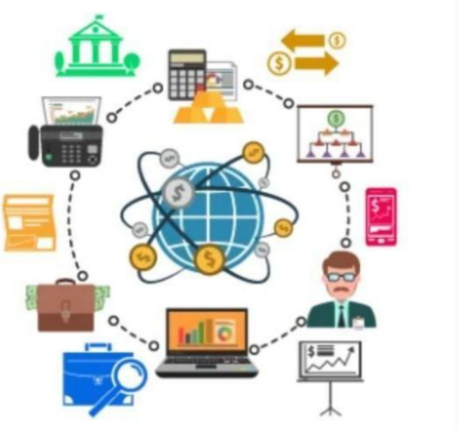
BANGALORE UNIVERSITY

Jnanabharathi, Bengaluru, Karnataka – 560 056

DEPARTMENT OF COMMERCE



CHOICE BASED CREDIT SYSTEM

(As per SEP – 2024)

SYLLABUS

(SEMESTER SCHEME)

2024 & Onwards

Dr. K. Nirmala
Dean & Chairperson
Department of Commerce
Jnanabharathi, Bangalore – 560 056

Proceedings of BOS Meeting

Proceedings of the BOS meeting for UG-B.COM (Regular), B.COM (Insurance and Actuarial Science), B.COM (LSCM), B.COM (TTM), BBA (General), BBA (Aviation Management), BA (Tourism), BHM and B.COM (Business Analytics) programmes as per the SEP structure and online B.COM for the Academic Year 2026-27 held in the months of March and April 2026 in the Department of Commerce Jnanabharathi campus, Bengaluru University, Bengaluru-560 056.

The board has reviewed and approved the course matrix for 5th Semester and 6th Semester and syllabus for V & VI Semesters of the above mentioned programmes. The board authorized the Chairman to make the necessary changes.

MEMBERS PRESENT:

Sl. No	Name	Designation & Affiliation	Position
01	Dr. K. Nirmala	Dean & Chairperson, Department of Commerce, Jananabharathi, Bangalore University, Bengaluru- 560 056	Chairperson
02	Dr. Nagabhushana S.	Assistant Professor & Research Guide, PG Department of Commerce & Research Centre, Government R.C. College of Commerce & Management, Bengaluru – 560001	Member
03	CA Anil Bharadwaj	Senior Partner and Founder Partner, Bhardwaj and Hosmat, Nagappa Block, Srirampura, Bengaluru – 560 021	Member
04	Dr. Ganesh N. K.	Associate Professor, Department of Commerce, Government First Grade College, Ramanagara- 562 159	Member
05	Dr. Ambarish R.	Principal, Dharmasagara First Grade College, Dommasandra, Anekal Taluk, Bengaluru- 562 125	Member

Sl. No	Name	Designation & Affiliation	Position
06	Dr. Tabreez Pasha	Principal & Director, DON BOSCO Institute of Management Studies and Computer Applications, Kumbalagodu, Mysore Road, Bengaluru- 560 074	Member
07	Mr. Shankaracharya	Principal, Department of Commerce, VEIT College, Jayanagara, Bengaluru- 560 011	Member
08	Dr. Balaji N. P.	Associate Professor, Department of Commerce, Government First Grade College, Bidadi, Ramanagara Dist- 562 109	Member
09	Dr. Mohammed Farooq Pasha	Associate Professor, Department of Commerce, Government First Grade College, Kengeri, Bengaluru- 560 060	Member

V SEMESTER B.Com (Regular): SEP 2024-25

	Subjects	Paper	Working Hrs (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Core Papers	Direct Taxation -I	Com-5.1	4	3	20	80	100	4
	Accounting for Special Entities	Com-5.2	4	3	20	80	100	4
	Goods & Services Tax	Com-5.3	(3+1+0) 4	3	20	80	100	3
	Business Regulations	Com-5.4	4	3	20	80	100	4
Part 2 Elective Papers	Elective -1	Com-5.5	4	3	20	80	100	4
	Elective -2	Com-5.6	4	3	20	80	100	4
Part 3 Compulsory	TDS & ITR Filing*	Job Skill-3 ITR	(2+0+2) 3	$1\frac{1}{2}$	10	40	50	2
Part 4 Compulsory	Certification Course-3 GST Filing	CC-3	2	1	-	25	25	1
	Total Credits						**675**	**26**

VI SEMESTER B.com (Regular): SEP 2024-25

	Subjects	Paper	Working Hrs (L+T+P)	Duration of Exam (hrs.)	Marks			Credits
					IA	Uni. Exam	Total Marks	
Part 1 Core Papers	Direct Taxation- II	Com-6.1	4	3	20	80	100	4
	Management Accounting	Com-6.2	4	3	20	80	100	4
	Auditing and Reporting	Com-6.3	4	3	20	80	100	4
	Digital Finance & Fintech	Com-6.4	(3+1+0) 4	3	20	80	100	3
Part 2 Elective Papers	Elective-3	Com-6.5	4	3	20	80	100	4
	Elective -4	Com-6.6	4	3	20	80	100	4
Part 3 Compulsory	Employability Skills	Job Skill-4 ES	(3+0+2) 4	3	20	80	100	3
Part 4 Compulsory	Internship Learning (IL)**	IL-1	2		(Report+ Viva) 30+20		50	2
	Total Credits						**750**	**28**

*TDS & ITR shall carry 10 marks for Internal Assessment and 40 marks for University Examination. The University Examination will be conducted for a duration of 1 hour and 30 minutes. For the Internal Assessment component, students shall maintain a lab record duly certified by the concerned faculty. Practical hands-on training shall be provided using the computer laboratory to enable students to gain practical exposure in TDS filing and Income Tax Return (ITR) preparation.

**Internship Learning- The HOD of Commerce Department of the concerned college and faculty who has guided will conduct the viva voce and evaluate the report under the directions of the principals of respective colleges.

ELECTIVE COURSES

ACCOUNTING & TAXATION GROUP-1

Semester No.	Paper Code	Title of the Paper
V	Com-5.5	Indian Accounting Standards (Ind AS-I)
	Com-5.6	Cost Management
VI	Com-6.5	Indian Accounting Standards (Ind AS-II)
	Com-6.6	Corporate Taxation (CT)

FINANCE & FINTECH GROUP-2

Semester No.	Paper Code	Title of the Paper
V	Com-5.5	Advanced Financial Management
	Com-5.6	Fundamentals of Fintech
VI	Com-6.5	Corporate Valuation & Restructuring
	Com-6.6	Block-chain Technology in Finance

MARKETING AND HUMAN RESOURCE GROUP-3

Semester No.	Paper Code	Title of the Paper
V	Com-5.5	Consumer Behavior & Market Research
	Com-5.6	Performance Management
VI	Com-6.5	Retail Management
	Com-6.6	Global Human Resource Management

BUSINESS AND BIG DATA ANALYTICS-GROUP-4

Semester No.	Paper Code	Title of the Paper
V	Com-5.5	Business Analytics and Operations
	Com-5.6	Fundamentals of BIG DATA
VI	Com-6.5	Financial Analytics
	Com-6.6	Data Modelling

All the regulations, guidelines, Instructions, Scheme of Examination and Course Matrix are approved by BOS Chairperson and the Members.

V SEMESTER

<table>
<tr><td colspan="3">Name of the Programme: Bachelor of Commerce B. Com (Regular)
Paper: COM-5.1
Name of the Course: Direct Taxation-1</td></tr>
<tr><td>Course Credits</td><td>No. of Hours Per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td>4</td><td>4</td><td>60</td></tr>
<tr><td colspan="3">PEDAGOGY
Classrooms, Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,</td></tr>
<tr><td colspan="3">COURSE OBJECTIVES
• This Course is mainly focused on the new income tax act 2025 to bring in the awareness and swift adaption of act in students learning journey</td></tr>
<tr><td colspan="3">You can refer a link having a parallel reading of the New Act vs Old Act; https://www.incometaxindia.gov.in/utility-to-check-provisions-of-income-tax-act-1961-vis-a-vis-income-tax-act-2025</td></tr>
<tr><td colspan="3">COURSE OUTCOMES:
Upon successful completion of the course, the students will be able to
CO 1. Understand the basic concepts, definitions, and tax rates under the Income Tax Act.
CO 2. Determine the residential status of an individual and its effect on taxable income.
CO 3. Compute taxable income from salary, including allowances, perquisites, and deductions.
CO 4. Compute income from house property for different types of properties.
CO 5. Identify exempt incomes, apply deductions, and calculate total tax liability.</td></tr>
<tr><td colspan="3">SYLLABUS</td></tr>
<tr><td colspan="3">MODULE 1: Basics of Income Tax from New IT Act of 2025. 10 Hrs</td></tr>
<tr><td colspan="3">Introduction – Basic Reasons to impose taxation-Type of Taxation-Constitutional Validity of Taxes-Administration of Tax Laws-Sources or Component of Income Tax Law in India-Basic principles for charging Income Tax [Sec. 4]- Important Definitions- Tax Year [Sec 3]- Assessee [Sec 2(11)]- Capital Asset 2(22)-Person [Sec. 2 (77)]- Income [Sec. 2(49)]- Heads of Income [Sec. 13]- Gross Total Income (GTI) [Sec. 122]- Total Income (TI) [Sec. 2(108) read with section 122]- Distinguish between Gross Total Income and Taxable Income Income-Rounding-off of total income [Sec. 516] - Capital Receipts -vs.- Revenue Receipts- Rate of Tax Under Old Tax Regime / Regular Tax Regime- -Rate Of Tax Under Default Tax Regime (New Regime) U/S 202. Basic concepts of Double Taxation Avoidance Agreement (DTAA).</td></tr>
<tr><td colspan="3">MODULE 2: Residential Status and Scope of Total Income 10 Hrs</td></tr>
<tr><td colspan="3">Introduction - Determination of Residential Status- Individual [Sec. 6(2)] to [Sec. 6(8)]- Hindu Undivided Family (HUF) [Sec. 6(9)]- Company [Sec. 6(10)]- Firm or an Association of Persons (AOP) or Body of Individuals (BOI) or Any other person [Sec. 6(11)- Resident and ordinary Resident [Sec. 6(13)] - Illustrations only on Individual-Incidence of Tax [Sec. 5]-Illustrations</td></tr>
<tr><td colspan="3">MODULE 3: Income from Salary 16 Hrs</td></tr>
<tr><td colspan="3">Introduction - Basic Elements of Salary- Employer-employee relationship- Basis of Charge [Sec. 15] - Definition of Salary [Sec. 16]- Deduction from Salary [Sec. 19] Perquisite [Sec. 17] – Income Not be included in the total income [Schedule III and Sec 11] Computation of Taxable Salary-Illustrations including deduction of retirement benefits, Employee Stock Option Plans (ESOPs)(Simple problems.)</td></tr>
<tr><td colspan="3">MODULE 4: Income from House Property 12 Hrs</td></tr>
</table>

Introduction - Chargeability [Sec. 20]- Determination of Annual Value [Sec. 21] - Computation of Income- Let out property -Self-occupied property -Deemed to be let out property -Property not actually occupied by the owner -Partly let out and partly self-occupied property - Recovery of arrears of rent and unrealized rent - Deductions u/s 22 - a) Standard Deduction b) Interest on Borrowed Capital – Treatment of Pre and Post Construction Interest-Computation of Income from House Property-Illustrations. Property owned by co-owners (only concepts)
MODULE 5: Income Exempt from Tax & Deductions Schedule II 12 Hrs
Income Exempted [Schedule II Read with Sec 11] – Agriculture Income - Instances of Agricultural (Agro) Income- Instances of Non-agricultural (Non-agro) Income-Treatment of Partly Agricultural & Partly Non-Agricultural Income- Impact of agricultural income on tax computation-Illustrations Deductions- Differences between deduction and Exemptions -General Provisions Schedule III -Rebate u/s 156- Computation Tax Gross Total Income and Tax Liability

SKILL DEVELOPMENT ACTIVITIES

- Income Tax in view of IKS (Indian Knowledge System)
- Determination of Residential Status of Known Circle using Stamping in Passport.
- Study of form 130 of any person in the known circle
- Study of Annual information Statement (AIS) & Tax Information Statement (TIS) of any person in the known circle

REFERENCE BOOKS:

1. Students' Guide to Income Tax — University Edition
   Dr. Vinod K. Singhania & Dr. Monica Singhania, Taxmann Publications Pvt. Ltd., 2025 Edition (latest updated).
2. Direct Taxes Law & Practice — Professional Edition
   Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann Publications Pvt. Ltd., 2024/2025 Edition.
3. Taxation: Systematic Approach to Taxation (Income Tax & GST)
   Dr. Girish Ahuja & Dr. Ravi Gupta, Higher Education Textbook (Golden Jubilee Edition 2025).
4. Direct Tax Law & Practice — Professional Edition
   Dr. Girish Ahuja & Dr. Ravi Gupta, Professional Edition 2025.
5. Professional Approach to Direct Tax Laws and Interpretation
   Dr. Girish Ahuja & Dr. Ravi Gupta, 42nd Edition 2022 (EBC).
6. LexisNexis Kanga & Palkhivala's Law and Practice of Income Tax
   Sir N.A. Palkhivala & Arvind P. Datar, LexisNexis (latest reprint; long-standing authoritative text).
7. Income Tax Act with Allied Acts & Rules (Bare Act)
   Government of India / Taxmann / LexisNexis (editor-compiled editions), Latest Yearly Edition.
8. Master Guide to Income Tax Act & Rules
   Chaturvedi & Pithisaria, LexisNexis (annual edition, latest 2025).
9. Direct Taxes Ready Reckoner
   Dr. Vinod K. Singhania, Taxmann Publications (latest 2025-26 edition)

<table>
<tr><td colspan="3">Name of the Programme: Bachelor of Commerce B. Com (Regular)
Paper: COM-5.2
Name of the Course: Accounting for Special Entities</td></tr>
<tr><td>Course Credits</td><td>No. of Hours Per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td>4</td><td>4</td><td>60</td></tr>
<tr><td colspan="3">PEDAGOGY
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,</td></tr>
<tr><td colspan="3">COURSE OBJECTIVES
• Understand the nature, objectives, and accounting practices of specialized business organizations.
• Familiarize students with final accounts preparation of banking, insurance, hotel, non-profit, and farm organizations.
• Enable students to apply industry-specific accounting standards, RBI/IRDA guidelines, and regulatory requirements.
• Develop practical skills in recording transactions, preparing financial statements, and interpreting results.
• Enhance analytical ability through problem solving and practical illustrations</td></tr>
<tr><td colspan="3">COURSE OUTCOMES:
Upon successful completion of the course, the students will be able to
CO 1.Prepare profit and loss accounts and balance sheets of banking companies as per RBI guidelines and schedules.
CO 2.Prepare revenue accounts and balance sheets of life and general insurance companies and compute claims and premiums.
CO 3.Prepare income statements and balance sheets of hotel industries using appropriate revenue recognition methods.
CO 4.Prepare receipts & payments, income & expenditure accounts, and balance sheets of non-profit organizations.
CO 5.Prepare farm accounts, livestock accounts, and final accounts of farm businesses with cost apportionment.</td></tr>
<tr><td colspan="3">SYLLABUS</td></tr>
<tr><td colspan="2">MODULE 1: Accounts of Banking Companies</td><td>14 Hours</td></tr>
<tr><td colspan="3">Overview of Banking Business: Meaning- Definition-Objectives-important terms in banking business – rebate on bill discounted-statutory reserve-cash credit-Study of important books, ledgers, and registers maintained by banking companies-Introduction to the slip system of posting in banking transactions-Explanation of Reserve Bank of India guidelines for profit and loss accounts and balance sheets-Recording transactions like bills for collection, acceptances, endorsements, and other obligations-Understanding Non-Performing Assets (NPAs), income recognition, and treatment of interest suspense accounts-Final Accounts Preparation: Preparation of profit and loss accounts- contents of schedule no. 13,14,15,16. and balance sheets as per schedule no. 12.</td></tr>
<tr><td colspan="2">MODULE 2: Accounts of Insurance Companies</td><td>12 Hours</td></tr>
<tr><td colspan="3">Overview of Insurance Companies: Meaning-Definition-Objectives-Types-Regulatory Framework & Ind AS of Insurance company Accounting – Unexpired risk - Life Insurance Accounting: Preparation of revenue accounts and balance sheets for life insurance companies-General Insurance Accounting: Preparation of revenue</td></tr>
</table>

accounts and balance sheets for general insurance companies, Fire & Marine Only-Claims and Premiums: Calculation of claims, premiums, and profit for life insurance companies-Reinsurance and Bonus: Concept of reinsurance, bonus in reduction of premium, and interest accrued on investments.

