



**St Aloysius College (Autonomous)**

**Mangaluru**

**Re-accredited by NAAC “A++” Grade**

**Course structure and syllabus of**

**B.COM.**

**Under NEP Regulations, 2021**



Re-accredited by NAAC with 'A++' Grade with CGPA 3.67/4 (Cycle 4)  
Recognised as Centre for Research Capacity Building under UGC-STRIDE Scheme  
Recognised under DBT - BUILDER Scheme, Government of India  
College with "STAR STATUS" Conferred by DBT, Government of India  
Recognised by UGC as "College with Potential for Excellence"

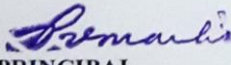
Date:17-08-2022

#### NOTIFICATION

Sub: Syllabus of **B.COM.** under NEP Regulations, 2021.  
(As per Mangalore University guidelines)

- Ref: 1. Decision of the Academic Council meeting held on 18-12-2021 vide  
Agenda No: 6.1 (2021-22)  
2. Decision of the Academic Council meeting held on 09-07-2022 vide  
Agenda No 14.  
3. Office Notification dated 21-02-2022  
4. Office Notification dated 17-08-2022

Pursuant to the above, the Syllabus of **B.COM.** under NEP Regulations, 2021 which was approved by the Academic Council at its meeting held on 18-12-2021& 09-07-2022 is hereby notified for implementation with effect from the academic year **2021-22.**

  
PRINCIPAL



  
REGISTRAR

To:

1. The Chairman/Dean/HOD.
2. The Registrar Office
3. Library

Meeting of the Board Studies in Commerce held on Tuesday, 16<sup>th</sup> November 2021 at 1.30, in the conference room of Arrupe Block. The members present were;

1. Dr Shobha, Chairman, BOS in Commerce
2. Dr Sudha N Vaidhya , University Nominee, Associate Professor in Commerce, University College, Mangalore
3. Dr Santhosh Pinto, Subject Expert, Assistant Professor, Government First Grade College, Haleyangady
4. Dr Suraj Francis Noronha, Asst Professor - Senior Scale, Subject Expert, Manipal Institute of Management, MAHE, Manipal.
5. Mr. Rojer K Mathew- Special invitee, Corporate trainer- Business Intelligence, Analytics and SAP, Managing Head, Business Intelligence Lab, Mangalore
6. Dr Suresh Poojary, Dean, Research and Innovation, St Aloysius College (Autonomous), Mangalore
7. Dr Manuel Tauro, Dean, Faculty of Commerce, St Aloysius College (Autonomous), Mangalore
8. Dr. Zeena D'Souza, Head, Department of Commerce (Integrated Batches), St Aloysius College (Autonomous), Mangalore
9. C A Deepika Vasani - Faculty of KVC Academy, Mangalore
10. Mr. Preema Maria Fernandes, Student Nominee, St Aloysius College (Autonomous), Mangalore
11. Members of the Faculty of Commerce

Board of Studies discussed in detail the items of agenda, approved and passed resolutions on the following items. Resolved to authorize the Chairman to forward the resolutions passed to the Academic Council for the approval.

Meeting of the Board Studies in Commerce held on Thursday, 23<sup>rd</sup> June 2022 at 1.30PM, in the conference room of Arrupe Block. The members present were;

1. Dr Shobha, Chairman, BOS in Commerce
2. Dr Sudha N Vaidhya , University Nominee, Associate Professor in Commerce, University College, Mangalore
3. Dr Santhosh Pinto, Subject Expert, Assistant Professor, Government First Grade College, Kavooru.
4. Dr Suraj Francis Noronha, Subject Expert, Asst Professor - Senior Scale, , Manipal Institute of Management, MAHE, Manipal.
5. Mr. Rojer K Mathew- Special invitee, Corporate trainer- Business Intelligence, Analytics and SAP, Managing Head, Business Intelligence Lab, Mangalore
6. Dr Suresh Poojary, Dean, Research and Innovation, St Aloysius College (Autonomous), Mangalore
7. Dr Manuel Tauro, Dean, Faculty of Commerce, St Aloysius College (Autonomous), Mangalore
8. Dr. Zeena D'Souza, Head, Department of Commerce (Integrated Batches), St Aloysius College (Autonomous), Mangalore
9. C A Deepika Vasani - Faculty of KVC Academy, Mangalore
10. Ms Nanda devi, –Asst Manager, Business Relations and Operation (ISDC Representative)
11. C A Lovel Reston Monteiro, Alumuns of the Department.
12. Mr. Preema Maria Fernandes, Student Nominee, St Aloysius College (Autonomous), Mangalore
13. Members of the Faculty of Commerce and faculty deputed from economics and mathematics.

Board of Studies discussed in detail the items of agenda, approved and passed resolutions on the following items. Resolved to authorize the Chairman to forward the resolutions passed to the Academic Council for the approval.

Meeting of the Board Studies in Commerce held on 17<sup>th</sup> February 2023 at 2 PM, in the conference room of Arrupe Block. The members present were:

1. Dr Shobha, Chairman, BOS in Commerce.
2. Dr Suresh Poojary, Associate Professor, Dean, Research and Innovation, St Aloysius College (Autonomous), Mangalore.
3. Dr Manuel Tauro, Associate Professor, Dean, Faculty of Commerce, St Aloysius College (Autonomous), Mangalore.
4. Dr. Zeena D'Souza, Head, Department of Commerce (Integrated Batches), St Aloysius College (Autonomous), Mangalore.
5. Dr. Abbokar Siddiq, University Nominee, Professor and Coordinator, Dept. of P G Studies in Commerce, University College, Mangalore.
6. Dr Mathew Thomas Gil, Subject Expert, Asst Professor, Sr Scale, Department of Commerce, MIT Campus. Manipal Academy of Higher Education.
7. C A Anantesh Prabhu, Representative from Industry, Managing partner in Aruna Industries, Manufacturer of food products under the brand name ARUNA.
8. C A Chaitra P, C A, Meritorious Alumnus, CAIIB, BCom, Chief Manager, Regd & Head Office, Karnataka Bank Ltd, Pumpwel, Mangalore,
9. Ms Blanche Rodrigues, Student Representative , Class: II BCom Section: B, Reg No: 213272,
10. Ms Nanda devi, -Asst Manager, Business Relations and Operation (ISDC Representative)
11. C A Deepika Vasani - Faculty of KVC Academy, Mangalore
12. Mr. Rojer K Mathew- Special invitee, Corporate trainer- Business Intelligence, Analytics and SAP, Managing Head, Business Intelligence Lab, Mangalore
13. Members of the Faculty of Commerce and faculty deputed from economics and mathematics.

## **Programme Outcomes**

On completion of three years BCom Degree Programme successfully, the graduate will be able to:

PO 1: Develop a thorough understanding of various fundamental concepts of commerce, finance and economics and apply them in real life situations.

PO 2: Apply knowledge, understanding and skill to identify the unsolved problems in rapidly changing business environment and analyse and assess these problems using appropriate methodology.

PO 3: Develop a good value system leading to high ethical and moral conduct, to meet the expectations of established legal practices in the field of Commerce.

PO 4: Stand with the requirement of business sector seeking youth fit for employment in the world of work, with the acquired competencies and attitudes.

PO 5: Build a strong footing for advanced studies in Commerce and its allied areas on multiple disciplines concerned with commerce.

PO 6: Engage in the process of reflective, independent and pragmatic thinking by understanding the concepts in every area of commerce and business.

PO 7: Acquire various soft skills like communication, analytical and computer literacy required to manage complete business situation as well as life situations.

PO 8: Apply their knowledge necessary to address complex environmental, gender related and legal issues at local, regional and global scale.

PO 9: Write analytically in a variety of formats, including essays, research papers, reflective writing, and critical reviews of secondary sources using language skills.

## **Programme Specific Outcomes:**

After the successful completion of the BCom Degree Programme, the graduates will be able to:

PSO-1: Understand various concepts and theories providing strong academic foundation in the field of economics and business.

PSO-2: Acquaint and demonstrate practical skills in areas of Marketing, Banking, Business Management, Taxation and Human Resource Management.

PSO-3: Acquire practical skills to work as tax consultant, audit consultant, investment consultant and other financial supporting services.

PSO-4: Apply the practical skills in Accounting and Costing and able to handle independently accounts and costing functions in the business.

PSO-5: Exhibit gender sensitivity with the knowledge gained from the aspects related to gender equity.

PSO-6: Apply various technical ICT tools to explore, analyse and use the information for business purposes.

### CBCS – B Com. Degree Programme Structure

NEP SCHEME – 2021-22 B.COM. – I SEMESTER							
COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK (L + T + P)	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 735 LA1.1	<b>Language – I</b> English	AECC	3+1+0	40	60	100	3
G 736 LA3.1/ G 740 LA7.1/ G 137 LA2.1/ G 739 LA8.1/ G 750 LA6.1/ G 751 LA5.1/ G 538 LA4.1	<b>Language – II</b> Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G 310 DC1.1	Financial Accounting	DSC	3+0+2	40	60	100	4
G 310 DC2.1	Management Principles and Applications	DSC	4+0+0	40	60	100	4
G 310 DC3.1	Principles of Marketing	DSC	4+0+0	40	60	100	4
G 310 OE1.1/ G 310 OE2.1/ G 310 OE3.1	Managerial Economics/ Accounting for Everyone/ Financial Literacy	OEC	3+0+0	40	60	100	3
G 707 SB1.1	Digital Fluency	SEC-SB	1+0+2	20	30	50	2
G 705 VB1.1	Physical Education - Yoga	SEC-VB	0+0+2	-	25	25	1
G 706 VB2.1	Health and Wellness	SEC-VB	0+0+2	-	25	25	1
						700	25
NEP SCHEME – 2021-22 B.COM. – II SEMESTER							
COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK (L + T + P)	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 735 LA1.2	<b>Language-I</b> English	AECC	3+1+0	40	60	100	3
G 736 LA3.2/ G 740 LA7.2/ G 137 LA2.2/ G 739 LA8.2/ G 750 LA6.2/ G 751 LA5.2/ G 538 LA4.2	<b>Language-II</b> Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G 310 DC1.2	Advanced Financial Accounting	DSC	3+0+2	40	60	100	4
G 310 DC2.2/ G 310 DC3.2	Business Mathematics/ Corporate Administration	DSC	3+0+2	40	60	100	4
G 310 DC4.2	Law & Practice of Banking	DSC	4+0+0	40	60	100	4
G 310 OE1.2/ G 310 OE2.2/ G 310 OE3.2	Public Finance/ Financial Environment/ Investing in Stock Markets	OEC	3+0+0	40	60	100	3
G 702 AE1.2	Environmental Studies and Value Education	AECC	1+0+2	20	30	50	2
G 703 VB1.2	Physical Education-Sports	SEC-VB	0+0+2	-	25	25	1
G 704 VB2.2	Co-curricular & Extra Curricular Activities	SEC-VB	0+0+2	-	25	25	1
						700	25

NEP SCHEME – 2021-22 B.COM. – III SEMESTER							
COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK (L + T + P)	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 735 LA1.3	<b>Language – I</b> English	AECC	3+1+0	40	60	100	3
G 736 LA3.3/ G 740 LA7.3/ G 137 LA2.3/ G 739 LA8.3/ G 750 LA6.3/ G 751 LA5.3/ G 538 LA4.3	<b>Language – II</b> Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G 310 DC1.3	Corporate Accounting	DSC	3+0+2	40	60	100	4
G 310 DC2.3	Business Statistics	DSC	3+0+2	40	60	100	4
G 310 DC3.3	Cost Accounting	DSC	3+0+2	40	60	100	4
G 310 OE1.3/ G 310 OE2.3/ G 310 OE3.3	Entrepreneurial Skills/ Advertising Skills/ Modern Bank Management	OEC	3+0+0	40	60	100	3
G 350 SB1.3	Artificial Intelligence	SEC	1+0+2	20	30	50	2
G 703 VB1.3	Physical Education- Sports	SEC-VB	0+0+2	-	25	25	1
G 704 VB2.3	Co-curricular & Extra Curricular Activities	SEC-VB	0+0+2	-	25	25	1
						700	25
G 701.3	Human Rights and Value Education						
NEP SCHEME – 2021-22 B.COM. – IV SEMESTER							
COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK (L + T + P)	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 735 LA1.4	<b>Language-I</b> English	AECC	3+1+0	40	60	100	3
G 736 LA3.4/ G 740 LA7.4/ G 137 LA2.4/ G 739 LA8.4/ G 750 LA6.4/ G 751 LA5.4/ G 538 LA4.4	<b>Language-II</b> Hindi/ Additional English/ Kannada/ Konkani/ French/ Malayalam/ Sanskrit	AECC	3+1+0	40	60	100	3
G 310 DC1.4	Advanced Corporate Accounting	DSC	3+0+2	40	60	100	4
G 310 DC2.4	Costing Methods & Techniques	DSC	3+0+2	40	60	100	4
G 310 DC3.4	Business Regulatory Framework	DSC	4+0+0	40	60	100	4
G 350 SB2.4	Constitution of India &	AECC	3+0+0	40	60	100	3
G 702 AE1.4	Financial Education and Investment Awareness	SEC	2+0+1	20	30	50	2
G 703 VB1.4	Physical Education-	SEC-VB	0+0+2	-	25	25	1
G 704 VB2.4	Co-curricular & Extra Curricular Activities	SEC-VB	0+0+2	-	25	25	1
						700	25



NEP SCHEME - 2021-22 B.COM. – V SEMESTER							
COURSE CODE	TITLE OF THE COURSE	CATEGOR Y OF THE COURSE	TEACHING HOURS PER WEEK (L + T + P)	Internal Marks	Externa l Marks	TOTAL MARK S	CREDIT S
G 310 DC1.5	Financial Management	DSC-13	3+0+2	40	60	100	4
G 310 DC2.5	Income Tax Law and Practice-I	DSC-14	3+0+2	40	60	100	4
G 310 DC3.5	Principles and Practice of Auditing	DSC-15	3+0+2	40	60	100	4
G 310 DE1.5	Elective 1	DSE-1	4+0+0	40	60	100	3
G 310 DE2.5	Elective 2	DSE-2	4+0+0	40	60	100	3
G310VOC1.5 / G 310VOC2.5	A. GST- Law & Practice OR B. Digital Marketing	Vocatio nal-1	2+0+2	40	60	100	3
	Employability Skills	SEC-SB	2+0+2	40	60	100	3
				280	420	700	24
	Elective Groups and Courses- Discipline Specific Electives – V Semester						
Sl No	Elective group	Course title			Course Code		
1	Finance	Financial Institutions and Markets			G 310 DE1a.5/ G 310 DE2a.5		
2	Marketing	Retail Management			G 310 DE1b.5/ G 310 DE2b.5		
3	Human Resources	Human Resources Development			G 310 DE1c.5/ G 310 DE2c.5		
4	Information Systems	Basics of Business Analytics			G 310 DE1d.5/ G 310 DE2d.5		
5	Accounting	Indian Accounting Standards- I			G 310 DE1e.5/ G 310 DE2e.5		

NEP SCHEME – 2021-22 B.COM. – VI SEMESTER							
COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK (L + T + P)	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 310 DC1.6	Advanced Financial Management	DSC-16	3+0+2	40	60	100	4
G 310 DC2.6	Income Tax Law and Practice-II	DSC-17	3+0+2	40	60	100	4
G 310 DC3.6	Management Accounting	DSC-18	3+0+2	40	60	100	4
G 310 DE3.6	Elective 1	DSE-3	4+0+0	40	60	100	3
G 310 DE4.6	Elective 2	DSE-4	4+0+0	40	60	100	3
G310VOC1.6/ OR G310VOC2.6	A. Business Taxation OR B. E-Commerce	Vocational -2	2+0+2	40	60	100	3
	Internship	SEC	2+0+2	20	30	50	2
				260	390	650	24
Elective Groups and Courses- Discipline Specific Electives – VI Semester							
Sl No	Elective group	Course title		Course Code			
1	Finance	Investment Management		G 310 DE3a.6/ G 310 DE4a.6			
2	Marketing	Customer Relationship Management		G 310 DE3b.6/ G 310 DE4b.6			
3	Human Resources	Cultural Diversity at workplace		G 310 DE3c.6/ G 310 DE4c.6			
4	Information Systems	HR Analytics		G 310 DE3d.6/ G 310 DE4d.6			
5	Accounting	Indian Accounting Standards-2		G 310 DE3e.6/ G 310 DE4e.6			
Note:							
1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.							
2. The students shall undergo 4 to 5 weeks of internship programme in any business organization immediately after completion of 5th Semester Examination but before the commencement of 6th Semester classes.							

## SEMESTER I

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

**Course Code:** G 310DC1.1

**Name of the Course:** Financial Accounting

**Course Credits**

**4 Credits**

**No. of Hours per Week**

**5 Hrs**

**Total No. of Teaching Hours**

**60 Hrs**

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

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

- a) Understand the theoretical framework of accounting as well accounting standards.
- b) Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.
- c) Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- d) Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
- e) Outline the emerging trends in the field of accounting.

### **Syllabus:**

**Hours**

#### **Module No. 1: Theoretical Framework of Accounting**

**10**

Introduction-Meaning and Scope of Accounting- Accounting Terminologies- Uses and Users of Accounting information-Accounting Process-Basis of Accounting: Cash and Accrual basis-Branches of Accounting-Accounting Principles-Concepts and Conventions-Accounting Standards-Indian Accounting Standards (IND AS).

#### **Module No. 2: Financial Statements of Sole Proprietors**

**14**

Introduction-Meaning of Sole Proprietor-Financial Statements of Non-Manufacturing Entities: Trading Account-Income Statement/Profit & Loss Account-Balance Sheet; Financial Statements of Manufacturing Entities: Manufacturing Account-Trading Account-Profit & Loss account- Balance Sheet.

