



BENGALURU CITY UNIVERSITY

CHOICE BASED CREDIT SYSTEM

**(Semester Scheme with Multiple Entry and Exit Options for
Under Graduate Course)**

**Syllabus for B.Com
(V & VI Semester)**

2023-24 onwards

**PROCEEDINGS OF THE MEETING OF THE BOS-UG-B.COM, B.COM BDA /IAS
/A&F/ LSCM /TTM, B.VOC (A&T)/B.VOC (RM) COURSES**

Proceedings of the meeting of the BOS(UG) B.Com/B.Com-BDA/B.Com-IAS / B.Com-A&F/B.Com-LSCM/B.Com-TTM/B.Voc(A&T)/B.Voc(RM) Courses held on 8th and 9th August 2023 from 11:00 AM onwards, in the Department of Commerce, PK Block, Bengaluru City University, Bengaluru.

The board members had prepared the draft syllabus for the 5th and 6th semesters of the above mentioned courses and presented in the meeting. After elaborate discussions and deliberations, the draft syllabus was modified as per the suggestions of the board members and finalised.

Further, the board authorised the Chairperson to make the necessary changes, if required.

MEMBERS PRESENT:

1.	Dr. Jalaja .K.R	Dean and Chairperson , Department Of Commerce, BCU	Chairperson
2.	Dr. M. Muniraju	Former Dean and Chairman, Department Of Commerce, BCU	Member
3.	Dr. R. Sarvamangala	Dean and Chairperson , Department Of Commerce, BUB	Members
4.	Dr. Nagaraju. N	Professor, Department Of Commerce, Mangaluru University, Mangaluru	Members
5.	Dr. Channappa	Professor, Department Of Commerce, Osmania University, Hyderabad.	Member
6.	Dr. B. G. Bhaskara	Principal , Sheshadripuram College, Bengaluru	Member
7.	Dr. Padmaja. P.V	Principal , MLA Academy of Higher Education, Bengaluru	Member
8.	Dr. Parvathi	Principal, VET First Grade College, Bengaluru	Member
9.	Dr. S. N. Venkatesh	Principal, Sheshadripuram College, Yelahanka, Bengaluru	Member
10.	Dr. S. Harish	Principal, Vijaya Evening College, Bengaluru	Member
11.	Dr. D. Raja Jebasingh	Associate Professor, Department Of Commerce, St Joseph's College of Commerce ,Bengaluru	Member

CO-OPTED MEMBERS:

12.	Dr. G. Venugopal	Principal VVN Degree College, Bengaluru	Member
13.	Dr. Bhavani.H	Associate Professor, Department of Commerce, Vivekananda Degree College ,Bengaluru	Member
14.	Shri. Gururaja Rao. H.N	Associate Professor, Department of Commerce, Vijaya College, Bengaluru	Member
15.	Dr. Savitha.K	Principal, BEL First Grade College, Bengaluru	Member
16.	Dr. Swaminathan C	Associate Professor, Department of Commerce, GFGC, Malleshwaram, Bengaluru	Member
17.	Dr. Padmanabha. H.R	Principal, ASC Silver Valley College, Bengaluru	Member
18.	Dr. Srihari	Associate Professor, Department of Commerce, SSMRV College, Bengaluru	Member
19.	Dr. Nagaraja. C	Assistant Professor, Department of Commerce, GFGC Yelahanka, Bengaluru	Member
20.	Smt. Asha. N	Principal, Sindhi College, Bengaluru	Member
21.	Smt. Priya Srinivasa	Assistant Professor, Department of Commerce, BMS College of Commerce and Management, Bengaluru	Member

bili: 12/09/23
Dr. JALAJA. K.R., M.COM., MBA., Ph.D
Dean & Chairperson
Department of Commerce
Bengaluru City University

Chairperson- BOS(UG)

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
37	COM5.1	Financial Management	DSC-13	3+0+2	60	40	100	4
38	COM5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
39	COM5.3	Principles and Practice of Auditing	DSC-15	3+0+2	60	40	100	4
40	COM5.4	Elective Group 1- Paper I	DSE-1	3+1+0	60	40	100	3
41	COM5.5	Elective Group 2- paper I	DSE-2	3+1+0	60	40	100	3
42	COM5.6	GST-Law & Practice OR Digital Marketing	Vocational-1 Anyone to be chosen	3+0+2	60	40	100	4
43	COM5.7	Cyber Security OR Employability Skills	SEC-SB	2+0+2	60	40	100	3
Sub–Total(E)					420	280	700	25

Elective Groups and Courses:

Discipline Specific Electives –V Semester (5.4/5.5)			
Elective Group	Paper	Course code	Title of the Paper
Accounting	I	A1	Advanced Accounting
Finance	I	F1	Financial Institutions and Markets
Marketing	I	M1	Consumer Behaviour and Market Research
HRM	I	HR 1	Human Resources Management
Business Analytics	I	BA 1	Business Analytics-1

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.

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	
44	COM 6.1	Management Accounting	DSC-16	3+0+2	60	40	100	4	
45	COM 6.2	Income Tax Law and Practice-II	DSC-17	3+0+2	60	40	100	4	
46	COM 6.3	Advanced Financial Management	DSC-18	3+0+2	60	40	100	4	
47	COM 6.4	Elective Group 1 Paper II	DSE-3	3+0+2	60	40	100	3	
48	COM 6.5	Elective Group 2 Paper II	DSE-4	3+0+2	60	40	100	3	
49	COM 6.6	Assessment of persons other than Individuals & Filing of ITRs OR E-Commerce	Vocational -2 Anyone to be chosen	3+0+2	60	40	100	4	
50	COM 6.7	Internship	3 Hours per Teacher for a batch of 50 students	1+0+2	-	100	100	3	
Sub-Total(F)						360	340	700	25

Elective Groups and Courses:

Discipline Specific Electives –VI Semester (6.4/6.5)			
Elective Group	Paper	Course code	Title of the Paper
Accounting	II	A2	Indian Accounting Standards
Finance	II	F2	Investment Management
Marketing	II	M2	Customer Relationship Management
HRM	II	HR 2	Human Resource Development
Business Analytics	II	BA 2	Business Analytics-II

Note:

- The students shall undergo 4 weeks of internship programme in any business organization (Tiny, small, medium or large scale) immediately after completion of 4th Semester Examination but 45 Days before the end of 6th Semester classes and shall submit internship report to the College. Colleges shall submit internship report marks along with 6th Semester Internal Assessment marks.
- Marks allotted for Internship (100) shall be split into 60 marks for report and 40 marks for Viva-voce. Evaluation of report and conduct of Viva-voce shall be at the institutional level.
- 01 hour of Internship class shall be taken in the classroom for explaining and guiding on internship and 02 hours of Practical class shall be used to monitor the Internship Course.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM.5.1		
Name of the Course: Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, 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 Role of Financial Managers effectively in an organization. b) Apply the compounding & discounting techniques for time value of money. c) Take investment decision with appropriate capital budgeting techniques for investment proposals. d) Understand the factors influencing the capital structure of an organization. e) Understand the factors influencing the working capital requirements of an organization 		
Syllabus:		Hours
Module No. 1: Introduction to Financial Management		10
<p>Introduction: Meaning of Finance-Finance Function-Objectives of Finance function-Organization of Finance function.</p> <p>Financial Management: Meaning and definition of Financial Management- Goals of Financial Management-Scope of Financial Management-Functions of Financial Management-Role of Finance Manager in India.</p> <p>Financial planning: Meaning –Need – Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.</p>		
Module No. 2: Time Value of Money		10
<p>Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow.</p> <p>Multiple flow and Annuity – Perpetuity-Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. (Theory and Problems)</p>		
Module No. 3: Capital Structure and Leverages		12
<p>Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis.</p> <p>Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. (Theory and Problems)</p>		
Module No. 4: Capital Budgeting		14
<p>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- (Theory and Problems).</p>		
Module 5: Working Capital Management		10
<p>Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs-Sources of working capital- Merits of adequate working capital -Dangers of excess and inadequate working capital. (Theory only).</p>		

Skill Development Activities:

1. Prepare the list of Functions of Finance Manager.
2. As a finance manager of a company, design an appropriate Capital Structure.
3. Evaluate a capital investment proposal by using NPV method with imaginary figures.
4. Calculate EBIT and EPS with imaginary figures.
5. Calculate PBP with imaginary figures of Uneven Cash inflow for three years.

Books for reference:

- IM Pandey, Financial management, Vikas publications, New Delhi.
- Abrish Gupta, Financial management, Pearson.
- Khan & Jain, Basic Financial Management, TMH, New Delhi.
- S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
- Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
- Ravi M Kishore, Financial Management, Taxman Publications
- Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.2 Name of the Course: Income Tax Law and Practice – I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, 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 basic concepts of Income Tax as per Income Tax Act 1961. b) Understand the provisions for determining the residential status of an Individual. c) Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits. d) Compute the income house property for different categories of house property. e) Comprehend the assessment procedure and to know the power of income tax authorities. 		
Syllabus:		Hours
Module No. 1: Basic Concepts of Income Tax		08
Introduction –Meaning of tax- types of taxes and canons of taxation, Important definitions, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross Total Income, Total Income, Agricultural Income, Tax Rates (Old and New Regimes)- Exempted incomes of individuals under section 10.		
Module No. 2: Assessment Procedure and Income Tax Authorities		08
Meaning of Assessment - Types of Assessment– Regular Assessment- Self Assessment – Best Judgement Assessment- Summary Assessment – Scrutiny Assessment – Income Escaping Assessment - Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and functions. CBDT, CIT and AO.		
Module No. 3: 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 (excluding deductions U/S 80)		
Module No. 4: Income from Salary		18
Introduction - Meaning of Salary -Basis of charge- Definitions–Salary, allowances, Perquisites and profits in lieu of salary - Provident Fund - Retirement Benefits – Gratuity, pension and Leave salary. Deductions U/S 16 and Problems on Computation of Taxable Salary.		
Module No. 5: Income from House Property		12
Introduction - Basis of charge - Deemed owners -House property incomes exempt from tax, Vacancy allowance and unrealized rent. Annual Value –Determination of Annual Value- Deductions U/S 24 from Net Annual Value - Problems on Computation of Income from House Property.		

Skill Development Activities:

1. Prepare slab rates chart for different Individual assesses (Old Regime).
2. List out any 6 Incomes exempt from tax under section 10 of an Individual.
3. Draw an organization chart of Income Tax Authorities.
4. Prepare the chart of perquisites received by an employee in an organization.
5. Prepare the chart of Computation of Income under House Property.

Books for Reference:

- Mehrotra H.C and T.S. Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
- Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
- Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
- Bhagawathi Prasad, Direct Taxes.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM 5.3		
Name of the Course: Principles and Practice of Auditing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, 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 conceptual framework of auditing. b) Examine the risk assessment and internal control in auditing 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. Preparation before commencement of new audit - Working Papers -Audit Note Book - Audit Programme. Qualities of an Auditor – Audit planning – 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 – Investment - Stock in Trade. Verification and Valuation of different items of Liabilities: Bills payable - Sundry Creditors and Contingent liabilities.		
Module No.4: Company Audit and Audit of other Entities		12
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 No.5: Audit Report & Professional Ethics		10
Introduction–Meaning–Elementsof auditreport–Typesof auditreport-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 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. Draft an audit program of Joint Stock Company/ Partnership Firm.

Books for Reference:

- B. N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi.
- T. R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra.
- J. M. Manjunatha and others, Auditing and Assurance, HPH.
- Gupta Karnal, Contemporary Auditing, Tata Mc. Graw- Hill, New Delhi.
- R. G. Saxena, Principles of Auditing.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM A1		
Name of the Course: Advanced Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, 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 key principles and theories of Advanced Accounting. b) Learn various valuation methods and techniques used in practice. c) Develop skills in Advanced Accounting. d) Explore the challenges and considerations involved in preparation of financial statements of Banking & Insurance companies. e) Gain knowledge of Advanced Accounting and their impact on business. 		
Syllabus:		Hours
Module No. 1: Buy Back of Shares		06
Introduction and meaning - Objectives and benefits of buy-back -Provisions regarding buy-back of shares under Companies Act, 2013 - SEBI regulations regarding buy-back of shares. Methods of buy-back: through tender offer to existing shareholders - through open market and through book-building - Accounting entries for buy-back of shares - Problems.		
Module No. 2 Investment Accounts		14
Meaning of Investments - Types or Classification of Investments - Valuation of Investments -Cost of Investments - Accounting treatment for Re-classification of Investments - Disposal of Investments and income from investments – Problems		
Module No. 3: Financial Statements of Banking Companies		14
Introduction - Functions of a bank - Important provisions of Banking Regulation Act, 1949 with regard to Minimum Capital and Reserves - Statutory Reserve - Cash Reserve - Statutory Liquidity Ratio etc., - Special Features of Bank Accounting. Final Accounts of Banking Companies – components and formats - Accounting treatment for Rebate on Bills Discounted – Acceptance - Endorsement and Other Obligations - Problems on preparation of bank final accounts.		
Module 4: Financial Statements of Life Insurance Companies		14
Introduction - Classification of Insurance Business - Life Insurance and General Insurance. Components of Financial Statements of Life Insurance Business – Revenue Account - Profit and Loss Account - Balance Sheet and Schedules. Problems.		
Module 5: Financial Statements of General Insurance Companies		08
Components of Financial Statements of General Insurance Business – Revenue Account - Profit and Loss Account - Balance Sheet and Schedules - Accounting Principles for preparation of Financial Statements of Insurance companies – Problems on Revenue accounts of Fire & Marine Business only		

Skill Development Activities:

1. List any six companies which have exercised buy back along with the terms of Buy back.
2. Prepare an Investment A/c with imaginary figures.
3. Prepare a table of rebate on bills discounted with imaginary figures.
4. Prepare a schedule of premiums with imaginary figures in respect of Life Insurance Company.
5. Prepare a statement of claims with imaginary figures of General Insurance Company.