MODULE 3: Accounts of Hotel Industries **12 Hours**

Hotel Industry Overview: Meaning, Definition, Objectives, Understanding the structure and operations of hotel industries-Revenue Recognition: Methods of recognizing revenue in hotel operations-Costing methods applicable to hotel industries - (theory only)- Preparation of Income Statement and Balance Sheet for Sole Proprietorship and Partnership Hotel Businesses -Accounting for depreciation and amortization in hotel assets.Case study & Accounting for Online Booking Platforms (Booking.com, MakeMyTrip, and Airbnb)

MODULE 4: Accounting for Non-Profit Organizations **12 Hours**

Trust Accounting Basics: Meaning-Definition-Objectives-features- Understanding the principles of accounting for trusts-Introduction to accounting practices in clubs-Preparation of receipts and payments accounts for trusts and clubs-Preparation of income and expenditure accounts for trusts and clubs-Preparation of balance sheets for trusts and clubs- Understanding the regulatory framework governing trusts and clubs.Emerging Trends in Non-Profit Accounting (AI & Data Analytics)

MODULE 5: Farm Accounting **10 Hours**

Meaning - need and purpose - characteristics of farm accounting - nature of transactions -Cost and Revenue apportionment of common cost by product costing,- Preparation of Cattle Account, Livestock Account, Farm Account and Final Accounts of Farm.Treatment of Government Subsidies and Grants (agricultural subsidies, crop insurance claims)

SKILL DEVELOPMENT ACTIVITIES

- Preparation of bank final accounts using real RBI schedule formats.
- Case study analysis on NPAs and income recognition in banks.
- Practical problems on life and general insurance revenue accounts.
- Preparation of income & expenditure accounts for trusts/clubs using given data.
- Preparation of farm accounts and livestock accounts based on practical illustrations.

REFERENCE BOOKS:

1. Advanced Accountancy – Volume II-S. P. Jain & K. L. Narang, Kalyani Publishers, 2023.
2. Advanced Accountancy-R. L. Gupta & V. K. Gupta, Sultan Chand & Sons, 2022.
3. Banking Accounting and Insurance Accounting-B. S. Raman, United Publishers, 2021.
4. Accounting for Banking and Insurance Companies-M. Hanif & A. Mukherjee, McGraw Hill Education, 2020.
5. Financial Accounting – II-T. S. Grewal, Sultan Chand & Sons, 2022.
6. Hotel Accounting and Costing-Raghunandan & Bhattacharya, Tata McGraw Hill, 2019.
7. Accounting for Non-Profit Organizations-Shukla & Grewal, S. Chand & Company, 2020.
8. Farm Accounting and Agricultural Finance-J. P. Sharma, Kalyani Publishers, 2018.

Name of the Programme: Bachelor of Commerce B. Com (Regular)
Paper: COM- 5.3
Name of the Course: Goods and Service Tax

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
3	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Understand the concept, structure, and framework of Goods and Services Tax (GST) in India.
- Familiarize students with important definitions, supply concepts, and GST procedures.
- Enable students to understand registration, levy, collection, and compliance requirements under GST law.
- Develop practical knowledge in time, place, and value of supply for goods and services.
- Equip students with the ability to compute GST liability, input tax credit, and file GST returns

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO 1.Understand the concept, need, constitutional background, and framework of GST in India.

CO 2.Identify and apply important GST definitions and supply concepts, including composite and mixed supply.

CO 3.Understand GST registration, levy, invoicing, reverse charge mechanism, and compliance procedures.

CO 4.Determine the time, place, and value of supply for goods and services under GST law.

CO 5. Apply input tax credit provisions and GST return filing procedures to compute GST liability.

SYLLABUS

MODULE 1: GST IN INDIA- AN INTRODUCTION 10 Hrs

The concept of tax and the objective for its levy, the concept of Direct and Indirect tax and the differences between the two types of taxes, the basic features of Indirect taxes and the principal Indirect taxes in India, Source Based Vs destination based taxation structure and its features. The need for GST in India, The historical background of GST in India, The framework of GST (Dual Model) and various benefits to be accrued from implementation of GST. The significant amendments made in Constitution (101st Amendment) Act, 2016. GST Council: Constitution, Power and Functions.

MODULE NO. 2: IMPORTANT DEFINITIONS IN GST AND SUPPLY UNDER GST 10 Hrs

Definitions of: Goods, Services, Person, Business, Business Vertical, Consideration, Aggregate Turnover, Fixed Establishment, Casual taxable person, Taxable Supplies, Exempt Supply, Zero rated Supply.

Supply: Meaning- Supply with consideration in course/ furtherance of business, Supply without consideration; Schedule I, II, and III to the GST Act- Composite supply, Mixed Supply, Taxability of Interstate supply and Intra state supply, Concept of Outward supply

and Inward supply over Sales and Purchases. Illustrations on Composite and Mixed Supply	
MODULE NO. 3: PROCEDURE AND LEVY UNDER GST	**16 Hrs**
Registration under GST based on Turnover Limits. Casual registration; Levy and collection of CGST/SGST/IGST, Apportionment of GST between Centre and State, Composition levy, Reverse Charge Mechanism (RCM), Classification of rate of Taxes under GST and Composition scheme. Tax Invoice and essential elements in Invoice. GST Returns and other regular compliances. Illustrations on Apportionment of GST between Centre and State-Reverse Charge Mechanism	
MODULE NO. 4: TIME PLACE AND VALUE OF SUPPLY	**14 Hrs**
Time of Supply for Goods/Services (Point of Tax) for both forward and reverse charge when consideration is received in money and when consideration other than money, residuary cases- Illustrations Value of Supply to unrelated persons when price is the sole consideration of the supply, when supply to related party, Inclusions and exclusion from Value of supply, concept of Discount and its treatment- Determination of Transaction Value and Taxable Value of Supply of Goods and Services	
MODULE NO. 5: INPUT TAX CREDIT & FILING OF RETURNS	**10 Hrs**
Definition of: Input Goods, Input Services, Capital goods, Input on Capital Goods, Concept of elimination of Tax Cascading Effect through Value added tax system. Concept of Input tax credit. Eligibility and conditions for taking ITC, Cross Utilization of ITC between Goods and Services, Apportionment of credit and blocked credits, Availability of credit in special circumstances, availing and utilization of ITC- Illustrations Definition of Returns, Concept of Electronic Credit Ledger, Electronic Cash Ledger, Brief introduction and contents in- Returns for Outward supply (GSTR-1), Returns for Inward Supply (GSTR-2), Final Monthly Returns (GSTR-3), Annual Returns (GSTR-9)- GST Network: Structure, Vision and Mission, Powers and Functions.	

SKILL DEVELOPMENT ACTIVITIES

- Preparation of GST tax invoices with required elements.
- Practical problems on composite supply, mixed supply, and reverse charge mechanism.
- Case study on input tax credit eligibility and blocked credits.
- Preparation of GST computation statements showing CGST, SGST, and IGST.
- Demonstration of GST returns (GSTR-1, GSTR-3B, GSTR-9) using sample formats.

REFERENCE BOOKS:

1. Goods and Services Tax – Law and Practice-V. S. Datey, Taxmann Publications, 2023.
2. GST Made Simple-V. S. Datey, Taxmann Publications, 2022.
3. GST – Concepts and Applications-H. C. Mehrotra & Goyal, Sahitya Bhavan, 2021.
4. Goods and Services Tax (GST)-Singhania & Singhania, Taxmann Publications, 2024.
5. GST Ready Reckoner-Taxmann Editorial Board, Taxmann Publications, 2023.
6. Indirect Taxes – GST-B. B. Lal, Pearson Education, 2020.
7. GST Law and Practice-T. S. Grewal, Sultan Chand & Sons, 2022.
8. GST Acts and Rules (Bare Act)-Government of India, Latest Edition.

<table>
<tr><td colspan="3">Name of the Programme: Bachelor of Commerce B. Com (Regular)
Paper: COM- 5.4
Name of the Course: Business Regulations</td></tr>
<tr><td>Course Credits</td><td>No. of Hours Per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td>4</td><td>4</td><td>60</td></tr>
<tr><td colspan="3">PEDAGOGY:
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,</td></tr>
<tr><td colspan="3">COURSE OBJECTIVES:
• Provide students with a basic understanding of business laws governing commercial activities in India.
• Familiarize students with the Indian Contract Act, Sale of Goods Act, Partnership Act, and related legal provisions.
• Enable learners to understand consumer protection, competition law, and corporate responsibilities.
• Create awareness about intellectual property rights, cyber laws, and digital security.
• Develop an understanding of environmental laws and sustainable business practices</td></tr>
<tr><td colspan="3">COURSE OUTCOMES:
Upon successful completion of the course, the students will be able to
CO 1.Understand the foundations of business law and essentials of valid contracts and remedies for breach.
CO 2.Apply legal provisions relating to sale of goods, agency, and partnership in business situations.
CO 3.Understand consumer rights and competition law provisions to address unfair trade practices.
CO 4.Understand intellectual property rights and cyber laws, including offences and legal remedies.
CO 5. Analyze the role of businesses in environmental protection and sustainable development.</td></tr>
<tr><td colspan="3">SYLLABUS</td></tr>
<tr><td colspan="3">MODULE 1: FOUNDATIONS OF BUSINESS LAW & CONTRACTS 12 Hrs</td></tr>
<tr><td colspan="3">Introduction – Meaning and Definition of Business Law – Sources of Business Law – Classification of Business Laws (Contract Law, Employment Law, Consumer Law, Antitrust Law, IPR Law, Business Formation Law) – Overview of Indian Contract Act, 1872 – Definition and Essentials of a Valid Contract – Types of Contracts (Valid, Void, Voidable, Quasi) – Offer and Acceptance – Consideration – Capacity to Contract – Free Consent – Breach of Contract – Remedies for Breach (Damages, Injunctions, Specific Performance).</td></tr>
<tr><td colspan="3">MODULE 2: CONTRACTS RELATING TO SALE, AGENCY & PARTNERSHIP – 14 Hrs</td></tr>
<tr><td colspan="3">Sale of Goods Act, 1930 – Contract of Sale – Conditions and Warranties – Rights and Duties of Buyer and Seller – Rights of Unpaid Seller – Distinction between Sale and Agreement to Sell – Contract of Agency – Creation and Termination of Agency – Rights and Duties of Agent and Principal – Indian Partnership Act, 1932 – Nature and Features of Partnership – Rights, Duties and Liabilities of Partners – Types of Partners – Dissolution of Firm.</td></tr>
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MODULE 3: CONSUMER PROTECTION & COMPETITION LAW	12 Hrs
Consumer Protection Act, 2019 – Objectives and Need – Definitions: Consumer, Deficiency, Defect, Unfair Trade Practices – Rights of Consumers – Consumer Redressal Agencies: District Forum, State Commission, National Commission – E-Commerce Consumer Rights – Competition Act, 2002 – Objectives and Features – Role and Powers of Competition Commission of India – Anti-Competitive Agreements – Abuse of Dominant Position – Penalties and Appellate Tribunal.	
MODULE 4: INTELLECTUAL PROPERTY RIGHTS & CYBER LAW	**14 Hrs**
Intellectual Property Rights – Meaning and Importance – Types of IPR: Patents, Copyrights, Trademarks, Trade Secrets, Geographical Indications – Patent Law: Features, Conditions for Patentability, Infringement and Remedies – Information Technology Act, 2000 – Objectives and Scope – Cyber Crimes: Meaning and Types (Phishing, Identity Theft, Cyberstalking) – Legal Recognition of Digital Signatures – Encryption, E-records, Privacy and Data Protection – Offences and Penalties under Cyber Law.	
MODULE 5: INSOLVENCY AND BANKRUPTCY LAW	**08 Hrs**
Concept of insolvency and bankruptcy; relation between bankruptcy, insolvency, and liquidation; Introduction to IBC 2016.; Why its called Code and Not the Act? Objective of the Code; Institutional Framework under the Code: Process under the Code	

SKILL DEVELOPMENT ACTIVITIES

- Case study analysis on breach of contract and remedies.
- Role play on consumer complaint filing and redressal process.
- Identification and discussion of IPR violations and cyber crimes from real-life examples.
- Preparation of partnership deed and agency agreement (format-based).
- Group discussion on corporate environmental responsibility and sustainability practices.

REFERENCE BOOKS:

1. Business Law-*K. R. Bulchandani*, Himalaya Publishing House, 2022.
2. Elements of Mercantile Law-*N. D. Kapoor*, Sultan Chand & Sons, 2021.
3. Business Law-*P. C. Tulsian*, Tata McGraw Hill, 2020.
4. Mercantile Law-*M. C. Kuchhal*, Vikas Publishing House, 2019.
5. Consumer Protection Act, 2019 – Law and Practice-*Avtar Singh*, Eastern Book Company, 2020.
6. Intellectual Property Rights-*P. Narayanan*, Eastern Book Company, 2018.
7. Cyber Law and Information Technology-*Farooq Ahmad*, Oxford University Press, 2019.
8. Environmental Law in India-*Shyam Divan & Armin Rosencranz*, Oxford University Press, 2021.

Name of the Programme: Bachelor of Commerce B. Com (Regular) Paper: Job Skill 3 ITR Name of the Course: TDS & ITR Filing		
Course Credits	**No. of Hours Per Week**	**Total No. of Teaching Hours**
2	**3**	**45**

PEDAGOGY

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES

- Introduce students to PAN provisions and Income Tax e-Filing portal operations.
- Enable learners to understand ITR forms, types of returns, and due dates.
- Provide practical knowledge of TDS provisions, advance tax, and TDS returns.
- Develop hands-on skills in online filing of ITRs and TDS returns.
- Equip students with digital compliance skills required for accounting and taxation careers.

COURSE OUTCOMES

Upon successful completion of the course, the students will be able to

CO 1. Apply procedures relating to PAN application, correction, Aadhaar linking, and portal registration.
CO 2. Identify the appropriate ITR form, file different types of returns, and understand penalties and interest.
CO 3. Apply TDS provisions and advance tax concepts and prepare required TDS returns and certificates.
CO 4. Perform online filing of ITRs and TDS returns using the Income Tax e-Filing portal.

SYLLABUS

MODULE 1: Introduction to PAN & Income Tax E-Filing Portal — 10 Hrs

Permanent Account Number (PAN) Introduction-Meaning-Details in PAN- Structure of PAN Number- Utility of PAN- Transactions in which quoting of PAN is mandatory – Eligible Person Sec 262(1) -Application for PAN Online/Offline -Get New e-PAN - Download e-PAN - Corrections in PAN -Linking of PAN & Aadhaar Sec 261 & 262 – Registering PAN in E-filing portal

MODULE NO. 2: E-Filing of ITRs — 10 Hrs

Income Tax Returns (ITR) -E-filing 263(2) –Requirement of filing ITR [Section 263(1)]- due date of filing of ITR. Applicability of Form ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6 & ITR-7 – Types of Returns: Original Return Sec. 263(1), Revised Return Sec. 263(5), Belated Return Sec. 263(4) , Updated Returns Sec. 263(6), Defective Return Sec. 264 & Provisions Relating to Updated Returns including Interest and Penalties.

MODULE NO. 3: TDS and e-Filing of TDS Returns — 10 Hrs

Introduction to the concept of TDS- Applicability of TDS Sec 393-Advance Tax-provisions in brief relating to advance payment of tax- Quarterly Filing of TDS returns- Prescribed forms for filing of TDS returns (138, 140, 141)-Acknowledgement for TDS Form 130, 131,132-Exemption from TDS – Form 128 & 121

MODULE NO. 4: E-Filing -Lab Activity — 15 Hrs

Practical exposure to the Income Tax e-Filing Portal covering PAN services, Income Tax Return (ITR) filing, TDS compliance, and electronic submission of returns using sample data.

LAB ACTIVITIES

1. Create a taxpayer profile by registering on the Income Tax e-Filing Portal and perform PAN-related services such as e-PAN download, PAN correction, and PAN–Aadhaar linking (using demo/sample data).
2. Prepare and file an Income Tax Return (ITR) by identifying the appropriate ITR form (ITR-1 to ITR-7) and filing an Original, Revised, Belated, or Updated Return using a case study.
3. Prepare and e-file a quarterly TDS return using the prescribed forms (Forms 138, 140, and 141) and generate the TDS acknowledgement

REFERENCE BOOKS:

1. Students' Guide to Income Tax-*Vinod K. Singhania & Kapil Singhania*, Taxmann Publications, 2024.
2. Income Tax Law and Practice-*H. C. Mehrotra & S. P. Goyal*, Sahitya Bhavan, 2023.
3. Direct Taxes – Law and Practice-*B. B. Lal*, Pearson Education, 2022.
4. Taxation – Theory, Practice and Planning-*Girish Ahuja & Ravi Gupta*, Wolters Kluwer, 2023.
5. Practical Approach to Income Tax-*Dinkar Pagare*, Sultan Chand & Sons, 2022.
6. Income Tax Ready Reckoner-*Taxmann Editorial Board*, Taxmann Publications, 2024.
7. Income Tax Act, 1961 (Bare Act)-*Government of India*, Latest Edition.
8. Official Income Tax e-Filing Portal – User Manuals & FAQs-*Income Tax Department, Government of India*, Latest Updates.

