

Commerce Undergraduate Program (UG)

SYLLABUS and MATRIX of

B.Com A & F

I – VI Semesters

Framed according to National Education Policy

2020 Onwards

(Semester Scheme)

SYLLABUS and MATRIX of

B.Com A&F

I & II Semester

Framed according to National Education Policy

2020 Onwards

(Semester Scheme)

SEMESTER – I

SL N O	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC-1	3+0+2	60	40	100	4
4	B.COM.1.2	Business Statistics	DSC-2	4+0+0	60	40	100	4
5	B.COM.1.3	Company Administration	DSC-3	4+0+0	60	40	100	4
6	B.COM.1.4	Digital Fluency: MS Excel	SEC-SB	1+0+2	60	40	100	2
7	B.COM.1.5	Personal Finance and Planning	OEC-1	3+0+0	60	40	100	3
8	B.COM.1.6	Yoga	SEC-VB	0+0+2	-	50	50	1
9	B.COM.1.7	Health & Wellness	SEC-VB	0+0+2	-	50	50	1
SUB TOTAL (A)					420	380	800	25

Name of the program: B.Com (A&F)

Name of the Course: Financial Accounting

Course outcome

C01 – Recall and state the meaning, significance of Accounting/Accounting Concepts & Conventions/Accounting equations; meaning of Bank Reconciliation Statement/Bills of Exchange, Departmental Undertaking/Branches/Single Entry System/terms in Hire Purchase System; Departmental Undertaking/branches/terms in hire purchase system/List the accounting concepts, conventions and standards

C02 – Understand through comparison concepts of Single Entry System, Hire Purchase System; Illustrate the use of Accounting Equations, Principles and Concepts of Single Entry System/Departmental Accounts/Branch Accounts/Hire Purchase

C03 – Prepare Bank Reconciliation Statement/Bills of Exchange/Statement of Affairs/Departmental Accounts/Branch Accounts; Compute Interest and Instalments under Hire Purchase System.

C04 – Illustrate the use of Principles of Accounting, Guiding the preparation of Final Accounts, Departmental Account/Branch Accounts/Conversion of Single Entry to Double Entry/Journal Entries related to Hire Purchase and Bills of Exchange.

C05 – Reframe incorrect final accounts/departmental accounts/branch accounts/Bank Reconciliation Statement in accordance with the Accounting Principles; Locate and rectify errors in computation of Accounting Equations/Bills of Exchange/Bank Reconciliation Statement/Hire Purchase Instalment/Preparation of Ledger Accounts and Final Accounts.

Name of the Program : B.Com (A&F)

Course Code :1.1

Name of the Course: Financial Accounting

Course Credit	No. of Hour per week	Total Number of Teaching Hours
4 Credits	4 Hours	56 Hours
Pedagogy:	Classroom Lecture, Problem Solving, Flipped Learning, Accounting with Tally	
Learning /Course Objective	To facilitate students to acquire conceptual knowledge of the financial accounts and to impart skills for recording various kinds of business transactions.	
Module 1: Theoretical Framework of Financial Accounting -		08 Hours
Introduction – Meaning and Definition – Significance of Accounting – Functions of Accounting– Users of Accounting Information - Accounting Principles – Accounting Concepts and Accounting Conventions- Accounting equations, Problems on Accounting Equations - Bank Reconciliation statement using tally- Bills of Exchange using tally- Final Accounts- problems(vertical statement) Accounting Standards: List of Indian Accounting Standards.		
Module 2: Conversion of Single Entry into Double Entry System -		12 Hours
Need for Conversion – steps in conversion- ascertainment of capital- total sales- total purchases – Cash and bank balances – stock – Bills Receivable – Bills payable –Preparation of Final accounts – Trading and Profit & Loss Account and Balance Sheet		
Module 3: Hire Purchase Accounting-		12 Hours
Meaning of Hire Purchase and Instalment Purchase System- Hire Purchase v/s sale – differences between Hire Purchase and Instalment system, meaning of Some important technical terms – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor (Asset Accrual Method only and excluding repossession).		
Module 4: Departmental Accounts-		11 Hours
Meaning, Objectives, basis of apportionment of common expenses among different departments- Preparation of Trading and Profit and Loss Account in Columnar formpreparation of balance sheet in horizontal format – (Including Inter Departmental Transfers at cost price only		
Module 5: Branch Accounts		13 Hours
Branches – Dependent Branches – Features – Supply of Goods at Cost Price – Invoice Price – Branch Account in the books of Head Office (Debtors System Only).		

Skill Development

- Prepare a Bank Reconciliation Statement of a Sole trading concern.
- Auditor's interaction / Guest Lecture with regard to conversion of Single Entry System of Book keeping into Double Entry System of Book keeping.
- Auditor's interaction / Guest Lecture with regard to Amalgamation of Firms.
- Collection of Hire Purchase Agreement specimen and calculation of Interest.
- Collect accounting information about any organization and prepare its departmental accounts.

Books for Reference Recent Edition Books

1. T. S. Grewal.- Introduction to Accounting
2. Arulanandam & Raman – Financial Accounting – I, HPH
3. S P Jain and K. L. Narang : Financial Accounting- I, Kalyani Publishers
4. S. Jayapandian: Financial Accounting from Zero.
5. Soundarrajan & K. Venkataramana, Financial Accounting, SHBP.
6. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications
7. S.P. Jain and K.L.Narang: Advanced Accountancy, Kalyani Publishers
8. M.C. Shukla and Grewel, Advanced Accounting , S Chand
9. P.C. Tulsian: Financial Accounting, Tata McGraw Hill
10. Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand
11. Dr. A. Jaffarulla: Financial Accounting, Vrinda Publications
12. Dr.B. Chandrashekara, Dr.K.Ramachandra, Prof.Y.Govindappa: Financial Accounting, International Book House

Name of the Program : B.Com (A&F)

Name of the Course: Business Statistics

Course outcome.