#### **Module No. 3: Consignment Accounts**

**14**

Introduction-Meaning of Consignment-Consignment vs Sales-Pro-forma Invoice-Accounts Sales-Types Commission-Accounting for Consignment Transactions & Events in the books of Consignor and Consignee - Treatment of Normal & Abnormal Loss. - Valuation of Closing Stock-Goods sent at Cost Price and Invoice Price.

#### **Module No. 4: Royalty Accounts**

**12**

Introduction-Meaning-Types of Royalty-Technical Terms: Lessee, Lessor, Minimum Rent – Short Workings –Recoupment of Short Working-Accounting Treatment in the books of Lessee and lessor – Journal Entries and Ledger Accounts including minimum rent account.

**Module No. 5: Insurance Claims for Loss of Stock & Loss of Profit****10**

Introduction-Meaning of fire-computation of Claim for loss of stock- Computations of Claim for loss of Profit-Average Clause.

**Skill Developments Activities:**

1. Collect Annual Reports of sole proprietors and identify accounting concepts and conventions followed in the preparation of the annual reports.
2. Collect Annual Reports of sole proprietors and identify the different components.
3. Preparation of Proform invoice and accounts sales with imaginary figures.
4. Collect Royalty Agreements and draft dummy royalty agreements with imaginary figures.
5. Identify latest innovations and developments in the field of accounting.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

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

## SEMESTER I

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

**Course Code:** G310DC2.1

**Name of the Course:** Management Principles and Applications

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
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**4 Credits**

**4 Hrs**

**50Hrs**

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

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

- Understand and identify the different theories of organizations, which are relevant in the present context.
- Design and demonstrate the strategic plan for the attainment of organizational goals.
- Differentiate the different types of authority and chose the best one in the present context.
- Compare and chose the different types of motivation factors and leadership styles. Choose the best controlling techniques for better productivity of an organisation.

### **Syllabus:**

**Hours**

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

**10**

Meaning-Features-Importance of Management- Functions of Management- Levels Of Management- Evolution of Management Thought: Classical theories- Henry Fayol's Administrative Management Theory- Neo-Classical Theory – Hawthorne Studies- Modern Management Theory-Systems Approach; Contingent Approach

#### **Module No. 2: Planning and Decision Making**

**10**

Planning: Meaning and Definition- Features – Importance- Advantages- Disadvantages- Types of Plans-The Planning Process.

Strategic Planning: Meaning, importance- Strategic Planning Process – Tools of Strategic Planning - SWOT Analysis, TOWS Analysis, BCG Matrix and Environmental Analysis.

Decision Making: Concept-Importance- Types of decisions- Steps in decision making Process

#### **Module No. 3: Organizing**

**10**

Meaning and Definition- Features- Process of Organizing- Principles of Organizing - Organisation Structures: Formal and Informal organizations; Delegation of Authority-Span of Management- Centralization and Decentralization

#### **Module No. 4: Staffing and Leading**

**10**

**Staffing:** Meaning, Human Resource Planning; Staffing Process – Recruitment and Selection – Training and development – methods and importance of training and

development.

**Motivation:** Meaning- Types of Motivation: - Motivation Theory – Maslow’s Need Hierarchy Theory; Herzberg Two factor Theory, Vroom’s Expectancy Theory

**Leadership:** Meaning and Importance – Types of Leadership- Leadership Theories - House’s Path Goal Theory, Fred Fiedler’s situational Leadership; transactional and transformational leadership.

Communication – Meaning –features – types – Barriers to effective Communication- Steps to Overcome the Barriers

## **Module No. 5 : Control and Coordination 10**

Control – Meaning and Definition- Principles of Effective control- Techniques of Control (in Brief)

Coordination – Meaning – Features – Importance- Principles of Coordination

### **Skill Developments Activities:**

1. Collect the photographs and bio-data of any three leading contributors of management thoughts.
2. Visit any business organization and collect the information on types of planning adopted by them.
3. Visit any business organization and collect different types of authority followed and also the draw the organizational structure.
4. Analyze the leadership styles of any select five companies of different sectors.
5. Visit any manufacturing firm and identify the controlling system followed.
6. Any other activities, which are relevant to the course

### **Text Books:**

1. Harold Koontz and Heinz Weihrich (2017), Essentials of Management: An International and Leadership Perspective, McGraw Hill Education, 10<sup>th</sup> Edition.
2. Stephen P Robbins and Madhushree Nanda Agrawal (2009), Fundamentals of Management: Essential Concepts and Applications, Pearson Education, 6<sup>th</sup> Edition.
3. James H. Donnelly, (1990) Fundamentals of Management, Pearson Education, 7<sup>th</sup> Edition.
4. B.P. Singh and A.K.Singh (2002), Essentials of Management, Excel Books
5. P C Tripathi& P N Reddy (2005), Principles of Management, TMH Publications, 3<sup>rd</sup> Edition.
6. Koontz Harold (2004), Essentials of Management, Tata McGraw Hill.

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

## SEMESTER I

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

**Course Code:** G310DC3.1

**Name of the Course:** Principles of Marketing

**Course Credits**

**No. of Hours per Week**

**Total No. of Teaching Hours**

**4 Credits**

**4 Hrs**

**50Hrs**

**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

- Understand the basic concepts of marketing and assess the marketing environment.
- Analyze the consumer behaviour in the present scenario and marketing segmentation.
- Discover the new product development & identify the factors affecting the price of a product in the present context.
- Judge the impact of promotional techniques on the customers & importance of channels of distribution.
- Outline the recent developments in the field of marketing.

### **Syllabus:**

### **Hours**

#### **Module No. 1: Introduction to Marketing**

**10**

Meaning and definition of Market, Marketing and Marketing Management, Importance and concepts in Marketing, Selling v/s Marketing. Marketing Environment: Concept-importance-Micro and Macro Environment.

#### **Module No. 2: Consumer Behaviour & Market segmentation**

**10**

**Consumer Behaviour:** Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour. **Market segmentation:** Concept, importance and bases; Strategies of market segmentation. Product differentiation vs. market segmentation.

**Marketing Mix:** Product-Price-Place & Promotion.

#### **Module No. 3: Product and Pricing**

**10**

**Product:** Concept and features of Product, Concept of product mix; Branding-packaging and labelling; Stages in Product life-cycle; New Product Development Process.

**Pricing:** Meaning and Significance of Pricing. Factors affecting price of a product. Pricing policies and strategies.

#### **Module No. 4: Promotion and Distribution**

**10**

**Promotion:** Nature and importance of promotion; Types of promotion: advertising,

personal selling, public relations & sales promotion, and their distinctive characteristics;

**Distribution:** Channels of distribution - meaning and importance; Types of distribution channels: Wholesaling and retailing.

### **Module No. 5: Recent Developments in Marketing** **10**

Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Mobile Marketing, Social Media Marketing and Email Marketing.

#### **Skill Development Activities:**

1. Analyze the marketing environment of your locality and identify need, wants & purchasing power of customers.
2. Collect consumer behaviour towards home appliances in your locality.
3. Visit any organization and collect the information towards pricing of the products.
4. Visit any wholesalers/Retailers; collect the role of them in marketing.
5. Identify the recent developments in the field of marketing.
6. Any other activities, which are relevant to the course.

#### **Reference Materials:**

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. SaxenaRajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun&MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

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





## SEMESTER I

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

**Course Code:** G310OE1.1 (Open Elective Course)

**Name of the Course:** Managerial Economics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

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

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

1. Describe the importance of managerial economics in decision making process.
2. Learners would be able to apply the concepts and principles in their day to daylife.
3. Analyze how economic agents make decisions and choices using theoretical knowledge & practical approach.

### Syllabus:

### Hours

#### Module No. 1: NATURE AND SCOPE OF MANAGERIAL ECONOMICS

8

Economics- Meaning and definitions – Wealth definition, welfare definitions, scarcity definitions, growth – oriented definition, Nature of Economics – Arts or science, Positive or normative, Micro and macro nature, Methods – Deductive and inductive, Meaning, definitions of Managerial economics, Nature and Objectives of Managerial economics, Scope of Managerial Economics; Role and Responsibilities of Managerial economists, , Uses of Managerial Economics, , Relationship of Managerial Economics with Statistics, Accounting and Operations Research, The Basic process of decision making.

#### Module No. 2: : FUNDAMENTAL CONCEPTS OF MANAGERIAL ECONOMICS

8

Utility – Meaning – Creation of utility – Cardinal and Ordinal utility –Marginal and total utility;; Law of diminishing marginal utility –Explanation –Importance – Exceptions to the law , Law of Equi - marginal utility –Explanation- Limitations and Importance, Consumer surplus – Concept – Importance and criticisms of consumer surplus , Indifference curve analysis-meaning and properties, Budget Line and shifts in budget

line, Managerial theories: Baumol's Model, Marris's Hypothesis, Williamson's Model.

Case Study: Dabur India Limited: Growing Big and Global

### **Module No. 3: THEORY OF DEMAND AND DEMAND**

**8**

#### **FORECASTING**

Demand – Demand determinants – law of demand – Demand function –; forces behind demand curve – exceptions to the law of demand- changes in demand and quantity demanded, Elasticity of demand, price, income and cross elasticity of demand, measurement and importance of elasticity of demand, Demand forecasting – meaning and significance – methods of demand forecasting – steps involved in demand forecasting – criteria of a good demand forecasting

### **Module No. 4: PRODUCTION, COST AND REVENUE ANALYSIS**

**8**

Production function, Law of variable proportion, Isoquant curve – Meaning , properties, Marginal Rate of Technical Substitution , Economies of scale , Supply analysis – Meaning , determinants of supply , law of supply , Break Even Analysis – Meaning, Assumptions, Determination of BEA, Limitations, Uses of BEA in Managerial decisions. Case Study: Automobile Industry in India: New Production paradigm.

### **Module No. 5: MARKET STRUCTURE AND PRICING PRACTICES**

**8**

Perfect competition – Assumptions, , Measuring producers surplus under perfect competition ,; Meaning of general equilibrium; Monopoly – types, price discrimination– Essential conditions , Price Discounts and differentials - Monopolistic competition – features, Oligopoly – features – Kinked demand model, Cournot Duopoly model, Stackelberg model, Cartels, Case Study: Product life cycle pricing, Pricing Strategies: Price Skimming, Penetration Pricing, Loss leader pricing, Peak Load pricing. David Fights Goliath: The Nirma Story.

#### **Skill Development Activities:**

1. Prepare personal and family budget for one/six/ twelve month on imaginary figures.
2. Study the supply and demand theory of a product as your choice.
3. Any other activities, which are relevant to the course.

## References:

1. Sundharam K.P.M. & Sundharam E.N. – Business Economics, Sultanchand Sons, New Delhi.
  2. Ahuja H.L. – Business Economics, Sultanchand & Sons, New Delhi
  3. Mehta P.L., Managerial Economics, Sultanchand & Sons, New Delhi.
  4. Dwivedi D.N., Managerial Economics, Vikas Publishing House Pvt. Ltd., New Delhi.
  5. Mithani D.M., Managerial Economics, Himalaya Publishing House, Mumbai.
  6. Peterso H. Craig and W.Cris Lewis – Managerial Economics, Pearson Education, Singapore.
  7. Salvatore Dominic – Managerial Economics, McGraw Hill, New York.
  8. Kuldeep Gupta Raj Kumar, Business Economics, 2013, UDH Publishers & Distributors (P) Ltd.; 4th Edition.
  9. K.K. Dewett Modern Economic Theory, 2013, S. S Chand & Sons, New Delhi
  10. D.M. Mithani Managerial Economics: Theory & Application, 2012, Himalaya Publications
  11. H. L. Ahuja Macro Economics- Theory & Policy, 2013, S. Chand & New Delhi
  12. Mote, Paul, Gupta Managerial Economics, 2012, Tata McGraw Hill
  13. D.N. Dwivedi Managerial Economics, 2010, Vikas Publishers
  14. H.C. Peterson & W.C. Lewis Managerial Economics, 2013, Prentice Hall India
  15. Edward Shapiro Macro Economics Analysis, 2012, Galgotia Publications
  16. A. Koutyiannis Modern Micro Economics, 2012, McMillan Publications
  17. Dr. Robert E. Hall and Dr. Marc Lieberman : Microeconomics- Principles and applications
  18. Joseph E. Stiglitz and Carl E. Walsh: Principles of Microeconomics
  19. Arthur O' Sullivan and Steven M. Sheffrin: Microeconomics- Principles, Applications and Tools ( for Application Purposes)
  20. Varian, Hal R.: Intermediate Microeconomics (Sixth edition)
- Case study reference: Geethika, Ghosh & Choudhury, Managerial Economics 2/e, McGraw Hill. 2011
- Note: Latest edition of text books may be used.**

## **SEMESTER I**

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

**Course Code:** G3100E2.1 (Open Elective Course)

**Name of the Course:** Accounting for Everyone

<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>40 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

- Analyze various terms used in accounting;
- Make accounting entries and prepare cash book and other accounts necessary while running a business;
- Prepare accounting equation of various business transactions;
- Analyze information from company's annual report;
- Comprehend the management reports of the company.

### **Syllabus:**

### **Hours**

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

**08**

Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations and individuals.

#### **Module No. 2: Basic Terms and Accounting principles**

**08**

Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year. Accounting standards- Meaning. Accounting Concepts and conventions.

#### **Module No. 3: Transactions and Recording of Transactions**

**08**

Features of recordable transactions and events. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)

#### **Module No. 4 Preparation of Financial Statements**

**08**

Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)

#### **Module No. 5: Company Accounts**

**08**

Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.

**Skill Development Activities:**

1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare accounting equation by collecting necessary data from medium sized firm.
3. Prepare financial statements collecting necessary data from small business firms.
4. Collect the management reports of any large scale organization and analyze the same.
5. Any other activities, which are relevant to the course.

**Text Books:**

1. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
3. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
4. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
6. Mukharji, A., & Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
7. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
9. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

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

## **SEMESTER I**

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

**Course Code:** G310 OE3.1 (Open Elective Course)

**Name of the Course:** Financial Literacy

<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>40 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

1. Describe the importance of financial literacy and list out the institutions providing financial services;
2. Prepare financial plan and budget and manage personal finances;
3. Open, avail, and manage/operate services offered by banks;
4. Open, avail, and manage/operate services offered by post offices;
5. Plan for life insurance and property insurance & select instrument for investment in shares

### **Syllabus:**

### **Hours**

#### **Module No. 1: Introduction**

**08**

Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – Banks, Insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.

#### **Module No. 2: Financial Planning and Budgeting**

**08**

Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.

#### **Module No. 3: Banking Services**

**08**

Types of banks; Banking products and services – Various services offered by banks;

Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.

#### **Module No. 4: Financial Services from Post Office**

**08**

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, KishanVikasPatra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samriddhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB). Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

#### **Module 5: Protection and Investment Related Financial Services**

**08**

**Insurance Services:** Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies. Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI). Housing Loans: Institutions providing housing loans, Loans under PradhanmantriAwasYojana – Rural and Urban.

**Investment avenues in Equity and Debt Instruments:** Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management - Services from brokers and Institutions, and self-management; Mutual Fund.

#### **Skill Development Activities:**

1. Visit banks, post offices, and insurance companies to collect information and required documents related to the services offered by these institutions and to know the procedure of availing of these services.



2. Fill up the forms to open accounts and to avail loans and shall attach photocopies of necessary documents.
3. Prepare personal and family budget for one/six/ twelve month on imaginary figures.
4. Try to open Demat account and trade for small amount and submit the report on procedure on opening of Demat account and factors considered for trading.
5. Any other activities, which are relevant to the course.

**Text Books:**

1. Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
2. Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
3. Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
4. Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
5. Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
6. Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

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

## SEMESTER II

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

**Course Code:** G310DC1.2

**Name of the Course:** Advanced Financial Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5 Hrs	60Hrs

**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

- Understand & compute the amount of claims for loss of stock & loss of Profit.
- Learn various methods of accounting for hire purchase transactions.
- Deal with the inter-departmental transfers and their accounting treatment.
- Demonstrate various accounting treatments for dependent & independent branches.
- Prepare financial statements from incomplete records.

<b>Syllabus:</b>	<b>Hours</b>
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<b>Module No. 1: Hire Purchase Accounting</b>	<b>12</b>
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Introduction-Meaning of hire purchase-difference between hire purchase and instalment-Nature-features-terms used-Ascertainment of Interest-Accounting for hire purchase transactions-Repossession.

<b>Module No. 2: Departmental Accounts</b>	<b>12</b>
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Introduction-meaning-advantages and disadvantages-methods of departmental accounting-basis of allocation of common expenditure among different departments-types of departments-inter department transfer and its treatment

<b>Module No. 3: Accounting for Branches</b>	<b>12</b>
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Introduction-difference between branch accounts and departmental accounts-types of branches-Accounting for dependent & independent branches; Foreign branches: Accounts for foreign branches-Techniques for foreign currency translation. (Theory only).

**Module No. 4: Conversion of Single Entry into Double Entry****14**

Introduction - Meaning-Limitations of Single Entry System-Difference between Single entry and Double entry system - Problems on Conversion of Single Entry into Double Entry.

**Module No. 5: Emerging Trends in Accounting****10**

Digital Transformation of Accounting-Big Data Analytics in Accounting-Cloud Computing in accounting- Accounting with drones- Forensic Accounting- Accounting for Planet-- Creative Accounting-Outsourced Accounting- Predictive Accounting (Theory Only).