Name of the Programme: Bachelor of Commerce (B.Com Regular)
Elective: Accounting & Taxation
Name of the Course: Indian Accounting Standards(Ind AS -1) 5.5

Course Credits	No. of Hours per Week	Total No of Teaching Hours
4 Credits	(3+0+2) 04 Hrs.	60 Hrs.

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

COURSE OBJECTIVES:

- Introduce students to the evolution, need, and framework of Indian Accounting Standards (Ind AS).
- Familiarize learners with global accounting practices and IFRS convergence in India.
- Enable students to understand recognition, measurement, presentation, and disclosure requirements of Ind AS.
- Develop the ability to apply Ind AS to assets, liabilities, income tax, and foreign exchange transactions.
- Equip students with skills to prepare and present financial statements as per Ind AS 1

Course Outcomes:

On successful completion of the course, the students' will be able to

CO 1.Understand the need, development, applicability, and transition from AS to Ind AS in India.

CO 2.Apply Ind AS provisions relating to assets such as inventories, PPE, intangible assets, impairment, and investment property.

CO 3.Apply Ind AS provisions relating to employee benefits, provisions, and contingent liabilities.

CO 4.Analyze the impact of income tax (Ind AS 12) and foreign exchange transactions (Ind AS 21) on financial statements.

CO 5.Prepare and present financial statements as per Ind AS 1, including Statement of Profit & Loss, Balance Sheet, and OCI.

Syllabus	Hours
Module No. – 1: Introduction to Indian Accounting Standards.	**10**
Introduction - Indian Scenario prior to introduction of Ind AS in India-Limitations of Accounting Standards - Emergence of Global Accounting Standards-Need for Global Accounting standards in India - Benefits of Global Accounting Standards - Convergence vs Adoption of IFRS -Process of development and finalization of Indian Accounting Standards -Transition from AS to Ind AS -Roadmap for applicability of Ind AS	
Module No. – 2: Ind-As on Assets of the Financial Statements	**14**

Inventories (Ind AS 2) -Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) –- Borrowing costs (Ind AS-23) – Investment Property (Ind AS-40) – objectives, Scope, definitions, Recognition Measurement and disclosures of the above-mentioned Standards. Problems on the above standards.	
Module No. – 3: Ind-As on Liabilities of the Financial Statements	**10**
Employee Benefits (Ind AS 19)- Scope- Employee Benefits- Short-term employee benefits, post-employment benefits- Other long term employee benefits- termination benefits- Problems Provisions, Contingent liabilities & Contingent Assets (Ind AS 37) – Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent Assets, Relationship between provisions and contingent liability, Disclosure of Information in the Financial Statements.	
Module No. -4: Ind-As on Items impact on the Financial Statements	**12**
Ind-As 12 Income Tax: Introduction, Scope, Important definitions, Tax Expense-Current Tax-Deferred tax, Current tax: Recognition, Measurement & Accounting of current tax effects, Deferred tax: Determine the tax rate (law), Measurement, Recognition and Accounting of deferred tax, Practical Application-Deferred tax arising from a business combination. Ind-AS 21: The Effects of changes in Foreign Exchange Rates- Objective-Scope-Functional Currency-Accounting for foreign currency transactions- Use of a presentation currency other than the Functional currency -Translation to the presentation currency-Translation of foreign operations -Difference in the reporting dates -Intra – group transactions- Simple Illustrations	
Module No. 5: Ind-AS 1: Financial statements	**14**
Frame work for preparation of Financial Statements, Objectives of Financial Statements-Qualitative Characteristics of financial statements-Users of Financial statements-pillars of financial statements- presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Problems on preparation of Statement of Profit and Loss, Balance sheet & other comprehensive Income Statement as per Ind-As 1.	

SKILL DEVELOPMENT ACTIVITIES

- Preparation of comparative statements showing transition from AS to Ind AS.
- Practical problems on valuation of inventories, PPE, and impairment of assets.
- Case studies on employee benefits and contingent liabilities.
- Computation of current tax and deferred tax under Ind AS 12 with illustrations.
- Preparation of financial statements as per Ind AS 1, including OCI format.

REFERENCE BOOKS:

1. Indian Accounting Standards (Ind AS) – Theory & Practice
   CA Kamal Garg, Bharat Law House, 2023.
2. Financial Reporting under Ind AS
   CA Rakesh Gupta & CA S. K. Gupta, Taxmann Publications, 2024.
3. Guide to Indian Accounting Standards (Ind AS)
   Taxmann Editorial Board, Taxmann Publications, 2023.

4. Accounting Standards and Ind AS
D. S. Rawat, Oxford University Press, 2022.
5. Ind AS Made Easy
P. C. Tulsian & Bharat Tulsian, McGraw Hill Education, 2023.
6. Financial Accounting – IFRS and Ind AS
S. N. Maheshwari & S. K. Maheshwari, Vikas Publishing House, 2021.
7. Accounting Standards (AS & Ind AS)
Jawaharlal & Srivastava, Himalaya Publishing House, 2022.
8. Indian Accounting Standards (Bare Standards)
Institute of Chartered Accountants of India (ICAI), Latest Edition.
9. Simplified Approaches to Financial Accounting (Volume I and II) -Ready Reckoner, Ashok Naik, SATU Publishers

Name of the Programme: Bachelor of Commerce (B.Com Regular) Elective: Accounting & Taxation Name of the Course: Cost Management: 5.6		
Course Credits	**No. of Hours per Week**	**Total No of Teaching Hours**
4 Credits	**(3+0+2) 04 Hrs**	**60 Hrs**

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

Course Objectives

- To help learners apply costing methods like marginal costing, ABC, and standard costing for managerial decision-making.
- To equip students with skills to use digital tools and industry practices in budgeting, variance analysis, and cost control.
- To develop analytical and strategic thinking for cost-related business decisions across various industries.
- To align academic learning with industry expectations and professional courses like CA, CMA, and CS.

Course Outcomes:

- **CO1**: Understand and differentiate modern cost management concepts and tools from traditional accounting approaches.
- **CO2**: Analyze business problems using marginal costing and CVP analysis for decision-making.
- **CO3**: Apply standard costing and variance analysis to evaluate and control performance.
- **CO4**: Develop costing models using Activity-Based Costing for better overhead allocation.
- **CO5**: Understand and apply transfer pricing methods in domestic and international scenarios using real-world data.

Syllabus	Hours
Module No. – 1: FUNDAMENTALS OF COST MANAGEMENT	**10**
Introduction to Cost Management Definition, objectives, and scope Relationship between cost accounting, management accounting and financial accounting Cost concepts and classifications (fixed, variable, direct, indirect, etc.)Cost behavior and cost-volume-profit (CVP) analysis basics Cost Control and Cost Reduction Cost control: techniques and tools Cost reduction: concept and continuous improvement Kaizen costing basics Contemporary Trends in Cost Management: Strategic cost management overview Lean accounting and just-in-time (JIT) principles Environmental costing and sustainability considerations (Concepts only) Role of ERP and technology in cost management	
Module No. – 2: MARGINAL COSTING AND DECISION-MAKING	**14**

Introduction to Marginal Costing, Definition and meaning, Features and assumptions of marginal costing, Marginal cost vs. absorption cost Contribution, Meaning and importance of Cost-Volume-Profit (CVP) Analysis, Concept and assumptions Break-even analysis (BEA),Break-even point calculation (in units and sales value),Margin of safety and angle of incidence Profit-volume ratio (P/V ratio) and its applications, Application of Marginal Costing in Decision Making, Make or buy decisions, Accepting or rejecting special orders Product mix decisions (limiting factor analysis)Pricing decisions and profit planning Shut down decisions Numerical Illustrations on Break-even calculations Contribution margin analysis Decision-making scenarios using marginal costing	
Module No. – 3: STANDARD COSTING AND VARIANCE ANALYSIS	**12**
Standard Costing Fundamentals Meaning, Objectives, Advantages and Limitations Setting Standards for Material, Labour, and Overheads ,Variance Analysis Techniques: Material Variances: Material Price Variance Material Usage Variance Material Mix and Yield Variance Labour Variances: Labour Rate Variance Labour Efficiency Variance Idle Time Variance Overhead variance and Sales Variances Meaning and types (Concepts only) Practical Application Spreadsheet-Based Variance Reporting Integration of Variance Reports with ERP Software Case Analysis: Cost Control via Variance Reporting in Indian Manufacturing Firms	
Module No. -4: ACTIVITY BASED COSTING	**12**
Introduction to Activity-Based Costing (ABC),Concept and fundamentals of ABC Advantages of ABC over traditional costing Kaplan and Cooper's Approach to ABC Key principles and framework developed by Kaplan and Cooper, Cost Drivers and Cost Activities Identification and classification of cost drivers Understanding various cost activities in ABC, Allocation of Overheads under ABC Methods and process for overhead allocation using ABC Characteristics and Benefits of ABCD instinctive features of ABC Benefits in cost accuracy, decision making, and performance measurement Practical Problems and Comparisons, Solving numerical problems involving traditional costing and ABC Comparative analysis of costing results under both methods	
Module No. -5: TRANSFER PRICING	**12**
Meaning and definition of transfer pricing-Need and significance of transfer pricing in decentralized organizations - Objectives of transfer pricing: Relevance in domestic and international contexts - Methods of Transfer Pricing: Cost-Based Pricing Variable cost method Full cost and cost-plus pricing Pros and cons from divisional and group perspectives ,Market-Based Pricing External market price as transfer price Suitable conditions and limitations Negotiated Pricing Inter-divisional bargaining Use in absence of perfect market data Conflicts and coordination Comparative analysis and selection criteria of methods- Illustrations	
SKILL DEVELOPMENT ACTIVITIES 1. Prepare a chart comparing Financial Accounting, Cost Accounting, and Management Accounting 2. Calculate Break-Even Point for a Small Business (e.g., a bakery or bookstore) 3. Prepare a Variance Table for Material Costs using Sample Data	

4. List cost activities and possible cost drivers for a college canteen or stationery store
5. Create a short write-up (half page) explaining transfer pricing with one real-life example

REFERENCE BOOKS

1. S. N. Maheshwari & S. K. Maheshwari – *Cost and Management Accounting* – Vikas Publishing House
2. Dr. S. K. Gupta – *Management Accounting* – Sultan Chand & Sons
3. Dr. Ravi M. Kishore – *Cost Accounting and Financial Management* – Taxmann Publications
4. Dr. R. N. Arora – *Cost Accounting: Principles and Practice* – Vikas Publishing House
5. Dr. V. K. Saxena – *Cost Accounting* – Sultan Chand & Sons
6. Dr. B. K. Bhar – *Cost Accounting and Management Accounting* – Excel Books
7. Dr. S. P. Gupta – *Management Accounting* – Sultan Chand & Sons
8. Dr. R. K. Sharma & Shashi K. Gupta – *Management Accounting* – Kalyani Publishers
9. Dr. M. Y. Khan & P. K. Jain – *Management Accounting* – Tata McGraw Hill
10. Dr. Rajesh Kothari – *Cost and Management Accounting* – Taxmann Publications

Name of the Programme: Bachelor of Commerce (B.Com Regular)
Elective: Finance & Fintech
Name of the Course: Advanced Financial Management: 5.5

Course Credits	No. of Hours per Week	Total No of Teaching Hours
4 Credits	(3+0+2) 04 Hrs.	60 Hrs.

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

Course Objectives

- Orient learners regarding ascertainment of cost of capital for a business entity
- Provide advanced knowledge of capital structure theories and optimization techniques.
- Equip learners with techniques of measuring risk in capital budgeting decisions and making decisions considering risk.
- Enable students to estimate and managing working capital

Course Outcomes:

CO 1. Ascertain the Cost of Capital of a Business Entity.
CO 2. Analyse and apply advanced capital structure theories, EBIT–EPS analysis, and determine optimal capital structure.
CO 3. Apply risk analysis techniques in capital budgeting decisions under uncertainty and inflationary conditions.
CO 4. Estimate Working Capital requirements of a company.
CO 5. Understand the management of various components of working capital.

Syllabus	Hours
Module No. – 1: COST OF CAPITAL	**10**
Sources of capital, Specific cost of Capital: Cost of Debt, Cost of Preference, Cost of Equity – Dividend Discount Model & CAPM, Cost of Retained Earnings. Weighted Average Cost of Capital – Regular Method and Capital Asset Pricing Method. Unlevering and Relevering of Beta.	
Module No. – 2: ADVANCED CAPITAL STRUCTURE THEORIES AND OPTIMIZATION	**10**
Capital Structure Theories – Net Income (NI) Approach – Net Operating Income (NOI) Approach – Traditional Approach (concept only) – Modigliani and Miller (MM) Approach – Trade-off Theory and Pecking Order Theory (concepts and problems) – Optimal Capital Structure – Trade-off Theory vs Pecking Order Theory – EBIT–EPS Analysis -concept and problems	
Module No. – 3: RISK AND UNCERTAINTY IN CAPITAL BUDGETING DECISIONS	**14**
Risk and Uncertainty in Capital Budgeting – Sources and Nature of Risk – Measurement of Risk – Risk Analysis Techniques: Risk-Adjusted Discount Rate, Certainty Equivalent Method, Probability Method, Sensitivity Analysis, Scenario Analysis, Simulation Analysis, Break-even Analysis, Decision Tree Analysis – Market Risk Analysis – Capital Budgeting under Inflationary Conditions -concepts and problems	
Module No. -4: WORKING CAPITAL – ESTIMATION	**12**
Working Capital – Meaning and Types – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital	

– Sources of Working Capital – Estimation of Working Capital – Cost Method, Cash Cost Method, Total Cost Method & Operating Cycle Method.	
Module No. -5: WORKING CAPITAL MANAGEMENT	**14**
Receivables Management – Objectives, Associated Costs (Capital Cost, Collection Cost, Delinquency Cost, Default Cost, Administration cost), Scope of Receivables Management (Credit Standards, Credit Period, Cash Discount, Collection Efforts), Techniques for Receivables Management (Decision Trees, Credit Rating, Ageing Schedule and Cost Benefit Analysis) **Inventory Management** – Objectives, Associated Costs (Purchase Cost, Ordering Cost, Carrying Cost), Scope of Inventory Management (Procurement, Storage and Issues), Techniques of Inventory Management (EOQ, EMQ, FSN Analysis, VSN Analysis, Stock Levels, FIFO Method, LIFO Method, Average Cost Method etc.) **Cash Management** – Objectives, Associated Costs (Transaction cost and Opportunity Cost), Scope of Cash Management (Estimation of Cash Requirements, Receipts Management, Payments Management and Maintenance of Ideal Cash Balance), Techniques of Cash Management (Cash Budgets, Concentration Banking, Lock-Box System, Playing the Float, Baumol's Moel and Miller-Orr Model)	

SKILL DEVELOPMENT ACTIVITIES

- Preparation of EBIT–EPS and optimal capital structure models using MS Excel.
- Case study analysis on capital budgeting decisions under risk and uncertainty.
- Ascertain cost of capital of a company sourcing data from its annual report
- Estimate working capital requirements of a business entity.
- Identify the techniques of managing working capital components adopted by companies, sourcing data from annual reports and other sources.

