



Karnataka State Higher Education Council

BANGALORE UNIVERSITY

DEPARTMENT OF COMMERCE

Scheme of Teaching & Evaluation and

Curriculum for the

V and VI Semester B. Com (Regular)

for the Academic Year 2023-24

(NEP – 2020)



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

B.com Regular-Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
36	COM 5.1	Financial Management	DSC-13	3+0+2	60	40	100	4
37	COM 5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
38	COM 5.3	Principles and Practice of Auditing	DSC-15	4+0+0	60	40	100	4
39	COM 5.4	Elective 1	DSE-1	3+0+2	60	40	100	3
40	COM 5.5	Elective 2	DSE-2	3+0+2	60	40	100	3
41	COM 5.6	A. GST- Law & Practice B. Digital Marketing	Vocational-1 Anyone to be chosen	3+0+2	60	40	100	3
42	COM 5.7	Cyber Security/ Employability Skills	SEC - SB	2+0+2	25	25	50	3
Sub –Total (D)					385	265	650	24

Elective Groups and Courses:

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

Note:

1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.
2. Course contents of DSE & vocational courses increases by 10-20% accordingly, work load increase from 3 Hrs to 4 Hrs (3+0+2), 3 Hrs- lecture , 0 Hrs- tutorial and 2 Hrs- practical equals to 1 Hr theory, however, credit will remain the same (3). It has been approved by BOS.
3. Employability skills should be taught by commerce faculty and it has been approved by BOS.

Semester VI									
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits	
43	COM 6.1	Advanced Financial Management	DSC-16	3+0+2	60	40	100	4	
44	COM 6.2	Income Tax Law and Practice-II	DSC-17	3+0+2	60	40	100	4	
45	COM 6.3	Management Accounting	DSC-18	3+0+2	60	40	100	4	
46	COM 6.4	Elective 1	DSE-3	3+0+2	60	40	100	3	
47	COM 6.5	Elective 2	DSE 4-	3+0+2	60	40	100	3	
48	COM 6.6	A. Assessment of persons other than Individuals & filing of ITRs B. E- Commerce	Vocational -2 Anyone to be chosen	3+0+2	60	40	100	3	
49	COM 6.7	Internship	I-1	3 hrs. per Batch of 50 Students (4-6 weeks)		100	100	3	
Sub –Total (D)						360	340	700	24

Elective Groups and Courses:

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

Note:

- Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.
- Course contents of DSE & vocational courses has been increases by 10-20% accordingly, work load increase from 3 Hrs to 4 Hrs (3+0+2), 3 Hrs- lecture, 0 Hrs- tutorial and 2 Hrs- practical equals to 1 Hr theory, however, credit will remain the same (3). It has been approved by BOS.

Guidelines for Internship -6th semester B.Com

1. Objectives:

- a) The internship aims at enabling the students to get a practical exposure to the working/ functioning of the industry.
- b) The internship provides an opportunity to students to substantiate their classroom learning with practical experience.

2. Guidelines for Internship:

1) **Teaching hours for internship course** -Number of teaching hours is Three hours (3) on the following grounds

- UGC Guidelines for internship for under graduate students published in 2023 clearly stated that One (1) credit of internship is equivalent to Thirty (30) hours of engagement in a semester. So an internship is Ninety (90) hours and has Three (3) Credits,
- KSHEC in their curriculum and credit frame work for B.com and BBA has mandatorily adopted Three (3) hours of workload and stated that an internship shall be a discipline specific of Ninety (90) hours

3. **Duration of the internship**-The students of 6th semester have to undergo the internship for a minimum of 4-6 weeks (min 90 hours). The area of Internship should be only in the fields of Commerce and Management. The choice of internship is no way associated with choice of electives

4. **The choice of organization**- for Internship is restricted to business enterprises and corporate establishments only like Micro, Small, Medium, and Large-Scale organizations, Sole Proprietary and Partnership firm, Government Organizations, Government departments and local bodies, Public and private sector banks and Non- Govt. Organizations (NGOs), Development agencies co-operatives societies/Banks , Any other organizations and internships can be pursued in any location (anywhere in India or abroad).

5. **Submission of Internship Report:** On completion of the internship, a certificate from the company is to be obtained stating the period of the internship and a brief description of the nature of the internship i.e. responsibilities handled. Also, the confidential rating on various parameters (1-6) (Like Regularity to work, Attitude towards work, Professional Competence, Ability to interact with other staff/colleagues, Willingness to learn etc.) has to be obtained from the Company. A report of internship undertaken along with certificate and confidential rating will have to be submit to the Department of the concerned College.

6. **Evaluation procedure**- The internship report shall be evaluated at the college level and University authorized team will visit and inspect the procedure/ guidelines followed for preparing internship report and check the marks before uploading in the University portal 10-15 days prior to the

commencement of theory examination. The internship report shall be kept in the college as per university norms

Evaluation of the Report:

- After the successful submission of the report by the students, concerned Colleges shall evaluate the report. The following is the break up used for evaluation of Internship.

Internship Report	- 60 Marks
Presentation/Viva-voce	- 30 Marks
Confidential rating by the company/business establishment	- <u>10 Marks</u>
	<u>Total= 100 Marks</u>
- The HOD/faculty members of the, Department of commerce- Concerned College shall conduct Presentation for 30 marks as per format and calendar of events notified by the University.