Books for reference:

- Arulanandam & Raman; Advanced Accountancy, HPH
- Hanif and Mukherjee, Corporate Accounting, McGraw Hill Publishers.
- Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
- S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
- Soundarajan & K. Venkataramana, Financial Accounting, SHBP.
- Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Accounting, HPH
- Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
- M.C. Shukla and Grewal, Advanced Accounting

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM F1		
Name of the Course: Financial Institutions and Markets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, 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 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		08
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		10
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 & Secondary Market		14
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 – Shortcomings of Indian Primary Markets in India. 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 – OTCEI – Listing of securities – Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market.		
Module No. 4 Security Exchange Board of India		12
Introduction – Meaning of Regulators – Types of Financial Regulars - Organization Structure of SEBI – Objectives of SEBI - Role of SEBI in regulating Primary Market – Capital Market – Mutual Funds – Intermediaries – Stock Exchange. Insider Trading: Meaning – Causes of Insider Trading – Remedies to overcome the problems of Insider Trading.		
Module No. 5:Banking & Development Financial Institutions		12
Banking: Introduction – Meaning – Role and functions – Types of Banks.Development Financial Institutions: Structure, Role & Functions of EXIM Bank ,NABARD , SIDBI , MUDRA ,NHB , LIC & GIC , UTI , SFCs , NBFCs.		

Skill Development Activities:

1. List out any six recent Financial Sectors Reforms
2. List out the different companies who have offered IPO in the last or present financial year.
3. List any six stock broking Companies in India.
4. Draw the organization structure of SEBI.
5. List the methods of mobilizing funds from Primary Market.

Books for Reference:

- Livingston, Miles; Financial Intermediaries; Blackwell
- Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
- Niti Bhasin; Banking and Financial Markets in India 1947 To 2007; New Century.
- Khan M.Y, Indian Financial Systems, Tata Mc Graw Hill, New Delhi.
- E-Gordon, K. Natarajan (2010). Financial Markets and Services. Himalaya Publishing House, New Delhi
- Shashik Gupta, Nisha Aggarwal & Neeti Gupta (2008), Financial Markets. Kalyani Publishers, New Delhi
- Vasanth Desai (2009). Financial Markets and Services. Himalaya Publishing House.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM M1 Name of the Course: Consumer Behaviour and Market Research		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, 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"> Understanding of Consumer Behavior towards products, brands and services. Establish the relevance of consumer behavior theories and concepts to marketing decisions. Implement appropriate combinations of theories and concepts. Understanding of market research process Understanding of Data Analysis and reporting in market research. 		
Syllabus:		Hours
Module No.1: Introduction to Consumer Behaviour		10
Introduction to Consumer Behaviour - A managerial & consumer perspective; Need to study Consumer Behaviour; Applications of consumer behaviour knowledge; Models of Consumer Behaviour - Engel-Kollat -Blackwell (EKB) Model , Howard Sheth Model, Nicosia Model Consumer decision-making process.		
Module No.2: Consumer Buying Behaviour		14
Individual determinants - Consumer needs & motivation; personality and self-concept; consumer perception; learning & memory; nature of consumer attitudes; consumer attitude formation and change. Environmental determinants- Cultural influences - Social class - Reference groups and family influences - Opinion leadership and the diffusion of innovations.		
Module No.3: Marketing Research		12
The nature of marketing research and its applications, types of Market Research - Exploratory, Descriptive and Causal; The Market Research process – Defining the problem, Developing the plan, Collection and Analysis of data, Findings and Conclusion.		
Module No.4: Data Collection		10
Meaning and Types of Data- Primary and Secondary Data, Collecting data – Census and Sampling method. Research Methods – Qualitative Research Method – Interview, Focus Group and Observations. Quantitative Research Methods – Survey and Experiment; Tools to collect data- Questionnaire and Schedule, differences between Questionnaire and Schedule.		
Module No.5: Data Visualization, Analysis and Reporting		10
Data Visualisation using excel (bar diagram and pie chart). Preparation of Data Tables for Descriptive Statistics. Data analysis techniques - average, t-test, z-test, Chi-Square and ANOVA (only meanings). Reports: Types of reports, Layout of reports.		

Skill Developments Activities:

1. Prepare a diagram showing anyone model of consumer behaviour.
2. Design a questionnaire to collect information on consumer satisfaction on a specific product of your choice
3. Prepare a market survey report with imaginary information.
4. Write a report on the marketing problem faced by an organization.
5. Prepare a chart showing the Diffusion of Innovation

Books for Reference:

- Leon. G. Schiffman & Leslve Lazer Kanuk; Consumer behaviour; 6th Edition; PHI, New Delhi, 2000.
- Suja. R. Nair, Consumer behaviour in Indian perspective, First Edition, Himalaya Publishing House, Mumbai, 2003.
- Batra/Kazmi; Consumer Behaviour.
- David. L. Loudon & Albert J. Bitta; Consumer Behaviour; 4th Edition, McGraw Hill Inc; NewDelhi,1993.
- K. Venkatramana, Consumer Behaviour, SHBP.
- Assael Henry; Consumer behaviour and Marketing Action; Asian Books(P)Ltd, Thomson learning, 6th Edition; 2001.
- Jay D. Lindquist & M. Joseph Sirgy, Shopper, Buyer and ConsumerBehaviour,2003.
- Blackwell;ConsumerBehaviour,2ndEdition.
- S.A. Chunawalla: Commentary on Consumer Behaviour, HPH.
- Sontakki; Consumer Behaviour, HPH.
- Schiffman; Consumer Behaviour, Pearson Education.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM HR 1		
Name of the Course: Human Resources Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to:		
<ul style="list-style-type: none"> a) Describe the role and responsibility of Human resources management functions on business b) Describe HRP, Recruitment and Selection process c) Describe to induction, training, and compensation aspects. d) Explain performance appraisal and its process. e) Demonstrate Employee Engagement and Psychological Contract. 		
Syllabus:		Hours
Module No.1: Introduction to Human Resource Management		10
Meaning and Definition of HRM – Features Objectives, Differences between Human Resource Management and Personnel Management, Importance, Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices.		
Module No.2: Human Resource Planning, Recruitment & Selection		14
<p>Human Resource Planning: Meaning and Importance of Human Resource Planning, Process of HRP; HR Demand Forecasting- Meaning and Techniques (Meanings Only) and HR supply forecasting.</p> <p>Job Analysis: Meaning and Uses of Job Analysis, Process of Job Analysis–Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only);</p> <p>Recruitment–Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment;</p> <p>Selection–Meaning, Steps in Selection Process, Barriers to effective Selection, Placement.</p>		
ModuleNo.3: Induction, Training and Compensation		10
<p>Induction: Meaning, Objectives and Purpose of Induction, Induction Program Planning, Problems faced during Induction.</p> <p>Training: Need for training, Benefits of training, Assessment of Training Needs, Methods of Training and Development.</p> <p>Compensation: Direct and Indirect forms of Compensation (Meaning Only), Compensation Structure.</p>		
Module No. 4: PerformanceAppraisal,Promotion&Transfers		14
<p>Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal; Uses and Limitations of Performance Appraisal, Process of Performance Appraisal</p> <p>Promotion: Meaning, Purpose of Promotion, Basis of promotion</p> <p>Transfer: Meaning of Transfer, Reasons for Transfer, Types of Transfer.</p>		
ModuleNo.5: Employee Engagement and PsychologicalContract		08
Employee Engagement (EE): Meaning and Types of EE, Drivers of engagement- Measurement of EE, Benefits of EE. Psychological Contract: Meaning and features		

Skill Development Activities:

1. List and briefly explain the sources of recruitment
2. Preparation of Job Descriptions and Job specifications for a Job profile
3. Briefly highlight the uses of training programs
4. Develop a format showing the criteria to appraise the performance of an employee.
5. Discussion of any two Employee Engagement models.

Books for Reference :

- Aswathappa, Human Resource Management, McGraw Hill
- Edwin Flippo, Personnel Management, McGraw Hill
- C.B.Mamoria, Personnel Management, HPH
- Subba Rao, Personnel and Human Resources Management, HPH
- Reddy & Appanainah, Human Resource Management, HPH
- S. Sadri & Others: Geometry of HR, HPH
- Michael Porter, HRM and Human Relations, Juta & Co. Ltd.
- K. Venkataramana, Human Resource Management, SHBP

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM. BD 1		
Name of the Course: Business Analytics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminars & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Analyze and model financial data. b) Access the different open-source domains. c) Evaluate and build model on time series data. d) Understand tools used in statistical analysis. 		
Syllabus:		Hours
Module No.1: Introduction to Business Analytics		12
Business Analytics, Terminologies used in Analytics: Business Analytics, Business Intelligence, Meaning, Importance, Scope, Uses of Business Analytics, Architecture of Business Analytics, Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive; Areas of Application of Business analytics; Introduction to Data Science and Big Data.		
Module No.2: Role of Data in The Organization		10
Role of Data in Decision making, Importance of data quality, Sources of data, Types of Digital Data- Structured, Semi Structured, Unstructured Data; Data warehouse, Data mining, Data Integration – Meaning, Need, advantages of each.		
Module No.3: Tools Used for Data Analytics		8
Introduction to data analytics software – Types of data analytics software – open source and proprietary software. Open Source: R- programming, Python, Gretel, JAMOVI; Proprietary Sources- SPSS, E-Views, Tableau, Power BI,		
Module No.4: Data Visualization Using Tableau		14
Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart); Basic understanding in dashboard and storyboard. (Practical examples using Tableau - Public Version).		
Module No.5: Business Performance Management:		12
Business performance management cycle, KPI, Dashboard Analytics in Business Support Functions: Sales & Marketing Analytics, HR Analytics, Financial Analytics.		

Skill Developments Activities:

1. Prepare a bar chart or pie chart using imaginary data.
2. List out the areas of application of Business analytics
3. List out the open source and proprietary software's used in business data analytics
4. Prepare an imaginary dash board relating to sales of a company
5. List out any three HR Analytical tools.

Books for References:

- Business Analytics: Text and Cases, Tanushri Banerjee, Arvindram Banerjee, Publisher: Sage Publication
- Business Analytics, U Dinesh Kumar, Publication: Wiley
- Business Analytics, R. Evans James, Publisher: Pearson
- Fundamental of Business Analytics, Seema Acharya R N Prasad, Publisher: Wiley
- Business Analytics: Data Analysis and Decision Making, Albright and Winston published by Cengage Learning.
- Swain Scheps, Business Intelligence for Dummies.
- Rick Sherman, Business Intelligence Guidebook: From Data Integration to Analytics
- Cindi Howson, Successful Business Intelligence, Second Edition: Unlock the Value of BI & Big Data
- Seema Acharya R N Prasad, Fundamentals of Business Analytics, 2ed, Wile

Name of the Program: Bachelor of Commerce (B.Com)		
Course Code: COM 5.6 (a) (Vocational Course-1)		
Name of the Course: GST - LAW & PRACTICE		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, 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) Comprehend the concepts of Goods and Services tax. b) Understand the fundamentals of GST. c) Understand the GST Registration Process. d) Analyze the GST Procedures in Business. e) Know the GST Assessment and its computation. 		
Syllabus:		Hours
Module No.1: Introduction to GST		10
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 and Important definitions.		
Module No.2: GST Registration and Taxable Event		10
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. Levy and collection of tax. List of exempted goods and services-Problems.		
Module No.3: Input Tax Credit		12
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, Problems on input tax credit.		
Module No.4: GST Assessment		12
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profititeering, and Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.		
Module No.5: Valuations of Goods and Services Under GST		12
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.		

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:

- V.S. Datey, Goods and Services Taxes, Taxman.
- Sathpal Puliana, M.A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
- Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore.
- H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax.
- H.C. Mehrotra and S.P. Goyal, Goods and Services Tax.
- G.B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.