REFERENCE BOOKS

1. Financial Management – Theory and Practice-Prasanna Chandra, McGraw Hill Education, 2023.
2. Financial Management-I. M. Pandey, Vikas Publishing House, 2022.
3. Advanced Financial Management-R. P. Rustagi, Sultan Chand & Sons, 2021.
4. Strategic Financial Management-S. P. Jain & K. L. Narang, Kalyani Publishers, 2020.
5. Corporate Finance-Stephen A. Ross, Randolph W. Westerfield & Jeffrey Jaffe, McGraw Hill, 2022.
6. Mergers, Acquisitions and Corporate Restructuring-Chandrashekar Krishnamurti & Vishwanath, Sage Publications, 2019.
7. Investment Valuation-Aswath Damodaran, Wiley India, 2021.
8. Financial Modeling with Excel-Sanjeev Verma, Wiley India, 2020.
9. Beyond the Numbers: A Strategic Guide to Corporate Accounting for Investors, Analysts, and Corporate Leaders , Ashok Naik, SATU Publishers ,2025.
10. Compendium of Terms in Financial Management – Concepts and Applications, Dr. Sushama Bavle, Taxmann Publications

Name of the Programme: Bachelor of Commerce (B.Com Regular)
Elective: Finance & Fintech
Name of the Course: FUNDAMENTALS OF FINTECH: 5.6

Course Credits	No. of Hours per Week	Total No of Teaching Hours
4 Credits	(3+0+2) 04 Hrs	60 Hrs

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

Course Objectives

- Introduce students to the fundamentals of Financial Technology (FinTech)
- Explain how technology is transforming traditional financial services
- Develop conceptual understanding of digital payments, blockchain, AI, and regulatory technology
- Enable students to analyse FinTech business models and financial innovations
- Prepare students for FinTech-related careers and higher studies

Course Outcomes:

CO 1. Understand the evolution and scope of FinTech in modern finance
CO 2. Understand digital payment systems and FinTech platforms
CO 3. Analyse blockchain technology and crypto currencies
CO 4. Evaluate the role of AI, Big Data, and automation in financial services
CO 5. CO5: Understand FinTech regulations, risks, and future trends

Syllabus	Hours
Module No. – 1: INTRODUCTION TO FINTECH	**10**
Meaning and Definition of FinTech-Evolution of Financial Services: Traditional Finance to Digital Finance- Drivers of FinTech Growth- FinTech Ecosystem: Banks, Startups Regulators, Customers-Financial Services-Key FinTech Segments: Payments, Lending Insurance (InsurTech), WealthTech-Role of FinTech in Financial Inclusion-Global and Indian FinTech LandscapeFintech Hubs: Introduction –purpose–Financial Hub – FinTech revolution in India. BlockchainTechnology: Meaning, Features, Types of Blockchain.Crypto Currencies: Introduction–Outline – Major types–legal position of Cryptocurrencies in India.	
Module No. – 2: DIGITAL PAYMENTS AND DIGITAL LENDING	**14**
Digital Payment Systems: Meaning and Types- UPI, Mobile Wallets, Internet Banking, QR Code Payments, Payment Gateways and Aggregators. **Digital Lending:** Introduction – Digital Lending Platforms – SME Financing – Peer-to-Peer (P2P) Lending – Neo-banks and Challenger Banks – Open Banking and API Banking – Digitalization of Financial Services – Benefits of Digitalization in Retail Banking and Corporate Banking.	
Module No. – 3: FINTECH BUSINESS MODELS	**12**
Introduction to FinTech Business Models – FinTech Business Models in India – FinTech's Contribution to Financial Inclusion and Financial Integration – Government Regulations in FinTech – FinTech Landscape in India –Case Studies on **Paytm** (Digital Payments and Financial Inclusion), **PolicyBazaar** (InsurTech and Digital Insurance Services), **Acko General Insurance** (Digital Insurance Model in India), and **BharatPe**	

Module No. -4: ARTIFICIAL INTELLIGENCE, BIG DATA, AND AUTOMATION IN FINANCE	**12**
Role of AI in Financial Services – Machine Learning and Predictive Analytics – AI Applications in FinTech – Big Data Analytics in Finance-Robo-Advisors and Automated Investment Platforms – AI in Credit Scoring and Fraud Detection – Chatbots and Virtual Assistants in Banking – Robotic Process Automation (RPA) in Banking and Finance – Ethical Issues and Bias in AI-Based Financial Systems- Overview of tools such as Power BI, UiPath, Banking Chatbots, and Digital Investment Platforms used in Banking and Financial Services.	
Module No. -5: FINTECH REGULATION, CYBER SECURITY, AND FUTURE TRENDS	**12**
Regulatory Framework for FinTech-Role of RBI, SEBI, and Other Regulatory Authorities Regulatory Technology (RegTech)-Cyber Security in Financial Services-Data Privacy and Consumer Protection-Risks in FinTech: Operational, Legal, Technological Risks- Emerging Trends: Embedded Finance, Open Finance, CBDC-Career Opportunities in FinTech	

SKILL DEVELOPMENT ACTIVITIES

- Prepare a review of literature on recent trends and developments in FinTech and Digital Finance.
- Study the history and evolution of Bitcoin and cryptocurrencies.
- Demonstrate the use of UPI, mobile wallets, Internet Banking, and QR code payment systems.
- Compare the features of digital payment platforms such as Paytm, PhonePe, and Google Pay.
- Explore digital lending and BNPL platforms and analyze their loan approval process.
- Study the working of online trading and digital investment platforms such as Zerodha and Groww.
- Analyze the use of AI Chatbots, Robo-Advisors, and RPA tools in Banking and Financial Services.
- Prepare case studies on Paytm, PolicyBazaar, Acko General Insurance, and BharatPe.
- Examine cybersecurity risks, digital frauds, and customer data protection practices in FinTech platforms.
- Prepare a report on emerging technologies such as Blockchain, CBDC, Embedded Finance, and AI in FinTech.

REFERENCE BOOKS

1. Chishti, S. & Barberis, J. – The FinTech Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries, Wiley
2. Arner, D. W., Barberis, J. & Buckley, R. P. – The Evolution of FinTech: A New Post-Crisis Paradigm, Georgetown Journal of International Law
3. Thakor, A. V. – FinTech and Banking: What Do We Know?, Journal of Financial Intermediation
4. Tapscott, D. & Tapscott, A. – Blockchain Revolution, Penguin Random House
5. Narayanan, A. et al. – Bitcoin and Cryptocurrency Technologies, Princeton University Press
6. Kenton, W. – FinTech Explained, Investopedia Publications
7. Reserve Bank of India (RBI) – Reports and Publications on Digital Payments, FinTech, and CBDC

8. Securities and Exchange Board of India (SEBI) – Guidelines and Reports on FinTech and RegTech
9. World Economic Forum (WEF) – FinTech and Digital Finance Report

Name of the Program: Bachelor of Commerce B.COM – (Regular)
Elective: Marketing & Human Resource
Name of the Course: Consumer Behaviour and Market Research: 5.5

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

PEDAGOGY:
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)

Course Learning Objectives:

- To understand the determinants of consumer behavior and the basics of marketing research.
- To develop an understanding of consumer decision making process and model.

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

1. Understand the concept of consumer Behaviour and market research.
2. Identify and factors affecting consumer behaviour.
3. Analyze the consumer decision process and models of consumer behavior
4. Evaluate marketing communications, decision making models.
5. Illustrate & classify the steps & process of marketing research.

Module 1: Introduction of Consumers & Markets **12 HOURS**

Concept of Consumer- Meaning- Types of Consumers- Consumer v/s Customer-Markets- Meaning- Classification of Markets- Traditional and Digital Market Places-Consumer Behavior-Definition, Nature, Scope & Importance in marketing decision making- Role of Consumer Behavior- Product Planning-Branding- Promotion & Customer Relationship Management – Marketing Research- Meaning- Definition-Scope and Importance-Role of Marketing Research in Business decision making-Ethical issues in marketing research

Module 2: Determinants of Consumer Behaviour **12 HOURS**

Diversity of Consumer Behaviour- Individual determinants of Consumer Behaviour-Psychological Determinants-Motivation-Perception-Learning-Attitude- Beliefs- Personal Determinants-Age & Life-Cycle Stage-Occupation-Income- Life Style-Personality- Self Concept-Social & Cultural Determinants-Family influences- Reference Groups-Opinion-leaders-Culture-Sub-Culture-Social Class-– Technology and Contemporary Trends

Module 3: Consumer Buying Process **12 HOURS**

Consumer Buying Behaviour- Meaning and Types- Consumer Decision Making Process - Problem Recognition - Information Search - Alternative Evaluation –Purchase Selection – Post purchase Behaviour-Buyer Remorse, cognitive dissonance- Factors influencing Buying Decision- Role of Marketers at each stage of the Buying Process.Online Consumer Buying Behavior – Consumer Journey Mapping

Module 4: Marketing Research Process and Applications 14 HOURS
Marketing Research Process-Problem Identification- Research Design- Sampling Techniques- Data Collection-Data Analysis, Interpretation and Report Preparation-Research Design- Sampling Methods and Tools- Data Analysis and Interpretation-Basics of Qualitative and Quantitative Analysis Application of Marketing Research- Product Development-Pricing Decision- Promotion Strategies'- Market Segmentation- Customer Satisfaction and Retention-Role of Marketing Research in Strategic Planning and Competitive Advantage.
Module 5: Emerging Trends in Consumer Behaviour & Marketing Research 10 HOURS
New-Age Consumers: Mobile-first Consumers - Digital Consumers - Generation Z & Alpha Consumers -Consumer Empowerment and Co-creation - Experience Economy and Customer Experience (CX) Management - Role of Artificial Intelligence (AI) in Consumer Behaviour. Trends in Marketing Research: Shift from Traditional to Digital & Real-time Marketing Research - Ethical Challenges in Digital Marketing Research - Use of AI-Chatbots, Data Privacy, Consumer Consent and automation in Marketing Research: Meaning & Benefits - Role of Marketing Research in Personalization & CRM-Influencer Marketing and Omnichannel Consumer Experience - Neuromarketing and Behavioral Economics
Skill Development 1. Design a questionnaire to study consumer preferences and buying behavior for selected products or services. 2. Conduct field observation in physical or digital marketplaces to analyses consumer buying patterns and decision-making behavior. 3. Collect and analyses customer feedback to measure satisfaction levels and identify factors influencing repeat purchase. 4. Segment a selected market using demographic, psychographic, and behavioral variables and present findings. 5. Undertake a small research project involving problem identification, data collection, analysis, and interpretation to support marketing decisions.

REFERENCE BOOKS

1. Leon G.Schiffman and Leslie Lazar Kanuk, Consumer Behaviour, Prentice Hall of India, New Delhi.
2. Bennet D. Peter and Kassarjian H. Harold, Consumer Behaviour, Prentice Hall of India, New Delhi.
3. Blackwell, R.D., Miniard, P.W., & Engel, J. F. Consumer Behaviour. Cengage India Private Limited.
4. Batra, Satsih and S.H.H.Kazmi, Consumer Behavior- Text and Cases, Excel Books.

Name of the Program: Bachelor of Commerce B.COM – (Regular) Elective: Marketing & Human Resource Name of the Course: Performance Management: 5.6		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs.**	**60 Hrs**

PEDAGOGY:
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)

Course Learning Objectives:

- Provide an understanding of the concept, importance, and evolution of performance management.
- Explain the design and use of performance management systems in organizations.
- Link performance management with strategic planning and organizational goals.
- Develop skills related to performance review, coaching, and employee development.
- Explain the role of rewards, pay structures, and ethics in performance management

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

CO 1. Understand the concept, importance, and components of performance management systems.
CO 2. Apply techniques for reviewing, managing, and improving employee performance.
CO 3. Analyze the link between performance management and strategic planning, including balanced scorecard.
CO 4. Apply coaching and performance review skills for employee development.
CO 5. Understand reward management systems and their linkage with performance management and ethics.

Module 1: Introduction to Performance Management	**10 HOURS**
Definition of Performance Management, Evolution of Performance Management, Definitions and Differentiation of Terms Related to Performance Management. What a Performance Management System Should Do? Importance of Performance Management, Linkage of Performance Management to Other HR Processes. Objectives of Performance Management, Characteristics of Effective Performance Management, Role of Technology in Performance Management, Modern Trends in Performance Management	
Module 2: Reviewing & Managing Performance	**12 HOURS**
Performance Review Discussion, Using Performance Management Systems, Data for HR Decision and Performance Improvements, Performance Management Systems, Personal Development Plans. Performance Monitoring Techniques, Attendance and Productivity Tracking, Behavioral Observation Methods, and Maintaining Performance Records	
Module 3: Performance Management and Strategic Planning	**12 HOURS**
Definition and Purposes of Strategic Planning, Process of Linking Performance Management to the Strategic Plan, Building Support Alternative models for Assessing Performance-Balance score card. Digital Performance Management Systems, Use of AI and Analytics in Performance Evaluation, Online Performance Review Systems	
Module 4: Performance Management & Employee Development	**16 HOURS**
Personal Development Plans, Direct Supervisor’s Role, Performance Management Skills-	

Coaching, Coaching Styles, Coaching Process, Performance Review Meetings, Leadership Development, Emotional Intelligence in Performance Management, Managing Remote Employees	
Module 5: Management of Rewards	**10 HOURS**
Traditional and Contingent Pay (CP) Plans, Reasons for Introducing CP, Putting Pay in Context, Pay Structures Reward Management, Components of Reward Management, Linkage of Performance Management to Reward, Ethics in Performance Management.	

Skill Development

- Organize a classroom debate/discussion comparing outdated methods (e.g., ranking, rating) with modern approaches (e.g., OKRs, AI-driven appraisals)..
- Select a total of five companies: at least two Indian (domestic) companies and three MNCs operating in India or globally, and conduct a comparative study on performance management systems
- Conduct mock performance appraisal sessions where students play the roles of managers and employees, and emphasize on communication skills, constructive feedback, and conflict resolution.
- Encourage students to conduct a self-evaluation of their academic and extracurricular performance and write a reflection report

REFERENCE BOOKS

1. P**erformance Management**-*Herman Aguinis*, Pearson Education, **2023.**
2. **Performance Management Systems**=*Michael Armstrong*, Kogan Page, **2022.**
3. **Human Resource Management**-*Gary Dessler*, Pearson Education, **2021**.
4. **Strategic Human Resource Management**-*Jeffrey A. Mello*, Cengage Learning, **2020.**
5. **Reward Management**-*Michael Armstrong & Tina Stephens*, Kogan Page, **2019.**
6. **Managing Employee Performance**-*Robert Bacal*, McGraw Hill, **2018.**
7. **Balanced Scorecard**-*Robert S. Kaplan & David P. Norton*, Harvard Business School Press, **2020.**
8. **Human Resource Management**-*Venkataraman & Srivastava*, Tata McGraw Hill, **2019.**

Name of the Program: Bachelor of Commerce B.COM (Regular) Elective: Business And Big Data Analytics Name of the Course: Business Analytics and Operations : 5.5		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
4 Credits	**4 Hrs.**	**60 Hrs**

PEDAGOGY

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)

Course Learning Objectives:

- Provide students with a basic understanding of Business Analytics and its role in modern business decision-making.
- Familiarize students with different types of data, sources of data, and methods of data collection.
- Develop fundamental skills in data analysis using spreadsheets and basic statistical tools.
- Enable students to understand various business analytics models and their applications in different functional areas.
- Equip students with analytical thinking skills to support operational and strategic decision-making.

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

CO 1. Understand the concept, evolution, and importance of Business Analytics in business organizations.

CO 2. Identify different types of data and apply appropriate data collection methods while adhering to ethical standards.

CO 3. Use basic data analysis tools and statistical techniques to organize, analyze, and interpret data.

CO 4. Apply descriptive, diagnostic, predictive, and prescriptive analytics models to real-world business situations.

CO 5. Use Business Analytics for operational efficiency and informed decision-making to achieve competitive advantage.

Module 1: Introduction to Business Analytics **12 HOURS**

Introduction - Meaning and definition of Business Analytics , Evolution of Business Analytics -Difference between traditional decision-making and analytics-based decision-making - Usage of Business Analytics in business functions - Impact of Business Analytics on business performance - Challenges in adopting Business Analytics , Models in Business Analytics -Role of Business Analytics in problem-solving.

Module 2: Data, Data Types and Data Collection **12 HOURS**

Meaning of Data and Information - Importance of data in business decision-making - Types of data: Qualitative and Quantitative data, Primary and Secondary data, Structured and Unstructured data - Sources of data: Internal sources, External sources - Methods of data collection: Observation, Survey, Interview, Questionnaire, Case study method - Data quality concepts: Accuracy, Completeness, Consistency - Ethical issues in data collection: Privacy, Confidentiality, Data security. .

Module 3: Data Analysis Tools & Basic Statistics **12 HOURS**

Introduction to data analysis tools - Role of spreadsheets in business analytics - Introduction to MS Excel for data analysis - Data organization and tabulation - Basic statistical concepts: Mean, Median, Mode - Measures of dispersion: Range, Variance,

Standard Deviation, Introduction to data visualization: Tables Bar charts, Pie charts, Line graphs, Interpretation of simple statistical results.	
Module 4: Business Analytics Models & Applications	**12 HOURS**
Descriptive Analytics: Meaning and applications - Diagnostic Analytics: Meaning and applications -Predictive Analytics: Meaning and applications - Prescriptive Analytics: Meaning and applications Application of analytics in: Marketing analytics, Financial analytics, Human resource analytics, Operations analytics	
Module 5: Business Analytics in Operations & Decision Making	**12 HOURS**
Role of Business Analytics in operations management - Analytics in demand forecasting - Inventory management using analytics - Production planning and control - Quality management and analytics - Analytics for strategic and operational decision-making - Steps in analytics-based decision-making - Use of analytics for competitive advantage.	