7.

8. The Internship Report should include Four (4) chapters

1. **Chapter-1 Introduction:-** Introduction of the organization includes - Inception, SWOC analysis, nature of business, profile, Organizational Structure, Functional Areas.
2. **Chapter-2 Design of the study:-** Objective of study, methodology adopted-source of data - technique, limitation of the study etc..
3. **Chapter -3 Discussion:-** Discussion/Analysis and Interpretation/Findings of the study, conclusions, and suggestions
4. **Chapter-4 Learning Outcomes:-** Learning Experience like Work profile and job responsibilities handled by the students during internship, their contribution and learning experience. Weekly report of work done etc.

9. Presentation of the Report:

1. Typing should be done on one side of the A-4 size paper.
2. The margin left side 1.75 inches, the right, top and bottom margin should be 1 inch each.
3. Font size: Chapter heading: 14; Sub-heading: 12 (Bold) and text of the running matter: 12.
4. Fonts to be used are Times New Roman.
5. The text of the report should have 1.5 line spacing; quotations and foot notes should be in single-line space
6. The total of the report to be in the range of 70 to 80 pages

7. The report should be presented in hardbound/ Spiral (Normal binding) for report evaluation
8. The students shall also submit the hard & PDF Soft copy of the report to the HOD, Department of Commerce, Concerned College should keep the record in library
9. In case of any doubt or ambiguity in the interpretation of the guidelines mentioned in the guidelines, the decision of the Dean, Faculty of Commerce, shall be final.

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

Course Code: COM .5.1 DSC-13

Name of the Course: Financial Management

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

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

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

- Understand the role of financial managers effectively in an organization.
- Apply the compounding & discounting techniques for time value of money.
- Take investment decision with appropriate capital budgeting techniques for investment proposals.
- Understand the factors influencing the capital structure of an organization.
- Estimate the working capital requirement for the smooth running of the business

Syllabus:

Hours

Module No. 1: Introduction to Financial Management

12

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

Module No. 2: Time Value of Money

10

Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow, Multiple flow and Annuity -Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. Doubling Period- Rule 69 and 72.

Module No. 3: Financing Decision

14

Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis- Problems.
Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Problems.

Module No. 4: Investment Decision

12

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

Module 5: Working Capital Management

12

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

Skill Development Activities:

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

Books for reference:

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

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM 5.2 DSC-14
Name of the Course: Income Tax Law and Practice – I

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

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

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

- a) Understanding the legal framework.
- b) Understand the provisions for determining the residential status & Incidence of tax of an Individual.
- c) Comprehend the of assessment of salary income
- d) Understand and assessment of taxable house property income.
- e) Comprehend TDS , advances tax Ruling & deductions under section 80C to 80U.

Syllabus:	Hours
Module No. 1: Basic Concepts of Income Tax	12
Introduction –Meaning of tax-, types of taxes, canons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of individuals under section 10 of the Income Tax Act, 1961 (concept only). Slab rate- Under Old tax and new tax regime 115BAC	
Module No. 2: Residential Status and Incidence of Tax	10
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual.	
Module No. 3: Income from Salary	18
Introduction - Meaning of Salary -Basis of charge, Definitions–Salary, Perquisites and profits in lieu of salary - Provident Fund –Transferred balance. Retirement Benefits – Gratuity, pension and Leave salary. Deductions u/s 16 and Problems on Computation of Income from Salary.	
Module No. 4: Income from House Property	10
Introduction - Basis for charge - Deemed owners -House property: incomes exempt from tax, composite rent and unrealized rent. Annual Value –Determination of Annual Value - Deductions u/s 24 from Annual Value - Problems on Computation of Income from House Property.	
Module No. 5: Tax Deduction at Sources & Advance Tax Ruling	10
Introduction – TDS Sec 192, Advance Tax: Meaning of advance tax - Computation of advance tax - Instalment of advance tax and due dates. Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U as applicable to Individuals.	

Skill Developments Activities:

1. Prepare a slab rates chart for different Individual assesses.
2. Collect and record the procedure involved in filing the Income tax returns of an Individual.
3. List out exempted incomes under section 10 of an Individual as per IT Act 1961.
4. Prepare the chart of perquisites received by an employee in an organization.
5. List out required documents for filling returns of an Individual.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.s
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House. 7.Income tax department website www.incometax.gov.in

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM 5.3 DSC-15
Name of the Course: Principles and Practice of Auditing

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

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

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

- a) Understand the conceptual framework of auditing.
- b) Examine the risk assessment and internal control.
- c) Comprehend the relevance of IT in audit and audit sampling for testing.
- d) Examine the company audit and the procedure involved in the audit of different entities.
- e) Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.

Syllabus:

Hours

Module No. 1: Introduction to Auditing

10

Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparations before commencement of new audit - Working Papers -Audit Note Book, Audit Programme. Qualities of an Auditor – Audit planning – Audit strategy —Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.

Module No. 2: Risk Assessment and Internal Control

12

Introduction – Audit risk – Assessment of risk – Internal Control-Meaning and objectives– Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases.

Module No. 3: Verification and Valuation of Assets and Liabilities

12

Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Investments, Stock in Trade. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities.

Module No. 4: Company Audit and Audit of other Entities

13

Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable institutions - Educational institutions – Government – Local Bodies – Cooperative societies – hotels – hospitals – clubs & Banks.