C01 – State the meaning, significance, limitations of statistics; the meaning, objectives and types of research; meaning and types of Data - methods of Data Collection; meaning, objectives and methods of classification, tabulate diagrammatic representation of data; meaning and significance of measures of central tendency - Measures of Dispersion – Correlation, Regression, Index Number, Time Series.

C02 – Illustrate the properties of Central Tendency, Dispersion, Correlation Coefficient, Regression Coefficient, illustrate the use of Index Number – Time Series.

C03 – Prepare a Frequency Distribution Table, Diagrams – Compute Measures of Central Tendency, Measures of Dispersion, Correlation Coefficient, Regression Coefficient, Index Numbers, Trend Values.

C04 – Analyse Data using Appropriate Measure of Central Tendency, Dispersion, Correlation, Regression – Calculate Index Number and Trend Value using Appropriate Method.

C05 – Construct Index Numbers, Regression equation, Trend Line Equation – Graphical presentation of Data and Equations; Design a Questionnaire; Solve problems on Statistical Analysis using Measures of Central Tendency, Measures of Dispersion, Correlation.

Name of the Program : B.Com (A&F)

Course Code :1.2

Name of the Course: Business Statistics

Course Credit	No. of Hour per week	Total Number of Teaching Hours
4 Credits	4 Hours	56 Hours
Pedagogy:	Classroom Lecture, Problem Solving, Flipped Learning, Application of Ms Excel.	
Learning /Course Objective	The objective is to familiarize the students with the application of statistical techniques for analyzing data for research purposes.	
Module – 1: Introduction to Statistics and Research		10 Hours
<p>Introduction to Statistics: meaning, definition, importance, functions, scope and limitations of statistics.</p> <p>Introduction to Research: meaning, definition, purpose, scope, types, objectives of research. Steps in research.</p> <p>Collection of Data: meaning of data, types of data, methods of collecting primary data, Questionnaire, qualities of a good questionnaire, sources of secondary data, techniques of data collection (census and sampling techniques). Prepare a questionnaire and collect data on demography</p> <p>Classification of Data: meaning, objectives, methods of classification of data, formation of frequency distribution.</p> <p>Tabulation and Diagramatic Representation</p>		
Module 2: Index Numbers		10 Hours
<p>Meaning & Definition - Characteristics – Uses and Limitations - Classification of index numbers – Construction of Index Numbers – Method of constructing Index Numbers – Simple Aggregative Method – Simple Average of Price relative method – Weighted index Number– Fisher’s Ideal method (including TRT & FRT) – Consumer Price Index – Meaning & Need - Aggregate Expenditure Method & Family Budget Method - Chain Index Numbers– Base shifting and Deflating the Index Numbers -Problems.</p>		
Module – 3: Measures Of Central Tendency And Dispersion		15 Hours
<p>Central Tendency: Meaning and Definition, importance of an average, requisites of a good measure of central tendency, Types of averages – Arithmetic Mean (Simple and Weighted), Median, Mode. Problems on the use of appropriate measure of Central Tendency.</p> <p>Graphical representation of median and mode – gives, histogram, smoothed frequency curve and frequency polygon.</p> <p>Dispersion: Meaning & Definition, importance of dispersion, requisites of dispersion, Types of dispersion - Range, Quartile Deviation, Mean Deviation, Standard Deviation, Co-efficient of Variation and Variance. Problems on the use of appropriate measure of Dispersion.</p>		

Module – 4: Correlation and Regression Analysis**13 Hours**

Correlation: Meaning and Definition - Uses – Types – Karl Pearson’s coefficient of correlation, probable error, Spearman’s Rank Correlation Coefficient.

Regression: Meaning, Uses, properties of regression coefficients, Regression lines, Regression Equations. Correlation Coefficient through Regression Coefficient.

Module – 5: Time Series**08 Hours**

Introduction – Meaning, Uses, Components of Time Series, computation of trend values by the method of moving averages, fitting a straight line trend by the method of least squares (when $\sum X = 0$) including Graphical representation.

Skill Development

- Prepare a questionnaire and collect data on demography □ Tabulation of demography of customers visiting a store.
- Application of suitable measures of central tendency and dispersion to analyse and interpret the industrial data.
- Research project

Books for Reference Recent Edition Books

1. S P Gupta: Statistical Methods- Sultan Chand Publishers.
2. R. S. N Pillai and Bagavati: Business Statistics: S. Chand Publishers.
3. P.C. Tulsian and Bharat Jhunjunwala: Business Statistics- S. Chand Publishers.
4. Agarwal and Bharadwaj: Statistical Methods: Kalyani Publishers.
5. S.C Gupta: Business Statistics, Himalaya Publishing House.
6. Ellahance : Statistical Methods.

Name of the program: B.Com (A&F)

Name of the Course: Corporate Administration

Course outcome

C01 – State the definition of a company/various forms of companies; Role of Promoter, director, company secretary, audit committee, CSR Committee; Significance of various types of company meetings and various forms of winding up of company.

C02 – The distribution features of various forms of companies, Memorandum of Association, Articles of Association; List the powers and duties of key managerial personnel liquidation and auditor and distinguish between different forms of companies/company meetings/forms of winding up.

C03 – Examine the contents of Prospectus/Statement in lieu of Prospectus, Articles of Association, Memorandum of Association, and documents for E-Filing; power/duties/responsibilities of key managerial personnel of a company; requirements of a meeting and causes of winding up of a company.

C04 – Analyse through comparison the different types of companies/ essential documents/ company meetings/different forms of winding up and draft a Prospectus/Articles of Association/ Memorandum of Association/Agendas/ Resolution of meetings.

C05 – Evaluate the need for formation of a company. Significance of the stages in the form of a company. Contents of executed documents of a company/ the need for an audit committee/CSR committee and company meetings and summarize the procedures from formation of a company to its winding up.