Skill Development

- Students prepare a short report or presentation on the role of Business Analytics in a selected business function such as marketing, finance, or operations.
- Students conduct a data collection exercise using survey or questionnaire methods and classify the data collected into appropriate data types.
- Students perform basic data analysis using MS Excel, including calculation of mean, median, mode, and creation of simple charts.
- Students analyze a real-life business case and identify the type of analytics model (descriptive, diagnostic, predictive, or prescriptive) applied.
- Students prepare a decision-making note showing how analytics can be used for demand forecasting, inventory management, or quality control.

REFERENCE BOOKS

1. Venkataraman, R. & Ramasamy, V. – *Business Analytics*, Tata McGraw-Hill Education.
2. James Evans – *Business Analytics: Methods, Models, and Decisions*, Pearson Education.
3. U Dinesh Kumar – *Business Analytics: The Science of Data-Driven Decision Making*, Wiley India.
4. Camm, Cochran, Fry & Ohlmann – *Business Analytics*, Cengage Learning.
5. J.K. Sharma – *Business Statistics*, Pearson Education.
6. David M. Levine et al. – *Statistics for Managers Using Microsoft Excel*, Pearson Education.
7. Microsoft Excel Official Documentation – Data Analysis and Visualization Guides.

<table>
<tr><td colspan="3">Name of the Program: Bachelor of Commerce B.Com (Regular)
Elective: Business And Big Data Analytics
Name of the Course: Fundamentals of BIG DATA : 5.6</td></tr>
<tr><td>Course Credits</td><td>No. of Hours per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td>4 Credits</td><td>4 Hrs.</td><td>60 Hrs</td></tr>
<tr><td colspan="3">PEDAGOGY:
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)</td></tr>
<tr><td colspan="3">Course Learning Objectives:
Introduce students to the concept, evolution, and importance of Big Data in modern business environments.
Enable students to understand various types and sources of Big Data used by organizations.
Provide basic knowledge of Big Data technologies and tools such as Hadoop and cloud platforms.
Familiarize students with Big Data analytics and its applications across different business functions.
Develop awareness about ethical issues, data privacy, and the role of Big Data in business decision-making.</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the students will be able to ;
CO 1.Understand the meaning, characteristics, and significance of Big Data in business and daily life.
CO 2.Identify different types and sources of Big Data and understand challenges in managing large datasets.
CO 3.Understand basic Big Data technologies and tools used in organizations at an introductory level.
CO 4.Apply concepts of Big Data analytics to business functions such as marketing, finance, HR, and operations.
CO 5. Analyse the role of Big Data in decision-making while considering ethical, privacy, and security issues.</td></tr>
<tr><td colspan="3">Module 1: Introduction to Big Data 12 HOURS</td></tr>
<tr><td colspan="3">Meaning and definition of Big Data - Evolution of data: Traditional data to Big Data - Difference between traditional data and Big Data - Characteristics of Big Data (5 Vs – Volume, Velocity, Variety, Veracity, Value) Importance of Big Data in modern business - Role of Big Data in decision-making - Examples of Big Data in daily life and business</td></tr>
<tr><td colspan="3">Module 2: Big Data Sources and Types 12 HOURS</td></tr>
<tr><td colspan="3">Types of data: Structured data - Semi-structured data - Unstructured data Sources of Big Data: Social media data Business transactions Machine and sensor data Government and public data Internal vs External Big Data Sources Introduction to data storage concepts Challenges in managing Big Data</td></tr>
<tr><td colspan="3">Module 3: Big Data Technologies and Tools (Basic Level) 12 HOURS</td></tr>
<tr><td colspan="3">Introduction to Big Data ecosystem Overview of Hadoop: Meaning and features Components of Hadoop (HDFS, MapReduce – basic idea only) Introduction to Cloud Computing Role of cloud platforms in Big Data Difference between traditional databases and Big Data tools Business relevance of Big Data technologies</td></tr>
</table>

Module 4: Big Data Analytics and Business Applications	**12 HOURS**
Meaning of Big Data Analytics Types of Big Data Analytics: Descriptive analytics Predictive analytics Prescriptive analytics Applications of Big Data in: Marketing and customer analytics Finance and banking Retail and e-commerce Human resource management Operations and supply chain Simple business case illustrations	
Module 5: Big Data in Business Decision Making and Ethics	**12 HOURS**
Role of Big Data in strategic and operational decisions - Big Data and competitive advantage Benefits of Big Data for business organizations Challenges and limitations of Big Data Data privacy and security issues Ethical issues in Big Data usage Future scope of Big Data in business	

Skill Development

- Students prepare a brief note or presentation on examples of Big Data usage in daily life or a selected business organization.
- Students identify and classify different Big Data sources (social media, transactions, sensors, etc.) used by a business.
- Students prepare a basic diagram or flowchart explaining the Big Data ecosystem or Hadoop components.
- Students analyze a simple business case to identify how Big Data analytics supports marketing, finance, or operations decisions.
- Students prepare a short report on data privacy, security, or ethical issues related to Big Data usage in business.

REFERENCE BOOKS

1. Seema Acharya & Subhasini Chellappan – *Big Data and Analytics*, Wiley India.
2. Viktor Mayer-Schönberger & Kenneth Cukier – *Big Data: A Revolution That Will Transform How We Live, Work, and Think*, Houghton Mifflin Harcourt.
3. Tom White – *Hadoop: The Definitive Guide*, O'Reilly Media.
4. Arshdeep Bahga & Vijay Madisetti – *Big Data Science & Analytics*, VPT Publications.
5. Anand Rajaraman & Jeffrey D. Ullman – *Mining of Massive Datasets*, Cambridge University Press.
6. IBM Redbooks – Big Data and Analytics Publications.
7. NASSCOM & McKinsey Reports – Big Data and Analytics in Business.

VI SEMESTER

Name of the Programme: Bachelor of Commerce B. Com (Regular) Paper: COM-6.1 Name of the Course: Direct Taxation-II		
Course Credits	**No. of Hours Per Week**	**Total No. of Teaching Hours**
4	**4**	**60**

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations (where ever is required) etc.,

COURSE OBJECTIVES:

- Provide in-depth knowledge of income computation under various heads of income as per the Income Tax Act, 1961& New IT Act 2025.
- Enable students to understand business income provisions, disallowances, and presumptive taxation schemes.
- Develop the ability to compute capital gains and income from other sources with applicable exemptions and deductions.
- Familiarize learners with set-off and carry forward of losses under different heads of income.
- Equip students with practical skills to solve numerical problems and illustrations relating to income tax computation.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO 1.Compute income under the head Profits and Gains of Business or Profession, including allowable deductions and depreciation.

CO 2.Apply provisions relating to disallowances and presumptive taxation schemes under the Income Tax Act.

CO 3.Compute capital gains and apply appropriate exemptions and deductions.

CO 4.Compute income from other sources, including casual income, gifts, dividends, and interest.

CO 5.Apply provisions relating to set-off and carry forward of losses and unabsorbed depreciation.

SYLLABUS

MODULE 1: Profits and Gains of Business or Profession 14 Hrs

Meaning of Business 2(20) -Definition of Profession 2(86)- Income chargeable under the head Profits & gains of business or profession [Sec. 26]- Incomes not taxable under the head Profits and gains of business or profession[Sec. 27]- Expenditures allowed as deduction-Rent, rates, taxes, repairs & insurance for building [Sec. 28]- Repairs & insurance of machinery, plant & furniture [Sec. 28]- Deduction in respect of employee Welfare [Sec 29 and 30] Depreciation [Sec. 33]- Block of Assets [Sec. 2(17)]-] Scientific Research [Sec. 45]- Deduction in respect of expenditure on specified business [Sec. 46]- Bad Debts [Sec. 31]- Provision for Bad Debts [Sec. 31]- Residual Deduction [Sec. 32], Illustrations on Business- speculative transactions -Illustrations on Profession (Doctor, Lawyer, Tax consultant).

MODULE 2: Disallowances and Presumptive Taxation 10Hrs

Method of the Accounting 276, Maintenance of Books of Accounts 58, list of

Notified profession under section 58, Disallowed Expenditure [Sec. 35], Section 35. Inadmissible expense in the books of the Partnership form and LLP-Computation of Book profit under 35(e) - Section 36 expense disallowed if payment is made in excess of 10,000 in cash/other than prescribed Mode - Certain Payment can be allowed only upon actual payment - Presumptive Taxation[Sec. 58]

MODULE 3: Capital Gains **14 Hrs**

Basis of Charge-Capital Asset [Sec. 2(22)]- Types of Capital Asset-Transfer [Sec. 2(109)]- Basis of Charge – Capital Gain [Sec. 67] Transactions not regarded as transfer (Sec. 70)- Meaning of "adjusted", "cost of improvement" and "cost of acquisition" (sec.90) Computation of Long Term Capital Gain (LTCG)(Sec- 72) - Deemed or Notional Cost of Acquisition [Sec. 73]- Computation of capital gain in certain cases- Computation of Capital gain in case of depreciable assets [Sec. 74]-- Tax on Capital Gain- Deductions[Sec. 82, 83, 84, 85, 86] - Illustrations.Securities transaction tax (STT) treatment for investors

MODULE 4: Income from Other Sources **12 Hrs**

Introduction - Basis of chargeability [Sec.92]- Casual Income: Winning from lotteries, crossword puzzles, etc. [Sec. 92(2)(b)]- Family pension- Gift [Sec. 92(2)(m)]- Interest on Securities [Sec. 92(2)(e)]- Sum received under a Life Insurance Policy [Sec. 92(2)(l)- Dividend [Sec. 2(40)]- Specific disallowance [Sec. 94]-Computation of Income from other Sources-Illustrations

MODULE 5: Set off and Carry Forward of Losses **10 Hrs**

Introduction Inter Source adjustment (Intra-Head adjustment) [Sec. 108]- Inter head adjustment [Sec. 109]- Carry Forward of Loss- Loss under the head 'Income from House Property' [Sec. 110]- Carry forward & set off of business loss other than speculation loss [Sec. 112]- Set off and Carry forward of unabsorbed depreciation- Carry forward and Set off of Speculation loss [Sec. 113]- Carry forward & set off of loss from specified business covered u/s 35AD [Sec.114]- Carry forward and set off of capital loss [Sec. 111]- Carry forward and set off of losses from activity of owning and maintaining race horses [Sec. 115]- Simple Illustrations

SKILL DEVELOPMENT ACTIVITIES

1. Solving practical problems on computation of business income and depreciation.
2. Case studies on presumptive taxation schemes under section 58 as per new IT Act 2025.
3. Numerical exercises on capital gains computation and exemption planning.
4. Preparation of set-off and carry forward of losses statements using illustrations.
5. Assignment on tax treatment of gifts, dividends, and casual income.

REFERENCE BOOKS:

1. Students' Guide to Income Tax *Vinod K. Singhania & Kapil Singhania*, Taxmann Publications, 2024.
2. Direct Taxes – Law and Practice *H. C. Mehrotra & S. P. Goyal*, Sahitya Bhavan, 2023.
3. Income Tax Law and Practice *Bhagwati Prasad*, Wiley India, 2022.
4. Direct Taxes *B. B. Lal*, Pearson Education, 2021.

5. Taxation – Theory, Practice and Planning *Girish Ahuja & Ravi Gupta*, Wolters Kluwer, 2023.
6. Practical Approach to Income Tax *Dinkar Pagare*, Sultan Chand & Sons, 2022.
7. Income Tax Ready Reckoner *Taxmann Editorial Board*, Taxmann Publications, 2024.
8. Income Tax Act, 1961 (Bare Act)*Government of India*, Latest Edition.

Name of the Programme: Bachelor of Commerce B.Com (Regular)
Paper: COM 6.2
Name of the Course: Management Accounting

Course Credits	No of Hours Per Week	Total No of Teaching Hours
4	4	60

PEDAGOGY:

Interactive Lectures, Spreadsheet-Based Analysis & Financial Modelling (Excel, Power BI) ,Problem Solving & Case Studies (Indian Industry Focus), Industry Report Reviews, Decision Simulation Games, AI-enabled Dashboard Demonstrations Group Discussions on Emerging Technologies

COURSE OBJECTIVES:

- To provide a foundational understanding of the scope, functions, and tools of management accounting in business decision-making.
- To develop analytical skills in evaluating financial statements through comparative, common-size, trend, and other analytical methods.
- To equip students with decision-making capabilities using ratio analysis and benchmarking techniques.
- To enable students to prepare and interpret cash flow statements as per Ind AS 7 and understand their relevance in financial planning.
- To foster budgeting skills by preparing different types of budgets for planning, coordination, and control.

COURSE OUTCOMES:

CO 1.Understand the concepts, scope, and role of management accounting, differentiating it from financial and cost accounting.

CO 2.Apply tools such as comparative statements, common-size analysis, and trend analysis to evaluate financial performance.

CO 3.Calculate and interpret liquidity, solvency, activity, and profitability ratios for informed business decisions.

CO 4.Prepare cash flow statements in line with Ind AS standards and analyze sources and uses of funds for operational and investment purposes.

CO 5.Construct fixed, flexible, and functional budgets and assess their impact on organizational planning and performance control.

SYLLABUS

MODULE 1: FUNDAMENTALS OF MANAGEMENT ACCOUNTING AND FINANCIAL STATEMENT ANALYSIS **16 Hours**

Meaning, Concept and Evolution of Management Accounting, Definitions: Academic & Industry Perspectives, Scope, Objectives, and Functions of Management Accounting, Distinction between Financial Accounting, Cost Accounting & Management Accounting, Role and functions of Management Accountant, List of Management Accounting Standards (MAS) issued by ICMAI, Importance of MAS in standardizing management accounting practices –Advantages and limitations of management accounting

Introduction, Meaning and Nature, Limitations, Essentials, Financial Statement Analysis and Interpretations, Meaning and definitions of financial analysis, Types of Analysis, Methods of Financial Analysis, Comparative Statement, Common Size

Statement Analysis, Trend Analysis Case Studies: Analysis of Annual Reports of Indian Corporate entities - Identifying financial strengths and weaknesses from publicly available annual reports

MODULE 2: RATIO ANALYSIS FOR DECISION-MAKING 14 Hours
Introduction to Ratio Analysis, Meaning, definition, and objectives of ratio analysis Advantages and limitations of ratio analysis ,Types of ratios and their classifications Classification of Ratios :Liquidity Ratios: Current ratio, Quick ratio (Acid-test ratio),Solvency Ratios: Debt to Equity ratio, Proprietary ratio, Interest Coverage ratio Activity Ratios: Inventory turnover, Debtors turnover, Creditors turnover, Working capital turnover, Fixed assets turnover Profitability Ratios: Gross profit ratio, Net profit ratio, Operating ratio, Return on Capital Employed (ROCE), Return on Equity (ROE), Earnings per Share (EPS) Problems on Ratio Analysis Preparing Financial Statements from Ratios Benchmarking Practices in Ratio Analysis Identification of Financial Distress and Fraud Signals through Ratios Excel-based Ratio Dashboard (Introduction & templates)
MODULE 3: CASH FLOW ANALYSIS 12 Hours
Meaning and Definition of Cash Flow Statement, Features of Cash Flow Statement, Merits and demerits of cash flow statement Concept of Cash and Cash Equivalents, Provisions of Ind AS-Components of Cash Flow: Operating, Investing, and Financing Activities. Procedure for Preparation of cash flow statement Preparation of Cash flow statement according to Ind AS 7. Industry-Based Assignment: Interpretation of Cash Flow Statements of Listed Companies Demonstration of Accounting Software (Tally/Zoho) for Cash Flow Reporting
MODULE 4: BUDGETARY CONTROL 12 Hours
Introduction to Budgetary Control, Meaning, definition, and objectives Advantages and limitations of budgetary control Relationship between budgeting and budgetary control Essentials for successful budgetary control Types of Budgets: Fixed and flexible budgets Master budget and functional budgets (sales, production, purchase, cash, overhead, personnel, capital expenditure)Zero-based budgeting (ZBB) – concept and applications Rolling budgets and programme budgeting (overview)Preparation of Budgets, Steps in budget preparation Sales budget and production budget, Cash budget, Flexible budget preparation Illustrations
MODULE 5: MANAGEMENT REPORTING 06 Hours
Management Audit: Meaning, Purpose, Scope, and Objectives Role of Management Accountant in Management Audit and Reporting Management Reporting: Types (Operational, Financial, Routine, Special) and Qualities of Effective Reports. Role of Management Reports in Decision Support system
SKILL DEVELOPMENT ACTIVITIES • Design a Management Report Template for Internal Decision-Making • Analyze the Common-Size and Trend Analysis of a Listed Company's Financials • Ratio Analysis of a Local Company Using Excel • Prepare a Cash Flow Statement Using Ind AS 7 Format • Draft a Flexible Budget for a Manufacturing Scenario
REFERENCE BOOKS • M.N. Arora – *Management Accounting* – Vikas Publishing • S.N. Maheshwari & S.K. Maheshwari – *Principles of Management Accounting* – Sultan Chand • ICAI – *Intermediate Course: Cost and Management Accounting* – Institute of Chartered Accountants of India • ICMAI – *CMA Intermediate Study Material* – Institute of Cost Accountants of India