Name of the Program: Bachelor of Commerce (B. Com) Course Code: 5.6 (b) (Vocational Course-1) NAME OF THE COURSE : DIGITAL MARKETING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Group Discussion, Seminar, Case Studies and 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:		HOURS
Module No. 1: Introduction to Digital Marketing		10
Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms, Professional and Business Email Marketing: Importance of Email Marketing- Creating a Contact Management and Segment Strategy, understanding e-mail Deliverability & Tracking e-mails, outlining the Design of Marketing e-mails, Nurturing & Automation Content Marketing: Planning a Long-Term Content Strategy, Extending the Value of Content through Repurposing, Measuring and Analyzing Content.		
Module No. 2: Search Engine Optimization (SEO)		12
Search Engine Optimization (SEO) Meaning of SEO, Importance and Its Growth in recent Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid to Extension). Recent Google Updates & Google Algorithm works, On-Page Optimization (PO) Off-Page Optimization Miscellaneous SEO Tools: Google Webmaster Tools Site Map Craters, Page Rank tools. Pinging & indexing tools, Dead links identification Open site tools, explorer, Domain information/who is tools, Quick sprat, Google My Business		
Module No. 3: Google AdWords & Google AdSense		12
Google AdWords: Google AdWords Fundamentals Google AdWords Account terminologies in Google AdWords, Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process. Display Planner Different types of extension creating location extensions, creating call extension Create Review extensions Budding techniques Auto, Demographic Targeting / bidding, CPC-based, & CPS-based Analytics Individual Qualification (GAIQ Google AdSense: Understanding all networks AdSense's limitations. Understanding up in ad senses account, displaying ads on a website Configuring channels and ad Allows and blocking ads. Reviewing the AdSense dashboard.		
Module No. 4: Social Media Marketing (SMM) & Web Analytics		12
Social Media Marketing (SMM) Facebook Marketing Twitter Marketing Linked Marketing Google plus Marketing. YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs, ROI in Social Media Marketing, Tools and Dashboards, Reputation Management Web Analytics: Need & Importance of Web Analytics, Introducing Google Analytics, Google analytics layout, Basic Reporting Basic Campaign and Conversion Tracking Google Tag Manager, Social Media Analytics.		
Module No. 5: YouTube Advertising (Video Ad) & Conversions		10
Youth Advertising (Video Adds) YouTube advertising- Choose the audience for video ads instream ads Inc Video ads in search also In-display ads, measuring the YouTube ad-performance, Drive leads and sales from YouTube ads Conversions: Understanding Conversion Tracking. Types of Conversions, Optimizing Conversions, track offline conversions, Analyzing convenient data, Conversion optimizer.		

Skill Development Activities:

1. Explain the key Digital Marketing activities needed for competitive success.
2. Examine the concept of Digital Media and benefits to be derived.
3. Recognize the core features of CRM and retention programmes
4. List out any Six companies who optimized their sales through SEO
5. Organize how we can limit the marketing materials we get through e-mail.

Books for Reference:

- The Art of Digital Marketing: The Definitive Guide to Creating Strategic by Jan Dodson
- Internet Marketing: a practical approach By Alan Charlesworth
- Social Media Marketing: A Strategic Approach by Melissa Barker, Donald 1. Barker, Nicholas E
- Bormann, Krista E Neber
- Chhabra, T.N. and S.K. Grover. Marketing Management. Fourth Edition.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.7 Name of the Course: Employability Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 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"> Solve the problems on quantitative aptitude, logical reasoning and analytical ability. Exhibit the communication and leadership skills. Face interviews and write resumes Conduct self SWOC analysis and set his career goals. 		
Syllabus:		Hours
Module 1: Soft Skills		10
Communication Skills: Verbal and Non-verbal communication, Oral and Written communication, Effective communication skills, Effective listening skills, Excellent writing skills and Presentation skills. Interpersonal Skills: Understanding the importance of teamwork, Conflict resolution, and Building positive relationships with team members. Leadership skills: Importance of leadership skills and Effective leadership. Practical: As a team leader write a draft appreciation letter to the team members for the completion of the project successfully.		
Module 2: Quantitative aptitude, logical reasoning, and analytical ability		14
Quantitative aptitude: Percentage, Profit or loss calculation(Simple problems) Logical Reasoning: Coding and Decoding, Blood Relations, Non-verbal reasoning (Simple problems) Analytical Ability: Statement and assumptions and Data interpretation (Simple problems). Practical: Conduct Mock competitive examination for quantitative aptitude, logical reasoning and analytical ability.		
Module 4: Career Development and Workplace Etiquette		12
Career Development: SWOC analysis for self-assessment, Setting career goals and creating a career plan, Job search strategies, Resume preparation, Types of resumes and Points to consider for effective resume writing. Workplace Etiquette: Time Management- Importance and strategies for effective time management, Dress code, Personal grooming aspects, Office and workplace manners, Meeting etiquette. Professional ethics- Meaning and features. Practical: 1. Prepare a resume with at least 2 references. 2. Conduct a mock interview based on the resume prepared by the students.		
Module 4: Interview skills		09
Interviews -Types of Interviews, Decoding interviews – Basic interview skills, Stages of an interview, Parameters for scoring in an interview- Salutation, Voice clarity, Resume, Introduction, Strengths, Subject knowledge; Handling rejections and failure- ways to handle; Group discussions: Steps; Professional networking - Meaning, importance and ways. Practical: Conduct mock group discussions and Interviews.		

Skill development:**1. A brief theoretical introduction to the various Competitive Examinations:**

- Central Government Examinations:** UPSC, SSC, IBPS, LIC, RRB, RBI, NABARD and Department of Posts. **Karnataka State Government Examinations:** KPSC, KEA, KSPEB.
2. Prepare a report of self SWOC analysis for self-assessment
 3. List out the essential details to be covered in a resume
 4. Draft an appreciation letter to the team members for the completion of the project successfully.
 5. Draw a Pie chart showing the monthly expenditure of a family with imaginary figures

Books for Reference:

- Barun K Mitra, Personality Development and Soft Skills, Oxford university press, New Delhi.
- Gitangshu Adhikary, Communication and Corporate Etiquette, Notion Press, Mumbai.
- Seema Gupta, Soft Skills- Interpersonal & Intrapersonal skills development, V&S Publishers, New Delhi.
- Dr. R S Aggarwal, Quantitative Aptitude, S.Chand Publication, New Delhi.
- Bittu Kumar, Mastering MS Office, V&S Publisher, New Delhi
- [List of Government Competitive Exams, Jobs & Vacancies \(exampur.com\)](http://www.exampur.com)
- <https://www.safalta.com>
- <https://sarkariservice.in>

VI SEMESTER

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.1 Name of the Course: Management Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Demonstrate the significance of management accounting in decision making. Analyze 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. Understand the concepts of Budgetary Control. 		
Syllabus:		Hours
Module No.1: Introduction to Management Accounting		10
Meaning and Definition – Objectives – Nature and Scope– Role of Management Accountant - Relationship between Financial Accounting and Management Accounting - Relationship between Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting. Management Reporting– Principles of Good Reporting System.		
Module No.2: Analysis of Financial Statements		12
Analysis of Financial Statements: Meaning and Importance of Financial Statement Analysis - Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis.		
Module No.3: Ratio Analysis		10
Meaning and Definition of Ratio and Ratio Analysis – Uses and Limitations of ratios – Classification of Ratios: Turnover ratio - Liquidity ratios - Profitability ratios and Solvency ratios. Problems.		
Module No.4: Cash flow Analysis		12
Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7.		
Module No.5: Budgetary Control		12
Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets- Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only.		