**Skill Developments Activities:**

1. Identify the procedure & documentations involved in the insurance claims.
2. Collect hire purchase agreements and draft dummy hire purchase agreements with imaginary figures.
3. Identify the common expenditures of an organisation among various departments.
4. Collect the procedure and documentations involved in the establishment of various branches.
5. Visit any sole proprietor firm and identify the steps involved in the conversion of single entry into double entry system.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, McGraw-Hill Education, 13<sup>th</sup> Edition.
4. Charles T. Horngren and Donna Philbrick, (2013) Introduction to Financial Accounting, Pearson Education, 11<sup>th</sup> Edition.
5. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi, 32<sup>nd</sup> Edition.
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6<sup>th</sup> Edition.
7. B.S. Raman (2008), Financial Accounting Vol. I & II, United Publishers & Distributors
8. Compendium of Statements and Standards of Accounting. The Institute of

Chartered Accountants of India, New Delhi.

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

## **SEMESTER II**

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

**Course Code: G310DC2.2**

**Name of the Course: Business Mathematics**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>

**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**

- Understand the number system and indices applications in solving basic business problems.
- Apply concept of commercial arithmetic concepts to solve business problems.
- Make use of theory of equation in solving the business problems in the present context.
- Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solving business problems.
- Apply measurement of solids in solving simple business problems.

### **Syllabus:**

### **Hours**

#### **Module No. 1: Number System, Indices and Set theory**

**12**

Introduction - Meaning - Natural Numbers - Even & Odd Numbers - Prime, Rational Number and its features & Irrational Numbers - simple problems on finding sum of natural, Odd and Even numbers- HCF and LCM, problems thereon; Indices- Introduction, Laws of indices, application of laws for simplification, simple problems. Set theory-Introduction - Meaning & types of sets-Laws of Sets-Venn diagram-problems thereon;

#### **Module No. 2: Commercial Mathematics**

**12**

Introduction - Meaning of Simple and Compound interest and problems thereon,- Annuities, types & problems on present and future value of annuity; Ratios and Proportions-meaning and problems thereon-problems on speed, time and work.

#### **Module No. 3: Theory of Equation**

**12**

Introduction - Meaning-Problems on Linear equations and solving pure and adfected quadratic equations (factor and Sridharacharya methods only), problems on Simultaneous equations (Elimination method only).

**Module No. 4: Permutations & Combinations, Probability and Matrices 12**

Meaning and problems on permutations and combinations; Probability, addition and multiplication theorem of Probability (without proof) and its application. Matrices- Meaning & types of Matrices, simple problems on addition, subtraction and multiplication.

**Module No. 5: Measurement of Solids 12**

Introduction - Meaning and problems on Area and perimeter/circumference of Triangle, Square, Rectangle, Circle, Cone and Cylinder. Concept of Limits. Meaning of differentiation.

**Skill Developments Activities:**

1. Show the number of ways in which your telephone number can be arranged to get odd numbers.
2. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans.
3. Use Matrix principles to implement food requirement and protein for two families.
4. Measure your classroom with the help of a tape and find the cost of the carpet for the floor area of the classroom.
5. Any other activities, which are relevant to the course.

**Text Books:**

1. Saha and Rama Rao, Business Mathematics, HPH.
2. S.N.Dorairaj, Business Mathematics, United Publication.
3. R. Gupta, Mathematics for Cost Accountants.
4. S. P. Gupta, Business Mathematics.
5. Madappa and Sridhara Rao, Business Mathematics.
6. Padmalochana Hazarika, Business Mathematics.
7. Dr.B.H.Suresh, Quantitative Techniques, Chetana Book House.
8. Dr. Padmalochan Hazarika, A Textbook of Business Mathematics, S. Chand, New Delhi, No. 4, 2016.
9. A. P. Verma, Business Mathematics, Asian Books Private Limited, New Delhi, No. 3, January 2007.
10. D. C. Sancheti & V. K. Kapoor, Business Mathematics, S. Chand, New Delhi, 2014
11. A Lenin Jothi, Financial Mathematics, Himalaya Publications, Mumbai, No. 1, 2009.
12. B. M. Aggarwal, Business Mathematics, Ane Books Pvt. Ltd., No. 5, 2015

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



## SEMESTER II

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

**Course Code:** G310DC3.2

**Name of the Course:** Corporate Administration

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	50Hrs

**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

- Understand the framework of Companies Act of 2013 and different kind of companies.
- Identify the stages and documents involved in the formation of companies in India.
- Analyze the role, responsibilities and functions of Key management Personnel in Corporate Administration.
- Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
- Evaluate the role of liquidator in the process of winding up of the company.

### **Syllabus:**

### **Hours**

#### **Module No. 1: Introduction to Company**

**10**

Introduction - Meaning and Definition – Features – Highlights of Companies Act 2013 -  
-Kinds of Companies – One Person Company-Private Company-Public Company-  
Company limited by Guarantee-Company limited by Shares- Holding Company-  
Subsidiary Company-Government Company-Associate Company- Small Company-  
Foreign Company-Global Company-Body Corporate-Listed Company.

#### **Module No. 2: Formation of Companies**

**10**

Introduction -**Promotion Stage:** Meaning of Promoter, Position of Promoter & Functions of Promoter, **Incorporation Stage:** Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation, **Subscription Stage** – Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building, **Commencement Stage** – Document to be filed, e-filing, Register of Companies, Certificate of Commencement of Business; Formation of Global Companies: Meaning – Types –Features – Legal Formalities– Administration.

#### **Module No. 3: Company Administration**

**10**

Introduction - Key Managerial Personnel – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Auditors – Appointment – Powers - Duties & Responsibilities. Managing

Director – Appointment – Powers – Duties & Responsibilities. Audit Committee, CSR Committee. Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.

**Module No. 4: Corporate Meetings**

**10**

Introduction - Corporate meetings: types – Importance - Distinction; Resolutions: Types – Distinction; Requisites of a valid meeting – Notice – Quorum – Proxies - Voting - Registration of resolutions; Role of a company secretary in convening the meetings.

**Module No. 5: Winding Up**

**10**

Introduction – Meaning- Modes of Winding up –Consequence of Winding up – Official Liquidator – Role & Responsibilities of Liquidator – Defunct Company – Insolvency Code.

**Skill Development Activities:**

1. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and prepare the highlights of the same.
2. Visit any Registrar of the Companies; find out the procedure involved in the formation of the companies.
3. Visit any Company and discuss with Directors of the same on role and responsibilities and prepare report on the same.
4. Collect the copy of notice of the Meeting and Resolutions, Prepare the dummy copy of Notice and resolutions.
5. Contact any official liquidator of an organisation and discuss the procedure involved on the same and prepare report.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. S.N Maheshwari, Elements of Corporate Law, HPH.
2. Balchandran, Business Law for Management, HPH
3. Dr. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, HPH.
4. K. Venkataramana, Corporate Administration, SHBP.
5. N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
6. M.C. Bhandari, Guide to Company Law Procedures, Wadhwa Publication.
7. S.C. Kuchal, Company Law and Secretarial Practice.
8. S.C. Sharm, Business Law, I.K. International Publishers

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



## SEMESTER II

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

**Course Code:** G 310DC4.2

**Name of the Course:** Law and Practice of Banking

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	50Hrs

**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

- Summarize the relationship between Banker & customer and different types of functions of banker.
- Analyse the role, functions and duties of paying and collecting banker.
- Make use of the procedure involved in opening and operating different accounts.
- Examine the different types of negotiable instrument & their relevance in the present context.
- Estimate possible developments in the banking sector in the upcoming days.

### Syllabus:

### Hours

#### Module No. 1: Introduction to Banking

10

Introduction- Meaning – Need – Importance – Primary, Secondary & Modern functions of banks - Origin of banking- Banker and Customer Relationship (General and special relationship) - Origin and growth of commercial banks in India – Types of Banks in India- Banks' Lending - changing role of commercial banks. RBI: History-Role & Functions.

#### Module No. 2: Paying and Collecting Banker

10

**Paying banker:** Introduction - Meaning – Role – Functions - Duties - Precautions and Statutory Protection and rights. **Collecting Banker:** Introduction - Meaning – Legal status of collecting banker - Holder for value -Holder in due course – Duties & Responsibilities - Precautions and Statutory Protection to Collecting Banker.

#### Module No. 3: Customers and Account Holders

10

Introduction - Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers: Minors - Joint Account Holders- Partnership Firms - Joint Stock companies - Executors and Trustees - Clubs and Associations and Joint Hindu Undivided Family.

**Module No. 4: Negotiable Instruments****10**

Introduction – Meaning & Definition – Features – Kinds of Negotiable Instruments: Promissory Notes - Bills of Exchange - Cheques - Crossing of Cheques – Types of Crossing; Endorsements: Introduction - Meaning - Essentials & Kinds of Endorsement – Rules of endorsement. Dishonour of negotiable instruments- meaning and modes of dishonour. Dishonour of Cheque and its legal consequences.

**Module No. 5: Recent Developments in Banking****10**

Introduction - New technology in Banking – E-services – Debit and Credit cards - Internet Banking-Electronic Fund Transfer- MICR – RTGS - NEFT –ECS- Small banks- Payment banks- Digital Wallet-Crypto currency- KYC norms – Basel Norms - Mobile banking-E-payments - E-money. Any other recent development in the banking sector.

**Skill Development Activities:**

1. Refer RBI website and identify the different types of banks operating in India.
2. Visit any Public sector bank & discuss with the branch manager about the role and functions as a paying and collecting banker.
3. Collect and fill dummy account opening forms as different types of customer.
4. Draft specimen of Negotiable instruments: bill of exchange, Promissory Notes and Cheques.
5. Identify and prepare report on pros and cons of recent development in the field of banking sector.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Gordon &Natarajan, Banking Theory Law and Practice, HPH, 24<sup>th</sup> Edition
2. S. P Srivastava ( 2016), Banking Theory & Practice, Anmol Publications
3. Maheshwari. S.N. (2014), Banking Law and Practice, Kalyani Publishers, 11 edition
4. Shekar. K.C (2013), Banking Theory Law and Practice, Vikas Publication, 21<sup>st</sup> Edition.
5. Dr. Alice Mani (2015), Banking Law and Operation, SBH.

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

## SEMESTER II

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

**Course Code: G 310 OE1.2 (Open Elective Course)**

**Name of the Course: PUBLIC FINANCE**

**Course Credits**

**No. of Hours per Week**

**Total No. of Teaching Hours**

**3 Credits**

**3 Hrs**

**40 Hrs**

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

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

- a) Identify the basis of Money and sources of Public Finance
- b) Identify the stages of business cycles and take appropriate decisions.

### **Syllabus:**

**Hours**

#### **Module No. 1: Money**

**08**

Meaning, Definitions, Functions & Classification - Money and Near money.

Demand and supply of money: Determinants; High – powered money and the money multiplier.

#### **Module No. 2: Theories of Money and its application**

**08**

Value of Money: meaning and theories - The quantity Theory of money – Fisher's Theory and the Cambridge Equations, Friedman's restatement of the quantity theory- Index Numbers – meaning, types and uses. Inflation: meaning, types, causes, effects and remedies

#### **Module No. 3: Business Cycles**

**08**

Meaning features, Phases- causes: Hawtrey's theory, Hick's theory and Schumpeter's Theory – Measures to control business cycles

#### **Module No. 4: Public Finance**

**08**

Meaning, Difference between public Finance and Private Finance; Components of public finance principle of maximum social advantage. Public Revenue – Meaning, Sources, Canons of taxation. Public Expenditure – Meaning and Classification (Heads of Public Expenditure) Public Debt – Meaning Sources types of Public debt and methods of redemption

#### **Module 5: Fiscal Policy and Deficit Finance**

**08**

Public Budget - Meaning, Objectives, Components and types Fiscal Policy – Meaning, Objectives and Components Role of Fiscal policy in developing economy – Deficit finance

**Skill Development Activities:**

1. Acquire basics of money market operations & functioning of the money market through intermediaries.
2. Acquire knowledge about the functioning of the economic system & about economic fluctuations.
3. Gains hands on experience of working of the banking system & the monetary policy.
4. Understand the importance of Inter-National Finance
5. Any other activities, which are relevant to the course.

**Books for reference:**

1. F. S. Mishkin and S. G. Eakins, Financial Markets and Institutions, Pearson Education, 6<sup>th</sup> edition, 2009.
2. F. J. Fabozzi, F. Modigliani, F. J. Jones, M. G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education, 3<sup>rd</sup> edition, 2009.
3. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill, 5<sup>th</sup> edition, 2011.
4. M. Y. Khan, Indian Financial System, Tata McGraw Hill, 7<sup>th</sup> edition, 2011.
5. N. Jadhav, Monetary Policy, Financial Stability and Central Banking in India, Macmillan, 2006.
6. Musgrave Public Finance theory and Practice, Tata McGraw Hill, 5<sup>th</sup> Edition, 2011.
7. Taylor, 'Public Finance'.

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

## SEMESTER II

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

**Course Code: G 310 OE2.2 (Open Elective Course)**

**Name of the Course: Financial Environment**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

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

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

1. Understand the fundamentals of Indian Economy and its significance.
2. Evaluate the impact of monetary policy on the stakeholders of the Economy.
3. Assess the impact of fiscal policy on the stakeholders of the Economy.
4. Examine the status of inflation, unemployment and labour market in India
5. Inference the financial sector reforms in India.

### **Syllabus:**

### **Hours**

#### **Module No. 1: Fundamentals of India Economy**

**08**

Introduction - Production & Cost-Demand & Supply-Perfect & Imperfect Competition-Monopoly-National Income Accounting-Business Cycle-Open Economy-Utility theory-GDP-GNP-impact- other Macro financial indicators.

#### **Module No. 2: Monetary Policy**

**08**

Introduction - Meaning-objectives-qualitative & quantitative measures for credit control. Influence of policy rates of RBI: Repo-Reverse repo- Marginal standing facility and Bank rate. Influence of reserve ratios of RBI: CRR-SLR-Exchange rates-lending/deposit rates-design & issues of monetary policy-LAF - RBI Role, functions and its Governance

#### **Module No. 3: Fiscal Policy**

**08**

Introduction - Meanings-objectives- public expenditure-public debt-fiscal & budget deficit-Keynesian approach-fiscal policy tools-fiscal policy effects on employment-supply side approach-design & issues of fiscal policy-fiscal budget- Role of Ministry of Finance in Fiscal Policy.

#### **Module No. 4: Inflation, Unemployment and Labour market**

**08**

Introduction - **Inflation:** Causes of rising & falling inflation-inflation and interest rates-social costs of inflation; **Unemployment** – natural rate of unemployment-frictional &

wait unemployment. **Labour market** and its interaction with production system; Phillips curve-the trade-off between inflation and unemployment-sacrifice ratio-role of expectations adaptive and rational

### **Module 5: Financial Sector Reforms:**

**08**

Introduction - Financial sector reforms - Recommendation & action taken -SARFESI Act- Narasimham Committee I & II- Kelkar Committee- FRBM Act - Basel-BIS-history-need-mission-objectives-Basel norms I, II & III- criticism of Basel norms- Implementations of Basel norms in India- impact of Basel norms on Indian banks.

#### **Skill Development Activities:**

1. Collect last ten year GDP rate and examine the same.
2. Collect last two years monetary policy rates of RBI and analyse the impact of the same.
3. Collect last five years fiscal policy of Indian Government and analyse the impact of the same on rural poor.
4. Collect last five year data on inflation, unemployment rate and labour market conditions and critically prepare the report.
5. Identify the recent financial sector reforms in India.
6. Any other activities, which are relevant to the course.

#### **Text Books:**

1. V K Puri and S K Mishra, Indian Economy, HPH.
2. Datt and Sundharam's, Indian Economy, S Chand
3. Ramesh Singh, Indian Economy, McGraw Hill education.
4. Khan and Jain, Financial Services, McGraw Hill Education, 8th edition
5. RBI working papers
6. Mistry of Finance, GOI of working papers
7. SEBI Guidelines Issued from time to time.

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

## SEMESTER II

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

**Course Code: G 310 OE3.2 (Open Elective Course)**

**Name of the Course: Investing in Stock Markets**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

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

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

1. Explain the basics of investing in the stock market, the investment environment as well as risk & return.
2. Analyze Indian securities market;
3. Examine EIC framework and conduct fundamental analysis;
4. Perform technical analysis;
5. Invest in mutual funds market.

### **Syllabus:**

**Hours**

#### **Module No. 1: Basics of Investing**

**08**

Basics of Investment & Investment Environment. Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market. Responsible Investment.

#### **Module No. 2: Fundamental Analysis**

**08**

Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.

#### **Module No. 3: Technical Analysis**

**08**

Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's& Don'ts of investing in markets.

#### **Module No. 4: Indian Stock Market**

**08**

Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX. Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations

## **Module 5: Investing in Mutual Funds**

**08**

Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.

### **Skill Development Activities:**

1. Work on the spreadsheet for doing basic calculations in finance.
2. Learners will also practice technical analysis with the help of relevant software.
3. Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stick chart, etc., moving averages, exponential moving average.
4. Calculate of risk and return of stocks using price history available on NSE website.
5. Prepare equity research report-use of spreadsheets in valuation of securities, fundamental analysis of securities with the help of qualitative and quantitative data available in respect of companies on various financial websites, etc.
6. Any other activities, which are relevant to the course.

### **Text Books:**

1. Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
2. Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning. Ranganatham,
3. M., &Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India) Education.
4. Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.

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



### SEMESTER III

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

**Course Code: G310DC1.3**

**Name of the Course: Corporate Accounting**

**Course Credits**  
**4 Credits**

**No. of Hours per Week**  
**5 Hrs**

**Total No. of Teaching Hours**  
**60Hrs**

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

CO 1: Maintain the books of accounts and pass accounting entries of corporate entities.

CO 2: Prepare the annual accounts of companies as per the Companies Act 2013

CO 3: Independently value the goodwill and shares for the benefit of stakeholders of the corporate entities.