Module 5: Audit Report & Professional Ethics

13

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

Skill Development Activities:

1. Design and develop an audit plan program for a joint stock company
2. List the various documents necessary to be verified in the audit process
3. Draft an audit report (qualified or clean) with imaginary data.
4. Record the verification procedure with respect to any one fixed asset.
5. Prepare an E-content on professional ethics of an auditor.
6. Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of books may be used.

Name of the Programme: Bachelor of Commerce (B.Com)**Elective: Accounting****Course Code: COM A1 (DSE)****Name of the Course: Indian Accounting Standards-1**

Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 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 Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Understand the need and benefits of accounting standards. b) Prepare the financial statements as Indian Accounting standards. c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements d) Understand the Accounting Standards for Items that do not Appear in Financial Statements 		
Syllabus		Hours
Module No. – 1: Introduction to Indian Accounting Standards.		12
Introduction- Meaning and Definition of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards– International Financial Reporting Standards Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS – Applicability of Ind AS in India.		
Module No. – 2: Assets based Accounting Standards		16
Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS- 23) – Investment Property (Ind AS-40) – objectives, Scope, definitions, Recognition Measurement and disclosures of the above-mentioned Standards. Problems on the above standards.		
Module No. – 3: Liability Based Indian Accounting Standards.		12
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. Employee Benefits (Ind AS 19)- Scope- Employee Benefits- Short-term employee benefits, post-employment benefits- Other long term employee benefits- termination benefits- Problems		
Module No. -4: Ind-AS 115: Revenue form contract with Customer		08
Revenue from Contracts with Customers (Ind AS 115)- Scope – Definitions: Contract, Customer, Income, Revenue, Contract Asset, Contract Liability- Performance obligation- Transaction Price- Overview of Five Step Model- Problems		
Module No. 5 : Ind-AS 1: Financial statements		12
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:

1. Detailed note on structure and functions of Indian Accounting Standards Board
2. List out the procedure for issue of an Accounting Standard by the Accounting Standards Board.
3. Collect the format of any company as per Ind AS 1 (moneycontrol.com).
4. Prepare a chart on different types of employee benefits.

Books for Reference:

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

Note: Latest edition of books may be used s

Name of the Program: Bachelor of Commerce (B.Com.) Elective: Finance Course Code: COM F1 (DSE) Name of the Course: Financial Institutions and Markets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> a) Understand the structure of Indian financial system and its constituents. b) Outline the role of capital and money market in economic development. c) Comprehend primary and secondary market and its relevance in capital formation. d) Appraise the role played by banking and development financial institutions in economic development so far. e) Understand the different types of NBFCs and their contribution. 		
Syllabus:		Hours
Module No. 1: Financial System in India		12
Introduction – Meaning of Financial System– Financial concepts - Constituents of Financial System – Structure of Financial System – Role of Financial system- Functions of Financial System – Development of Financial System in India. Financial Sector Reforms - Financial System and Economic Development – Weakness of Indian financial system.		
Module No. 2: Capital Market & Money Market		12
Capital Market: Meaning –Structure, Importance – Functions – Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market. Money Market: Meaning-Structure, functions Importance – Functions – Instrument of Money Market – Recent trends in Money Market.		
Module No. 3: Primary Market		12
Primary Market: Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets– Methods of floating new issues: Public issue–Offer for sale – Right Issue – Private placement – Problems of Indian Primary Markets;		
Module No. 4: Secondary Market		12
Secondary Market: Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Methods in Stock Markets - Recognition of stock exchanges – Function of stock exchanges of BSE- NSE – OTCI – Listing of securities – Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market; SEBI: Objectives - functions –Role and Reforms in Secondary Market.		
Module No. 5: Non-Banking Financial Companies (NBFCs) & Forex Market		12
Introduction – Meaning- Role – Importance – Types of NBFCs – Insurance Companies - Loan Companies-Investment Companies — Leasing & Hire Purchase - Housing Finance,— Chit Funds - Mutual funds -Venture Capital Funds - Factors & Forfeiting - Credit Rating - Depository and Custodial Services; Forex market- Concept- Meaning-Importance-Merits of Forex market- Fluctuations in foreign exchange rates- Causes and Effects.		

Skill Developments Activities:

1. List out any five recent Financial Sectors Reforms and analyse them.
2. Collect Share Application Forms of any five different companies who have offered IPO in the last or present financial year.
3. Visit website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs
4. Identify the Different types of Venture capital firms operating in Karnataka and their investment.

Books for Reference:

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

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Elective: Human Resource
Course Code: COM H1 (DSE)
Name of the Course: Human Resources Development

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Understand the need of HRD. b) Comprehend the framework of HRD. c) Know the models for evaluating the HRD programs. d) Comprehend the need for employee counselling. e) Apprehend the HR performance. 		
Syllabus:		Hours
Module No. 1: Conceptual Analysis of HRD		12
Introduction – Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor		
Module No. 2: Frame Work of Human Resource Development		12
Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.		
Module No. 3: HR Performance		12
Introduction -HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - Work Force Reduction, Realignment and Retention - HRD programs for diverse employees - Expatriate & Repatriate support and development. Realistic Job Review.		
Module No. 4: HRD Programs		12
Introduction-Evaluating HRD Programs - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization.		
Module No. 5: Management Development		12
Introduction - Employee counselling and wellness services – Counselling as an HRD Activity- Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.		