Name of the Program : B.Com (A&F)

Course Code :1.3

Name of the Course: Corporate Administration

Course Credit	No. of Hour per week	Total Number of Teaching Hours
4 Credits	4 Hours	56 Hours
Pedagogy:	Classroom Lecture, case study, Group discussion , Report analysis, Field work	
Learning /Course Objective	<ul style="list-style-type: none">• Understand the framework of Companies Act of 2013 and different kind of companies.• Identify the stages and documents involved in the formation of companies in India.• Analyse the role, responsibilities and functions of Key management Personnel in Corporate Administration.• Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.• Evaluate the role of liquidator in the process of winding up of the company.	
Module 1: Introduction to Company		12 Hours
Meaning -Definition –Features-Steps in formation of Joint Stock Company-High Lights of Companies Act 2013. Kinds of Companies : One Person Company -Private Company- Public Company-Company limited by Guarantee-Company limited by Shares-Holding Company-Subsidiary Company-Government Company-Associate Company-Small Company-Foreign Company-Global Company-Body Corporate-Listed Company.		
Module 2: Formation of a Company		16 Hours
Promotion Stage: Meaning of Promoter-Position of Promoter & Functions of Promoter. Incorporation Stage : Meaning & contents of Memorandum of Association & Articles of Association- Distinction between Memorandum of Association and Articles of Association Certificate of Incorporation. Subscription Stage: Meaning & contents of Prospectus -Statement in lieu of Prospectus and Book Building. Commencement Stage: Document to be filed-e-filing-Register of Companies-Certificate of Commencement of Business.		
Module 3: Company Administration		12 Hours
Key Managerial Personnel: Managing Director-Whole time Directors-Companies Secretary-Chief Financial Officer-Resident Director-Independent Director-Auditors [Appointment – Powers - Duties & Responsibilities]. Committees: Audit Committee-CSR Committee.		
Module 4: Corporate Meetings		8 Hours
Corporate Meetings: Types of Meeting-Annual General Meeting -Extraordinary General Meetings Board Meetings and Resolutions-Requisites of a valid meeting		
Module 5: Company Winding Up		8 Hours

Types of winding up: Winding up by the Court -Voluntary winding up (members voluntary winding up and creditors voluntary winding up) – Winding up subject to the Supervision of the Court. Liquidator - Duties- Powers and Liabilities.

Skill Development Activities:

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

Books for Reference Recent Edition Books

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

II Semester

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
10	Lang.2.1	Language -I	AECC	3+1+0	60	40	100	3
11	Lang.2.2	Language - II	AECC	3+1+0	60	40	100	3
12	B.COM.2.1	Income Tax I	DSC-4	3+0+2	60	40	100	4
13	B.COM.2.2	Goods & Services Tax	DSC-5	3+0+2	60	40	100	4
14	B.COM.2.3	Financial Management	DSC-6	4+0+0	60	40	100	4
15	B.COM.2.4	Financial Literacy	OEC	3+0+0	60	40	100	3
16	B.COM.2.5	Environmental Studies	AECC	2+0+0	60	40	100	2
17	B.COM.2.6	Sports	SEC-VB	0+0+2	-	50	50	1
18	B.COM.2.7	NCC/NSS/R &R(S&G)/ Cultural	SEC-VB	0+0+2	-	50	50	1
SUB TOTAL (B)					420	380	800	25

Name of the Program : B.Com (A&F)

Course Code :2.1

Name of the Course: Income Tax- I

Course Credit	No. of Hour per week	Total Number of Teaching Hours
4 Credits	4 Hours	56 Hours
Pedagogy:	Classroom Lecture, Problem Solving, Flipped Learning	
Learning /Course Objective	To provide exposure to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals.	
Unit 1: Basic Concepts		08 Hours
Assessment Year, Previous Year, Person, Assessee, Income, Gross Total Income, Total Income, Agricultural Income, Difference between exemption and deduction, Capital and Revenue – Receipts, Expenditure, Losses, - Problems on distinguishing between agricultural and non-agricultural income, capital and revenue. Income exempt from tax under section 10 (in brief) – for individual assessee only		
Unit 2: Residential Status and Incidence of Tax		12 Hours
Residential Status and Incidence of tax: Determination of residential status of an individual, Relationship between residential status and incidence of tax – Simple problems		
Unit 3: Income under the Head 'Salaries'		12 Hours
Income under the head 'Salaries': Meaning, Basis of charge, Forms of Salary, Allowances, Perquisites, Provident Fund, Permissible deductions under section 16, Retirement benefits – Death- cum retirement Gratuity, Leave Salary, Pension, Commuted pension		
Unit 4: Income under the Head 'Income from House Property'		12 Hours
Income under the head 'Income from House property': Definition of House Property, Basis of charge, Annual Value, Income from let-out house property, income from self-occupied house property, unrealized rent, vacancy allowance, interest on loan, pre-construction interest, arrears of rent		
Unit 5: Permissible Deductions from Gross Total Income		12 Hours
Permissible deductions from gross total income 80C, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80JJA, 80QQB, 80RRB, 80U – Computation of total income and tax liability.		

Skill Development

E-Filing of Income Tax returns

Learning/Course Outcomes

CO 1.Prepare table of rates of tax based on slabs

CO 2.Calculation of taxable income and tax payable (individuals only)

CO3.Filing of IT returns of individuals.

CO 4.Prepare list of enclosures for IT returns.

Books for Reference Recent Edition Books

1. Dr. Vinod K. Singhanian and Monica Singhanian: Student's guide to Income Tax including GST, Taxmann publication, AY 2019-20
2. Dr. Vinod K. Singhanian and Monica Singhanian: Student's guide to Income Tax including Service Tax/ VAT/ Excise Duty/ Custom Duty/ CST, Taxmann publication, AY 2019-20
3. Dr. Vinod K. Singhanian and Monica Singhanian: Student's guide to Income Tax with Problems and Solution, Taxmann publication, AY 2019-20
4. Dr. Mehrotra and Dr. Goyal: Income Tax Law and Practice, SahityaBhavan
Publication,
AY 2019-20
5. DinakarPagare: Law and Practice of Income Tax, Sultan Chand and sons, AY 2019-20
6. B.B, Lal and N. Vashisht: Income Tax Law and Practice, I.K. International Publishing house Pvt Ltd, AY 2019-20
7. Mahesh Chandra: Income Tax Law and Practice, Pragati Publication, AY 2019-20
8. V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri: Income Tax Law and Practice, Kalyani Publications, AY 2019-20