CO 4: Get an awareness of current issues of social accounting, environmental accounting, buy back of shares and Human Resource Accounting

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

#### **Syllabus: Contents**

#### **Hours**

##### **Module No. 1: Corporate Accounting – Issue of shares:**

**14**

Meaning and features of company, Types of companies, Share capital and types of shares, Journal entry for the issue, forfeiture and reissue when shares are issued at par, at discount and at premium, issue of shares for consideration other than cash, Underwriting of shares and debentures – meaning, SEBI guidelines, kinds of underwriting, determination of liability in respect of underwriting contract.

##### **Module No. 2: Issue and Redemption of debentures:**

**12**

Meaning, features and types of debentures, Issue of debentures – different ways, issue of debentures in different conditions of redemption, redemption of debentures – methods of redemption of debentures (Sinking Fund method only) – problems

##### **Module No. 3: Financial statement of limited companies:**

**12**

Financial Statements – meaning, qualitative characteristics and purpose of financial statements, assumptions of financial statements, AS 1, preparation and presentation of final accounts as per Companies Act

##### **Module No. 4: Valuation of goodwill and shares:**

**12**

Meaning and features of goodwill, types of goodwill, methods of valuation of goodwill- Average profits method, Super-profits method, Capitalization method and Annuity method (problems under each method), impairment of goodwill. Valuation of shares-meaning and purpose of valuation of shares, methods of valuation - Assets backing method, Yield method, Earning yield method, Price/Earning method and fair value method (problems under each method).

##### **Module No. 5: Recent issues in Corporate Accounting**

**10**

Corporate Social Reporting – meaning, social cost Vs social benefit, objectives of social Accounting, Environmental Accounting – meaning, types of environmental costs, environmental reporting. Human Resource Accounting – meaning and definition, objectives and assumptions of HRA, HR Models (brief theory only), Buy Back of shares – meaning, purpose and legal implications.

##### **Skill Developments Activities:**

- Analyse the primary issue of shares with procedure for the issue and allotment of shares of a limited company
- Collect financial statement of a listed company and ascertain the value of goodwill and shares

- Visit an investment banker and study the underwriting business done by them.
- Collect annual returns of limited companies and analyse social reporting of those companies.
- Visit a company and analyse the environmental accounting and reporting system of that company

**Books for Reference:**

- Sukla MC & Grewal T S-Advanced Accountancy, S. Chand & Sons, New Delhi
- Gupta R L and Radhaswamy- Advanced Accountancy, Theory, Method and Application, S. Chand& Sons, New Delhi
- Dr Ravi M kishore – Advanced Accounting with Accounting Standards, Taxmann's Publications
- S. P. Jain and K.L. Narang- Advanced accountancy, Kalyani Publishers, Ludhiana
- Maheshwari S N & Maheshwari S K-Advanced Accountancy, Vikas Publishing House Pvt. Ltd, New Delhi
- Arulandan MA and Raman KS- Advanced Accountancy, Himalaya Publishing House, Delhi

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

### SEMESTER III

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

**Course Code: G310DC2.3**

**Name of the Course: Business Statistics**

**Course Credits**  
**4 Credits**

**No. of Hours per Week**  
**5Hrs**

**Total No. of Teaching Hours**  
**60Hrs**

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

CO1: Identify a statistical method for solving practical problems.

CO2: Discuss critically the uses and limitation of statistical techniques.

CO3: Describe and discuss the key terminology, concepts, tools and techniques used in business statistical analysis.

CO4: Evaluate critically the underlying assumptions of analysis tools.

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

**Syllabus:**

**Module No. 1: Introduction to statistics** **12**

Meaning, definition and characteristics of statistics, functions of statistics, importance of statistics in business, limits of statistics. Statistical investigation, census and sample investigation, collection of primary and secondary data, editing of the statistical data, classification and tabulation. Frequency distribution and statistical series.

**Module No. 2 : Measurement of central tendency** **12**

Central tendency, mean, median, mode, partition values, geometric mean and harmonic mean, weighted mean and combined mean.

**Module No. 3: Measure of dispersion** **12**

Dispersion, absolute and relative measure of dispersion, range, quartile deviation, mean deviation from mean and median and their coefficients, standard deviations, coefficients of variation and variance. Skewness and its coefficients.

**Module No. 4: Correlation and Regression analysis** **12**

Correlation, types of correlation, uses of correlation, methods of correlation – Karl Pearson's coefficient of correlation, spearman's rank correlation, probable error.

Regression analysis, uses of regression analysis, comparison between regression and correlation, regression coefficients, construction of simple regression equations, X on Y and Y on X.

**Module 5: Time series analysis and Index Numbers** **12**

Significance and components of time series, computation of trend values by moving average method and least square method.

Meaning types and uses, fisher's index, Laspeyre's index and passche's index number. Consumer price index , construction of consumer price index number – Aggregative expenditure method and family budget method.

**Skill Based Activities**

- Students are given different project topics where they have to collect primary and secondary data using various methods of collecting data.
- Students need to find the trend value of the sales of a company in different years using time series analysis.
- Students have to analyse the performance of a batsman in 10 matches using coefficient of variation.

**Books for reference**

- Gupta, S.C. and Kapoor, V.K., Fundamentals of Applied Statistics, Sultan Chand and Sons Publishers.
- Vittal R.R., Business Statistics, Margham Publications, Chennai.
- Gupta S.P., Statistical Methods, Sultan Chand and Sons Publishers. New Delhi,
- Yule and Kendall, Introduction to Theory of Statistics, Universal Book Stall, New Delhi,
- Croxton and Cowden, Applied General Statistics., Sir Isaac Pitman and Sons. Ltd., London.
- C.M.Chikkodi, &Satyaprasad, B. *Business statistics*. Mumbai: Himalaya Publishing House.
- Aggarwal, S., & Bhardwaj, S.. *Business Statistics*. Ludhiana: Kalyani.
- Wilson, M..*Business Statistics*. Mumbai: Himalaya Hublishing House.
- Levin, R. I., & Rubin, D. S. *Statistics for management*. Delhi: Pearson.
- Gupta, S.C., & Gupta, I. *Business Statistics*. Mumbai: Himalaya Publishing House
- Levin Richard I, Rubin, Davids : *Statistics for Management*

Note: Latest edition of text books may be used

### SEMESTER III

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

**Course Code:** G310DC3.3

**Name of the Course:** Cost Accounting

**Course Credits**  
4 Credits

**No. of Hours per Week**  
5Hrs

**Total No. of Teaching Hours**  
60Hrs

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

CO 1: Apply the knowledge of basic concepts of cost accounting.

CO 2: Execute the preparation of cost sheet.

CO 3: Understand the concept of material control

CO 4: Analyse overhead cost classifications and methods of absorption of overheads

CO 5: Identify the causes of disagreements in profits and reconcile the same.

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

Syllabus	Hours
<b>Module No. 1: Basic concepts of Cost Accounting</b>	<b>12</b>
Meaning and definition of cost, costing, cost accounting, cost accountancy Objectives of cost accounting, limitations of financial accounting, advantages of cost accounting, Cost concept, cost Unit and cost centre; elements of costs; Classification of cost on the basis of elements, functions and behavior, Preparation of cost sheet and estimated cost sheet.	
<b>Module No. 2: Material control</b>	<b>12</b>
Meaning, objectives and essentials of material control; Purchase of material: types of purchasing- centralized and decentralized; Purchase procedure. Pricing of material purchase- simple problems. Inventory control-meaning and techniques. Fixation of stock level- EOQ, ABC analysis. Problems on EOQ and stock level. Bin card (only theory). Perpetual inventory control: maintenance of stores record, stores ledger-continuous stock verification merits and demerits; methods of pricing the material issues, material losses and its treatment, problems on FIFO and weighted average method	
<b>Module No. 3: Labour Costs</b>	<b>12</b>
Labour- meaning and elements of labour costs; direct and indirect labour cost. Time keeping and Time booking- meaning and objectives. Idle time and over time- causes and control, Labour turn over- meaning, causes and measurement of labour turn over; (simple problems on labour turnover rate). Problems on calculation of labour costs. Systems of wage payment. Time wage: merits and demerits. Incentive systems; simple problems Piece Rate System, Taylor's Differential Piece Rate System, Halsey's Incentive Plan and Rowan's Incentive Plan (Simple problems)	
<b>Module No. 4: Overheads</b>	<b>14</b>
Meaning, overhead cost classification; classification on the basis of functions, elements and behavior.; Problems on primary distribution of factory overheads. Secondary distribution of overheads; meaning of apportionment, methods of reapportionment-direct distribution, step-ladder method, reciprocal service method, simultaneous equation method and repeated distribution method. Problems on secondary distribution method. Absorption of overheads: meaning; methods of absorption of production overheads: Percentage on direct material cost, direct labour cost, prime cost, direct labour hour rate, machine hour rate.	

## **Module 5: Reconciliation of Cost and Financial Accounts**

**8**

Meaning and need for reconciliation, reasons for disagreement in profits, procedure for reconciliation, problems on reconciliation statement. Memorandum Reconciliation Account (meaning only).

### **Skill Development activities:**

- Identify different types of cost involved in FMCG product
- list and classify different type of cost involved in any two consumer durables
- collect different types of material used in any two product

### **Text Books:**

- .Murthy A; Gurusamy S, Cost Accounting Ed 2, Tata McGraw Hill Publishing Company Limited, New Delhi,
- Lal Jawahar; Srivastava Seema, Cost Accounting Ed 4, Tata McGraw-Hill Publishing Company Limited, New Delhi,
- Rathnam P V; Lalitha P, Rathnams Cost Accounting Ed 2, Kitab Mahal, Allahabad,
- Horngren Charles T; Datar Srikant M; Foster George; Rajan Madhav V; Ittner Christopher, Cost Accounting: A Managerial Emphasis Ed 13, Pearson Prentice Hall, New Delhi,
- Agarwal N K; Jain Deepali, Cost Accounting: Concepts and Methods Ed 2, Asian Books Pvt Ltd., New Delhi,
- Nigam B M Lall; Jain I C, Cost Accounting: Principles and Practice, PHI Learning Pvt. Ltd., New Delhi,
- Arora M N, Essentials of Cost Accounting, Vikas Publishing House Pvt Ltd., , Noida,
- Jain S P; Narang K L; Agarwal Simmi, Advanced Cost Accounting: Cost Management, Kalyani Publishers, Ludhiana,
- Jain S P; Narang K L, Cost and management accounting, Kalyani Publishers, Ludhiana,
- Banerjee Bhabatosh, Cost accounting: theory and practice Ed 12, PHI Learning Pvt. Ltd., New Delhi,

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

### SEMESTER III

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

**Course Code:** G3100E1.3 (Open Elective Course)

**Name of the Course:** Entrepreneurial skills

**Course Credits**

**3 Credits**

**No. of Hours per Week**

**3 Hrs**

**Total No. of Teaching Hours**

**40 Hrs**

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

CO1: Learn skills to be an effective and capable entrepreneur.

CO2: Comprehend the key factors influencing entrepreneurial possibilities.

CO3: Recognize and creatively think to design and innovate unique business opportunities.

CO4: Understand the skills and knowledge for running and managing a new business.

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

#### Syllabus

#### Hours

##### **Module No. 1: Entrepreneurship -Introduction**

**08**

Concept and need of entrepreneurship; Characteristics and Types of Entrepreneurship; challenges of entrepreneurship. Women entrepreneurship – developing women entrepreneurship; Sustainable entrepreneurship. Case studies on women entrepreneurship and sustainable entrepreneurship.

##### **Module No. 2: Starting New venture**

**08**

Creating and starting the venture - Steps for starting a small industry-idea generation, preparation of business plan - selection of types of organization - Entrepreneurship opportunities.

##### **Module No. 3: Managing new venture**

**08**

Managing, growing and ending the new venture - Preparing for the new venture launch -early management decisions Managing early growth of the new venture- new venture expansion strategies and issues - Going public - ending the venture.

##### **Module No. 4: Financing of Enterprise**

**08**

Financial Planning – need; Sources of finance – internal and external sources of finances; short term and long term finance; venture capital and angel investors; institutional finance; institutional support to entrepreneurs – incentives and facilities

##### **Module 5: Entrepreneurship Development and Government**

**08**

Role of Central Government and State Government in promoting Entrepreneurship - Introduction to various incentives, subsidies and grants - Export Oriented Units - Fiscal and Tax concessions available. Government schemes for financial support to startups in India, MUDRA loan scheme, Atal Innovation Mission, startup India seed fund, ASPIRE.

#### **Skill Development Activities:**

1. Present video clip or podcast by successful entrepreneurs discussing about their entrepreneurial journey.
2. Conducting a activities like The Two-Minute Pitch Exercise, The Soft Skills Exercise, The Business Thesis Exercise, The Envelope Exercise and any other activity relating to the course
3. Visit to any entrepreneurial development training center.
4. Collect the information about the incentives provided by the government.

#### **Text Books:**

1. Buame, S, Entrepreneurial And Innovative Management, School of Administration
2. Dwomo-Fokuo, E. Entrepreneurship Theory And Practice, Kumasi Polytechnic
3. Hisrich,R.D., Peters, M.P. Entrepreneurship Starting, Developing And Managing A New Enterprise, 3rd edition, Richard Dirwin Inc.
4. Kuratko, D.F., hodgetts, R.M, Entrepreneurship, A Contemporary Approach, 2nd edition, the Dryden Press.Vasanth Desai " Dynamics of Entrepreneurial Development and Management Himalaya Publishing House.
5. N.P.Srinivasan & G.P.Gupta," Entrepreneurial Development ", Sultanchand & Sons.
6. P.Saravanelu "Entrepreneurship Development ",Eskapee Publications.
7. Satish Taneja, Entrepreneur Development ", New Venture Creation.
8. Robert D.Hisrich, Michael P.Peters, " Entrepreneurship Development, Tata McGraw Hill edition.

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



### SEMESTER III

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

**Course Code:** G310OE2.3(Open Elective Course)

**Name of the Course:** Advertising Skills

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40Hrs

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

CO1: Explain types of advertising media.

CO2: Identify the factors that affect media selection.

CO3: To learn evolve advertising strategy, formulate budget

CO4: Understand ethical aspects in advertising

CO5: Familiarize online portals in advertising

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

#### **Syllabus:**

	Hours
<b>Module No. 1: ADVERTISING - INTRODUCTION</b>	8
Meaning and definition, features of advertising, key players in the advertising industry, significance and criticism of advertising. Role of Advertising in Marketing Mix.	
<b>Module No. 2: ADVERTISING APPEALS</b>	8
Meaning and features of advertising appeals, types of advertising appeal- rational, emotional and moral . (Case study on advertising appeal).	
<b>Module No. 3: ADVERTISING MEDIA</b>	8
Media planning, newspaper, magazine, radio, television, direct mail, outdoor, point of purchase, internet, infomercial and Influencer Marketing.	
<b>Module No. 4: ADVERTISING MANAGEMENT</b>	8
Selecting target audience, setting advertising goal, developing message strategy, advertising copy- features and its elements, evaluating effects message copy.	

<b>Module No. 5: ETHICAL ISSUES IN ADVERTISING</b>	<b>8</b>
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Ethics in advertising – misleading and surrogate advertising; Advertising regulatory bodies.

#### **Skill development activities:**

- Prepare an advertisement copy.
- Draft a mail for advertising a product.
- List different types of misleading advertisement.
- Analyses cases registered in consumer court regarding misleading advertisement.

#### **Text Books:**

- Advertisement Management, C L Tyagi, Arun Kumar, Atlantic Publishers,
- Advertisement Management, Poonia Virenders, Gennext Publication
- Advertisement Management, Donald W JugenheimerNadCarrt D Kelley, Roultdedge,
- Philip Kotler and Gary Armstrong .
- “Principles of Marketing”, Pearson Publication New Delhi

- Ramaswamy and Namakumari ,“Marketing Management”, Mcgraw hill Education
- Parithosh Sharma “Marketing Management”, fifth edition, Gagankapur, New Delhi
- Gandhi. J C, “Marketing”, Tata McGraw hill, New Delhi
- Pillai and Bhagavathi, “Modern Marketing” forth edition, S Chand , NEW DELHI
- RajanSaxena, “Marketing Management”, Mcgraw Hill Education, New Delhi
- William Stanton, ” Fundamentals of Marketing”, Tata McGraw Hill, New Delhi
- Philip Kotler, “Marketing Management” , Prentice Hall of India Ltd
- S H Kazmi “Marketing Management” Excel Books, New Delhi

### SEMESTER III

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

**Course Code:** G3100E3.3 (Open Elective Course)

**Name of the Course:** Modern Bank Management

**Course Credits**

**3 Credits**

**No. of Hours per Week**

**3 Hrs**

**Total No. of Teaching Hours**

**40Hrs**

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

**CO 1:** Have clear understanding of the concepts and operations of modern banks

**CO 2:** Get knowledge in functions of RBI and other banks.

**CO 3:** Understand various modern banking products and services offered.

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

#### Syllabus

#### Hours

##### **Module No. 1: Introduction to Bank**

**8**

Meaning and definition of Bank, origin and development of modern banks, banking system in India, Types of Banks – commercial banks – meaning and functions. Investment banks, unit banking, scheduled and non-scheduled banks, public and private sector banks, retail banking, wholesale banking, chain banking, branch banking – meaning and features

##### **Module No. 2: Functions of Reserve Bank of India**

**8**

Traditional and promotional functions of RBI, role of RBI in agricultural and industrial financing

##### **Module No. 3: Bank Operations**

**8**

Lending - Principles of lending, Advances – Secured and Unsecured. Retail lending – Home loan, car loan, loan against securities, Credit cards, personal loan, educational loan; term Loans, Cash Credit, Overdraft, Discounting of Bills of Exchange. Modes of creating charge on securities – meaning and features; types of securities. NPA management (meaning and features). Merchant Banking - meaning and functions.

