIME: 150 Minutes**

**MARKS: 60**

**PART – A**

**Answer any FIVE of the following questions. Each question carries 2 marks.**

**(5x2= 10)**

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_
7. \_\_\_\_\_

**PART – B**

**Answer any TWO of the following questions. Each question carries 10 marks.**

**(2x10= 20)**

8. \_\_\_\_\_
9. \_\_\_\_\_
10. \_\_\_\_\_
11. \_\_\_\_\_

**PART – C**

**Answer any TWO of the following questions. Each question carries 15 marks.**

**(2x15= 30)**

12. \_\_\_\_\_
13. \_\_\_\_\_
14. \_\_\_\_\_
15. \_\_\_\_\_