- Horngren, Datar & Foster – *Cost Accounting: A Managerial Emphasis* – Pearson
- Jain & Narang – *Cost and Management Accounting* – Kalyani Publishers
- T.S. Reddy & Y. Hari Prasad Reddy – *Management Accounting* – Margham Publications
- Charles T. Horngren, Gary Sundem, William Stratton – *Introduction to Management Accounting*, Pearson Education
- J. Madegowda – *Management Accounting*, Himalaya Publishing House
- Jawahar Lal – *Advanced Management Accounting: Text, Problems and Cases*, S. Chand
- Ray H. Garrison, Eric W. Noreen, Peter C. Brewer – *Managerial Accounting*, McGraw Hill
- Bhattacharyya, Asish K. – *Cost Accounting for Business Managers*, PHI Learning
- Saxena & Vashist – *Cost and Management Accounting*, Sultan Chand
- ICMAI Publications – *CMA Intermediate – Paper 10: Cost and Management Accounting*
- ICAI Publications – *Cost and Management Accounting Module (Intermediate)*
- Narayana Swamy, R. – *Financial Accounting: A Managerial Perspective*, PHI
- I.M. Pandey – *Financial Management*, Vikas Publishing – [selective reference for ratio and cash flow analysis]

Name of the Programme: Bachelor of Commerce B.Com (Regular)
Paper: COM 6.3
Name of the Course: Auditing & Reporting

Course Credits	No of Hours Per Week	Total No of Teaching Hours
4	4	60

PEDAGOGY:

Interactive Lectures, Spreadsheet-Based Analysis & Financial Modelling (Excel, Power BI) ,Problem Solving & Case Studies (Indian Industry Focus), Industry Report Reviews, Decision Simulation Games, AI-enabled Dashboard Demonstrations Group Discussions on Emerging Technologies

COURSE OBJECTIVES:

1. To impart fundamental knowledge of auditing principles, procedures, and practices.
2. To familiarize students with types of audit, internal control systems, and vouching processes.
3. To help students understand the verification and valuation of assets and liabilities.
4. To provide insights into audit of different business entities and specialized audits.
5. To develop the ability to interpret audit reports and apply professional ethics.

COURSE OUTCOMES:

- **CO1:** Understand the fundamental principles and types of auditing.
- **CO2:** Apply the techniques of internal control, vouching, and verification in real-time scenarios.
- **CO3:** Gain knowledge of auditing practices relating to various business entities.
- **CO4:** Analyze audit reports and identify discrepancies or misstatements.
- **CO5:** Demonstrate an understanding of professional ethics and legal responsibilities of auditors.

SYLLABUS

MODULE 1: INTRODUCTION TO AUDITING – 12 Hrs

Definition – Objectives and Importance of Auditing- Evolution from traditional auditing to modern auditing.Role of Auditing in Corporate Governance – Types of Audit: Statutory, Internal, Continuous, Interim, Cost, Management and Tax Audit – Advantages and Limitations of Auditing – Auditing vs Accounting – Auditing Principles and Standards – Basic Qualities of an Auditor – Audit Planning and Audit Programme.

MODULE 2: INTERNAL CONTROL, INTERNAL CHECK & VOUCHING – 12 Hrs

Internal Control – Meaning, Objectives, Advantages and Limitations – Internal Check and Internal Audit – Difference Between Internal Audit and Statutory AuditTechniques of internal control , internal control in computer system– Vouching – Definition, Features and Objectives – Types of Vouchers – Vouching of Cash Transactions (Receipts and Payments) and Trading Transactions (Purchase, Sales, Wages).Vouching of **Digital Vouchers, E-invoices**, Electronic receipts, Digital signatures and Online payment proofs

MODULE 3: VERIFICATION & VALUATION OF ASSETS AND LIABILITIES – 14 Hrs

Meaning and Objectives of Verification and Valuation – Difference Between Verification and Valuation – Verification and Valuation of Fixed Assets: Land & Building, Plant & Machinery, Furniture – Verification and Valuation of Current Assets: Stock, Debtors, Cash – Verification of Liabilities: Creditors, Bills Payable, Outstanding Expenses, Contingent Liabilities.	
MODULE 4: AUDIT OF DIFFERENT BUSINESS ENTITIES –	**12 Hrs**
Audit of Sole Proprietorship – Audit of Partnership Firms – Audit of Companies (As per Companies Act, 2013): Qualification, Appointment, Rights and Duties of a Company Auditor – Audit Report – Types of Audit Report – Contents and Format – Audit of Non-Profit Organizations – Audit of Educational Institutions and Charitable Trusts.	
MODULE 5: PROFESSIONAL ETHICS & RECENT TRENDS IN AUDITING – 10 Hrs	
Auditor's Code of Conduct – Independence of Auditors – ethical threats to auditors-independence Professional Misconduct and Penalties – Role of ICAI in Regulating the Profession – Recent Trends in Auditing: Use of Technology in Auditing – E-Auditing, Forensic Auditing, and Environmental Auditing – Fraud Detection Tools – CARO (Companies Auditor's Report Order) – Auditing in ERP Environment.	

SKILL DEVELOPMENT ACTIVITIES

- Collect annual reports of any two small businesses or companies from different industries and compare: Type of audit opinion, Auditor's responsibilities, Key audit matters and Reporting style
- Draft of audit reports for different types of business entities.
- Preparation of an audit programme for a small business entity.
- Case study analysis- Study any famous audit failure/scandal such as:Satyam Computer Services, Enron
- IL&FS, Analyze:Causes of failure, Role of auditors, Ethical issues involved, Impact on stakeholders, Lessons learned
- Conduct research on how modern technologies are used in auditing: Artificial Intelligence, Data Analytics, Blockchain, Cloud Accounting, Audit Software , prepare a report explaining advantages, challenges, and future scope

REFERENCE BOOKS

1. Principles and Practice of Auditing B. N. Tandon, S. Chand & Company, 2022.
2. Auditing and Assurance Aruna Jha, Taxmann Publications, 2023.
3. Auditing: Theory and Practice Ravinder Kumar & Virender Sharma, Prentice Hall of India, 2021.
4. A Handbook of Auditing S. Vengadachalam & M. Subramaniam, Sultan Chand & Sons, 2020.
5. Auditing and Assurance Standards ICAI, The Institute of Chartered Accountants of India, Latest Edition.
6. Auditing and Assurance Services Alvin A. Arens, Randal J. Elder & Mark S. Beasley, Pearson Education, 2022.
7. Company Audit Dinkar Pagare, Sultan Chand & Sons, 2019.
8. Companies Act, 2013 with Rules & CARO Government of India, Latest Edition.

Name of the Programme: Bachelor of Commerce (B.Com Regular)
Paper: B.Com: 6.4
Name of the Course: Digital Finance & Fintech

Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	(3+0+1) 04Hrs	60 Hrs

Pedagogy:

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

COURSE OBJECTIVES:

- Introduce students to the digital transformation of the financial system.
- Explain the concepts, tools, and business models of FinTech.
- Familiarize learners with digital payment systems and online financial services.
- Develop understanding of regulatory, security, and risk issues in digital finance.
- Enable students to analyze the impact of FinTech on banking, investments, and financial inclusion.

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

CO 1. Understand the concepts and scope of digital finance and FinTech.
CO 2. Understand digital payment systems and modern payment technologies.
CO 3. Analyze digital banking and lending models.
CO 4. Understand FinTech applications in investments and insurance.
CO 5. Evaluate regulatory, security, and emerging issues in digital finance.

Syllabus

Module No. 1 Introduction to Digital Finance and FinTech 10 Hrs

Meaning and evolution of digital finance – Traditional finance vs digital finance – Meaning and scope of FinTech – Drivers of FinTech growth – FinTech ecosystem and key stakeholders – Digital disruption in banking and financial services – Benefits and challenges of FinTech – Role of FinTech in financial inclusion – Overview of FinTech adoption in India and globally.

Module-2 Digital Payments and Payment Systems 14 Hrs

Digital payment systems: meaning and importance – Types of digital payments – UPI, mobile wallets, debit cards, credit cards, internet banking – QR code–based payments – Payment gateways and payment aggregators – Point of Sale (PoS) systems – Cross-border digital payments – Advantages and risks of digital payments – Role of digital payments in a cashless economy – Recent trends in payment innovations.

Module No. 3 Digital Banking and Lending Technologies 12 Hrs

Digital banking: concept and features – Online and mobile banking services – Neo-banks and challenger banks – Digital lending platforms – Peer-to-peer (P2P) lending – Buy Now Pay Later (BNPL) models – Credit scoring using digital data – Role of AI and analytics in digital lending – Advantages and limitations of digital credit systems.

Module No. -4: FinTech in Investments and Insurance	10 Hrs
Digital investment platforms – Online trading and investment apps – Mutual fund platforms and robo-advisory services – Algorithmic trading (conceptual) – Digital wealth management – InsurTech: meaning and applications – Online insurance distribution – Usage-based insurance – Customer analytics in insurance – Impact of FinTech on investment behavior and insurance penetration.	
Module No. 5 : Regulation and Emerging FinTech Trends	**14 Hrs**
gulatory framework for digital finance – Role of regulators in FinTech ecosystem – Data privacy and consumer protection – Cyber security risks in digital finance – Fraud, identity theft, and risk management – Digital KYC and e-authentication – Emerging FinTech trends: Blockchain (overview), Cryptocurrencies (conceptual), central bank digital currency (CBDC), embedded finance – Ethical issues and future challenges in FinTech – Career opportunities in digital finance.	

SKILL DEVELOPMENT ACTIVITIES

- Analysis of popular digital payment and investment apps.
- Case study discussion on digital lending or payment platforms.
- Group presentation on FinTech business models.
- Assignment on cybersecurity risks in digital finance.
- Short project on the role of FinTech in financial inclusion.

REFERENCE BOOKS

1. Arner, D. W., Barberis, J., and Buckley, R. P., FinTech and the Future of Finance, Routledge.
2. Gomber, P., Koch, J.-A., and Siering, M., Digital Finance and FinTech, Springer.
3. Madura, J., Financial Markets and Institutions, Cengage Learning (Digital finance chapters).
4. Vasant Desai, Digital Banking, Himalaya Publishing House.
5. RBI, SEBI, and Government of India reports on digital payments and FinTech.

Name of the Programme: Bachelor of Commerce (B.Com Regular) Elective : Accounting & Taxation Name of the Course: Indian Accounting Standards(Ind AS-II) : 6.5		
Course Credits	**No. of Hours per Week**	**Total No of Teaching Hours**
4 Credits	**(3+0+2) 04Hrs**	**60 Hrs**

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

COURSEOBJECTIVES:

- Provide in-depth knowledge of accounting and reporting of financial instruments as per Ind AS.
- Enable students to understand the preparation of consolidated and separate financial statements of group entities.
- Familiarize learners with measurement principles based on accounting policies and fair value concepts.
- Develop the ability to apply Ind AS 115 for revenue recognition in contracts with customers.
- Create awareness of the role of technology, automation, ERP, and cyber security in modern accounting practices.

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

CO 1.Understand the preparation of consolidated financial statements as per Ind AS

CO 2.Understand the disclosures in the financial statements

CO 3.Understand the latest provisions of measurement-based accounting policies.

CO 4.Comprehend the Accounting and Reporting of Financial Instruments

CO 5.Analyse the Revenue based accounting standard.

Syllabus

Module No. 1 ACCOUNTING AND REPORTING OF FINANCIAL INSTRUMENTS 12 Hrs

Presentation of Financial Instruments (Ind AS 32) – Meaning of Financial Instruments – Financial Assets and Financial Liabilities – Presentation Principles-Recognition and Measurement of Financial Instruments (Ind AS 39) – Initial Recognition and Subsequent Measurement of Financial Assets and Financial Liabilities – De-recognition of Financial Assets and Financial Liabilities-Disclosures of Financial Instruments (Ind AS 107) – Nature and Extent of Risks – Disclosure Requirements- Illustrations

Module-2 CONSOLIDATED AND SEPARATE FINANCIAL STATEMENTS OF GROUP ENTITIES 16 Hrs

Meaning and Definition of Holding Company and Subsidiary Company – Need and Scope of Consolidated Financial Statements – Steps in the Preparation of Consolidated Financial Statements – Capital Profit and Revenue Profit – Non-controlling Interest (NCI) – Goodwill or Bargain Purchase as per Ind AS 103- Problems on Consolidated Financial Statements as per Ind AS 110 Joint Arrangements (Ind AS 111) – Scope – Assessment – Types of Joint Arrangements *(Theory only)* Investment in Associates and Joint Ventures (Ind AS 28) – Scope – Significant Influence – Equity Method *(Theory only)* Separate Financial Statements (Ind AS 27) – Scope – Preparation and Presentation of Separate Financial Statements *(Theory only)*
Module No. 3 MEASUREMENT BASED ON ACCOUNTING POLICIES AND FAIR VALUE 12 Hrs
Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8) – Scope – Definitions – Accounting Policies – Changes in Accounting Policies – Changes in Accounting Estimates – Errors – Disclosure Requirements *(Theory only)* Events after the Reporting Period (Ind AS 10) – Scope – Definitions – Adjusting and Non-adjusting Events – Disclosure Requirements *(Theory only)* Fair Value Measurement (Ind AS 113) – Scope – Definitions – Unit of Account – Transaction – Market Participants – Price – Fair Value at Initial Recognition – Valuation Techniques – Disclosures – Simple Problems
Module No. -4: Ind-AS 115: REVENUE RECOGNITION 10 Hrs
Revenue from Contracts with Customers (Ind AS 115) – Scope – Definitions: Contract, Customer, Income, Revenue, Contract Asset and Contract Liability – Identification of Performance Obligations – Determination of Transaction Price – Overview of Five-Step Revenue Recognition Model – Problems
Module No. 5 : ACCOUNTING AND TECHNOLOGY 10 Hrs
Introduction – Evolution of Accounting – Current State of Technology in Accounting – Accounting Automation and Digitisation – Cloud Computing – Enterprise Resource Planning (ERP) Cyber Security in Accounting – Common Cyber Security Threats – Proactive Measures to Mitigate Cyber Security Risks Future of Technology in Accounting – Block chain Technology – Artificial Intelligence (AI) in Accounting – Interface between Indian Accounting Standards (Ind AS) and Information Technology
SKILL DEVELOPMENT ACTIVITIES • Practical problems on classification, measurement, and disclosure of financial instruments. • Preparation of consolidated balance sheet and statement of profit & loss using given data. • Case study on fair value measurement and accounting policy changes. • Numerical problems on revenue recognition under Ind AS 115. • Project work on ERP systems, cloud accounting, cyber security risks, and AI applications in accounting.
REFERENCE BOOKS 1. Indian Accounting Standards (Ind AS) – Theory & Practice CA Kamal Garg, Bharat Law House, 2023. 2. Financial Reporting under Ind AS Rakesh Gupta & S. K. Gupta, Taxmann

Publications, 2024.
3. Guide to Indian Accounting Standards (Ind AS) Taxmann Editorial Board, Taxmann Publications, 2023.
4. Accounting Standards (AS & Ind AS) Jawaharlal & Srivastava, Himalaya Publishing House, 2022.
5. Financial Accounting – IFRS and Ind AS S. N. Maheshwari & S. K. Maheshwari, Vikas Publishing House, 2021.
6. Consolidated Financial Statements A. K. Jain, Taxmann Publications, 2020.
7. Revenue Recognition under Ind AS 115 ICAI Study Material, Institute of Chartered Accountants of India, Latest Edition.
8. Accounting Information Systems Romney & Steinbart, Pearson Education, 2020.
9. Simplified Approaches to Corporate Accounting -Ready Reckoner, Ashok Naik,SATU Publishers

Name of the Programme: Bachelor of Commerce B. Com (Regular)
Elective : Accounting & Taxation
Name of the Course: CORPORATE TAXATION : 6.6

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	(3+0+2) 04Hrs	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Provide students with a comprehensive understanding of corporate taxation in India.
- Explain the assessment and computation of tax liability of companies under normal provisions and MAT.
- Familiarize learners with the taxation of trusts, mutual associations, and professional institutions.
- Develop knowledge of tax implications of business restructuring such as amalgamation, demerger, and slump sale.
- Introduce concepts of double taxation relief, DTAA, cross-border taxation, and transfer pricing.