##### **Module No. 4 : KYC Norms and Banking Services**

**8**

Meaning of KYC and documents required for KYC; Understand the role of KRA's, Identify how to do KYC for minors and NRI's, Banking Services - Service channels – branch, ATM, internet, mobile banking; e - cheque, electronic fund transfer, debit cards, smart cards. Payment and collection services – cheques, Demand Drafts, ECS, electronic funds transfers, cash management, cheque clearing. Ancillary services – locker and safe custody, payment of taxes and bills. Financial services – Sale of insurance and mutual funds, gold coins, Government bonds. Depository services – Demat and web trade; Foreign exchange.

##### **Module 5: Recent issues in Banking**

**8**

Universal Banking, Development banks, Payment Banks, global banking, bank frauds, relationship banking, remote account opening, loan origination.

#### **Skill Development Activities;**

- Visit a bank and study the modern banking services offered by the bank.
- Download financial statements of banks and analyze the NPA of those bank
- Analyze the issues and challenges of digital banking services by conducting customer survey.
- Analyze the ombudsman services of banks.

#### **Text Books:**

- IIBF, “Principles and Practices of Banking”, 2nd Edition, McMillian Publishers.
- Paul and Suresh, “Management of Banking and Financial Services”, Pearson Education.
- Sunderam and Varshney, “Banking Theory Law and Practices”, Sultan Chand and Sons.
- Varshney, P.N, “Banking Law and Practice”, Sultan Chand and Sons
- Desai, Vasant, “Banks and institutional management”, Himalaya Publications.
- Gurusamy, S., “Banking Theory: Law and Practice”, Tata McGraw Hill

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

## SEMESTER IV

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

**Course Code:** G310DC1.4

**Name of the Course:** Advanced Corporate Accounting

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60Hrs</b>

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

- 1: Differentiate between Amalgamation and Restructuring and their accounting procedures
- 2: To prepare consolidated financial statements of Holding and Subsidiary Companies
- 3: Understand the implications IFRS and their significance in the corporate accounting
- 4: Understand the concept of value added and value added statement in corporate accounting.
- 5: Account for corporate brands

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

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Accounting for Amalgamation</b>	<b>14</b>
Amalgamation – meaning, purpose, kinds of Amalgamation, consideration – methods of computing purchase consideration, AS 14 – Accounting for Amalgamation – mergers and acquisitions, accounting entries in the book of transferor and transferee companies under Pooling of Interest Method and Purchase methods.	
<b>Module No. 2: Accounting for Corporate Restructuring - Internal Reconstruction</b>	<b>12</b>
Restructuring – meaning, reasons for restructuring, techniques of corporate restructuring, Reconstruction- Reconstruction Vs. Amalgamation, Internal reconstruction – meaning, methods and accounting entries for internal reconstruction.	
<b>Module No. 3: Winding up of Companies</b>	<b>12</b>
Meaning and circumstances of liquidation, modes of winding up, preferential payments, Liquidators final statement of accounts.	
<b>Module No. 4: Consolidated Financial Statements</b>	<b>12</b>
Introduction, definitions of Holding and Subsidiary Company. Procedure in the preparation of Consolidated Balance Sheet (problems), disclosure requirements.	
<b>Module No. 5: Recent Issues in Corporate Accounting</b>	<b>10</b>

International Financial Reporting Standards - IFRS–meaning, need, conceptual framework, advantages of convergence with IFRS,

Value Added Statements – Value Added – definition, generation of value added, application of value added, value added statement, Value added Vs Economic Value Added, Concept of Economic Value Added.

Brand Accounting – Definition of ‘Brand’, Corporate Brand Accounting - objectives, valuation of Brands, difficulties in Brand Accounting (theory only).

### **Skill Developments Activities:**

- Identify the recent corporate mergers and analyse the accounting implications and impact on share price of merged company.
- Analyse different modes of corporate restructuring of limited companies.

- Visit a multinational company and understand application of IFRS.
- Collect annual reports of companies and analyse the application of value added

**Books for Reference:**

- Sukla M C & Grewal T S-Advanced Accountancy, S. Chand& Sons, New Delhi
- Gupta R L and Radhaswamy - Advanced Accountancy, Theory, Method and Application, S. Chand & Sons, New Delhi
- Dr Ravi M kishore – Advanced Accounting with Accounting Standards, Taxmann’s Publications
- S.P. Jain and K.L. Narang- Advanced accountancy, Kalyani Publishers, Ludhiana
- Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vikas Publishing House Pvt.Ltd, New Dehli
- Arulandan MA and Raman KS - Advanced Accountancy, Himalaya Publishing House, Delhi
- Steven M. Bragg, CPA-IFRS Guide book-2015 edition(Accounting Tools LLC Centennial, Colorado )
- Wiley-International Financial Reporting Standards, PKF International Ltd.
- Dr. A.L. Saini - IFRS and Indian Accounting Standards- Snow White Publications

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

## SEMESTER IV

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

**Course Code:** G310DC2.4

**Name of the Course:** Costing Methods & Techniques

**Course Credits**  
4 Credits

**No. of Hours per Week**  
5Hrs

**Total No. of Teaching Hours**  
60Hrs

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

C01: Understand the concept of Job, Batch and Contract costing.

C02: Apply the knowledge gained in the preparation of a budget and use budgets for performance evaluation after flexing the budget.

C03: Interpret variable cost variances and fixed cost variances.

C04: Explain the concept of cost audit and cost accounting records.

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

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Job and Batch Costing</b>	<b>12</b>
Concept of Job, Batch, Job costing, Batch costing, nature, purpose, and procedure of Job costing and Batch costing, Problems on Job and Batch costing.	
<b>Module No. 2: Contract Costing</b>	<b>12</b>
Meaning and features of contract costing, types of contract costing: cost plus contract, Escalation and De-escalation Clause, recording of value and profit on cost. Problems on contract costing.	
<b>Module No 3: Process Costing</b>	<b>12</b>
Meaning, differences between Job and Process costing. Problems on process costing; with process loss and without process loss-normal loss, abnormal loss and abnormal gain. Inter process profit.	
<b>Module No. 4: Standard Costing and Variance Analysis</b>	<b>12</b>
Meaning of standard, standard costing, advantages and limitations of standard costing, types of standard costing. Analysis of variances- Material Cost Variances (Material Cost, Price, usage, Mix). Labour Cost Variances - Labour Costs, Rate, Efficiency, Mix. Overheads - simple problems.	
<b>Module 5: Cost Audit and Cost Accounting Records</b>	<b>12</b>
Audit – meaning and definition; Cost Audit – meaning and definition, objectives, advantages and disadvantages; appointment of cost auditor; cost audit techniques; cost audit programme, functions of cost auditor, duties and responsibilities of cost auditor; cost auditing records; cost audit vs financial audit	
<b>.Skill Development Activities</b>	
<ul style="list-style-type: none"><li>● Collect the balance sheet of any construction firm.</li><li>● Prepare budget using imaginary figures</li><li>● Collect information about the manufacturing process of any industry.</li><li>● Collect job card relating to a particular job</li></ul>	

### Text Books:

- .Murthy A; Gurusamy S, Cost Accounting Ed 2, Tata McGraw Hill Publishing Company Limited, New Delhi,

- LalJawahar; SrivastavaSeema, Cost Accounting Ed 4, Tata McGraw-Hill Publishing Company Limited, New Delhi,
- Rathnam P V; Lalitha P, Rathnams Cost Accounting Ed 2, KitabMahal, Allahabad,
- Horngren Charles T; DatarSrikant M; Foster George; Rajan Madhav V; Ittner Christopher, Cost Accounting: A Managerial Emphasis Ed 13, Pearson Prentice Hall, New Delhi,
- Agarwal N K; Jain Deepali, Cost Accounting: Concepts and Methods Ed 2, Asian Books Pvt Ltd., New Delhi,
- Nigam B M Lall; Jain I C, Cost Accounting: Principles and Practice, PHI Learning Pvt. Ltd., New Delhi,
- 7. Arora M N, Essentials of Cost Accounting, Vikas Publishing House Pvt Ltd., , Noida,
- Jain S P; Narang K L; AgarwalSimmi, Advanced Cost Accounting: Cost Management, Kalyani Publishers, Ludhiana,
- Jain S P; Narang K L, Cost and management accounting, Kalyani Publishers, Ludhiana,
- Jain S P; Narang K L, Cost accounting: principles and practice, Kalyani Publishers, Ludhiana,
- Banerjee Bhabatosh, Cost accounting: theory and practice Ed 12, PHI Learning Pvt. Ltd., New Delhi,
- Rao, M E Thukaram, Cost and Management Accounting, New Age International Private Limited

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



## SEMESTER IV

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

**Course Code:** G310DC3.4

**Name of the Course:** Business Regulatory Framework

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	50 Hrs

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

CO1: Understand the concept of Business Regulatory Framework

CO2: Able to apply the Rules and Regulations associated with business

CO3: Ability to understand the legal provisions to enter into contract

CO4: Recognize and identify the extent to which law is important in business dealings.

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

**Syllabus:** **Hours 50**

**Module No. 1: Introduction to the Indian Contract Act, 1872** **10**

Meaning of Contract, Features of Contract, Types of Contracts, Offer, Types of Offer, Acceptance, Rules of offer and acceptance, Communication of offer and acceptance, Revocation of offer and acceptance, modes of revocation.

**Module No. 2: Consideration and Capacity to contract** **10**

Consideration, Legal Rules of Valid Consideration, Doctrine of Privity of Contract and its exceptions, Exceptions to no consideration no contract

Capacity to Contract, Minors contract and rules relating to the validity of a contract with a minor, persons of unsound mind and persons disqualified.

**Module No. 3: Free Consent and Lawful object** **10**

Free consent, Concepts of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake and all their consequences, Agreements opposed to public policy, agreements with unlawful objective and consideration, wagering agreements.

**Module No. 4: Discharge of Contract and Remedies for Breach of contract** **10**

Performance of a contract, Types of Performance, Rules relating to the order of performances, Impossibility of contracts, Discharge of a contract and its modes, Breach of contract - Meaning, types and consequences, damages awarded in case of breach of contract, remedies in case of breach, contingent contract, meaning, rules and features, quasi contracts - meaning and types of quasi contracts

**Module 5: Sale of Goods Act 1930** **10**

Meaning of sale, parties to a contract of sale, essential elements to a contract of sale, agreement to sell, differences between sale and bailment, contract for work and labor, section 6 - section 11, conditions and warranties, differences, types, implied conditions and implied warranties, caveat emptor and exceptions.

Transfer of ownership, passing of property to the owner in case of specific goods, unascertained goods, passing of risk, delivery to the carrier, reservation of right of disposal, delivery of goods and its rules, *nemo dat quod non habet* and its exceptions, unpaid seller, meaning and rights of an unpaid seller, remedies available to an aggrieved buyer, auction sale and its features.

**Note:** If new legislations are enacted in place of the existing legislations, the syllabus

would include the corresponding provisions of such new legislations with effect from dates notified by the ICAI.

**Skill development activities:**

- Preparation of contract deed, power of attorney
- Preparation of notice of board meeting
- Drafting of Company Memorandum and Articles of Association
- Students attending press release of the company
- Visit to the company and understanding of legal documents such as Memorandum and articles of association.

**Text Books:**

- Industrial and Business Law – Tulsian P C (S Chand Publishing)
- Business Law – Khalid Mehmood Cheema (Syed Mobin Mahmud)
- Business Laws – Nirmal Singh (Deep & Deep Publications)
- Labour & Industrial Laws – P K Padhi (Prentice Hall India)
- Business Laws - RSN Pillai and Bhagavathi (S Chand and Company)
- Institute of Chartered Accountants of India (SahityaBhavan Publications, Agra)
- Elements of Mercantile Law - N D Kapoor (S Chand and Company, )
- Mercantile Laws – Aggarwal (Galgotia Publications)
- Mercantile Law – M C Kuchhal & Vivek Kuchhal (Vikas Publishing House)
- Mercantile Law – Arun Kumar (Atlantic Publishers)

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

**SEMESTER IV**  
**Bachelor of Commerce (B. Com)**  
**Course Code:**

**Skill Enhancement Course**

**Name of the Course: Financial Education and Investment Awareness**

<b>Course credits</b>	<b>No. Of Hours Per Week</b>	<b>Total No. Of Teaching Hours</b>
<b>2 Credits</b>	<b>3 Hours</b>	<b>40 Hours</b>

**Pedagogy:** Class room Lecture, Practical Demonstration, Group Discussion and Seminar  
**Course Outcomes: On Successful completion of the course, the Students will be able to**

- a) Understand the fundamentals of financial planning and Stock market operations
- b) Analyse the various aspects of Investment
- c) Gain practical Knowledge on Share Market Operations
- d) Choosing the best avenues for personal investments.
- e) Gain the knowledge in Mutual Fund Investments

**Syllabus**

**Module No 1: Foundations of Finance**

**(8 hours)**

Economics: Basic terms in Economics: Income, Expenditure, Savings, Factors of Production, GDP (Formula and simple problems) Meaning and Scope of Economics – Factors influencing Decision Making in Investments – Macro and Micro Environment Factors. Financial Statements: Meaning of Income Statement, Balance Sheet, Cash Flow Statement. Time Value of Money – Meaning, Compounding, Discounting (Simple Problems), CAGR (Meaning and Formula)

**Module No 2: Banking In India**

**(5 hours)**

Definition of Banking – Need for Banking – Functions of Banks – Bank Deposits - Types of Bank Accounts. Reserve Bank Of India- Functions. Deposit Insurance- PMJDY. Banking Models – Traditional and Modern. Debit and Credit Cards. Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile banking, Mobile Wallet, AEPS, UPI

**Module No 3: Investment Management**

**(8 hours)**

Investment Goals: Basic investment objectives – Investment goals – time frame – assessing risk profile – concept of diversification – risk measurement tools. Investment and Saving Alternatives for a Common Investor: Insurance – Health, Life and Other General Insurance (Vehicle Insurance, Property Insurance, etc), Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLVMY PMKMDY etc., Stocks, Bonds, Mutual Funds. Investor Protection and Grievance Redressal

**Module No 4: Stock Markets and Stock Selection**

**(10 hours)**

Stock Markets: Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants. Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and Oscillators Stock Return and Risk: Analysing risk and returns trade off relationship-investment risk

**Module No 5: Mutual Funds & Financial Planning**

**(9 hours)**

Mutual Funds: Features of Mutual Funds, Key participants in Mutual Fund Industry, Major Fund Houses in India and Mutual Fund Schemes. Types of Mutual Fund Plans. Net Asset Value. Criteria for selection of Mutual Funds: Returns, Performance Measures – Sharpe, Treynor, Alpha, Beta and  $r^2$ . Financial Planning: Meaning and Need – Life Goals and Financial Goals-Understanding Financial Life Cycle and Personal Budget – Format of a Sample Financial Plan.

**Skill Development Activities:**

1. Presentation on personal budgeting ideas
2. Demonstration on Stock Market operations
3. Practical Exposure to Excel Worksheet
4. Seminar on Mutual Fund Plans
5. Demonstration on ideas on Personal Financial Planning

**REFERENCES**

1. Avadhani, V. Investment Management. New Delhi: Himalaya Publishing House.
2. Machiraju, H. Working of Stock Exchanges in India. New Delhi: New Age International.
3. Natarajan, E. G.. Financial Markets and Services. New Delhi: Himalaya Publishing House.
4. V A Avadhani, Investment Management, Himalaya Publishing House, 5<sup>th</sup> edition.
5. Gordon J Alexander and others, Fundamentals of investment, Prentice Hall of India Pvt Ltd.
6. Sudheendra Bhat, Security Analysis and Portfolio Management, Excel Books Pvt Ltd.
7. Punithavathi Pandian, Security Analysis and Portfolio Management, Vikas Publishing House.
8. KG Sahadevan & M Thiripalraju, Mutual Funds, Data Interpretation and Analysis, Prentice Hall of India Pvt Ltd.

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: G 310 DC1.5</b> <b>DSC-13</b> <b>Name of the Course: Financial Management</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the role of financial managers effectively in an organization.</li> <li>Apply the compounding &amp; discounting techniques for time value of money.</li> <li>Take investment decision with appropriate capital budgeting techniques for investment proposals.</li> <li>Understand the factors influencing the capital structure of an organization.</li> <li>Estimate the working capital requirement for the smooth running of the business</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Financial Management</b>		<b>12</b>
Introduction –Meaning and definition of Financial Management; Objectives of Financial Management, Scope of Financial Management, Role of Finance Manager in India. Financial planning-- Meaning –Need – Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.		
<b>Module No. 2: Time Value of Money</b>		<b>12</b>
Introduction – Meaning of time value of money-time preference of money- Techniques of timevalue of money: Compounding Technique-Future value of Single flow, Multiple flow and Annuity -Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. Doubling Period- Rule 72.		
<b>Module No. 3: Financing Decision</b>		<b>12</b>
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis-Problems. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Problems.		
<b>Module No. 4: Investment Decision</b>		<b>12</b>
Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: DCF Methods: Net Present Value Internal Rate of Return and Profitability Index- Problems.		
<b>Module 5: Working Capital Management</b>		<b>12</b>
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 (with illustrations) Cash Management, Receivable Management, and Inventory Management (Concepts only).		