Skill Development Activities:

1. Discuss with HR manager on HRD and report on the same.
2. Visit any Organisation in your locality, collect information and report on employee welfare facilities provided by the company.
3. Meet HR trainer, discuss their role and responsibilities.
4. Visit any Organisation, discuss with employees about effectiveness of training.
5. Visit any Organisation in your locality, collect information and report on employee wellness and health promotion programme provided by the company

Books for Reference:

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

Note: Latest Edition of books may be used.

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

Elective: Information Systems

Course Code: COM II (DSE)

Name of the Course: Basics of Business Analytics

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

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

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

- Understand analytical applications in practice.
- Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems.
- Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real-time problems.
- Be aware about the emerging trends in the world of analytics.

Syllabus:

Hours

ModuleNo.1: Introduction to Business Analytics

10

Data, Types of Data- Forms of Data-Evolution of Big Data- Business Analytics -Need for Analytics- Types of Analytics-Importance of Business Analytics in Decision Making- Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things.

ModuleNo.2: Technology of Big Data

10

Overview of DBMS, Data Warehousing: Concepts, Need, Objectives– Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System-Features of HDFS Map Reduce-Features of Map Reduce.

ModuleNo.3: Data Scientists and Data Visualization

14

Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists- Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources- Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values- Standardizing Data-Categorization-Weights of Evidence Coding-Variable Selection-Segmentation

ModuleNo.4: Practices of Analytics

14

Predictive Analytics- Target Definition-Linear Regression -Logistic Regression -Decision Trees -Neural Networks -Support Vector Machines-Ensemble Methods -Multiclass Classification Techniques -Evaluating Predictive Models-Descriptive Analytics- Association Rules -Sequence Rules –Segmentation-Survival Analysis- Survival Analysis Measurements-Kaplan Meier Analysis-Parametric Survival Analysis-Proportional Hazards Regression-Extensions of Survival Analysis Models-Evaluating Survival Analysis Models

ModuleNo.5: Social Network Analytics

12

Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier-Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inference –Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-Kaggle- Facebook-Amazon. Google Analytics – Practical Approach

Skill Development Activities:

Course teacher can identify and give the skill development activities.

Books for Reference:

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

Note: Latest edition of books may be used.

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

Elective: Marketing

Course Code: COMM1 (DSE)

Name of the Course: Retail Management

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

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

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

- Understand the contemporary of retail management, issues, strategies and trends in Retailing.
- Utilize the theories and strategies of retail planning.
- Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context.
- Prioritize the factors to be considered while fixing the price in retailing.
- Comprehend the emerging trends in Retail Industry.

Syllabus:

Hours

Module No. 1: Introduction to Retailing

08

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

Module No. 2: Consumer Behaviour in Retail Business

10

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

Module No. 3: Retail Operations

16

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

Module No. 4: Retail Marketing Mix

16

Product: Decisions Related to Selection of Goods (Merchandise Management Revisited) Decisions Related to Delivery of Service.

Pricing: Influencing Factors – Approaches to Pricing – Price Sensitivity - Value Pricing – Markdown Pricing.

Place: Supply Channel-SCM Principles – Retail Logistics – Computerized Replenishment System- Corporate Replenishment Policies.

Promotion: Setting objectives – Communication Effects - Promotional Mix.

Module No. 5: Impact of Information Technology in Retailing

11

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

Skill Developments Activities:

- 1) Identify any 10 Retail Business Stores at you Conveniences
- 2) Make a list of factors influence on choice of retail stores
- 3) Conduct a survey after sale service of any retail outlet
- 4) Collect the information on factors influencing on retail pricing.

Books for Reference:

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

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

Course Code: COM 5.6 (Vocational)

Name of the Course: GST-Law & Practice

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

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

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

- Comprehend the concepts of Goods and Services tax.
- Understand the fundamentals of GST.
- Comprehend the GST registration procedure
- Analyse the GST Procedures in the Business.
- Know the GST Assessment and its computation.

Syllabus:	Hours
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Module No. 1: Introduction to GST	10
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Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act,2017-Features

Module No. 2: GST Registration and Taxable Event	10
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Registration under GST provision and process. Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types- composite supply, Mixed supply. Determination of time and place of supply of goods and services. List of exempted goods and services- GST Rates on different goods and services.

Module No. 3: Valuations of Goods and Services Under GST	16
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Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.

Module No. 4: Input Tax Credit & GST Assessment	14
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Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profitteering-Problems on input tax credit

Module No. 5: Imports on GST	10
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Levy and collection of customs duty- goods included under customs duty ACT-methods of valuation of customs duty -problems

Skill Development Activities:

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Prepare a chart showing rates of GST.
4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
5. List out the exempted Goods and Services under GST.

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM 5.6 (B) (Vocational)
Name of the Course: Digital Marketing

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

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

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

- a) Gain knowledge on Digital Marketing, Email marketing and Content marketing.
- b) Understand Search Engine Optimization tools and techniques
- c) Gain skills on creation of Google AdWords & Google AdSense
- d) Gain knowledge on Social Media Marketing and Web Analytics.
- e) Gain knowledge on YouTube Advertising & Conversions.