Skill Development Activities:

1. Prepare with imaginary figures a Flexible or Cash budget.
2. Prepare with imaginary figures comparative statement and analyze the financial position.
3. Prepare with imaginary figures statements of any one corporate entity, analyze the same by using ratio analysis.
4. Prepare with imaginary figures cash flow statement
5. Prepare a Trend analysis statement for three years with imaginary figures.

Books for Reference:

- Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O.Schatzberg, Introduction to Management Accounting, Pearson Education.
- Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
- Arora, M. N. Management Accounting, Vikas Publishing House, New Delhi
- Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.2 Name of the Course: Income Tax Law & Practice – II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, 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 procedure for computation of income from business and other Profession. b) Understand the provisions for computation of capital gains. c) Learn to compute the taxable income from other sources. d) Learn the computation of total income of an Individual. e) Understand the provisions relating to Set Off and Carry Forward of Losses		
Syllabus:		Hours
Module No. 1: Profits and Gains of Business and Profession		16
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		12
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 and 54F. 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 and Deductions from Gross Total Income.		10
Meaning- Provisions of Set off and Carry Forward of Losses (Theory only) Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA, 80 TTB and 80U as applicable to Individuals.		
Module No. 5: Computation of Total Income and Tax Liability		08
Computation of Total Income and tax liability of an Individual assessee under Old Regime.		

Skill Development activities:

1. Mention 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. List any 6 deductions available under section 80
5. Prepare a format for computation of taxable income and tax liability of an individual assessee

Books for Reference:

- Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
- Vinod K.Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi
- Gaur and Narang, Law and practice of Income Tax, Kalyani Publication, Ludhiana.
- Bhagawathi Prasad, Direct Taxes
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Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM 6.3		
Name of the Course: Advanced Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, 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 Weighted Average Cost of Capital and its significance b) Comprehend the different advanced capital budgeting techniques. c) Understand different capital structure theories and its application in financing decisions. d) Evaluate different dividend decisions and its impact on the security valuation. e) Understand the important components of Working capital and its management. 		
Syllabus:		Hours
Module No.1: Cost of Capital		12
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 (Book Value and Market Value Weights) –Problems.		
Module No. 2: Capital Structure Theories		8
The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis–Problems on all the approaches.		
Module No.3: Risk Analysis in Capital Budgeting		12
Meaning of Risk and Risk Analysis–Types of Risks–Risk and Uncertainty–Techniques of Measuring Risks–Risk adjusted Discount Rate Approach–Certainty Equivalent Approach – Probability Approach–Standard Deviation and Co-efficient of Variation- Theory and Problems. Sensitivity Analysis and Decision Tree Analysis (Theory only).		
Module No. 4: Management of Current Assets		14
Introduction – Significance of Current Assets – Meaning of Cash and Cash Management – Objectives, Motives of Holding Cash – Meaning and Definition of Receivables – Cost of Maintaining Receivables – Factors influencing the size of Receivables - Objectives of Receivables Management – Problems on Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period. Inventory Management – Meaning and Definition of Inventory – Elements of Inventory- Motives of holding the Inventory – Costs associated with Inventory – Techniques of Inventory Management.		
Module No. 5: Dividend Decision and Theories		10
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.		

Skill Development Activities:

1. List any six inventory techniques.
2. Compute the specific cost and weighted average cost of capital of an Organization, with imaginary figures.
3. Prepare with imaginary data relating to dividend policies practiced by any two companies.
4. Calculate the different ratios under receivable management using imaginary figures.
5. Compare Net Income Approach and Net Operating Income Approach.

Books for Reference:

- IM Pandey, Financial Management, Vikas publications, New Delhi.
- Abrish Guptha, Financial Management, Pearson.
- Khan & Jain, Basic Financial Management, TMH, New Delhi.
- S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
- Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
- Ravi M Kishore, Financial Management, Taxman Publications
- Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM A2		
Name of the Course: Indian Accounting Standards		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, 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 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 e) Understand the preparation of calculation of NCI & Cost of control 		
Syllabus		Hours
Module No. 1: Introduction to Indian Accounting Standards and IFRS		10
Introduction- Meaning and Definition of Accounting Standards – Need & 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) – Applicability of Ind AS in India. Need for Convergence Towards Global Standards– International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS.		
Module No. 2: Provision under Accounting Standard for Items Appear in Financial Statements.		12
Revenue Recognition (Ind AS- 18) - Property, Plant and Equipment, including Depreciation (Ind AS-16) –Borrowing Cost (Ind AS – 23) - Impairment of assets (Ind AS-36) – Objectives, Scope, definitions, Recognition, Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards.		
Module No. 3: Preparation of Financial Statements as per Ind AS.		12
Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1: Statement of Profit and Loss, Statement of Financial Position (Balance Sheet), (In detail) - Statement of changes in Equity, Statement of Cash flow and Notes to accounts. (Meaning only) Problems on preparation of Statement of Profit and Loss and Statement of Financial Position (Balance Sheet), as per Schedule III of Companies Act, 2013. (MCA – Format)		
Module No. 4: Provisions under Accounting Standards for Items that do not Appear in Financial Statements.		10
Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34). (Theory Only)		
Module No. 5: Consolidated & Separate Financial Statements of Group Entities		12
Meaning and Definition of Group, Holding and Subsidiary Company, purpose and benefits of Preparing consolidated Financial Statements, Requirements of Companies Act, 2013 in respect of consolidated Financial Statements, Components of consolidated Financial Statements, Calculation of Goodwill or Capital Reserve on Consolidation, Calculation of Minority Interest or Non-controlling Interest. Accounting treatment for inter-company depts., unrealized profit on stock, and unrealized profit on fixed assets and intercompany dividends.		