**Skill Development Activities:**

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

**Books for reference:**

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial management, Pearson.
3. Khan & Jain, 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 are to be referred.**

<b>SEMESTER V</b>		
<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> G 310 DC2.5		
<b>DSC-14</b>		
<b>Name of the Course: Income Tax Law and Practice – I</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & fieldwork etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Develop working knowledge of taxation system in India</li> <li>Understand the provisions for determining the residential status of an Individual.</li> <li>Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.</li> <li>Compute the income house property for different categories of house property business or profession</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Income Tax</b>		<b>10</b>
Brief History of Income Tax in India, Types of Taxes, Concept of Income Tax- Finance Bill and Act, Basis of Charge of Income Tax, Definitions- Previous Year, Assessment Year, Person, Assessee, Income, Agricultural Income, Gross Total Income, Total Income.		
<b>Module No. 2: Residential Status and Incidence of Tax</b>		<b>10</b>
Residential status of Individuals, HUFs, Firms and Associations of Persons, and Companies. Basic Conditions u/s 6(1), Additional Conditions u/s 6(6), Problems on Residential Status of Individuals and Incidence of Tax.		
<b>Module No. 3: Tax Free Incomes u/s 10</b>		<b>10</b>
Tax free incomes u/s 10. Retirement benefits – Gratuity, Pension and Commuted Value of Pension, Leave Salary, Compensation on Retrenchment, Compensation on Voluntary Retirement.		
<b>Module No. 4: Income from Salaries</b>		<b>10</b>
Income from Salary– Basic Salary, Allowances, Perquisites, Profits in-lieu of salary. Provident Funds. Deductions from Gross Salary. Computation of Income from Salary (Problems) Deductions U/S 80C.		
<b>Module No. 5: Income from House Property</b>		<b>10</b>
Basis of Charge, Annual Value determination in different situations, Deductions from Annual Value, Treatment of Unrealized Rent, Loss due to Vacancy. Computation of Income from Self-Occupied Property and Let-Out Property (Problems)		
<b>Module 6: Profits and Gains of Business or Profession</b>		<b>10</b>
Meaning of Business and Profession, Important Rules Regarding Assessment of Profits and Gains of Business or Profession, Expenses and Losses allowable and not allowable. Depreciation: Block of Assets; Depreciation rates, additional depreciation, computation of depreciation under written down value method - problems. Computation of Profits and Gains of Business or Profession.... (Problems).		

**Skill Developments Activities:**

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

**Books for Reference:**

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

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



<p style="text-align: center;"><b>SEMESTER V</b></p> <p style="text-align: center;"><b>Name of the Program:</b> Bachelor of Commerce (B.Com.)</p> <p style="text-align: center;"><b>Course Code:</b> G 310 DC3.5</p> <p style="text-align: center;"><b>DSC-15</b></p> <p style="text-align: center;"><b>Name of the Course:</b> Principles and Practice of Auditing</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field worketc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the conceptual framework of auditing.</li> <li>Examine the risk assessment and internal control in auditing</li> <li>Comprehend the relevance of IT in audit and audit sampling for testing.</li> <li>Examine the company audit and the procedure involved in the audit of different entities.</li> <li>Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.</li> </ol>		
<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–Statutory audit and voluntary audit, Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit: - Audit Programme, Audit Note Book, Working Papers. Qualities of an Auditor --Audit Engagement -Audit Techniques - Audit Evidence.		
<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, 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. Disqualification of auditor. Other Entities: Audit Procedure of Charitable institutions - educational institutions– Cooperative societies – hotels – hospitals – clubs & Banks.		
<b>Module 5: Audit Report &amp; Professional Ethics</b>		<b>13</b>
Introduction – Meaning and importance of audit report –Types of audit report . Independent Auditor's report; Professional Ethics: Meaning and objectives. Rules of professional conduct formulated by IFAC – Fundamental Principles of Professional Ethics.		

**Skill Development Activities:**

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

**Books for Reference:**

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

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

**SEMESTER V**

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

**Course Code: G 310 DE1a.5/ G 310 DE2a.5**

<b>DSE-FINANCE</b> <b>Name of the Course: Financial Institutions and Markets</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs</b>	<b>50 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field worketc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the structure of Indian financial system and its constituents.</li> <li>Outline the role of capital and money market in economic development.</li> <li>Comprehend primary and secondary market and its relevance in capital formation.</li> <li>Appraise the role played by banking and development financial institutions in economicdevelopment so far.</li> <li>Understand the different types of NBFCs and their contribution.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Financial System in India</b>		<b>10</b>
Introduction – Meaning of Financial System- Constituents of FinancialSystem – Structure of Financial System – Role of Financial system- Functions of Financial System – Development of Financial System in India. Financial Sector Reforms - Financial System and Economic Development – Weakness of Indian financial system.		
<b>Module No. 2: Capital Market &amp; Money Market</b>		<b>10</b>
<b>Capital Market:</b> Meaning –Structure, Functions – Players in the Capital Market – Instruments of Capital Market -- Recent trends in Capital Market. <b>Money Market:</b> Meaning-Structure, Importance – Functions – 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-- Methods of floating new issues: Public issue–Offer forsale – Right Issue – Private placement – Problems of Indian Primary Markets; <b>Secondary Market:</b> Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Strategies in Stock Markets - Recognized stock exchanges – Function of stock exchanges of BSE- NSE – OTCI – Listing of securities – Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market; SEBI: Objectives - functions –Role and Reforms in Secondary Market.		
<b>Module No. 4 Financial Institutions, Non-Banking Financial Companies (NBFCs) and Forex market</b>		<b>10</b>
Financial Institutions - LIC & GIC - UTI – SFCs. Non-Banking Financial Companies - Introduction – Meaning- Role – Types of NBFCs – Insurance Companies - Loan Companies - Investment Companies — Leasing & Hire Purchase - Housing Finance, — Chit Funds - Mutual funds – Problems on NAV. Venture Capital Funds - Factors & Forfeiting - Credit Rating (concept only) - RBI guidelines relating to NBFCs.		

Forex market- Concept- Meaning, importance of forex market- Fluctuations in foreign exchange rates- Causes and Effects- (Simple Problems on Forex fluctuations).	
<b>Module No. 5: Financial services</b>	<b>10</b>
Merchant Banking: Concept of merchant banking, functions of merchant banker, obligations and responsibilities of merchant banker, SEBI Regulations governing merchant banking in India. Depository and Custodial Services.	
Lease financing: Concept of lease, features, types, merits and demerits of lease financing. Financial evaluation of leasing – lessee's perspective and lessor's perspective (problems).	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. List out any five recent Financial Sectors Reforms and analyze them.</li> <li>2. Collect Share Application Forms of any five different companies who have offered IPO in the last or present financial year.</li> <li>3. Collect data on last financial year price rigging and insider trading cases reported as per SEBI.</li> <li>4. Visit website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs</li> <li>5. Identify the Different types of Venture capital firms operating in Karnataka and their investment.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Livingston, Miles; Financial Intermediaries; Blackwell</li> <li>2. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.</li> <li>3. Niti Bhasin; Banking and Financial Markets in India 1947 To 2007; New Century.</li> <li>4. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi.</li> <li>5. E Gordon, K.Natarajan. Financial Markets and Services. Himalaya Publishing House, New Delhi</li> <li>6. Shashi k Guptha, Nisha Aggarwal &amp; Neeti Guptha, Financial Markets. Kalyani Publishers, New Delhi</li> <li>7. Vasanth Desai. Financial Markets and Services. Himalaya Publishing House.</li> </ol> <p>Note: <b>Latest edition of books may be used.</b></p>	

<b>SEMESTER V</b>		
<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>DSE- MARKETING</b>		
<b>Course Code:</b> G 310 DE1b.5/ G 310 DE2b.5		
<b>Name of the Course:</b> 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>4 Hrs</b>	<b>50 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b>		
a) Understand the contemporary of retail management, issues, strategies and trends inRetailing. b) Utilize the theories and strategies of retail planning. c) Perceive the role and responsibilities of store manager and examine the visualmerchandising and its techniques in the present context. d) Prioritize the factors to be considered while fixing the price in retailing. e) Comprehend the emerging trends in Retail Industry.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Retailing</b>		<b>10</b>

Introduction – Meaning and Definition -Importance of Retailing -Functions of Retailing- Types of Retailing- Retail Theories- Wheel of Retailing- RetailLife cycle- Retail Business in India. Influencing factor- Present Indian retail scenario.	
<b>Module No. 2: Consumer Behavior in Retail Business</b>	<b>10</b>
Buying Decision Process and its Implication on Retailing – Influence of Group and Individual Factors, Customer Shopping Behavior, Customer Service and Customer Satisfaction. Retail Planning Process: Factors to Consider in Preparing a Business Plan	
<b>Module No. 3: Retail Operations</b>	<b>10</b>
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.	
<b>Module No. 4: Retail Marketing Mix</b>	<b>10</b>
<b>Product:</b> Decisions Related to Selection of Goods (Merchandise Management Revisited)Decisions Related to Delivery of Service. <b>Pricing:</b> Influencing Factors – Approaches to Pricing – Price Sensitivity - Value Pricing – Markdown Pricing. <b>Place:</b> Supply Channel-SCM Principles – Retail Logistics – Computerized Replenishment System-Corporate Replenishment Policies. <b>Promotion:</b> Setting objectives – Communication Effects - Promotional Mix.	
<b>Module No. 5: Impact of Information Technology in Retailing</b>	<b>10</b>
Non-Store Retailing (E-Retailing) - The Impact of Information Technology in Retailing - Integrated Systems and Networking – EDI – Bar Coding – Electronic Article Surveillance-Electronic ShelfLabels – Customer Database Management System. Legal Aspects in Retailing, Social Issues in Retailing, Ethical Issues in Retailing.	
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1) Identify any 10 Retail Business Stores at you Conveniences</li> <li>2) Visit any Established Retail Mall and Draw a Chart of Product Segmentation</li> <li>3) Make a list of factor influence on choice of retail stores</li> <li>4) Conduct a survey after sale service of any retail outlet</li> <li>5) Contact any retailer, collect the information on factors influencing on retail pricing. Any other activities, which are relevant to the course.</li> </ol>	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", PHI NewDelhi,</li> <li>2. A.J.Lamba, "The Art of Retailing", Tata McGrawHill, New Delhi,</li> <li>3. Swapna Pradhan: Retailing Management, , TMH</li> <li>4. James R. Ogden &amp; Denise T: Integrated Retail Management</li> </ol>	

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.**

SEMESTER V		
Name of the Program: Bachelor of Commerce (B.Com.)		
DSE- HUMAN RESOURCE		
Course Code: G 310 DE1c.5/ G 310 DE2c.5		
Name of the Course: Human Resources Development		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	50 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar& field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
a) Understand the need of HRD.		
b) Comprehend the framework of HRD.		
c) Know the models for evaluating the HRD programs.		
d) Comprehend the need for employee counselling.		
e) Apprehend the HR performance.		
Syllabus:		Hours
Module No. 1: Introduction to Human Resource Management		10
Human Resource Management – Meaning, concept, characteristics, objectives, importance and functions. H.R. Manager – Qualities, role and responsibilities. Human Resource Policies – concept and nature, need and importance, scope, formulation and Essentials of sound Human Resource policies, Man Power Planning.		
Module No. 2: Conceptual Analysis of HRD		10
Introduction – Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian and global Context. HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor, Concerns of Trade Unions		
Module No. 3: Frame Work of Human Resource Development		10
Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs -Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies -		

Role Plays -Simulations – T-Groups - Transactional Analysis.	
<b>Module No. 4: Evaluating HRD Programs</b>	<b>10</b>
Introduction- - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs -Human Resource Development Applications - Fundamental Concepts of Socialization - Realistic Job Review - Career Management and Development.	
<b>Module No. 5: HR Performance</b>	<b>10</b>
Introduction -Work Force Reduction, Realignment and Retention - HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriate support and development.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Discuss with HR manager on HRD and report on the same.</li> <li>2. Visit any Organisation in your locality, collect information and report on employee welfare facilities provided by the company.</li> <li>3. Meet HR trainer, discuss their role and responsibilities.</li> <li>4. Visit any Organisation, discuss with employees about effectiveness of training.</li> <li>5. Any other activities, which are relevant to the course.</li> </ol>	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Werner &amp; Desimone, Human Resource Development, Cengage Learning.</li> <li>2. William E. Blank, Handbook for Developing Competency Based Training Programmes, Prentice -Hall, New Jersey</li> <li>3. Uday Kumar Haldar, Human Resource Development, Oxford University Press.</li> <li>4. Srinivas Kandula, Strategic Human Resource Development, PHI Learning.</li> <li>5. Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.</li> <li>6. Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi.</li> <li>7. Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi.</li> <li>8. Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.</li> <li>9. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Pub.Pvt, Ltd., New Delhi.</li> <li>10. Rao, T.V: HRD Audit, Sage Publications, New Delhi.</li> <li>11. ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill, New York.</li> <li>12. Rao, T.V: Human Resource Development, Sage Publications, New Delhi.</li> <li>13. Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi.</li> </ol> <p>Note: Latest Edition of books may be used.</p>	



<b>SEMESTER V</b>		
<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>DSE-INFORMATION SYSTEMS</b> <b>Course Code: G 310 DE1d.5/ G 310 DE2d.5</b> <b>Name of the Course: Basics of Business Analytics</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs</b>	<b>50 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> a) Understand analytical applications in practice. b) Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems. c) Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real time problems. d) Be aware about the emerging trends in the world of analytics.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Business Analytics</b>		<b>08</b>
Data, Types of Data- Forms of Data-Evolution of Big Data- Business Analytics -Need for Analytics- Types of Analytics-Importance of Business Analytics in Decision Making- Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things.  **Introduction to Excel- Filling A Series. Inserting and Deleting Worksheets, Copying A worksheet, Renaming A Worksheet, Moving or Copying a Sheet to Another Workbook, Changing Worksheet Tab Colors, Grouping Worksheets, Freezing Rows and columns, Selecting Ranges, Rows, Columns.		
<b>Module No. 2: Technology of Big Data and Data Entry</b>		<b>08</b>
Overview of DBMS, Data Warehousing: Concepts, Need, Objectives– Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System-Features of HDFS- Map Reduce- Features of Map Reduce.  **Data Entry; the data fill options-Drag the fill handle to fill data into adjacent cells and, fill the active cell with contents of an adjacent cell. Import/Copy data from other sources. Data Validation- Create a dropdown list, setting limits, setting limits with formulas, Data Validation. Data Formatting.		
<b>Module No. 3: Data Scientists and Data Visualization</b>		<b>10</b>

<p>Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists- Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources- Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values-Standardizing Data-Categorization-Weights of Evidence Coding-Variable Selection-Segmentation.</p>	
<p><b>**The Chart Process, Choosing the right Chart, Using the Right Chart, Using a Recommended Chart, Creating a new Chart from Scratch, Working With an Embedded Chart, Resizing a Chart, Repositioning A chart, Creating a Chartsheet, Chart Type, Chart Layout, Chart Style,Chart Sheet, Deleting a Chart</b></p>	
<b>Module No. 4: Functions in spreadsheet</b>	<b>16</b>
<p><b>**Logical : AND function, OR Function, Lookup and References Function- LOOKUP (Vector Form), LOOKUP (Array Form), VLOOKUP- lookup value, Table_array, Col_index_num, Range_lookup, HLOOKUP (Lookup_value, Table_array, row_index_num, range_lookup) Financial: Accrued Interest, cumulative interest, Present Value, Periodic payment for annuity /PMT function, Rate, Net Present Value (NPV).</b></p> <p>Defined, Basics of Pivot Table Data, Inserting a Pivot Table, Pivot Table Geography, Building a Pivot Table Report Adding row labels, Adding Column data, Changing formulas in Columns, Changing number and header formats,Adding Multiple Row Labels, Collapsing and Expanding, Drill Down to data ,Sorting and Refreshing, Grouping by dates, Grouping by Ranges, Show Items with no details,Show values in Empty Cells, Grouping Across Columns,User Defined Groups, Adding/ removing Subtotals, Using Formulas on Pivot Data,Displaying Multiple row labels in Columns, Tabular Form,Report Filters, Report Slicers, Expanding Filters Results to Individual Tabs</p>	
<b>Module No. 5: Big Data and Emerging trends</b>	<b>8</b>
<p>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 &amp; Supply Chain Management.</p>	
<p><b>Skill Development Activities:</b>  <b>Course teacher can identify and give the skill development activities.</b></p>	
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. Big Data Black Book, DT Editorial Services, Dreamtech Press.</li> <li>2. Big Data at Work, Thomas H. Davenport, Harvard Business Review Press, Boston, Massachusetts.</li> <li>3. Analytics in a Big Data World, John Wiley &amp; Sons, Inc., Hoboken, New Jersey.</li> <li>4. Big Data and Internet of Things: A Roadmap for smart Environments, Nik Bessis Ciprian Dobre Editors, Springer International Publishing Switzerland</li> <li>5. Microsoft Excel 2019 Bible, Michael Alexander, Wiley Publications</li> </ol> <p><b>Note: Latest edition of books may be used.</b></p>	

<b>SEMESTER V</b>		
<b>Name of the Programme: Bachelor of Commerce ( B.Com) DSE – Accounting Course Code: G 310 DE1e.5/ G 310 DE2e.5 Name of the Course: Indian Accounting Standards-1</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs</b>	<b>50 Hrs</b>
<b>Pedagogy:</b> Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.		
<b>Course Outcomes:</b> On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> <li>a) Understand the need and benefits of accounting standards.</li> <li>b) Prepare the financial statements as Indian Accounting standards.</li> <li>c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements</li> <li>d) Understand the Accounting Standards for Items that do not Appear in Financial Statements</li> </ul>		
<b>Syllabus</b>		<b>Hours</b>
<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.		
<b>Module No. 2 Preparation of Financial Statements (Ind AS 1)</b>		<b>10</b>
Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, statement of Cash flow and Notes to accounts. Problems on preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013.		
<b>Module No. – 3 Provision under Accounting Standard for Items Appear in Financial Statements.</b>		<b>10</b>
Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS- 23) – Investment Property (Ind AS-40) –objectives, Scope, definitions, Recognition Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards.		
<b>Module No.- 4 Provisions under Accounting Standards for Items that do not Appear in Financial Statements.</b>		<b>10</b>