Name of the Program : B.Com (A&F)

Course Code :2.2

Name of the Course: Goods and Service Tax

Course Credit	No. of Hour per week	Total Number of Teaching Hours
4 Credits	4 Hours	56 Hours
Pedagogy:	Classroom Lecture, Problem Solving, Flipped Learning	
Learning /Course Objective	To introduce students to GST and its applications	
Unit 1: GST in India- An Introduction		08 Hours
Back ground, Direct and Indirect Taxes, Features of Indirect Taxes, Genesis of GST in India, Concept of GST, Need for GST in India, Framework of GST as introduced in India, Benefits of GST, Constitutional Provisions.		
Unit 2: Supply under GST and Charge of GST		12 Hours
Supply under GST-Introduction, Concept of Supply (Section 7 of CGST Act), Composite and Mixed Supplies (section 8). Charge under GST- Introduction, Relevant Definitions, Extent and Commencement of CGST Act/ SGST Act/ UTGST Act, Levy and Collection of CGST (Section 9 of the CGST Act), Composition Levy (Section 10 of the CGST Act), Extent and Commencement of IGST (Section 1 of IGST Act), Levy and Collection of (Section 5 of IGST Act).		
Unit 3: Exemptions from GST and Time and Value of Supply		12 Hours
Exemptions from GST-Introduction, Power of Grant Exemption from Tax (Section 11 of the CGST Act/ Section 6 of IGST Act), Goods Exempt from tax, List of Services exempt from tax. Time of Supply- Introduction, Relevant Definitions,Time of Supply of Goods (Section 12), Time of Supply of Services (Section 13). Value of Supply- Introduction, Relevant Definitions,Value of Supply (Section 15).		
Unit - 4: Input Tax Credit, Tax Invoice, Credit and Debit Notes		12 Hours
Input Tax Credit- Introduction, Eligibility and Conditions for taking Input Tax Credits, Apportionment of Credit and Blocked Credits, Credit in Special Circumstances, How ITC is availed and utilized. Tax Invoice, Credit and Debit Notes- Introduction, Relevant Definitions, Tax Invoice, Credit and Debit Notes, Prohibition of Unauthorized Collection of Tax, Amount of Tax to be indicated Tax Invoice and other Documents.		
Unit- 5: Registration, Payment of Tax and Returns		12 Hours

Registration - Introduction, Person Liable for Registration, Compulsory Registration in Certain Cases, Persons Not Liable for Registration, Procedure, Amendment, Cancellation of Registration and Revocation of Cancellation.

Payment of Tax- Introduction, Relevant Definitions, Payment of Tax, interest, penalty and other

Amounts, Tax Wrongfully Collected and paid to Central Government or State Government. **Returns**- Introduction, Relevant Definitions, Furnishing Details of Outward Supplies, Furnishing Details of Inward Supplies, Special Returns, First Return, Claim of ITC and Provisional Acceptance thereof, Matching Reversal and Reclaim of ITC, Matching, Reversal and Reclaim of Reduction in Output Tax Liability, Annual Return, Final Return, Default in Furnishing Return, GST Practitioners.

Skill Development

1. Narrate the procedure for calculation of book profits.
2. Narrate the Procedure of calculation of tax liability
3. Show the flow chart of GST Suvidha Provider (GST).

Learning/Course Outcomes

CO 1. Collect financial statement of a firm and compute the taxable income

CO 2. Prepare the challan for payment of tax under existing laws on goods not covered under GST.

CO 3. Prepare a flow chart of GST Suvidha Provider (GST). CO

4. Prepare chart showing rates of GST.

Books for Reference Recent Edition Books

1. Dr. Vinod K. Singhania and Kapil Singhania : Direct Tax Law and Practice, Taxmann Publication, 2019
2. Dr. Mehrotra and Dr. Goyal: Direct Taxes Law and Practice, Sahitya Bhavan Publication, 2019
3. Dr. Vandana Bangar, Yogendra Bangar: Indirect Tax Laws, Aadhyaprakashan Allalabad, 2019
4. Gaur and Narang: Direct Taxes, Kayani Publishers, 2019
5. V.S. Datey: All About GST, Taxmann Publication, 2019
6. V.S. Datey: Indirect Taxes Law and Practice, Taxmann Publication, 2019
7. V.S. Datey: GST Law and Practice with Customs and FTP, Taxmann Publication, 2019
8. K.M Bansal: GST and Customs Law, Taxmann Publication, 2019

9. Dr. Vinod K. Singhanian and Monica Singhanian: Student's guide to Income Tax including Service Tax/ VAT/ Excise Duty/ Custom Duty/ CST, Taxmann publication, 2019
10. Dr. Vinod K. Singhanian and Monica Singhanian: Student's guide to Income Tax with Problems and Solution, Taxmann Publication, 2019

Name of the Program : B.Com (A&F)

Course Code :2.3

Name of the Course: Financial Management

Course Credit	No. of Hour per week	Total Number of Teaching Hours
4 Credits	4 Hours	56 Hours
Pedagogy:	Classroom Lecture, Problem Solving, Flipped Learning	
Learning /Course Objective	The objective is to enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making	
Unit 1: Introduction to Financial Management		6 Hours
Meaning of Finance – Finance Function – Aims of Finance Function - Financial Management – Goals of Financial Management – Financial Decisions – Time Value of Money – Financial Analysis and Planning		
Unit 2: Financing Decision		10 Hours
Types of Financing - Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – EBIT-EPS Analysis – Leverages – Cost of Capital Capital Structure Theories – Net Income Approach – Net Operating Income Approach- Traditional Approach – MM Approach – Problems.		
Unit 3: Capital Budgeting & Risk Analysis in Capital Budgeting		16 Hours
Meaning and Definition of Capital Budgeting – Features – Significance – Process – Computation of Cash Flows – Techniques of Capital Budgeting: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index 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		
Unit 4: Working Capital Management		12 Hours
Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital – Cash Management - Receivables Management – Inventory Management - Operating Cycle - Determining working capital needs – Problems - Funding strategies		
Unit 5: Dividend Decisions		12 Hours

Dividend Decision: Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Bonus Issue.- Dividend Theories – Irrelevance Theory – MM Model. Relevance Theory – Walter Model – Gordon Model – Problems on Dividend Theories, Dividend distribution – practical aspects

Skill Development

- Meet investors and compute present value of Sum Assured of Insurance policies
- Meet investors and compute future values of amount invested in Fixed Deposits
- Evaluate the NPV of an investment made in any one of the capital projects with imaginary figures for 5 years.
- Capital structure analysis of companies in different industries
- Imaginary figures prepare an estimate of working capital requirements

Learning/Course Outcomes

CO 1. Evaluate the NPV of an investment made in any one capital project with imaginary figures for 5 years.