Syllabus:	Hour
Module No. 1: Introduction to Digital Marketing	12
Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business Email Marketing :Importance of e-mail marketing, e-mail Marketing platforms, Creating e-mailers, Creating a Contact Management and Segmentation Strategy, Understanding e-mail Deliverability & Tracking e-mails, How to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Open rates and CTR of e-mail, Drive leads from e-mail, What are opt-in lists , Develop Relationships with Lead Nurturing & Automation Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework, Becoming an Effective Writer , Extending the Value of Your Content through Repurposing, How to Effectively Promote Content, Measuring and Analysing Your Content.	
Module No. 2: Search Engine Optimization (SEO)	10
Search Engine Optimization (SEO):Meaning of SEO, Importance and Its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension), Recent Google Updates & How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.	
Module No. 3: Google AdWords & Google AdSense	12
Google AdWords: Google Ad-Words Fundamentals, Google AdWords Account Structure, Keyterminologies in Google AdWords, How to Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process, Ad approval process, Keyword Match types, Keyword targeting & selection (Keyword planner), Display Planner, Different types of extensions, Creating location extensions, creating call extensions, Create Review extensions, Bidding techniques – Auto, Demographic Targeting / Bidding, CPC-based, CPA based & CPM-based accounts., Google Analytics Individual Qualification (GAIQ), Google AdSense: Understanding ad networks and AdSense's limitations, Learning which situations are best for using AdSense, Setting up an AdSense account, creating new ad units, Displaying ads on a website, Configuring channels and ad s Allowing and blocking ads, Reviewing the AdSense dashboard, Running AdSense reports and custom reports, Exporting data, Reviewing payee and account settings.	
Module No. 4: Social Media Marketing (SMM)	16

Social Media Marketing (SMM) Facebook Marketing, Twitter Marketing, LinkedIn Marketing, Google plus Marketing, YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs The ROI in Social Media Marketing, Tools and Dashboards, Reputation management. YouTube Advertising (Video Ads): YouTube advertising? ,Why should one advertise on YouTube? , Creating YouTube campaigns, Choose the audience for video ads, Instream ads, In video ads, In-search ads, In-display ads, Measuring your YouTube ad performance, Drive leads and sales from YouTube ads Conversions: Understanding Conversion Tracking, Types of Conversions, Setting up Conversion Tracking, Optimizing Conversions, Track offline conversions, Analysing conversion data, Conversion optimizer.

Module No. 5: Web Analytics

10

Web Analytics: The need & importance of Web Analytics, Introducing Google Analytics, The Google Analytics layout , Basic Reporting, Basic Campaign and Conversion Tracking, Google Tag Manager, Social Media Analytics, Social CRM & Analytics, Other Web analytics tools, Making better decisions, Common mistakes analysts make.

Skill Development Activities:

1. List out the key digital marketing activities.
2. Develop E-content on digital marketing.
3. List out the core features of CRM and retention programmes
4. Identify the metrics used in digital marketing.

Books for Reference:

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

B.com Regular- VI SEMESTER

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

Skill Development Activities:

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

Books for Reference:

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

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.2 (DSC) Name of the Course: Income Tax Law & Practice – II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> a) Understand the procedure for computation of income from business and Profession. b) Understand the provisions of capital gains. c) Comprehend the sources of income under the income from other source. d) Demonstrate the computation of total income of an Individual. e) Comprehend the assessment procedure and to know the power of income tax authorities. 		
Syllabus:		Hours
Module No. 1: Profits and Gains of Business and Profession		20
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.		
Module No. 2: Capital Gains		10
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.		
Module No. 3: Income from other Sources		10
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.		
Module No. 4: Set Off and Carry Forward of Losses & Assessment of individuals.		10
Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) - Computation of Total Income and tax liability of an Individual under old tax regime and new tax regime 115BAC		
Module No. 5: Assessment Procedure and Income Tax Authorities:		10
Introduction - Due date of filing returns, Filing of returns by different assesses, E- filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and duties.		

Skill Development activities:

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

Books for Reference:

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication,Agra.
2. Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, NewDelhi
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publicat Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-II, Himalaya Publishing House. Delhi.s
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House. 7.Income tax department website:www.incometax.gov.inNote: Latest edition of text books may be used.

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

Course Code: COM 6.3 (DSC)

Name of the Course: Management Accounting

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

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

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

- Demonstrate the significance of management accounting in decision making.
- Analyse and interpret the corporate financial statements by using various techniques.
- Compare the financial performance of corporate through ratio analysis.
- Understand the latest provisions in preparing cash flow statement.
- Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.

Syllabus:	Hours
Module No. 1: Introduction to Management Accounting	12
Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant.	
Module No. 2: Financial Statements Analysis and Interpretation	14
Introduction – Meaning and Nature of financial statements - Limitations of financial statements - Essentials of a good financial statement. Analysis and interpretations- Meaning and definition of Financial of analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis - Problems.	
Module No. 3: Ratio Analysis	14
Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio -Debt payment period, Assets turnover ratio, Earnings per share and Price Earnings Ratio. Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.	
Module No. 4: Cash flow Analysis	12
Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cashflow statement as per Ind AS 7 (Indirect method only). Problems.	
Module No. 5: Management Audit & Reports on Management	08
Introduction – Meaning –Nature – Scope - Importance – Need - Objectives of management audit - Differences between Financial Audit and Management Audit - Steps involved in Management Audit. Reports on Management Review and Governance: Introduction - Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business Responsibility Report – Corporate Governance Report – Secretarial Audit Report.	