Skill Development Activities:

1. List out any Indian Accounting Standards (Ind AS).
2. Prepare with imaginary figures Statement of P/L or Statement of Financial position
3. Prepare with imaginary figures Statement of Other Comprehensive Income.
4. Prepare with imaginary figures Statement of Cash flow.
5. Calculate cost of control or Non-controlling Interest with imaginary figures

Books for Reference:

- Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
- Dr.A.L. Saini IFRS for India, Snow white publications.
- C A Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
- Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM F2		
Name of the Course: Investment Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, 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"> Understand the concept of investments and various investments avenues available. Comprehend the functioning of secondary market in India. Underline the concept of risk and return and their relevance in trading in securities. Illustrate the valuation of securities and finding out the values for trading in securities. Demonstrate the fundamental analysis and technical analysis for trading in shares in the share market. 		
Syllabus:		Hours
Module No.1: Introduction to Investment		10
Concepts of Investments: Attributes –Economic v/s Financial Investment –Investment and Speculation –Features of a good investment –Investment Process. Financial Instruments available for investment: Money Market Instruments –Capital Market Instruments. Derivatives – Types of Derivatives(Only Concepts)		
Module No.2: Security Analysis		12
Introduction – Meaning and need of Security Analysis - Fundamental analysis-EIC Frame Work, Technical Analysis – Concept, Theories - Dow Theory, Eliot Wave Theory. Charts-Types, Trend and Trend Reversal Patterns. Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency (Only Theory).		
Module No.3: 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. (Problems on Calculation of Risk and Returns on Portfolio)		
Module No.4: Valuation of Securities		12
Introduction: Valuation of securities: Meaning and need for valuation of securities - Valuation of Bonds – debentures - Preference Shares - Equity Shares-(Dividend Capitalization Approach – With and without growth – Earnings Capitalization Approach with and without growth)		
Module No.5: Portfolio Management		10
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 (Problems on Portfolio Performance).		

Skill Development Activities:

1. Compare the data of any three financial instruments selected for investment.
2. Open Demat account, learn how to trade in stock market
3. Prepare and submit the report on the challenges of stock trading.
4. Prepare a report on systematic and unsystematic risk analysis.
5. Calculate the intrinsic value of any three bonds listed on BSE/NSE, making necessary assumptions.

Books for Reference:

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

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM. M2 Name of the Course: Customer Relationship Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	56 Hrs
Pedagogy: Class room lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able: <ol style="list-style-type: none"> To be aware of the concept of customer relationship. To analyze the CRM link with the other aspects of marketing. To impart the basic knowledge of the Role of CRM in increasing the sales of the company. To make the students aware of the different CRM models in service industry. To make the students aware and analyze the different issues in CRM 		
Syllabus:		Hours
Module No. 1: Introduction to 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 - Features of CRM - CRM and Cost-Benefit Analysis - CRM and Relationship Marketing. Recent Trends in CRM.		
Module No. 2: CRM Concepts		12
Introduction-Customer Value –Customer Expectation –Customer Satisfaction –Customer Centricity – Customer Acquisition - Customer Retention - Customer Loyalty - Customer Life time Value. Customer Experience Management –Customer Profitability –Enterprise Marketing Management –Customer Satisfaction Measurements –Web based Customer Support.		
Module No. 3: Planning for CRM		12
Elements of CRM plan- Setting CRM Objectives - Steps in Planning-Building Customer Centricity – Defining Data Requirements - Planning Desired Outputs - Relevant issues while planning the Outputs - CRM Strategy: The Strategy Development Process - Customer Strategy Grid.		
Module No. 4: CRM Implementation		12
Information Technology tools in CRM –Strategies for CRM Implementation-Challenges in implementing CRM; Road Map for CRM Performance: CRM Metrics for measuring CRM performance.		
Module No. 5: CRM and Marketing Strategy		08
Role of CRM in formulating Marketing Strategies - Sales Force Automation - Campaign Management –Call Centers. Practice of CRM: CRM in Consumer Markets - CRM in Services Sector - CRM in Mass Markets –CRM in Manufacturing Sector.		

Skill Development Activities:

1. Prepare a report on the impact of technology on CRM.
2. Analyse the ways to measure Customer Satisfaction for any consumer product
3. Discuss the CRM strategies with a CRM manager of a retail service outlet and list them.
4. Prepare a list of metrics to measure CRM performance.
5. List out the strategies for customer retention followed by organizations.

Books for Reference:

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

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM HR-2 Name of the Course: Human Resources Development		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	56 Hrs
Pedagogy: Class room lectures, 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 need of HRD. b) Comprehend the framework of HRD. c) Know the models for evaluating the HRD programs. d) Comprehend the need for employee counseling. e) Apprehend the HR performance.		
Syllabus:		Hours
Module No.1: Conceptual Analysis of Human Resource Development		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		10
Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job training- Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.		
Module No.3: Human Resource 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 Evaluating Programs		10
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. List out any six qualities of a successful HR Manager.
2. Write a report on employee welfare facilities provided by a company.
3. List the role and responsibilities of HR trainer.
4. Mention any six benefits of training employees in an Organization.
5. List any six issues of Employee Counseling.

Books for Reference:

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

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM. BD 2 Name of the Course: Business Analytics – II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminars & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to: <ol style="list-style-type: none"> Understand the evolution of HR analytics and its significance in modern organizations. Evaluate the reliability and validity of selection models used in recruitment. Recognize the characteristics, sources, and value of big data in marketing analytics. Evaluate the financial health of an organization by considering liquidity, leverage, and profitability. Understand the sources and types of financial data used in modeling. 		
Syllabus		
Module No 1: Introduction to Human Resource Analytics		10
Evolution of HR Analytics, HR information systems and data sources, HR Metric and HR Analytics; Intuition versus analytical thinking; HRMS/HRIS and data sources; Analytics frameworks like LAMP, HCM: 21(r) Model. Lab Session: Create a payroll statement of employees containing all the information of the employees' salary using Excel		
Module No 2: Recruitment and Selection Analytics		10
Evaluating Reliability and validity of selection models, finding out selection bias, Predicting the performance and turnover, Predicting employee turnover(Theory Only)		
Module No 3: Marketing Analytics		14
Building Blocks of Consumer and Audience Analytics. Characteristics, structure, sources, value and use of Big Data, its relationship with consumer/audience analytics and Business decisions. Fundamental concepts in audience valuation, consumer behavior and decision making, Impact of digital lifestyles on these decisions/behaviour. Drivers, Types and Utilities of Analytics- Consumer segmentation, Targeting and Positioning decisions. Lab Session: Sales Trend analysis of a Manufacturing company using Excel (Percentage and Line Graph)		
Module No 4: Financial Analytics		10
Meaning, Importance, Uses and Features of Financial Analytics. Documents used in Financial Analytics - Balance Sheet, Income Statement, Cash flow statement. Indicators of Financial Health- Liquidity, Leverage, Profitability. Lab Session: Comparative Balance sheet Analysis using Excel.		
Module No 5: Financial modeling		12
Understanding data in Finance, sources of data; Cleaning and pre-processing data, Exploratory Data Analysis in Finance, Building Models using Accounting Data, understanding stock price behavior, time series analysis in finance, Understanding and valuing options.		