CO 2. Analyse Capital structure of a company from an Annual Report

CO 3. Understand the ratings of instruments

CO 4. Calculate the future value of a fixed deposit given the interest rate and period of deposit

Books for Reference

Books for reference Recent Edition Books

1. S. Bhat: Financial Management, Excel Books, 2008
2. Prasanna Chandra: Financial Management, TMH, 2011
3. S. N. Maheshwari: Financial Management, Sultan Chand, 2013
4. G. Sudarshan Reddy: Financial Management, HPH, 2014
5. I M Pandey: Financial Management. Vikas Publication, 2015
6. Sharma and Sashi Gupta: Financial Management, Kalyani Publication., 2016
7. Dr. Aswathanarayana. T : Financial Management, VBH
8. K. Venkataramana: Financial Management, SHBP.
9. Roy : Financial Management, HPH
10. Khan and Jain: Financial Management, TMH, 2017
11. P.K Simha: Financial Management.
12. M. Gangadhar Rao & Others: Financial Management

SYLLABUS and MATRIX of

B.Com A&F

III & IV Semester

Framed according to National Education Policy

2020 Onwards

(Semester Scheme)

III SEMESTER

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
19	Lang.3.1	Language –I	AECC	3+1+0	60	40	100	3
20	Lang.3.2	Language – II	AECC	3+1+0	60	40	100	3
21	B.Com. AF.3.1	Corporate Accounting	DSC-7	3+0+2	60	40	100	4
22	B.Com. AF.3.2	Income Tax - II	DSC-8	3+0+2	60	40	100	4
23	B.Com. AF.3.3	Business Regulatory Framework	DSC-9	3+0+2	60	40	100	4
24	B.Com. AF.3.4	Artificial Intelligence/Financial Education & Investment Awareness	SEC	1+0+2	25	25	50	2
25	B.Com. AF.3.5	<p style="text-align: center;">Any one of the following:</p> a. Project management b. Good Governance c. Advertising Skills d. Entrepreneurship Skills	OEC-3	3+0+0	60	40	100	3
26	B.Com. AF.3.6	Sports	SEC-VB	0+0+2	-	25	25	1
27	B.Com. AF.3.7	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL (C)					385	315	700	25

B.COMAF 3.1 CORPORATE ACCOUNTING

Course Code Name of the Course	3.1	Corporate Accounting
Course Credit	No .of Hours per week	Total Number of Teaching Hours
4 Credits	5 Hours	56 Hours
Pedagogy	Lectures, problem solving , team presentations and case studies	
Learning/Course Objective	To enable students to acquire basic knowledge on concepts, principles and practice in corporate accounting	

Unit 1: Underwriting of shares

08 Hours

Meaning – Underwriting Commission – Underwriter – functions - Advantages of Underwriting, Types of Underwriting – Marked and Unmarked Applications – Problems (Including Journal entries only in the books of Company).

Unit 2: Profit prior to incorporation

10 Hours

Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet.

Unit 3: Valuation of goodwill and shares

14 Hours

GOODWILL: Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of Average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems.

SHARES: Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, and Fair Value of shares - Problems.

Unit 4: Mergers and Acquisition of companies

16 Hours

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration (Ind AS 103) (Old AS14), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on both the

methods) - Entries and Ledger Accounts in the Books of Transferor Company and Transferee Company – Preparation of new Balance sheet. (Vertical Format)

Unit 5: Liquidation of companies and accounting standards

08 hours

Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator's Remuneration – Preparation of Liquidators Final Statement of Account.

Indian Accounting Standards- Meaning- Need- Accounting standards in India- Accounting standards Board (ASB) process of setting accounting standards in India.

Skill Development

- Collect and fill the share application form of a Limited Company.
- Collection of last final accounts of a company and find out the intrinsic value of shares
- Collect the annual reports of company and calculate the value of goodwill under different methods.
- List any 5 cases of amalgamation in merger or acquisition of Joint Stock Companies.
- List out any five Indian Accounting Standards disclosures.

Learning Outcome

CO1: Understand and calculate Underwriter's liability, Goodwill of a company, valuation of Goodwill, Shares of a company and valuation of Shares.

CO2: Application of various methods in the concepts mentioned above.

CO3: Understand of Accounting Standards in the present context

BOOKS FOR REFERENCE

Recent Edition Books

1. Dr. Shukla and Dr. Grewal – Advanced Accounts, 19th Edition, S Chand
2. Dr. S.N. Maheswari, Advanced Accountancy, 10th edition, Vikas Publishing House.
3. R L Gupta, Advanced Accountancy, 17th edition, S Chand.
4. S. P. Jain and K. L. Narang – Corporate Accounting, 2nd Edition , Kalyani Publishers
5. Dr. S. N. Maheswari, Corporate Accounting, 5th Edition, Vikas Publishing House.
6. Soundarajan. A & K. Venkataramana - Corporate Accounting, 1st Edition. SHBP.
7. Dr. Anil Kumar – Corporate Accounting, 1st Edition, HPH.
8. Yathiraju – Corporate Accounting, 1st Edition, Subhas Stores

Additional Reading

Journals and Reports

B.COMAF 3.2 INCOME TAX - II

Course Code		
Name of the Course	3.2	Income Tax II
Course Credit	No .of Hours per week	Total Number of Teaching Hours
4 Credits	5 Hours	56 Hours
Pedagogy	Lectures, problem solving , team presentations and Practical Applications	
Learning/Course Objective	To provide exposure to the various provisions of Income Tax Act 1961 relating to computation of Income of individuals.	