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO 1.Undarstand the concepts, scope, and principles of corporate taxation in India, including tax planning, tax avoidance, tax evasion, and tax management.

CO 2.Compute the total income and tax liability of companies under normal provisions of the Income Tax Act and New IT Act 2025 and evaluate tax liability under Minimum Alternate Tax (MAT).

CO 3.Compute taxable income of charitable and religious trusts, mutual associations, and professional institutions by applying relevant exemption provisions of the Income Tax Act and New IT Act 2025.

CO 4.Analyze tax implications of business restructuring and cross-border transactions, including amalgamation, demerger, slump sale, and permanent establishment concepts.

CO 5. Apply provisions relating to international taxation, including double taxation relief, DTAA, transfer pricing, and taxation of cross-border income in practical business situations.

SYLLABUS

MODULE 1: Introduction to Corporate Tax 10 Hrs

Introduction – Meaning of Company – Residence of Companies – Scope of Total Income of Companies – Business Connection – Corporate Tax (Corporation Tax): Meaning, Need and Importance – Tax Evasion – Tax Avoidance – Tax Planning – Differences between Tax Planning and Tax Evasion – Differences between Tax Avoidance and Tax Evasion – Tax Management – Differences between Tax Planning and Tax Management – Taxation of Dividends in the hands of Shareholders– Problems and Case-based Illustrations

MODULE 2: Assessment of Income and Computation of Tax Liability of Company 14 Hrs

Introduction – Meaning – Company [Sec. 2(17)] – Indian Company [Sec. 2(26)] – Domestic Company [Sec. 2(22A)] – Foreign Company [Sec. 2(23A)] – Company in which the Public are Substantially Interested [Sec. 2(18)] – Rates of Tax applicable to Company Assessees – Computation of Total Income and Tax Liability of a Domestic Company under Normal Provisions – Minimum Alternate Tax (MAT) / Tax on Book Profit [Sec. 115JB] – Comparison between Normal Tax Liability and MAT –Illustrations

MODULE NO. 3: Assessment of Income and Computation of Tax Liability of Trust & Mutual Association 12 Hrs

Introduction – Meaning – Religious and Charitable Trusts – Conditions for Exemption [Sec. 11] – Procedure for Registration of Trusts [Sec. 12AB] – Cancellation of Registration – Forfeiture of Exemption [Sec. 13] – Computation of Income of a Charitable or Religious Trust – Mutual Associations – Trade and Professional Associations [Sec. 44A] – Income of Professional Institutions [Sec. 10(23A)] –Illustrations

MODULE NO. 4: Double Taxation and International Taxation Framework 12 Hrs

Introduction to International Taxation – Meaning and importance – Concept of Double Taxation – Types of Double Taxation: Juridical and Economic – Causes of Double Taxation – Methods of Avoidance of Double Taxation – Unilateral Relief under the Income Tax Act, 1961 [Section 91] – Bilateral Relief – Double Taxation Avoidance Agreements (DTAA): Meaning, objectives, and significance – Types of DTAA – Interpretation of tax treaties – Taxation of foreign income under DTAA – Problems and case-based illustrations.

MODULE NO. 5: Cross-Border Taxation and Transfer Pricing 12 Hrs

Concept of Cross-Border Taxation – Permanent Establishment (PE): Meaning and types – Business Profits and taxation under DTAA – Taxation of Royalties and Fees for Technical Services – Withholding tax provisions – Introduction to Transfer Pricing – Meaning and objectives of Transfer Pricing – Associated Enterprises – Arm's Length Price (ALP): Meaning – Methods for determination of ALP (overview): Comparable Uncontrolled Price, Resale Price Method, Cost Plus Method, Transactional Net Margin Method – Documentation and compliance requirements – Introduction to Equalisation Levy and digital economy taxation – Illustrations and practical cases.

SKILL DEVELOPMENT ACTIVITIES

- Practical problems on computation of corporate tax liability under normal provisions and MAT.
- Case study analysis on tax planning vs tax evasion vs tax avoidance.
- Numerical exercises on tax computation of charitable trusts and mutual associations.
- Problem-solving on amalgamation, demerger, and slump sale taxation.
- Assignment on DTAA provisions, permanent establishment, and transfer pricing basics.

REFERENCE BOOKS:

1. Students' Guide to Corporate Taxation Vinod K. Singhania & Kapil Singhania, Taxmann Publications, 2024.
2. Corporate Tax Planning and Management Girish Ahuja & Ravi Gupta, Wolters Kluwer, 2023.
3. Direct Taxes – Law and Practice H. C. Mehrotra & S. P. Goyal, Sahitya Bhavan, 2023.
4. Corporate Taxation B. B. Lal, Pearson Education, 2021.
5. Taxation of Companies and Trusts Bhagwati Prasad, Wiley India, 2022.
6. International Taxation Klaus Vogel, Kluwer Law International, 2020.

7. Transfer Pricing – Law and Practice Taxmann Editorial Board, Taxmann Publications, 2023.
8. Income Tax Act, 1961 (Bare Act) Government of India, Latest Edition.

Name of the Programme: Bachelor of Commerce (B.Com Regualr)
Elective: Finance & Fintech
Name of the Course: CORPORATE VALUATION & RESTRUCTURING: 6.5

Course Credits	No. of Hours per Week	Total No of Teaching Hours
4 Credits	(3+0+2) 04 Hrs	60 Hrs

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

Course Objectives

- To Provide an advanced understanding of financial management tools and valuation frameworks used in corporate decision-making
- To Equip learners with the capability to value firms and equity using asset-based, market-based, and discounted cash flow approaches
- To Enable students to apply value-based management techniques for measuring and enhancing shareholder value
- To Develop strategic understanding of corporate restructuring decisions, including financial restructuring, buybacks, and capital reorganisation.
- To Provide conceptual and analytical knowledge of mergers and acquisitions, including valuation, exchange ratio, and feasibility analysis in real-world contexts.

Course Outcomes:

CO 1. Compute and interpret firm and equity valuation using asset-based and relative valuation techniques.
CO 2. Develop DCF and APV valuation models, including estimation of free cash flows, sustainable growth rate, and WACC.
CO 3. Assess firm performance using value-based management approaches such as EVA, Balanced Scorecard, and strategic valuation models
CO 4. Analyse and design corporate restructuring strategies, including buybacks, securitization, and capital restructuring, using real-world data
CO 5. Evaluate mergers and acquisitions decisions, determine exchange ratios, and analyse feasibility using financial and strategic criteria..

Syllabus	Hours
MODULE 1: CORPORATE VALUATION - I	**10**
Corporate Valuation – Purpose, Valuation of Firm and Valuation of Equity – Net Assets Method, Earnings Capitalisation Method, Relative Valuation, Chop Shop Method.	
MODULE 2: CORPORATE VALUATION - II	**16**
Discounted Cash Flow (DCF) Method, Adjusted Present Value (APV) Method and Economic Value Added (EVA) Method.	
MODULE 3: VALUE-BASED MANAGEMENT	**10**
Marakon Approach, Alcar Approach, Mc Kinsey Approach, Stern-Stewart Approach (EVA Method), and BCG Approach. Performance Measurement and Analysis. Balanced Scorecard.	

MODULE4: CORPORATE RESTRUCTURING	10
Corporate Restructuring – Forms of Corporate Restructuring. Asset Restructuring – Securitization, Sale and Lease; Financial Restructuring – Designing and re-designing capital structure; Restructuring of companies incurring continuous losses, restructuring in the event of change in law, Buy-back of shares	

Module No. -5: MERGERS & ACQUISITIONS	14
Mergers and Acquisitions – Meaning and differences; Financing of merger (deciding between merger and acquisition), Determining Exchange Ratio – Range and Terms. Feasibility of Mergers and Acquisitions	

SKILL DEVELOPMENT ACTIVITIES

- Using data from Financial Statements and from financial markets, calculate the value of a select company based on Net-Assets Method, and market multiples
- Calculate sustainable growth rate and WACC for a select company, forecast FCFF and calculate the value of the company using DCF method.
- Calculate the value of the company using EVA method for the prior selected company.
- Writing report on the buy-back and / or any financial restructuring of a select company, sourcing data from annual reports and financial markets
- List out the major Mergers and Acquisitions in India over the past 3 years and analyse the terms of one select merger / acquisition.

REFERENCE BOOKS

- Chandra, Prasanna, Corporate Valuation and Value Creation, McGraw Hill Education.
- Pattabhiram and Bala, Strategic Financial Management, Snow White Publications.
- Sridhar A. N., Strategic Financial Management, Shroff Publishers and Distributors.
- Damodaran, Aswath, Damodaran on Valuation, John Wiley.
- Damodaran, Aswath, Dark Side of Valuation, John Wiley.
- Kishore, Ravi M., Strategic Financial Management, Taxmann Publications.
- Gupta, J. B., Strategic Financial Management, Taxmann Publications.
- Khan and Jain, Financial Management, McGraw Hill Education.
- Weaver, Samuel and Weston, Fred, Strategic Corporate Finance, Cengage Learning.

Name of the Programme: Bachelor of Commerce (B.Com Regular) Elective: Finance & Fintech Name of the Course: BLOCK-CHAIN TECHNOLOGY IN FINANCE: 6.6		
Course Credits	**No. of Hours per Week**	**Total No of Teaching Hours**
4 Credits	**(3+0+2) 04 Hrs**	**60 Hrs**

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

Course Objectives

- Provide students with a strong foundation in Blockchain technology and its evolution in the financial ecosystem.
- Enable learners to understand Cryptocurrencies, digital assets, and Blockchain-based financial instruments.
- Familiarize students with the application of Blockchain in banking, capital markets, insurance, and financial services.
- Develop analytical skills to evaluate decentralized finance (DeFi) models and emerging financial technologies.
- Create awareness about regulatory, security, ethical, and compliance issues related to Blockchain adoption in finance.

Course Outcomes:

CO 1. Unberstand the fundamental concepts, architecture, and working of Blockchain technology in financial systems.
CO 2. Describe the functioning of Cryptocurrencies, digital assets, and tokenized financial instruments.
CO 3. Analyze the application of Blockchain technology in banking, payments, capital markets, and insurance sectors.
CO 4. Evaluate decentralized finance (DeFi) platforms, smart contracts, and emerging Blockchain-based financial models.
CO 5. Assess regulatory frameworks, security risks, ethical challenges, and future prospects of Blockchain in finance.

Syllabus	Hours
Module 1: Introduction to Blockchain Technology	**12**
Meaning and definition of Blockchain – Evolution of digital money – Need for Blockchain in financial systems – Distributed ledger technology (DLT) – Centralized vs decentralized systems – Features of Blockchain: transparency, immutability, security, and decentralization – Types of Blockchain: public, private, consortium – Blockchain architecture: blocks, hash functions, Merkle tree, nodes, peer-to-peer network – Consensus mechanisms: Proof of Work (PoW), Proof of Stake (PoS) – Advantages and limitations of Blockchain technology.	
Module 2: Cryptocurrencies and Digital Assets	**12**
Meaning and concept of Cryptocurrency – History of Bitcoin – Altcoins: Ethereum, Ripple, Litecoin – Stablecoins and Central Bank Digital Currency (CBDC) – Cryptocurrency mining and wallets – Tokenization of assets – Initial Coin Offerings (ICO), Security Token Offerings (STO) – Crypto exchanges and trading – Valuation and volatility of Cryptocurrencies – Risks and challenges in crypto investments.	
Module 3: Blockchain Applications in Financial Services	**12**

Blockchain in banking operations – Cross-border payments and remittances – Trade finance and supply chain finance – Blockchain in capital markets: clearing, settlement, and reconciliation – Smart contracts: meaning, features, and uses – Blockchain in insurance: claims management and fraud detection – Know Your Customer (KYC) and Anti-Money Laundering (AML) using blockchain – Case studies of blockchain adoption in Indian and global financial institutions.	
Module 4: Decentralized Finance (DeFi) and Emerging Trends	**12**
Meaning and evolution of Decentralized Finance (DeFi) – Difference between traditional finance and DeFi – DeFi platforms and protocols – Lending, borrowing, and staking – Decentralized exchanges (DEX) – Yield farming and liquidity pools – Non-Fungible Tokens (NFTs) and financial implications – Web 3.0 and financial ecosystem – Role of Blockchain in financial inclusion – Future trends in Blockchain-based finance.	
Module 5: Regulatory, Security, and Ethical Issues in Blockchain Finance	**12**
Blockchain security issues and cyber risks – Smart contract vulnerabilities – Regulatory framework for Blockchain and Cryptocurrencies – Indian perspective: RBI, SEBI, and government initiatives – Taxation of crypto assets in India – Legal and compliance challenges – Ethical concerns and environmental impact of mining – Governance issues in decentralized systems – Future prospects and challenges of Blockchain in finance.	

SKILL DEVELOPMENT ACTIVITIES

- Prepare a flowchart explaining the working process of Blockchain technology and consensus mechanisms.
- Conduct a comparative study of Bitcoin, Ethereum, and other digital assets used in financial systems.
- Analyze the application of Blockchain in banking, payments, insurance, and capital markets through case studies.
- Demonstrate the use of cryptocurrency wallets, crypto exchanges, and blockchain-based financial transactions.
- Prepare a report on RBI, SEBI, and government regulations relating to cryptocurrencies and Blockchain technology in India. .

REFERENCE BOOKS

1. Andreas M. Antonopoulos, *Mastering Bitcoin: Programming the Open Blockchain*, O'Reilly Media.
2. Arvind Narayanan, Joseph Bonneau, Edward Felten, *Bitcoin and Cryptocurrency Technologies*, Princeton University Press.
3. Don Tapscott and Alex Tapscott, *Blockchain Revolution*, Penguin Random House.
4. Imran Bashir, *Mastering Blockchain*, Packt Publishing.
5. RBI, SEBI and Government of India Reports on Blockchain, Cryptocurrencies, and Central Bank Digital Currency (CBDC).
6. NASSCOM and World Economic Forum Reports on Blockchain and Financial Technology.

Name of the Program: Bachelor of Commerce B.Com – (Regular)
Elective: Marketing & Human Resource
Name of the Course: Retail Management: 6.5

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

PEDAGOGY:
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)

Course Learning Objectives:

- Provide students with a comprehensive understanding of modern retail concepts, emerging retail formats, and the evolving retail environment.
- Familiarize learners with store operations, merchandising, and pricing strategies, customer experience, and omnichannel retailing practices.
- Develop practical knowledge of retail supply chain management, e-commerce, and omnichannel retailing practices.
- Expose students to the use of Artificial Intelligence (AI), retail analytics, IoT, blockchain, and digital technologies in contemporary retail management.
- Create awareness about ethical, legal, cybersecurity, consumer privacy, and sustainability issues in the modern retail industry.

Course Outcomes: On successful completion of the course, the students will be able to ;
CO 1. Understand the structure, functions, and growth of the modern retail industry.
CO 2. Identify and compare different retail formats and store management practices.
CO 3. Apply merchandising, pricing, and promotional strategies in retail decision-making.
CO 4. Analyze retail supply chain, e-commerce operations, and last-mile delivery systems.
CO 5. Assess the role of technology, analytics, and sustainability in shaping the future of retailing.

Module 1: Fundamentals of Modern Retail **12 HOURS**

Meaning and scope of retail management – Evolution of retailing: traditional to modern retail - Phygital Retail – Organized vs unorganized retail – Global and Indian retail scenario – Retail business models – Changing consumer behavior and shopping patterns – Role and Impact of digitalization on retail – Retail startups and D2C brands – Retail career opportunities.

Module 2: Retail Formats and Store Management **12 HOURS**

Modern retail formats: supermarkets, hypermarkets, specialty stores, convenience stores and e-retail, Neuromarketing in Retail – Omnichannel retailing – Store location planning and site selection – Store layout and visual merchandising – Planograms and shelf management – In-store technology: smart shelves, digital signage, self-checkout – Customer experience management – Personalization and experiential retailing.

Module 3: Merchandising and Retail Pricing **12 HOURS**

Meaning and importance of retail merchandising – Merchandise planning and product assortment – Category management and SKU management – Retail buying and vendor management – Inventory control and stock management – Retail pricing strategies: cost-based, competition-based and value-based pricing – Psychological and discount pricing – Private labels and store brands – Retail promotions and loyalty programs – Basics of retail analytics: sales forecasting, inventory turnover and customer purchase behavior.