Skill Development Activities:

1. Meet Management accountant and discuss his role in decision making in an Enterprise.
2. Collect financial statements of any one corporate entity for two year and prepare a comparative statement and analyse the financial position.
3. Collect financial statements of any one corporate entity, analyse the same by using ratio analysis
4. Meet the management accountant; discuss the steps involved in management audit.
5. Collect reports of any two corporate, analyse the management review and governance of the same.

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com)
Elective 2: Accounting
Course Code: COM A2 (DSE)
Name of the Course: Indian Accounting Standards-2

Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	(3+0+2) 04Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Understand the preparation of consolidated financial statements as per Ind AS b) Understand the disclosures in the financial statements c) Understand the latest provisions of measurement-based accounting policies. d) Comprehend the Accounting and Reporting of Financial Instruments e) Analyse the Revenue based accounting standard. 		
Syllabus		Hours
Module-1 Consolidated & Separate Financial Statements of Group Entities		14
<ul style="list-style-type: none"> ▪ Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Bargain Purchase Calculations 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 Statement (Theory only) 		
Module No. 2 Disclosures in the Financial Statements (Theory only)		12
<ul style="list-style-type: none"> ▪ Related party disclosures (Ind AS 24)-Scope-Definitions- Understanding relationship between reporting entity and a person/other entity- Related party transactions- Disclosure of related party transactions ▪ Earnings per Share (Ind AS 33)-Scope- Definitions – Measurement- Basic earnings per share- Diluted earnings per share-Presentation-Disclosures ▪ Operating Segment (Ind AS 108)-Scope-Definitions- Discontinued operations -Disclosures 		
Module No. 3 Measurement Based on Accounting Policies		12
<ul style="list-style-type: none"> ▪ Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8)-Scope- Definitions- Accounting Policies- Changes in Accounting Policies-Changes in Accounting Estimates-Errors – Disclosures of Changes in Accounting policies ▪ Events after the reporting Period (as per Ind AS 10)- Scope-Definitions-Types of Events- Disclosure require as per Ind AS 10 ▪ Fair Value Measurement (Ind as 113)-Scope-Definitions- Unit of Account-The Transaction- Market Participants-The Price- Fair Value at Initial Recognition-Valuation Techniques-Disclosures 		
Module No. 4 Accounting and Reporting of Financial Instruments		12
Presentation of Financial Instruments (Ind AS 32) – Meaning, Financial Assets, Financial Liabilities - Presentation Recognition and Measurement of financial Instruments (Ind AS 39) – Initial and Subsequent Recognition and measurement of Financial Assets and Financial Liabilities, De-recognition of Financial Assets and Financial Liabilities- Disclosures of Financial Instruments (Ind AS 107)		
Module No.5 Ind AS on Items impacting the Financial Statements- Ind AS 12 Income Tax		10

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.

Skill Development Activities:

1. Prepare consolidated Balance sheet with imaginary figures.
2. Justify any five disclosures of Ind AS.
3. Enumerate accounting policies of any two companies.
4. Enlist the compliance requirements of Ind AS disclosed in the Notes to Accounts in Annual Reports.

Books for Reference:

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

Note: Latest edition of text books may be used

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

Elective 2: Finance

Course Code: COM F2 (DSE)

Name of the Course: Investment Management

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

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

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

- a) Understand the concept of investments, its features and various instruments.
- b) Comprehend the functioning of secondary market in India.
- c) Underline the concept of risk and return and their relevance in purchasing and selling of securities.
- d) Illustrate the valuation of securities and finding out the values for purchase and sale of securities.
- e) Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market.

Syllabus:	Hours
Module No. 1: Concept of Investment	10
Introduction - Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market instruments, Capital Market Instruments. Derivatives.	
Module No. 2: Fundamental Analysis	12
Fundamental analysis-EIC Frame Work, Global Economy-, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis.	
Module No. 3: Technical Analysis	12
Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency	
Module No. 4: Risk & Return	12
Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return.	
Module No. 5: Portfolio Management	14
Portfolio Management: Meaning, Need, Objectives, process of Portfolio management, Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Theory only).	

Skill Developments Activities:

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

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Elective 2: Human Resource
Course Code: COM H2 (DSE)
Name of the Course: Cultural Diversity at Work Place

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

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

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

- a) Understand, interpret question reflect upon and engage with the notion of “diversity”.
- b) Recall the cultural diversity at work place in an organization.
- c) Support the business case for workforce diversity and inclusion.
- d) Identify diversity and work respecting cross cultural environment.
- e) Assess contemporary organizational strategies for managing workforce diversity and inclusion.

Syllabus:	Hours
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Module No. 1: Introduction to Diversity	10
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Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope, Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity.

Module No. 2: Exploring Differences , Skills and Competencies	14
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Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression. Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations

Module No. 3: Visions of Diversity	12
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Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-

Module No. 4: Cross Cultural Management	12
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Cultural Management: Kluckhohn and Strobeck framework, Hofstede's Cultural Dimensions, Trompenaars's Dimensions, Schwartz Value Survey, GLOBE study.