Unit 1: Profits and Gains of Business and Profession 12 Hours

Meaning, Method of Accounting, Speculative business, Computation, admissible deductions and inadmissible deductions, Profits chargeable to tax, Maintenance of accounts, Special Provisions and Presumptive Taxation

Unit 2: Capital Gains and Other Sources 12 Hours

Definitions, Mode of Computation, Cost of acquisition, Capital Gains on depreciable assets, slump sale, Special provisions for full value of consideration in different cases, Fair Market Value, Exemptions, Tax on short term / Long term gains, Incomes from other sources – Chargeability, deductions allowed and not allowed, Deemed Incomes, Method of Accounting

Unit 3: Gross Total Income and Computation of Tax 12 Hours

Clubbing of income, Aggregation of income, Set off and carry forward of losses, Deductions from Gross Total Income, Computation of Total income and Tax Payable

Unit 4: Advance Tax, TDS and TCS 12 Hours

Advance Tax- Liability, Computation, instalments, due dates, credit for advance tax,

Interest on non-payment and short payment of advance tax, interest on deferment of advance tax, Tax deducted at Source – applicability, Exceptions, Miscellaneous provisions, Tax Collection at Source – basic concepts

Unit 5: Provisions for filing return of income and self assessment

12 Hours

Types of Returns, Particulars to be furnished with returns, PAN, Aadhar Number, Submission of returns through TRP's, Powers of CBDT, Persons authorised to verify return of income.

Skill Development

- E-Filing of Income Tax returns

Learning Outcome

CO 1: Knowledge on various concepts in Income Tax

CO2: Computation of Gross Total Income and Tax

CO3: E-Filing of Income Tax returns

Books for Reference

Recent Edition books- Relevant Assessment Year

1. Dr. Vinod K. Singhania and Monica Singhania: Student's guide to Income Tax including GST, Taxmann publication
2. Dr. Vinod K. Singhania and Monica Singhania: Student's guide to Income Tax including Service Tax/ VAT/ Excise Duty/ Custom Duty/ CST, Taxmann publication
3. Dr. Vinod K. Singhania and Monica Singhania: Student's guide to Income Tax with Problems and Solution, Taxmann publication
4. Dr. Mehrotra and Dr. Goyal: Income Tax Law and Practice, SahityaBhavan Publication,
5. DinakarPagare: Law and Practice of Income Tax, Sultan Chand and sons, AY 2018-19
6. B.B, Lal and N. Vashisht: Income Tax Law and Practice, I.K. International Publishing house Pvt Ltd
7. Mahesh Chandra: Income Tax Law and Practice, Pragati Publication
8. V.P. Gaur, D.B. Narang, Puja Gaur, Rajeev Puri: Income Tax Law and Practice, Kalyani Publications

Additional Reading:

Reports

B.COM AF 3.3 BUSINESS REGULATORY FRAMEWORK

Course Code	3.3	Business Regulatory Framework
Name of the Course		
Course Credit	No .of Hours per week	Total Number of Teaching Hours
4 Credits	5 Hours	56 Hours
Pedagogy	Lectures, team presentations and case studies	
Learning/Course Objective	To introduce students to various business regulations concepts with relevant amendments.	

Unit 1: Business Laws and Contract Laws

20 Hours

Introduction to Business Law: Introduction, Nature of Law, Meaning and Definition of Business Laws, Scope and Sources of Business Laws.

Indian Contract Act, 1872: Definition of Contract, essentials of a valid contract, classification of contracts, remedies for breach of contract.

Indian Sale of Goods Act, 1930: Definition of contract of sale, essentials of contract of sale, conditions and warranties, rights and duties of buyer, rights of an unpaid seller.

Unit 2: Consumer Laws

14 Hours

Consumer Protection Act, 1986: Definition of the terms consumer, consumer dispute, defect, deficiency, unfair trade practices and services. Rights of the consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission, National Commission.

Unit 3: Economic Laws

12 Hours

Intellectual Property Rights(IPR): Meaning, Importance, Brief- Introduction to Copy Rights, Trade Marks, Trade Secrets.

Indian Patent Laws and WTO Patent Rules: Meaning of IPR, invention and non-invention, procedure to get patent, restoration and surrender of lapsed patent, infringement of patent,

FEMA 1999: Objects of FEMA, salient features of FEMA, definition of important terms: authorized person, currency, foreign currency, foreign exchange, foreign security, offences and penalties.

Unit 4: Information Technology Act**10 Hours**

E-Commerce (E-Commerce): Introduction, Importance, Growth Phases, Role of E-Commerce in Information Technology

Introduction to Cyber Law in India, salient features of IT Act, 2000, importance of Cyber Law, Digital Signature, Cyber Crimes.

Unit 5: Environmental Law**04 Hours**

Environment Protection Act, 1986: Objectives of the Act, definitions of important terms: environment, environment pollutant, environment pollution, hazardous substance and occupier, types of pollution, rules and powers of central government to protect environment in India.

Skill Development

- Draft a Contract with all essential components of valid Contract.
- Draft a Procedure List for grievances to a Redressal Agencies.