Segment Reporting (Ind AS 108), Related Party Disclosure (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34).		
<b>Module No. - 5 Liability Based Indian Accounting Standards.</b>		<b>10</b>
Provisions, Contingent liabilities and contingent assets (Ind AS 37) – Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent asset, relationship between provisions and contingent liability, recognition of provisions, Contingent asset and contingent liability, Measurement and Disclosure of Information in the Financial Statements.		
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Explain the structure and functions of Indian Accounting Standards Board</li> <li>2. Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board.</li> <li>3. List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures.</li> <li>4. Explain the main provisions of Ind AS 2, Ind AS 16 and Ind AS 18</li> <li>5. State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under Ind AS.</li> </ol>		
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Study material of the Institute of Chartered Accountants of India</li> <li>2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH</li> <li>3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers</li> <li>4. Dr.A.L.Saini IFRS for India, , Snow white publications.</li> <li>5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards</li> <li>6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.</li> </ol> <p>Note: Latest edition of books may be used</p>		

SEMESTER V		
Name of the Programme: Bachelor of Commerce (B.Com)		
Vocational 1		
Course Code: G310VOC1.5		
Name of the Course: GST-Law & Practice		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	50 Hrs

<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,	
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Comprehend the concepts of Goods and Services tax.</li> <li>Understand the fundamentals of GST.</li> <li>Analyse the GST Procedures in the Business.</li> <li>Know the GST Assessment and its computation.</li> </ol>	
<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Introduction to GST</b>	<b>08</b>
Introduction, Need for imposition of GST, Features of GST, objectives and benefits of GST. Types of GST - Central (CGST), State & Union Territory (SGST / UTGST) and Integrated (IGST) - GST Law as contained in the Central Goods and Services Tax (CGST) Act, 2017 and Integrated Goods and Services Tax (IGST) Act, 2017. GST Council –Structure, Powers and functions.	
<b>Module No. 2: Definitions of important terms under CGST, SGST/UTGST and IGST</b>	<b>08</b>
Definition of Goods, Services, Place of Supply, Principal place of business, aggregate turnover, Taxable turnover under CGST, SGST and IGST, Casual taxable person, Input, Input Tax credit, Location of the Supplier and Recipient, Reverse charge, Nature of supply – Composite, Mixed, Exempt, Outward, Inward. Recipient of goods and Services, Supplier of Goods and Services – Rates of GST	
<b>Module No. 3: Concept of Supply</b>	<b>08</b>
Meaning and Scope of Supply; Activities to be treated as supply of goods or supply of services; Activities not to be treated as supply; Composite Supply, Mixed Supply, Exempt Supplies, Non-taxable supplies and zero rated supplies.	
<b>Module No. 4: Place of Supply and Valuation</b>	<b>08</b>
Time and place of supply; time of supply of goods; time of supply of services; Valuation and Valuation Rules; Value of taxable supply; Tax Invoice; transaction value – inclusions and exclusions: Composition Levy; Computation of taxable value and tax liability including reverse charge.	

<b>Module No. 5: Input Tax Credit</b>	<b>10</b>
Eligibility and conditions for claiming Input tax credit, apportionment of credit and blocked credits, availability of credits under special circumstances under section 18, inputs tax credit on capital goods, distribution of credit by Input Service Distributor (ISD), transfer of Input Tax Credit. Problems on utilization of Input Tax Credit (including Blocked credits)	
<b>Module No. 6: Registration under GST</b>	<b>08</b>
Registration procedure under GST, persons liable and not liable for registration, compulsory registration, deemed registration, special provisions for casual taxable persons and non-resident taxable persons. Exempted goods and services. Composition levy – Computation of turnover for the purpose of registration and applicability of Composition Levy	

**Skill Development Activities:**

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

**Books for Reference:**

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

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

**SEMESTER V**

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

<b>Vocational 1</b> <b>Course Code: G310VOC2.5</b> <b>Name of the Course: Digital Marketing</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs</b>	<b>50 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.		
<b>Course Outcomes:</b> On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> <li>Gain knowledge on Digital Marketing, Email marketing and Content marketing.</li> <li>Understand Search Engine Optimization tools and techniques</li> <li>Gain skills on creation of Google AdWords &amp; Google AdSense</li> <li>Gain knowledge on Social Media Marketing and Web Analytics.</li> <li>Gain knowledge on YouTube Advertising &amp; Conversions</li> </ol>		
<b>Syllabus:</b> <b>Hours</b>		
<b>Module No. 1: Introduction to Digital Marketing</b>		<b>10</b>
Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business Email Marketing : Importance of e-mail marketing, e-mail Marketing platforms, Creating e-mailers, Creating a Contact Management and Segmentation Strategy, Understanding e-mail Deliverability & Tracking e-mails, How to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Open rates and CTR of e-mail, Drive leads from e-mail, What are opt-in lists , Develop Relationships with Lead Nurturing & Automation Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework, Becoming an Effective Writer , Extending the Value of Your Content through Repurposing, How to Effectively Promote Content, Measuring and Analyzing Your Content.		
<b>Module No. 2: Search Engine Optimization (SEO)</b>		<b>10</b>
Search Engine Optimization (SEO): Meaning of SEO, Importance and Its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension), Recent Google Updates & How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.		
<b>Module No. 3: Google AdWords &amp; Google AdSense</b>		<b>10</b>
Google AdWords: Google Ad-Words Fundamentals, Google AdWords Account Structure, Key terminologies in Google AdWords, How to Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process, Ad approval process, Keyword Match types , Keyword targeting & selection (Keyword planner), Display Planner, Different types of extensions , Creating location extensions, Creating call extensions, Create Review extensions, Bidding techniques – Manual / Auto , Demographic Targeting / Bidding, CPC-based, CPA based & CPM-based accounts., Google Analytics Individual Qualification (GAIQ), Google AdSense		

: Understanding ad networks and AdSense's limitations, Learning which situations are best for using AdSense, Setting up an AdSense account, Creating new ad units, Displaying ads on a website, Configuring channels and ad styles, Allowing and blocking ads , Reviewing the AdSense dashboard, Running AdSense reports and custom reports, Exporting data, Reviewing payee and account settings.	
<b>Module No. 4: Social Media Marketing (SMM) &amp; Web Analytics</b>	<b>10</b>
Social Media Marketing (SMM) Facebook Marketing, Twitter Marketing, Linked in Marketi Google plus Marketing, YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagr Marketing, Social Media Automation Tools, Social Media Ad Specs The ROI in Social Me Marketing, Tools and Dashboards, Reputation management Web Analytics: The need & importa of Web Analytics, Introducing Google Analytics, The Google Analytics layout , Basic Reporti Basic Campaign and Conversion Tracking, GoogleTag Manager, Social Media Analytics, Soc CRM & Analytics, Other Web analytics tools, Making better decisions, Common mistakes analy make.	
<b>Module No. 5: You tube Advertising (Video Ads) &amp; Conversions</b>	<b>10</b>
You tube Advertising (Video Ads): You tube advertising? ,Why should one advertise on you tub Creating you tube campaigns, Choose the audience for video ads, Instream ads, In video ads, In-s ads, In-display ads, Measuring your YouTube ad performance, Drive leads and sales from YouTube Conversions: Understanding Conversion Tracking, Types of Conversions, Setting up Conve Tracking, Optimizing Conversions, Track offline conversions, Analyzing conversion data, Conve optimizer.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Explain the key digital marketing activities needed for competitive success.</li> <li>2. Examine the concept of Digital Media and benefits to be derived.</li> <li>3. Recognise the core features of CRM and retention programmes</li> <li>4. Identify the metrics used in digital marketing.</li> <li>5. Organise how we can limit the marketing materials we get through e-mail.</li> </ol>	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Understanding DIGITAL Marketing, Marketing strategies for engaging the digital generation Damian Ryan &amp; Calvin Jones</li> <li>2. The Art of Digital Marketing: The Definitive Guide to Creating Strategic By Ian Dodson</li> <li>3.. Internet Marketing: a practical approach By Alan Charlesworth</li> <li>4.Social Media Marketing: A Strategic Approach By Melissa Barker, Donald I. Barker, Nicholas F Bormann, Krista E Neher</li> </ol> <b>Note: Latest edition of text books may be used.</b>	

## SEMESTER VI

**Name of the Program:** Bachelor of Commerce  
 (B.Com.)  
**DSC- 16**



<b>Course Code: G 310 DC1.6</b> <b>Name of the Course: Advanced Financial Management</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand and determine the overall cost of capital.</li> <li>Comprehend the different advanced capital budgeting techniques.</li> <li>Understand the importance of dividend decisions.</li> <li>Evaluate mergers and acquisition.</li> <li>Enable the ethical and governance issues in financial management.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Cost of Capital and Capital Structure Theories</b>		<b>14</b>
<b>Cost of Capital:</b> Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems. <b>Theories of capital structures:</b> The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.		
<b>Module No. 2: Risk Analysis in Capital Budgeting</b>		<b>14</b>
Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis -Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis – Simple Problems. .		
<b>Module No. 3: Dividend Decision and Theories</b>		<b>14</b>
Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter's Model and Gordon's Model (problems) and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis (theory only).		

<b>Module No. 4: Mergers and Acquisitions</b>	<b>10</b>
Meaning - Reasons – Types of Combinations - Types of Merger – Motives and Benefits of Merger – Leverage buyout, Management Buyout Meaning and Significance of P/E Ratio. Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS, Market Price and Market capitalization.	
<b>Module No. 5: Ethical and Governance Issues</b>	<b>08</b>
Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical Issues in Financial Management, Agency Relationship, Transaction Cost Theory, Social and Environmental Issues, Purpose and Content of an Integrated Report.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Visit an organization in your town and collect data about the financial objectives.</li> <li>2. Compute the specific cost and Weighted average cost of capital of an Organization, you have visited.</li> <li>3. Case analysis of some live merger reported in business magazines.</li> <li>4. Meet the financial manager of any company, discuss ethical issues in financial management.</li> <li>5. Collect the data relating to dividend policies practices by any two companies.</li> <li>6. Any other activities, which are relevant to the course.</li> <li>7. Case analysis of committees on corporate governance</li> </ol>	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. I M Pandey, Financial management, Vikas publications, New Delhi.</li> <li>2. Abrish Guptha, Financial management, Pearson.</li> <li>3. Khan &amp; Jain, Financial Management, TMH, New Delhi.</li> <li>4. S N Maheshwari, Principles of Financial Management, Sulthan Chand &amp; Sons, New Delhi.</li> <li>5. Chandra &amp; Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.</li> <li>6. B.Mariyappa, Advanced Financial Management, Himalaya Publishing House, New Delhi.</li> <li>7. Ravi M Kishore, Financial Management, Taxman Publications</li> <li>8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.</li> </ol>	
Note: Latest edition of text books may be used	

## SEMESTER VI

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

**DSC- 17**

**Course Code: G 310 DC2.6**

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

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b>		
a) Gain knowledge of the provisions of Income Tax Act, 1961 relating to taxation capital gains and other incomes. b) Understand various deductions available to Individuals u/s 80. c) Demonstrate the computation of total income of an Individual.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Capital Gains</b>		<b>12</b>
Capital Assets; 'Transfer' of Capital Assets, Long Term and Short-Term Capital Gain, Cost of Acquisition, Indexed Cost of Acquisition and Cost of Improvement, Capital Gains Exempt from Tax. Computation of Capital Gains; Tax rate on capital gains, (Problems).		
<b>Module No. 2: Income from other Sources</b>		<b>10</b>
Various Incomes Taxable under Other Sources, Interest on Securities, Government and Commercial Securities, Tax Free and Less Tax Securities, Net and Gross Interest, Rules of Grossing up of Interest, Deductions Allowable, Computation of Income from Other Sources (Problems).		
<b>Module No. 3: Clubbing of Income, Set-off and Carry Forward of Losses</b>		<b>12</b>
Income of other person includible in Assessee's Total Income. Rules for and Problems on Set off and Carry Forward of Losses; Mode of Set off of Losses, Intra and Inter Head Adjustment, Carry Forward and Set off of Losses under different Heads.		
<b>Module No. 4: Deductions u/s 80</b>		<b>12</b>
Deductions from Gross Total Income of Individuals, Rules Governing Deductions under Sec 80C to 80U		
<b>Module No. 5: Assessment of Individuals.</b>		<b>14</b>
Computation of total income and tax liability of Individuals, deductions from Gross Tax, Rebate, computation of net tax liability, new tax regime u/s 115BAC. Alternate Minimum Tax u/s 115JC TO 115JF.		

**Skill Development activities:**

1. Visit any chartered accountant office and identify the procedure involved in the computation of income from profession.
2. List out the different types of capital assets and identify the procedure involved in the computation of tax for the same.
3. List out the steps involved in the computation of income tax from other sources and critically examine the same.
4. Identify the Due date for filing the returns and rate of taxes applicable for individuals.
5. Draw an organization chart of Income Tax department in your locality.
6. Case studies on tax avoidance and tax evasion and its consequences

**Books for Reference:**

1. Vinod K Singhanian and Monica Singhanian, Students' Guide to Income Tax, University Edition, Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
3. Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi.
4. B.B Lal, Income Tax Law and Practice, Konark Publications, New Delhi.
5. T.N Manoharan, Direct Taxes, Snow White Publications, Mumbai.
6. H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavana Publications, Agra.
7. E. A Srinivas, Corporate Tax Planning, Tata McGraw Hill Publication, New Delhi.
8. Shuklendra Acharya and M.G Gupta, Tax Planning under Direct Taxes, Tata McGraw Hill Publication Pvt. Ltd, New Delhi.
- 9.

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

**SEMESTER VI**

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

**DSC-18**

**Course Code: G 310 DC3.6**

<b>Name of the Course: Management Accounting</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Demonstrate the significance of management accounting in decision making.</li> <li>Analyse and interpret the corporate financial statements by using various techniques.</li> <li>Compare the financial performance of corporates through ratio analysis.</li> <li>Understand the latest provisions in preparing cash flow statement.</li> <li>Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Management Accounting</b>		<b>12</b>
Introduction – Concept – Meaning and Definition - Significance - Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant. Management Audit and reporting		
<b>Module No. 2: Financial Statements Analysis and Interpretation</b>		<b>14</b>
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.		
<b>Module No. 3: Ratio Analysis</b>		<b>14</b>
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.		
<b>Module No. 4: Cash flow Analysis</b>		<b>12</b>
Introduction- Meaning and Definition, Merits and Demerits, Concept of fund flow statements, 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.		

<b>Module No. 5: Budget and Budgetary Control</b>	<b>08</b>
Meaning and objectives of Budget and Budgetary control. Types of Budget, organization for Budgetary control. Essentials of effective budgeting. Problems on sales budget, factory overhead budget, production budget, production cost budget, purchase budget, cash budget. Zero Base Budgeting, Khaizen Budgeting, Life Cycle Budget, Performance Budget (theory only).	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Meet Management accountant and discuss his role in decision making in an Enterprise.</li> <li>2. Collect financial statements of any one corporate entity for two year and prepare a comparative statement and analyse the financial position.</li> <li>3. Collect financial statements of any one corporate entity, analyse the same by using ratio analysis.</li> <li>4. Prepare a cash flow statement</li> <li>5. Meet the management accountant, discuss the steps involved in management audit.</li> <li>6. Collect reports of any two corporates, analyse the management review and governance of the same.</li> <li>7. Any other activities, which are relevant to the course.</li> </ol>	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Study Materials of ICAI on Management Accounting (Updated)</li> <li>2. Study Materials of ICMAI on Management Accounting</li> <li>3. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Introduction to Management Accounting, Pearson Education.</li> <li>4. B Mariyappa Management Accounting Himalaya Publishing House New Delhi</li> <li>5. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.</li> <li>6. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi</li> <li>7. Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.</li> </ol> <p>Note: Latest edition of text books may be used.</p>	

<b>SEMESTER VI</b>		
<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>DSE- FINANCE</b>		
<b>Course Code:</b> G 310 DE3a.6/ G 310 DE4a.6		
<b>Name of the Course:</b> 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>4 Hrs</b>	<b>50 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		

<b>Course Outcomes: On successful completion of the course, the students' will be able to</b>	
a) Understand the concept of investments, its features and various instruments. b) Comprehend the functioning of secondary market in India. c) Underline the concept of risk and return and their relevance in purchasing and selling of securities. d) Illustrate the valuation of securities and finding out the values for purchase and sale of securities. e) Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market.	
<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Concept of Investment</b>	<b>10</b>
Introduction - Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process, Investment avenues	
<b>Module No. 2: Fundamental Analysis</b>	<b>10</b>
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 (problems)	
<b>Module No. 3: Risk &amp; Return</b>	<b>10</b>
Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio- Calculation of Portfolio Risk and Return. Construction of optimal portfolio using Markowitz and Sharpe's Single Index Model (Problems)	
<b>Module No. 4 Technical Analysis</b>	<b>10</b>
Technical Analysis – concept, meaning, tools of technical analysis. 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	
<b>Module No. 5: Portfolio Management</b>	<b>10</b>
Portfolio Management: Meaning, Need, Objectives, process of Portfolio management, Selection of securities and Portfolio analysis. Portfolio Performance evaluation techniques- Fama, Jensen, Sharpe's, Treynor,s (problems)	

**Skill Developments Activities:**

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

**Books for Reference:**

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

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

**SEMESTER VI**

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

**DSE-MARKETING**

**Course Code: G 310 DE3b.6/ G 310 DE4b.6**

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

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs</b>	<b>50 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		