Module No 5: Recent Trends in Diversity Management	12
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Emerging workforce trends–Dual-career couples–Cultural issues in international working on work-life balance–Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on workforce diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity.

Skill Development Activities:

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

Books for Reference:

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

Note: Latest edition of text books may be used.

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

Elective 2: Information system

Course Code: COM I2 (DSE)

Name of the Course: Human Resource Analytics

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

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

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

- a) Understand the role of Analytics in Human Resource.
- b) Identify a list of HR metrics relevant to an organization's mission or goals.
- c) Apply best practices for using HR analytics to support making data-driven decisions.
- d) Demonstrate the use of Analytical techniques to analyse and interpret HR data

Syllabus:

Module No. 1: HR Decision-making and HR Analytics **12**

Introduction – HR decision making – importance and significance of HR analytics – benefits of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers – aligning human resources to business through HR analytics – HR analytics framework and models – LAMP Framework.

Module No. 2: HR Business Process **12**

Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non- parametric tests- HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard

Module No. 3: Forecasting and Measuring HR value propositions with HR analytics **10**

Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics

Module No. 4: HR Data Analytics **14**

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

Module No. 5: HR Analytics and Productive Modelling **12**

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

Skill Development Activities:

1. Draft a procedure for implantation of HR analytics
2. List out various statistical tools in HR analytics.
3. List out the HR activities for the sustainable trained workforce.
4. List out the HR analytics tools to improve the business.

Books for Reference:

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

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

Elective 2 : Marketing

Course Code: COM .M2 (DSE)

Name of the Course: Customer Relationship Management

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

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

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

- a) Understand the concept of CRM
- b) Analyze the CRM link with the other aspects of marketing.
- c) Understand the Role of CRM in the performance of the company.
- d) Understand the CRM models in service industry.
- e) Comprehend the different issues in CRM

Syllabus:

Hours

Module No. 1: Evolution of Customer Relationship

12

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

Module No. 2: CRM Concepts

12

Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support.

Module No. 3: Planning for CRM

14

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

Module No. 4: CRM Planning and Implementation

12

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

Module No. 5: CRM and Marketing Strategy

10

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

Skill Development Activities:

1. List out the CRM programs in banks.
2. Conduct online survey on customer satisfaction of insurance products of any company.
3. List out the CRM activities of Retail telecommunication outlet.
4. Interact with five call centre employees on CRM strategies to maintain the customer relationship.

Books for Reference:

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

Note: Latest edition of text books may be used.

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

Course Code: COM 6.6 (Vocational 2)

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

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

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

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

- Understand the calculation of Depreciation and allowance
- Comprehend the assessment of partnership Firms and determine the tax liability.
- Comprehend the assessment of corporate entities and determine the tax liability.
- Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.

Syllabus:

Hours

Module No. 1: Depreciation and Investment Allowance

08

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

Module No. 2: Assessment of Partnership firms

12

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

Module No. 3: Assessment of Companies.

16

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

Module No. 4: Tax Under E-Environment

12

Advance Tax Sections-Tax Deducted at Source (TDS)- online payment of tax- problems on Advance Tax and TDS.]

Module No. 5: Filing of Income tax returns (ITR)

12

Filing of Income tax returns (ITR) as per IT Act – Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR –form16 - 26AS & AIS significance returns- E-filing of return on Income Tax Portal, Verification of ITR. Problems on Section 234(A) 234(B) 234(c)

Skill Development Activities:

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

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM 6.6 (B) (Vocational 2)
Name of the Course: E-Commerce

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

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

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

- a) Comprehend the concepts of E-commerce
- b) Understand the e-retailing benefits
- c) Analyse the benefits of EDI
- d) Understand the issues of Cyber security

Syllabus:	Hours
Module No. 1: E-commerce and its Technological Aspects	12
Overview of developments in Information Technology and Defining E-Commerce: The scope of Ecommerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E-Commerce Architecture.	
Module No. 2: Consumer Oriented E Commerce	12
E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of E-retailing, Features of e-retailing. e-services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e-entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.	
Module No. 3: Electronic Data Interchange:	12
Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheque and credit cards on the Internet.	
Module No. 4: Security Threats in E-Commerce	12
Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server. Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic	
Module No. 5: Issues in E-Commerce	12
Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance.	
Skill Development Activities:	
<ol style="list-style-type: none"> 1. Develop the E-content on marketing 2. Prepare the chart for B2B 3. List out the methods of e-payments 4. Enlist the IPR in e-commerce. 	

Reference Books:

1. Dr. C. S. Rayudu – E Commerce, HPH
2. C.S.V Murthy- E Commerce, HPH 9
3. Kamlesh K. Bajaj, —E-Commerce- The Cutting Edge of Businessl, Tata McGraw-Hill, 1 st Edition, 2005.
4. J. Christopher Westland, Theodore H. K Clark, —Global Electronic Commerce- Theory and Case Studiesl,University Press, 1st Edition, 1999.
5. Dr. Sudeshna Chakraborty , Priyanka Tyagi - E Commerce for Entrepreneurs-1st edition BPB Publications
6. S.J. P.T. Joseph-E-COMMERCE : An Indian Perspective- 6th edition -PHI Learning Pvt. Ltd

Name of the Program: Bachelor of Commerce			
Course Code: B.com 5.7 (SEC-VB)			
Course Title	Cyber Security (Theory)		
Course Code:	COM 5.7 (SEC-VB)	No. of Credits	03
Formative Assessment Marks	40	Summative Assessment Marks	60

Course Outcomes (COs): After the successful completion of the course, the student will be able to:

- CO1: After completion of this course, students would be able to understand the concept of Cyber security and issues and challenges associated with it.
- CO2: Students, at the end of this course, should be able to understand the cybercrimes, their nature, legal remedies and as to how report the crimes through available platforms and procedures.
- CO3: On completion of this course, students should be able to appreciate various privacy and security concerns on online social media and understand the reporting procedure of inappropriate content, underlying legal aspects and best practices for the use of Social media platforms.