Course Outcome:

CO 1: Understand the concepts in Business Law

CO 2: Understand the correct use of Information Technology (cases of Cyber Crimes)

CO 3: Information on Environment Protection

Books for Reference**Recent Edition Books**

1. K. Venkataramana; Business Regulations; Seven Hills Book Publishing House
2. N D Kapoor; Business Law; Sultan Chand & Sons
3. G.K. Kapoor; S.S. Gulshan; Business Law; New Age International (P) Limited
4. R S N Pillai & Bagavathi; Business Law; S. Chand Publishing
5. P. C. Tulsian; Business Law; Tata McGraw-Hill Education
6. P Saravanavel & S Sumathi; Business Law; Himalaya Publishing House; Recent Edition.
7. Aswathappa K; Principles of Business Law; Himalaya Publishing House.
8. K. R. Bulchandani; Business Law; Himalaya Publishing House

Additional Reading

Journals and Reports

SEMESTER - IV

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
28	Lang.4.1	Language -I	AECC	3+1+0	60	40	100	3
29	Lang.4.2	Language - II	AECC	3+1+0	60	40	100	3
30	B.Com.AF. 4.1	Cost Accounting	DSC- 10	3+0+2	60	40	100	4
31	B.Com.AF. 4.2	Audit and Assurance	DSC- 11	3+0+2	60	40	100	4
32	B.Com.AF. 4.3	Indian Banking System	DSC- 12	4+0+0	60	40	100	4
33	B.Com.AF. 4.4	Constitution of India	AECC	2+0+0	25	25	50	2
34	B.Com.AF. 4.5	Any one of the following: a. Risk Management b. Digital Marketing c. Creativity & Innovation d. Sustainable Development	OEC-4	3+0+0	60	40	100	3
35	B.Com.AF. 4.6	Sports	SEC-VB	0+0+2	-	25	25	1
36	B.Com.AF. 4.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUB TOTAL					385	315	700	25
(D)								

BCOMAF 4.1 COST ACCOUNTING

Course Code Name of the Course	4.1	Cost Accounting
Course Credit	No. of Hours per week	Total Number of Teaching Hours
4 Credits	5 Hours	56 Hours
Pedagogy	Lectures, problem solving , team presentations and case studies	
Learning/Course Objective	<ul style="list-style-type: none"> • To understand the basics of cost, costing and cost accounting. • To learn the various methods and techniques of cost accounting. • To learn the recent trends in costing 	

Unit I: Introduction to Cost Accounting

08 Hours

Introduction – Meaning & Definition of Cost, Costing and Cost Accounting Objectives, difference between financial, cost and management accounting ,Cost Concepts, Classification of Costs, Cost Unit, Cost Center and Elements of Cost ,Preparation of Cost Sheet, Tenders and Quotations

Unit II: Material Cost Control

12 Hours

Meaning, Types, Material Control, techniques of Inventory Control Setting of Stock Level Pricing Material Issues – FIFO, LIFO, Weighted Average and Simple Average Price Method Problems

Unit III: Labor Cost Control

12 Hours

Meaning, Types, Time keeping, Time booking, Idle Time, overtime Methods of Labor Remuneration, Time Rate System, Piece Rate System Incentive Systems, Halsey plan, Rowan Plan, -Taylors differential Piece Rate System and Merrick’s Differential Piece Rate System – Problems

Unit IV: Overhead Cost Control

12 Hours

Meaning and Definition, Classification of Overheads, Procedure for Accounting and Control of Overheads Apportionment of Overheads Primary Overhead Distribution Summary, Secondary Overhead Distribution Summary, Repeated Distribution Method and Simultaneous Machine Hour Rate, problems

Unit V: Reconciliation of Cost and Financial Accounting

12 Hours

Need for Reconciliation Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

Skill Development

- Identification of elements of cost in services sector by visiting any service sector.
- Cost estimation for the making of a proposed product.
- Draft the specimen of any two documents used in material account.
- Collection and Classification of overheads in an organization on the basis of functions.
- Prepare a reconciliation statement with imaginary figures

Learning Outcome

CO 1: Understanding of cost concept and elements of cost

CO 2: Understanding of costing methods and techniques by solving exercises.

CO 3: Analytical skills in reconciliation of cost and financial accounting

Books for Reference

Recent Edition Books

1. J. Made Gowda – Cost and Management Accounting , HPH
2. M.V. Skukla – Cost and Management Accounting
3. N.K. Prasad: Cost Accounting, Books Syndicate Pvt. Ltd.
4. Nigam & Sharma: Cost Accounting , HPH
5. Khanna Pandey & Ahuja – Practical Costing, S Chand
6. Soundarajan A & K. Venkataramana, Cost Accounting, SHBP. 30
7. P. K Sinha – Accounting & Costing for Managers.
8. M.L. Agarwal: Cost Accounting
10. S.P Jain & Narang: Cost Accounting ,Kalyani
11. Palaniappan and Hariharan : Cost Accounting I.K. International Publishers
12. S.P. Iyengar: Cost Accounting, Sultan Chand ans Sons
13. S.N. Maheshwari: Cost Accounting, Vikas
14. M. N. Arora: Cost Accounting, HPH
15. Dutta: Cost Accounting
16. V. Rajesh Kumar & R.K. Sreekantha, Cost Accounting – I, Vittam Publication

Additional Reading

Journals and Reports

B.COM AF 4.2 AUDITING AND ASSURANCE

Course Code Name of the Course	4.2	Auditing and Assurance
Course Credit	No .of Hours per week	Total Number of Teaching Hours
4 Credits	5 Hours	56 Hours
Pedagogy	Lectures, team presentations and case studies	
Learning/Course Objective	To develop an understanding of the concepts in auditing and of the generally accepted auditing procedures, techniques and skills and acquire the ability to apply the same in audit and attestation engagements	

Unit 1: Nature, Objective and Scope of Audit

10 Hours

Auditing Concepts, Standard setting process, Engagement standards, Audit Strategy, Audit Planning and Audit Programme, Audit Documentation and Audit Evidence, auditing pronouncements.

Unit 2: Risk Assessment and Internal Control

14 Hours

Audit Risk, Evaluation of internal control system, Testing of internal controls, Internal Audit, Fraud and responsibilities of the Auditor.

Unit 3: Audit in an Automated Environment

10 Hours

Audit in an Automated Environment, Audit Sampling, Analytical Procedures, Audit of items of Financial Statements.