Skill Development Activities:

1. Explain the key concepts of popular HR analytics frameworks like LAMP and the HCM: 21(r) Model. How can these frameworks be used to align HR strategies with organizational goals?
2. Discuss the importance of predicting employee turnover for an organization. What HR analytics techniques and data sources can be employed to forecast employee turnover accurately?
3. Analyze the influence of digital lifestyles on consumer decision-making. How have digital platforms and technologies shaped consumer behavior?
4. Describe the steps you would follow to compare two or more balance sheets and identify significant changes over time. What insights can be gained from such an analysis, and how can these insights inform financial decision-making?
5. Explore the factors that influence stock price behavior. How do market dynamics, investor sentiment, and economic indicators impact stock prices?

Books for Reference:

- Moore, McCabe, Duckworth, and Alwan. *The Practice of Business Statistics: Using Data for Decisions*, Second Edition, and New York: W.H.Freeman, 2008.
- *Predictive analytics for Human Resources*, Jac Fitz-enz, John R. Mattox, II, Wiley, 2014.
- *Human Capital Analytics: Gene Pease Boyce Byerly*, Jac Fitz-enz, Wiley, 2013.
- Moore, McCabe, Duckworth, and Alwan. “*The Practice of Business Statistics: Using Data for Decisions*”, Second Edition, and New York: W.H.Freeman, 2008.
- Jac Fitz-enz, John R. Mattox, II, “*Predictive analytics for Human Resources*”, Wiley, 2014.
- Gene Pease Boyce Byerly, Jac Fitz-enz, “*Human Capital Analytics*” Wiley, 2014.
- Brian E. Becker, Mark A. Huselid, Mark A Huselid, David Ulrich “*The HR Scorecard: Linking People, Strategy, and Performance*” 2001.
- Jac FITZ-ENZ “*The New HR Analytics: Predicting the Economic Value of Your Company's Human resource*, 2010.
- Wayne I Winstom “*Marketing Analytics: Data-Driven Techniques with Microsoft Excel* January 2014, Wiley Publishing
- S. Albright and Wayne L. Winston- “*Data Analysis for Managers with Microsoft Excel*” May 2007 South-Western; 2nd edition
- S. Christian Albright Christopher Zappe “*Data Analysis, Optimization, and Simulation Modeling*” January 2012, Southwestern; 4 edition
- Yoon Hyup, *Data Science for Marketing Analytics: Achieve your marketing goals with the data analytics power of Python*” Kindle Edition
- Thomas W. Miller” *Marketing Data Science: Modeling Techniques in Predictive Analytics with R and Python*, Kindle Edition
- Dirk L. Hugen and Mark Joseph Bennett “*Financial Analytics with R: Building a Laptop Laboratory for Data Science*”

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM 6.6 (a) (Vocational Course-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
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, 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 calculation of Depreciation b) Comprehend the assessment of partnership Firms and determine the tax liability. c) Comprehend the assessment of corporate entities and determine the tax liability. d) Understand the rate of TDS for different sources of income. e) Understand the procedure of filing ITR's 		
Syllabus:		Hours
Module No.1: Depreciation Provisions under IT Act		10
Introduction-Meaning of Depreciation, Important points regarding depreciation, Block of assets, Conditions for allowance of Depreciation- Normal and additional depreciation, Assets eligible for additional depreciation- Problems on Computation of depreciation.		
Module No.2: Assessment of Partnership firms		14
Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission and Remuneration allowable to the partners (Sec 40b). Presumptive taxation (44AD) -Problems on Computation of total income considering deduction u/s 80G only and tax liability of firms.		
Module No. 3: Assessment of Companies.		14
Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act - Minimum Alternate Tax (MAT) u/s 115JB- Meaning and provisions; Book Profit- Meaning and provisions, Problems on computation of total income and Ultimate Tax Liability of companies considering Deductions u/s 80G only.		
Module No.4: Tax Deducted at Source and Provisions for TDS		10
Meaning of TDS - Provisions regarding TDS - TDS to be made from different sources of income, Problems on calculation of TDS.		
Module No.5: Tax Under E- Environment and ITR filing		8
Filing of Income Tax Returns (ITR) – Types of income tax returns – benefit of filing ITR – Documents required in filing ITR. E- Filing: - Meaning of e-filing of returns and different forms used for filing returns.		

Skill Development Activities:

1. Prepare a chart showing rates of depreciation for different assets.
2. Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures.
3. Narrate the procedure for calculation of Book Profit.
4. Prepare a chart showing rates of TDS for any 6 different incomes.
5. List out the different forms used for filing IT returns

Books for Reference:

- Vinod K Singhania–“Direct Taxes- Law and Practice”, Taxmann Publications
- HC Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
- Gaur and Narang; Direct Taxes, Kalyani Publishers
- Rajiva S. Mishra–Direct& Indirect Tax
- Santhil & Santhil: Business taxation.

Name of the Program: Bachelor of Commerce (B.Com) Course Code: COM 6.6 (b) (Vocational Course-2) Name of the Course: E-Commerce		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork 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 benefit and key success factors c) Analyze the benefits of EDI d) To understand Cyber security e) Know the Issues in E-commerce.		
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 E-commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E-Commerce Architecture.		
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, match making 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
Meaning, 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: Methods of payments on the net–Electronic Cash, cheque and credit cards on the Internet.		
Module No. 4: Security & Threats in E-Commerce		10
Virus, Cyber Crime, Network Security: Encryption, Protecting Web server with a Firewall, Firewall and Security Policy, Network Fire walls and Application Firewalls, Proxy Server.		
Module No.5: Issues in E-Commerce		10
Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance.		

Skill Development Activities:

1. List any six organizations using e- commerce
2. List any six advantages of e- commerce
3. List any six electronic payment systems
4. List any six protections given under IPR for E- commerce firms
5. List any six issues in E-Commerce

Books for Reference:

- P.T. Joseph, S.J., E-Commerce : An Indian Perspective, seventh edition, pages : 536, PHI
- Dale Hunter, Electronic Commerce, Jun 2022
- Pratima Narayan , E-Commerce : Legal Compliance, Edition: 1st Edition, 2020, Eastern Book Company
- Tulasi ram kandula & Jyosna Reddy, E-Commerce, First Edition, 2016, HPH
- Ritendra Goel, E- Commerce, New Age International, 2007