Contents	45 Hrs
Module-I. Introduction to Cyber security: Defining Cyberspace and Overview of Computer and Web-technology, Architecture of cyberspace, Communication and web technology, Internet, World wide web, Advent of internet, Internet infrastructure for data transfer and governance, Internet society, Regulation of cyberspace, Concept of cyber security, Issues and challenges of cyber security.	15
Module-II .Cyber crime and Cyber law: Classification of cyber crimes, Common cyber crimes- cyber crime targeting computers and mobiles, cyber crime against women and children, financial frauds, social engineering attacks, malware and ransomware attacks, zero day and zero click attacks, Cybercriminals modus-operandi, Reporting of cyber crimes, Remedial and mitigation measures, Legal perspective of cyber crime, IT Act 2000 and its amendments, Cybercrime and offences, Organizations dealing with Cybercrime and Cyber security in India, Case studies.	15
Module III. Social Media Overview and Security: Introduction to Social networks. Types of social media, Social media platforms, Social media monitoring, Hashtag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media, Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content, Best practices for the use of Social media, Case studies.	15

Pedagogy: Problem Solving

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Internal Test=2	(30% of 40) 2 =24
Assignment/Surprise Test= 2	(20%of 40) 2 =16
Total	40 Marks
<i>Formative Assessment as per guidelines.</i>	

Text/References	
1	Cyber Crime Impact in the New Millennium, by R. C Mishra , Auther Press. Edition 2010
2	Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd. (First Edition, 2011)
3	Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform. (Pearson , 13 th November, 2001)
4	Cyber Laws: Intellectual Property & E-Commerce Security by Kumar K, Dominant Publishers.
5	Fundamentals of Network Security by E. Maiwald, McGraw Hill.
6	Network Security Bible, Eric Cole, Ronald Krutz, James W. Conley, 2nd Edition, Wiley India Pvt. Ltd.

Name of the Program: Bachelor of Commerce (B.Com.)			
Course Code: COM 5.7 (SEC-VB)			
Course Title	EMPLOYABILITY SKILLS		Teaching hrs=03
Course Code:	COM 5.7	No. of Credits	03
Formative Assessment =40 marks		Summative Assessment =60 marks	
Learning Objectives: the course is designed to suit the need of the outgoing students to face various competitive examination and campus interview by acquainting them quantitative aptitude, logical reasoning and analytical reasoning			
Course outcomes: on the successful completion of the course the students will able to understand			
<ul style="list-style-type: none"> a) The basic concept of quantitative ability b) the basic concept of logical reasoning skill c) the basic concept of analytical ability d) acquire satisfactory competency in the use of reasoning e) able to solve the placement and various competitive examination papers quantitative aptitude, logical reasoning and analytical ability 			
Contents			45 hrs
Unit-1 Quantitative Aptitude			20 hrs
1.1 Number System, 1.2 LCM and HCF, 1.3 Decimal fraction 1.4 Square roots & Cub roots 1.5 Surds, and Indices, 1.6 Averages 1.7 Percentage 1.8 Problems on ages 1.9 Profit and Loss, 1.10 simple and compound Interest 1.11 Ratio and Proportion 1.12 Probability 1.13 Time and Work, 1.14 Time, Speed and Distance, 1.15 Permutation and Combination.			
Unit-2 Logical Reasoning (Deductive Reasoning)			12 hrs
2.1 Analogy 2.2 Coding and decoding 2.3 Blood Relations, 2.4 Directional series 2.5 Number and letter 2.6 calendars 2.7 clocks 2.8 Venn Diagram 2.9 Seating Arrangements 2.10 mathematical operations			
Unit-3 Analytical Reasoning			13 hrs
3.1 Statement and Arguments 3.2 Statements and Assumptions 3.3 Statements and conclusion 3.4 Passage and conclusion 3.5 Assertion and reason 3.6 causes and effects 3.7 simple and coded inequality 3.8 conditions and grouping 3.9 critical reasoning 3.10 syllogism			
Reference books			
<ol style="list-style-type: none"> 1. A modern Approach to verbal and Non- verbal Reasoning by R S Agarwal 2. Analytical and Logical reasoning By Sijiwali B S 3. Quantitative Aptitude for Competitive examination by R S Agarwal 4. Analytical and logical reasoning for CAT and other management entrance test by Sijiwal B S 5. Quantitative aptitude for competitive examinations by Abhijit Guha 4th edition 6. Hand book on Employability skills by Karnataka State Higher Education Council and Karnataka Skill development corporation (download from Bangalore university website) 7. http://orepinsta.com. 8. http://www.indiabix.com 9. http://www.javatpoint.com 			