<b>Course Outcomes: On successful completion of the course, the students will be able to</b>	
a) To be aware of the nuances of customer relationship. b) To analyze the CRM link with the other aspects of marketing. c) To impart the basic knowledge of the Role of CRM in increasing the sales of the company. d) To make the students aware of the different CRM models in service industry. e) To make the students aware and analyze the different issues in CRM	
<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Evolution of Customer Relationship</b>	<b>10</b>
CRM-Introduction, 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.	
<b>Module No. 2: CRM Concepts</b>	<b>10</b>
Introduction, Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer, Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support	
<b>Module No. 3: Planning for CRM</b>	<b>10</b>
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.	
<b>Module No. 4: CRM and Marketing Strategy</b>	<b>10</b>
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.	
<b>Module 5: CRM Planning and Implementation</b>	<b>10</b>
Introduction- Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap. Performance: Measuring CRM performance, CRM Metrics.	
<p style="text-align: center;"><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Visit any bank, identify and note customer relationship management by banker.</li> <li>2. Conduct online survey on customer satisfaction of insurance products of any company.</li> <li>3. Visit any telecommunication retail service outlet, discuss CRM related aspects with CRM manager.</li> <li>4. Discuss from any five call center employees on how their work helps to maintain customer relationship.</li> <li>6. Prepare report how technology impacts on CRM.</li> <li>7 Any other activities, which are relevant to the course.</li> </ol>	

**Books for Reference:**

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

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

<b>SEMESTER VI</b>		
<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>DSE-HUMAN RESOURCE</b>		
<b>Course Code:</b> G 3 1 0 D E 3 c . 6 / G 3 1 0 D E 4 c . 6		
<b>Name of the Course:</b> Cultural Diversity at Work Place		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3Credits</b>	<b>4Hrs</b>	<b>50Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ol style="list-style-type: none"> <li>Understand, interpret question reflect upon and engage with the notion of "diversity".</li> <li>Recall the cultural diversity at work place in an organization.</li> <li>Support the business case for workforce diversity and inclusion.</li> <li>Identify diversity and work respecting cross cultural environment.</li> <li>Assess contemporary organizational strategies for managing workforce diversity and inclusion.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Introduction to Diversity</b>		<b>10</b>
Diversity – Meaning, types, and advantages of diversity. Managing Diversity – Working and building relationships with people from different cultures. Social and Cultural changes influencing the importance of diversity. Challenges and issues in diversity management. Case studies – CIBC (Canadian Imperial Bank of Commerce), Ernst & Young, Western Union, Merck & IBM		
<b>Module No.2: Exploring differences</b>		<b>10</b>
Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression.		
<b>Module No.3: Cross Cultural Management and Communication</b>		<b>10</b>
Cultural management – meaning, features, models, advantages. Cross cultural management – meaning, concepts, frame works in cross-cultural management. Cross cultural issues – Working and interacting with people with different languages. Overcoming language barriers in communication. Cross cultural non-verbal communication – gestures and signs. Use of technology in cross-cultural communications – Strategies for effective cross-cultural communication.		
<b>Module No.4: Teamwork and leveraging diversity</b>		<b>10</b>
Nature of Teams and Teamwork – working with a diverse and multicultural team. Building successful multicultural team – team collaboration – fostering collaboration and innovation by embracing diversity and inclusion. Leveraging Cultural Diversity – Meaning, strategies to leverage cultural diversity. Diversity and inclusion as strategy to competitive advantage.		
<b>Module5: Emerging Workforce trends</b>		<b>10</b>

Emerging workforce trends, dual-career couples, cultural issues in international work place, work-life balance, managing multicultural teams: issues and challenges, global demographic trends: impact on diversity management, social psychological perspective on workforce diversity, diversity management in IT organizations, contemporary issues in workplace diversity. Case studies – Coco Cola, Microsoft, Black & Mc Donald

**Skill Development Activities:**

1. Visit any MNCs, identify and report on the cultural diversity in an organization.
2. Interact and List out the ways in which dehumanization done in public/private sector organization.
3. Prepare a small project with diverse cultural participants
4. List out the cultural values found in a group
5. Create groups with diverse groups and learn different cultures of teammates

**Books for Reference:**

1. Bell, M.P. Diversity in organizations. Mason, OH: Cengage.
2. Harvey, C.P. & Allard, M.J. Understanding and managing diversity: Readings, cases, and exercises. Upper Saddle River, NJ: Pearson.
3. Harvard Business Review – Adam Grant – Boris Groysberg – Jon R Katzenbach – Erin Meyer – Harvard Business Press
4. The Culture Code – Daniel Coyle – Random House Business
5. Organizational Culture – Sanjeev Saxena – Published by NMIMS

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

<b>SEMESTER VI</b>		
<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>DSE- INFORMATION SYSTEMS</b>		
<b>Course Code:</b> G 310 DE3d.6/ G 310 DE4d.6		
<b>Name of the Course:</b> Human Resource Analytics		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs</b>	<b>50 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar& field work etc.,		
<b>a) Course Outcomes: On successful completion of the course, the students' will be able to</b> <b>b)</b> Understand the role of Analytics in Human Resource. <b>c)</b> Identify a list of HR metrics relevant to an organization's mission or goals. <b>d)</b> Apply best practices for using HR analytics to support making data-driven decisions. <b>e)</b> Demonstrate the use of Analytical techniques to analyse and interpret HR data		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: HR Decision-making and HR Analytics</b>		<b>10</b>
Introduction – HR decision making – importance and significance of HR analytics – benefits of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers – aligning human resources to business through HR analytics – HR analytics framework and models – LAMP Framework.		
<b>Module No. 2: HR Business Process and HR Analytics</b>		<b>10</b>
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		

<b>Module No. 3: Forecasting and Measuring HR value propositions with HR analytics</b>	<b>10</b>
Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics	
<b>Module No. 4: HR analytics and Data</b>	<b>10</b>
HR data and data quality – data collection – big data for human resources – transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – datafication of human resources, Excel exercises: Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover, For-Cause Dismissals, and Layoffs	
<b>Module 5: HR Analytics and Predictive Modelling</b>	<b>10</b>
Different phases of HR analytics and predictive modelling – data and information for HR predictive analysis – software solutions – predictive analytics tools and techniques – understanding future human resources.	
<b>Skill Development Activities:</b> <b>Course teacher can identify and give the skill development activities.</b>	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Dipak Kumar Bhattacharya, HR Analytics: Understanding Theories and Applications, SAGE publications.</li> <li>2. Ron Person, Balanced Scorecards &amp; Operational Dashboards with Microsoft Excel, Wiley Publications.</li> <li>3. Jac Fitz-enz, The New HR Analytics- Predicting the Economic Value of Your Company's Human Capital Investments, AMACOM.</li> <li>4. Jac Fitz-enz, John R. Mattox II, Predictive Analytics for Human Resources, Wiley &amp; SAS Business Series.</li> </ol> <b>Note: Latest edition of text books may be used.</b>	

<b>SEMESTER VI</b>		
<b>Name of the Programme: Bachelor of Commerce ( B.Com)</b>		
<b>DSE-ACCOUNTING</b>		
<b>Course Code: G 310 DE3e.6/ G 310 DE4e.6</b>		
<b>Name of the Course: Indian Accounting Standards-2</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs</b>	<b>50 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b>		
a) Understand the preparation of consolidated financial statements as per Ind AS b) Learn the disclosures in the financial statements c) Understand the latest provisions of measurement-based accounting policies. d) Comprehend the Accounting and Reporting of Financial Instruments e) Analyse the Revenue based accounting standard.		
<b>Syllabus</b>		<b>Hours</b>
<b>Module-1 Consolidated Financial Statement (Ind AS 110)</b>		<b>10</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>10</b>
Employee benefits (Ind AS 19) Earnings per Share (Ind AS 33) Lease (Ind AS 116), Interim Financial Reporting (Ind AS 34) Share-based Payment (Ind AS 102 ).		
<b>Module No. 3 Measurement Based on Accounting Policies</b>		<b>10</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>10</b>

Presentation of Financial Instruments (Ind AS 32) – Meaning, Financial Assets, Financial Liabilities - Presentation Recognition and Measurement of financial Instruments (Ind AS 39) – Initial and Subsequent Recognition and measurement of Financial Assets and Financial Liabilities, Derecognition of Financial Assets and Financial Liabilities- Disclosures of Financial Instruments (Ind AS 107)	
<b>Module No. 5 Revenue based accounting standard.</b>	<b>10</b>
Revenue from Contracts with Customers (Ind AS 115), Fair Value Measurement (Ind AS 113) Contract, Practical Provisions and problems on the above standards.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Prepare consolidated Balance sheet with imaginary figures.</li> <li>2. Make a list of Indian Accounting Standards</li> <li>3. Make disclosures of any five Indian Accounting Standards.</li> <li>4. Study the compliance with the requirements of Indian Accounting standards as disclosed in the Notes to Accounts in Annual Reports.</li> </ol>	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Study material of the Institute of Chartered Accountants of India</li> <li>2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH</li> <li>3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers</li> <li>4. Dr.A.L.Saini IFRS for India, , Snow white publications.</li> <li>5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards</li> <li>6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.</li> </ol> <p><b>Note:</b> Latest edition of text books may be used</p>	



<p align="center"><b>SEMESTER VI</b></p> <p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B.Com.)</p> <p align="center"><b>VOCATIONAL -2</b></p> <p align="center"><b>Course Code:</b> G310VOC1.6</p> <p align="center"><b>Name of the Course:</b> BUSINESS TAXATION</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs</b>	<b>50 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar& field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Comprehend the assessment of partnership Firms and determine the tax liability.</li> <li>Comprehend the assessment of corporate entities and determine the tax liability.</li> <li>Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Assessment of Partnership firms/LLPs</b>		<b>14</b>
Conditions u/s 184; Interest on capital/ loan and remuneration to partners allowable u/s 40(b); Computation of total income and income tax liability of firm; Tax-free and taxable income of partners in the firm. Alternate Minimum Tax Sec 115 JC TO 115 JF.		
<b>Module No. 2: Assessment of AOP's and BOI's</b>		<b>08</b>
Meaning of AOP and BOI; Computation of share of a member of AOP or BOI's; Exemption of a share of a member; Computation of total income and income tax liability of AOP and BOI		
<b>Module No. 3: Assessment of Companies.</b>		<b>14</b>
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 (115 JB) Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problems on Computation of Tax Liability		
<b>Module No. 4: Assessment Procedure, Income Tax Authorities and their powers</b>		<b>8</b>
Permanent Account Number (PAN)- Meaning, Procedure for obtaining PAN and quoting of PAN. Filing the return of income; Assessment procedure and types of assessment, Income Tax Authorities and their Powers - General and Specific Powers.		
<b>Module No.5: Tax Planning</b>		<b>6</b>
Meaning of tax planning, tax management, tax evasion and tax avoidance; advantages of tax planning.		
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures.</li> <li>Narrate the procedure for calculation of Book Profit.</li> <li>Students should be able to e-file and understand ITR forms.</li> <li>Any other activities, which are relevant to the course</li> </ol>		

**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.**

<b>SEMESTER VI</b>  <b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>VOCATIONAL-2</b> <b>Course Code: G310VOC2.6</b> <b>Name of the Course: E-Commerce</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs</b>	<b>50 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>1. Comprehend the concepts of E-commerce</li> <li>2. Understand the e-retailing benefits and key success factors</li> <li>3. Analyse the benefits of EDI</li> <li>4. Understand Cyber security</li> <li>5. Know the Issues in E-commerce.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: E-commerce and its Technological Aspects</b>		<b>10</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, 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. Business to Business Electronic Commerce.		
<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>10</b>
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>10</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, Governance.

**Skill development activities:**

1. Derive or discuss case study for transforming site & discuss points for transforming in to e-business function.
2. Write a brief case study for any One government body which effectively uses E- Governance for better sharing of information
3. List the Major types of Electronic Markets and describe their features

**BOOKS FOR REFERENCE**

1. Raydu – E Commerce, HPH
2. Suman. M – E Commere & Accounting - HPH
3. Kalakota Ravi and A. B. Whinston : Frontiers of Electronic Commerce, Addison Wesley
4. Watson R T : Electronic Commerce – the strategic perspective. The Dryden press
5. Amrutha Gowry & Soundrajana, E – Business & Accounting, SHBP.
6. C.S.V Murthy- E Commerce, HPH
7. Agarwala K.N and Deeksha Ararwala: Business on the Net – Whats and Hows of E-Commerce
8. Agarwala K. N. and Deeksha Ararwala : Business on the Net – Bridge to the online store front, Macmillan, New Delhi.
9. P. Diwan / S. Sharma – E – Commerce
10. Srivatsava: E.R.P, I.K. International Publishers
11. Diwan, Prag and Sunil Sharma, Electronic Commerce – A manager guide to E-business, Vanity Books International, Delhi
12. Tally for Enterprise Solutions

<p align="center"><b>SEMESTER VI</b>  <b>Name of the Program: Bachelor of Commerce (B.Com.)</b>  <b>SKILL ENHANCEMENT COURSE</b>  <b>Course Code:</b>  <b>Name of the Course: Employability Skills</b></p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>4 Hrs (2 L+2P)</b>	<b>48 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Activities based learning, Practice Questions, Tutorial Classes, Group discussions, Mock Tests, etc,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to a) Develop systematic problem-solving abilities. b) Enhance verbal and non-verbal reasoning skills. c) Improve numerical and analytical abilities. d) Enhance English language and communication skills.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module 1: Quantitative Aptitude – 1</b>		<b>12</b>
Overview of Competitive exams in India, Series, Number System, LCM and HCF, Squares and Square roots, Cube and Cube Roots, Surds and Indices, Clocks and Calendar, Algebra, Percentage, Profit and Loss, Interest: simple and Compound interest		
<b>Module 2: Quantitative Aptitude – 2</b>		<b>12</b>
Ratio and Proportion and Partnership, Time and Work, Pipes and Cisterns, Speed, Time, and Distance, Trains, Boats and Streams, Permutation and Combination, Probability		
<b>Module 3: Logic Reasoning</b>		<b>12</b>
Verbal Reasoning: Data analysis, Data sufficiency, Decision making, coding & decoding, Blood relations, Puzzle tests, Direction sense test, Problems based on Venn Diagram/Syllogisms, Alphabet test, Arithmetical reasoning, Input/Output, Series and Seating arrangements.		
Non-Verbal Reasoning: Analogy, Water images, mirror images, embedded figures, Completion of Pattern, Paper folding, Cubes & dice, Figure Formation & Analysis.		
<b>Module 4: Analytical Ability</b>		<b>12</b>
English Grammar, Verbal ability, Sentence, Spot the error, fill in the blanks, Passages, Statement and Assumptions, Critical Reasoning, Comprehension, Data Interpretation		
<b>Skill Development Activities:</b>  Various activity-based learning methods such as problem-solving exercises, case studies, role-playing, debates, group discussions, mock tests, and assessments can be conducted, in addition to any other relevant activities for the course to ensure effective learning.		
<b>References:</b> <ol style="list-style-type: none"> <li><a href="https://free.aicte-india.org/Quantitative-Aptitude-Basics.php">https://free.aicte-india.org/Quantitative-Aptitude-Basics.php</a></li> <li><a href="https://onlinecourses.nptel.ac.in/noc20_hs19/preview">https://onlinecourses.nptel.ac.in/noc20_hs19/preview</a></li> <li><a href="https://www.udemy.com/course/reasoning-verbal-non-verbal/">https://www.udemy.com/course/reasoning-verbal-non-verbal/</a></li> </ol>		
<b>Note:</b> Latest editions of books such as Quantitative Aptitude for Competitive Examinations, Modern Approach to Verbal and Non-Verbal Reasoning, Quick Learning Objective General English by R.S. Agarwal or Arihant Publications, and other renowned titles can be referred to enhance exam		

preparation.

<b>Question paper pattern for DSC, DSE and Open DSE papers for the semester examination</b>	
<b>B.COM. Semester – Degree Examination</b>	<b>Pattern 40: 60</b>
<b>Time: 2 1/2 Hours</b>	<b>Max Marks: 60</b>
<b>SECTION – A</b>	
Answer any FIVE out of SEVEN questions (5x2=10)	
<b>SECTION – B</b>	
Answer any FOUR out of SIX questions (4x5=20)	
<b>SECTION – C</b>	
Answer any TWO out of THREE questions (2x15=30)	

<b>Question paper pattern for skill enhancement course for the semester examination</b>	
<b>BCOM/B.A/B.B.A/B.Sc./B.C.A– IV Semester</b>	<b>Pattern 20: 30</b>
<b>(Skill enhancement Course)</b>	
<b>FINANCIAL EDUCATION AND INVESTMENT AWARENESS</b>	
<b>Time: 2 Hours</b>	<b>Max Marks: 50</b>
<b>SECTION A</b>	
Answer all the FIFTEEN questions (Compulsory) (15X1=15)	
<b>SECTION B</b>	
Answer any FIVE out of SEVEN questions (5X2=10)	
<b>SECTION C</b>	
Answer any FIVE out of SEVEN questions (5x5=25)	

<b>Question paper pattern for vocational courses –V and VI semester</b>	
<b>B.COM. Semester – Degree Examination</b>	<b>Pattern 50:50</b>
<b>Time: 2 Hours</b>	<b>Max Marks: 50</b>
<b>SECTION A</b>	
Answer any FIVE out of SEVEN questions (5x2=10)	
<b>SECTION B</b>	
Answer any FOUR out of SIX questions (4x5=20)	
<b>SECTION C</b>	
Answer any TWO out of THREE questions (2x10=20)	

<b>Question paper pattern for skill enhancement course</b> <b>Employability Skills for the semester examination</b>	
<b>Formative Assessment for Theory</b>	
<b>Assessment Occasion / type</b>	<b>Marks</b>
Internal Test (2 Tests)	20
Assignment/Case Study	10
<b>Other activities:</b> Mock test/ Surprise Test/Reports Writing/ Seminars/ Group Discussion Choose any 02 of the activities.	10
<b>Total</b>	<b>40 Marks</b>
<b>Summative Assessment for Theory</b>	
There shall be 60 multiple choice questions. Each unit shall have 15 questions. Each questions shall carries 01 marks	60 Marks
<b>Total</b>	<b>60 Marks</b>

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