Module 4: Retail Supply Chain and E-Commerce	12 HOURS
Retail supply chain management – Vendor management and sourcing strategies – Warehousing and distribution – Technology in retail logistics (Automated warehouses - Robotics in logistics) – E-commerce operations and platforms – Marketplace vs inventory-based models – Last-mile delivery innovations – Dark stores and quick commerce – Returns management and reverse logistics – Sustainability in retail supply chains.	
Module 5: Retail Technology and Emerging Trends	**12 HOURS**
Artificial Intelligence and Machine Learning in retail – Big data and retail analytics – Internet of Things (IoT) in retail – Blockchain applications in retail – Mobile commerce and social commerce and influencer-led retailing – Augmented Reality (AR) and Virtual Reality (VR) in retail – Ethical and legal issues in retailing – Consumer data privacy and cyber security – Green retailing and sustainability: Green retailing and sustainable practices – Future of retail industry.	

Skill Development

1. Visit a nearby retail store or supermarket and observe store layout, product placement, pricing methods, and customer movement. Prepare a brief observation report based on findings.
2. Design a simple visual merchandising layout or planogram for a selected product category such as groceries, apparel, or cosmetics, focusing on shelf space and product visibility.
3. Analyze a real retail case such as Reliance Retail, DMart, Amazon, or Flipkart with reference to pricing strategy, promotional offers, or customer experience.
4. Compare two online retail platforms by evaluating product assortment, pricing, delivery speed, return policies, and customer reviews.
5. Prepare and present a group presentation on recent retail trends like quick commerce, omnichannel retailing, private labels, or sustainable retail practices.
6. Develop a mini project proposing a small retail business idea including store format, target market, product mix, pricing approach, and basic promotional strategy.

REFERENCE BOOKS

1. Barry Berman & Joel R. Evans, Retail Management: A Strategic Approach, Pearson Education.
2. Michael Levy & Barton A. Weitz, Retailing Management, McGraw-Hill Education.
3. Swapna Pradhan, Retail Management: Text and Cases, Tata McGraw-Hill.
4. Kotler & Keller, Marketing Management, Pearson Education (Retail-related chapters).
5. Gillespie & Hennessey, Global Retailing, Cengage Learning.
6. Industry Reports by Deloitte, PwC, KPMG, McKinsey on Indian and Global Retail Trends.

Name of the Program: Bachelor of Commerce B.Com – (Regular)
Elective: Marketing & Human Resource
Name of the Course: Global Human Resource Management : 6.6

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

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)

Course Learning Objectives:

- To provide an understanding of human resource management in a global business environment
- To familiarize students with international staffing, training, and performance management practices
- To develop awareness of cultural, legal, and ethical issues in managing a global workforce
- To understand global compensation, labor relations, and employee engagement practices
- To examine emerging trends and challenges in global human resource management

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

CO 1. Understand the concepts and importance of Global Human Resource Management
CO 2. Identify international staffing and talent management practices
CO 3. Analyze global training, performance, and compensation systems
CO 4. Understand international labor relations and legal environments
CO 5. Evaluate cultural, ethical, and emerging issues in global HRM

Module 1: Introduction to Global Human Resource Management 12 HOURS

Meaning and scope of Global HRM – Evolution of HRM in a global context – Domestic HRM vs International HRM – Drivers of globalization – Role of HR in multinational corporations – Global workforce and talent mobility – Strategic importance of GHRM – Challenges in managing global employees.

Module 2: International Staffing and Talent Management 12 HOURS

International recruitment and selection – Expatriates and repatriates – Parent-country, host-country, and third-country nationals – Global talent acquisition strategies – Expatriate failure and success factors – Global leadership development – Succession planning in multinational organizations

Module 3: Training, Performance, and Compensation Management 12 HOURS

Cross-cultural training – Global learning and development – Performance appraisal in international settings – Managing performance across cultures – Global compensation management – International pay structures – Incentives and benefits – Taxation and social security issues – Compensation challenges in global firms.

Module 4: International Employee Relations and Legal Framework 12 HOURS

International labor standards – Role of International Labour Organization (ILO) – Trade unions and collective bargaining in different countries – Employee relations in multinational firms – Employment laws across countries – Health, safety, and welfare of global employees – Managing conflicts and grievances internationally.

Module 5: Culture, Ethics, and Emerging Issues in GHRM	12 HOURS
Cultural dimensions and their impact on HR practices – Managing diversity and inclusion globally – Ethical issues in global HRM – Corporate social responsibility – Digital HR and HR analytics – Remote work and virtual global teams – Future trends and challenges in Global HRM.	

Skill Development

1. Analyse case studies of multinational companies focusing on global staffing and cultural challenges.
2. Prepare a comparison chart of HR practices followed in two different countries.
3. Role-play an expatriate selection or cross-cultural negotiation scenario.
4. Prepare a short report on ILO standards and their relevance to multinational organizations.
5. Group presentation on managing diversity, remote teams, or global leadership.

REFERENCE BOOKS

1. Dessler, G., *Human Resource Management*, Pearson Education
2. Dowling, Festing & Engle, *International Human Resource Management*, Cengage Learning
3. Peter J. Dowling & Denice Welch, *International Human Resource Management*, Cengage
4. Harzing & Pinnington, *International Human Resource Management*, Sage Publications
5. Aswathappa, K., *Human Resource Management*, McGraw-Hill Education
6. ILO Publications and reports on international labor standards

Name of the Program: Bachelor of Commerce B.Com – (Regular)
Elective: Business And Big Data Analytics
Name of the Course: Financial Analytics : 6.5

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

PEDAGOGY:
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)

Course Learning Objectives:

- Provide students with a foundational understanding of financial analytics and its role in commerce, banking, and finance.
- Familiarize learners with financial data sources, financial statements, and market-related datasets.
- Develop analytical skills for handling time series financial data using Excel and Python.
- Introduce students to basic financial modelling, statistical concepts, and predictive techniques used in finance.
- Enable students to apply analytical tools for decision-making in investment analysis, corporate finance, and risk assessment.

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

CO 1. Understand the concepts, scope, and importance of financial analytics in business and financial decision-making.
CO 2. Identify and organize financial data from public databases and online financial platforms.
CO 3. Analyse time series financial data using basic statistical and visualization techniques.
CO 4. Apply Excel and Python tools to perform descriptive analysis and simple financial computations.
CO 5. Interpret relationships among financial variables using correlation, regression, and logistic models for credit analysis

Module 1: Introduction to Financial Analytics **12 HOURS**

Meaning and scope of Financial Analytics - Importance of Financial Analytics in Commerce, Business, Banking, and Finance -Role of analytics in: Accounting, Investment analysis, Corporate finance, Banking and insurance - Types of analytics: Descriptive, Diagnostic, Predictive, and Prescriptive (introductory level) - Features and benefits of Financial Analytics - Overview of documents and data used in financial analysis: Financial statements - Stock price data, Macroeconomic indicators, Introduction to Time Value of Money (TVM): Present Value and Future Value - Discounting and Compounding - Practical computation using Excel

Module 2: Accessing and Understanding Financial Data **12 HOURS**

Meaning of financial data and data sources - Classification of data: -Primary vs Secondary data - Structured vs Unstructured data - Public and free financial data sources: RBI database, NSE and BSE websites, Yahoo Finance and Google Finance, World Bank database - Introduction to commercial databases (conceptual): Prowess – Bloomberg Downloading and organizing financial data in Excel - Basics of FinTech platforms: Online trading platforms (Zerodha, Groww – overview) - Role of ROBO advisory and Algo trading (conceptual) - Introduction to Kaggle datasets for finance students

Module 3: Introduction to Time Series Data and Modelling **12 HOURS**

Meaning of time series data - Types of data: Time series, Cross-sectional, Panel data (introductory) - Components of time series: Trend, Seasonal, Cyclical, Irregular components

- Basic time series concepts using Excel: Moving averages, Simple moving average (SMA), Weighted moving average (WMA) - Introduction to returns: Simple returns, Logarithmic returns - Concept of stationarity: Stationary vs Non-stationary data (conceptual explanation) - Data transformation techniques: Differencing, Log transformation - Practical computation and visualization using Excel

Module 4: Introduction to Python and Python for Finance **12 HOURS**

Installation of Python, types of data and structures, basic analysis using NUMPY and PANDAs (financial examples), data preparation for time series data.

Module 5: Python for Finance **12 HOURS**

Descriptive statistics, Time series graphs in Python, understanding between correlation and covariance, basics of regression and its assumptions, Stationary and non-stationary data, basics of Time series using Python. Credit default using binary logistic regression

Skill Development

- Collect real financial data such as stock prices or macroeconomic indicators from NSE, BSE, RBI, or Yahoo Finance and organize it using Excel.
- Compute present value, future value, and returns using Excel functions and interpret the results.
- Create simple time series graphs, moving averages, and trend analysis using Excel and Python.
- Practice basic Python programs using NumPy and Pandas for importing, cleaning, and analyzing financial datasets.
- Analyze correlation and regression results for selected financial variables and interpret their implications.
- Prepare a mini project on credit default prediction using binary logistic regression with a sample dataset.

REFERENCE BOOKS

1. **Ruey S. Tsay**, *Analysis of Financial Time Series*, Wiley India.
2. **Yves Hilpisch**, *Python for Finance*, O'Reilly Media.
3. **James Ma Weiming**, *Time Series Analysis with Python*, Packt Publishing.
4. **John C. Hull**, *Fundamentals of Futures and Options Markets*, Pearson Education.
5. **Kevin Sheppard**, *Introduction to Python for Econometrics, Statistics and Data Analysis*.
6. **RBI, NSE, BSE, World Bank** – Official databases and publications.
7. **Online Documentation:** NumPy, Pandas, Matplotlib (official documentation).

<table>
<tr><td colspan="3">Name of the Program: Bachelor of Commerce B.Com – (Regular)
Elective: Business And Big Data Analytics
Name of the Course: Data Modelling: 6.6</td></tr>
<tr><td>Course Credits</td><td>No. of Hours per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td>4 Credits</td><td>4 Hrs.</td><td>60 Hrs</td></tr>
<tr><td colspan="3">PEDAGOGY:
Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)</td></tr>
<tr><td colspan="3">Course Learning Objectives:
• Provide students with a strong foundation in data modelling concepts and their application in business and finance.
• Enable learners to understand data preparation, variable analysis, and statistical modelling techniques.
• Develop analytical skills to formulate optimization and predictive models for managerial decision-making.
• Introduce forecasting techniques and time series models used in business and financial analysis.
• Equip students with practical knowledge of financial data modelling and valuation techniques.</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the students will be able to ;
CO 1. Understand data modelling concepts and convert business problems into analytical and mathematical models.
CO 2. Apply data preparation techniques and regression models for analyzing business and financial data.
CO 3. Formulate and solve optimization problems using linear programming techniques.
CO 4. Use predictive and time series forecasting models to support business decision-making.
CO 5. Develop basic financial models and perform business valuation using NAV and DCF methods.</td></tr>
<tr><td colspan="2">Module 1: Introduction to Data Modelling</td><td>12 HOURS</td></tr>
<tr><td colspan="3">Meaning of Data Modelling – Importance in Business Analytics and Finance – Types of Data Models: Conceptual, Logical, Physical – Structured vs Unstructured Data – Data Lifecycle – Deterministic vs Probabilistic Models – Converting business problems into mathematical models.</td></tr>
<tr><td colspan="2">Module 2: Data Preparation and Variable Analysis</td><td>12 HOURS</td></tr>
<tr><td colspan="3">Types of Data: Cross-sectional, Time Series, Panel Data – Data Cleaning – Handling Missing Values – Outlier Detection – Normalization & Standardization – Correlation – Multicollinearity - Statistical Model Concept – Simple Linear Regression – Multiple Regression – Model Assumptions – R^2, Adjusted R^2 – Hypothesis Testing – Residual Analysis.</td></tr>
<tr><td colspan="2">Module 3: Optimization Models</td><td>12 HOURS</td></tr>
<tr><td colspan="3">Linear Programming – Model Formulation – Constraints – Graphical Method – Introduction to Simplex – Resource Allocation Models</td></tr>
<tr><td colspan="2">Module 4: Predictive and Time Series Forecasting Model</td><td>12 HOURS</td></tr>
<tr><td colspan="3">Predictive Modelling Concepts – Classification vs Regression – Logistic Regression – Decision Trees – Confusion Matrix – Accuracy Measures - Time Series Components – Trend Analysis – Moving Averages – Exponential Smoothing – Stationary vs Non-stationary –</td></tr>
</table>

Forecast Accuracy (MAD, MSE, RMSE).

Module 5: Financial Data Modelling & Valuation **12 HOURS**

Introduction to Financial Modelling – Financial Statements Modelling – Cash Flow Estimation – Time Value of Money - Net Asset Value (NAV) Method - Meaning – Asset valuation – Liabilities adjustment – Net Worth calculation - Discounted Cash Flow (DCF) Model - Free Cash Flow (FCFF/FCFE) – Discounting using WACC – Terminal Value – Intrinsic Value Estimation.

Skill Development

- Identify a real business or financial problem and convert it into a conceptual and logical data model.
- Clean a given dataset by handling missing values, detecting outliers, and performing normalization or standardization.
- Apply simple and multiple regression models to financial or economic data and interpret R^2, coefficients, and residuals.
- Solve resource allocation problems using linear programming and graphical methods.
- Prepare forecasts using moving averages and exponential smoothing techniques and evaluate forecast accuracy.
- Develop a basic financial valuation model using cash flows, WACC, and intrinsic value estimation.

REFERENCE BOOKS

1. David M. Kroenke & David J. Auer, Database Processing and Data Modelling, Pearson Education.
2. James R. Evans, Business Analytics: Methods, Models, and Decisions, Pearson Education.
3. Damodar N. Gujarati & Dawn C. Porter, Basic Econometrics, McGraw-Hill Education.
4. John C. Hull, Options, Futures, and Other Derivatives, Pearson Education.
5. Aswath Damodaran, Investment Valuation, Wiley India.
6. S. C. Gupta & V. K. Kapoor, Fundamentals of Mathematical Statistics, Sultan Chand.
7. Official Resources: RBI publications, World Bank database, NSE/BSE reports.

Name of the Programme: Bachelor of Commerce B.Com (Regular) Paper: JOB SKILLS-4 Name of the Course: EMPLOYABILITY SKILLS		
Course Credits	**No of Hours Per Week**	**Total No of Teaching Hours**
3	**4 (3+0+2)**	**60**

PEDAGOGY:

Interactive Lectures, Spreadsheet-Based Analysis & Financial Modelling (Excel, Power BI) ,Problem Solving & Case Studies (Indian Industry Focus), Industry Report Reviews, Decision Simulation Games, AI-enabled Dashboard Demonstrations Group Discussions on Emerging Technologies

Course Objective: The course on Employability Skills is introduced for Undergraduate students with the objective of equipping them with essential aptitude, reasoning, communication, and soft skills required to crack competitive examinations and Government job examinations. The course aims to strengthen students' analytical ability, quantitative skills, logical reasoning, verbal ability, general awareness, and interview readiness, thereby enhancing their employability and success in public sector and competitive career opportunities.

Course Outcomes:

CO1: Apply quantitative aptitude and numerical ability techniques to solve problems commonly asked in competitive and Government examinations.
CO2: Demonstrate logical reasoning and analytical skills to answer verbal and non-verbal reasoning questions accurately within a given time.

SYLLABUS

PART A: Quantitative Ability **30 Hrs**

1. Ratio & Proportion
2. Percentages
3. HCF & LCM
4. Simple and Compound Interest
5. Profit and Loss
6. Time, Speed and Distance
7. Permutation & Combinations
8. Sequences and Series
9. Sets
10. Problems on Ages

PART B: logical reasoning and analytical ability **30 Hrs**

1. Analogy
2. Blood Relation
3. Directional Sense
4. Number and Letter Series
5. Coding – Decoding
6. Calendars
7. Clocks
8. Venn Diagrams
9. Seating Arrangement

10. Ranking & Order

SKILL DEVELOPMENT ACTIVITIES

- Collection of previous years' competitive and Government examination question papers SSC/RRB/IBPS/KPSC/UPSC
- Solving quantitative aptitude questions from competitive exams.
- Practicing logical and verbal reasoning questions.
- Conducting mock tests under time-bound conditions.
- Conducting quiz competitions on aptitude, reasoning and general awareness.

REFERENCE BOOKS

- A Modern Approach To Verbal & Non Verbal Reasoning By R S Agarwal
- Analytical and Logical reasoning By Sijwali B S 15 Hrs 20 Hrs
- Quantitative aptitude for Competitive examination By R S Agarwal
- Analytical and Logical reasoning for CAT and other management entrance test By Sijwali B S
- Quantitative Aptitude by Competitive Examinations by Abhijit Guha 4 th edition Top of Form