Unit 4: Company Audit

14 Hours

Eligibility, qualifications and disqualifications of auditors, appointment and removal of auditors, Remuneration of auditors, Powers and duties of auditors, Joint Audit, Branch Audit,

CARO, Audit Report

Unit 5: Audit of Different Entities

12 Hours

Audit of Banks, Government, Local bodies, Not for profit organisations, partnership firms, Educational institutions, hotels, clubs, hospitals, LLP and Co-operative societies audit

Skill Development

- Collect the information about types of audit conducted in any one organization
- Visit an audit firm; write about the procedure followed by them in Auditing the books of account of a firm.
- Draft an audit program

Learning Outcome

Understand the principles and practices of internal and external auditing, risk assessment, internal control, procedures, audit report and audit of different entities.

Books for Reference

1. P N Reddy & Appannaiah, Auditing, HPH .
2. TR Sharma, Auditing, Sahitya Bhavan .
3. BN Tandon, Practical Auditing, Sultan Chand
4. K. Venkataramana, Principles And Practice Of Auditing, SHBP.
5. MS Ramaswamy, Principles and Practice of Auditing.
6. Dinakar Pagare, Practice of Auditing, Sultan Chand
7. Kamal Gupta, Practical Auditing, TMH
8. R.G Saxena - Principles and Practice of Auditing, HPH

B.COMAF 4.3 INDIAN BANKING SYSTEM

Course Code	4.3	Indian Banking System
Name of the Course		
Course Credit	No. of Hours per week	Total Number of Teaching Hours
4 Credits	5 Hours	56 Hours
Pedagogy	Classroom lecture, Case study discussion, Class presentation on the assigned topic individually or in group, Workshop, Role play, Report analysis	
Learning/Course Objective	To familiarize the students with the concepts and operations of the Indian banking sector.	

Unit 1: Introduction to Indian Banking System

8 Hours

Banking Meaning, Development of Banking in India, Features, Significance Banking Regulation Act (Highlights)

Indian Banking System: Unit Banking, Branch Banking, Correspondent Banking, Chain Banking, Pure Banking, Mixed Banking, Relationship Banking, Narrow Banking, Universal Banking, Regional Banking, Cooperative Banking, Retail Banking, Corporate Banking, Investment Banking, Merchant Banking and Payment Banking.

Unit 2: Negotiable Instruments

14 Hours

Meaning and Definition of Negotiable Instruments, Characteristics of Negotiable Instruments, Kinds of Negotiable Instruments presumptions as to Negotiable Instrument (Sec. 118 & 119) Promissory Note, Bills of Exchange & Cheque (meaning, characteristics and distinction, Parties to a Negotiable Instrument: Holder and Holder in due course: Dishonour of a Negotiable Instrument Notice of dishonour Noting and Protesting. Penalties in case of dishonour of certain cheque

Unit 3: Banker and Customer Relationship

14 Hours

Meaning of Banker and Customer – Relationship between Banker and Customer [General and Special Relationship] – Types of Customers – Minor – Partnership Firm Private Companies – Joint Stock Companies – Clubs – Societies – Executors – Administrators – Trustees

Unit 4: Banking Operations

14 Hours

Paying Banker: Meaning - Precautions Before Honouring a Cheque – Payment in Due Course – Dishonour of Cheque – Grounds of Dishonour – Consequences of wrongful dishonour of Cheque-- Statutory Protection to a Paying Banker

Collecting Banker – Meaning – Duties- importance; Responsibilities of Collecting Banker – Holder for Value – Holder in Due Course - Statutory Protection to Collecting Bank

Unit 5: Recent Trends in Banking

6 Hours

RBIs Vision statement, Digital lending, Payment system, Cards & Digital Banking Online Bond Trading Platforms, Revolutionizing talent hiring with automation and Reimagining customer relationships.

Skill Development

- List of services offered by retail banking and corporate banking
- Report analysis of development in Indian banking

Learning outcome

CO 1: Understand the concepts and importance of the banking system

CO 2: Understand the banking instruments and operations as prescribed by the Indian banking regulation act.

Books for reference**Recent Edition Books**

1. Gordon & Natarajan: Banking Theory Law and Practice, 2015 Edition HPH
2. S. P Srivastava ; Banking Theory & Practice, Recent Edition Anmol Publications
3. M. Prakhas, Bhargabhi R: Banking law & Operation, Recent Edition Vision Book House.
4. Tannan M.L: Banking Law and Practice in India, Recent Edition Indian Law House
5. Sheldon H.P: Practice and Law of Banking. Recent Edition
6. K. Venkataramana, Banking Operations, Recent Edition SHBP.
7. Kothari N. M: Law and Practice of Banking , Recent Edition
8. Neelam C Gulati: Principles of Banking Management, Recent Edition
9. Maheshwari. S.N.: Banking Law and Practice, Vikas Publication



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SYLLABUS and MATRIX of

B.Com A&F

V & VI Semester

Framed according to National Education Policy

2020 Onwards

(Semester Scheme)

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

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	Income Tax Returns Filing	DSC-13	3+0+2	60	40	100	4
37	COM 5.2	Indian Financial System	DSC-14	3+0+2	60	40	100	4
38	COM 5.3	Human Resources Management	DSC-15	4+0+0	60	40	100	4
39	COM 5.4	Elective 1	DSE-1	3+0+0	60	40	100	3
40	COM 5.5	Elective 2	DSE-2	3+0+0	60	40	100	3
41	COM 5.6	Digital Marketing	Vocational-1	2+0+2	50	50	100	3
42	COM 5.7	Business Ethics and Employability Skills	SEC - SB	2+0+2	50	50	100	3
Sub - Total (D)					400	300	700	24

Elective Groups and Courses:

Sl.No	Course Code	Accounting	Course Code	Finance
1	A1	Indian Accounting Standards- I	F1	Financial Institutions and Markets

Note:

1. The department proposes to offer Elective of Accounting & Finance only as the students of this section are pursuing CA Professional Course
2. The students to submit any two assignments (minimum) from the skill development activities.

Name of the Program: Bachelor of Commerce (B.Com.) DSC -Course Code: COM 5.1 Name of the Course: Assessment of Persons other than Individuals and Filing of ITRs		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hours	60 Hours
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar& field work etc.,		
Course Objectives: <ol style="list-style-type: none"> To understand the calculation of Depreciation and allowance To comprehend the assessment of partnership Firms and determine the tax liability. To comprehend the assessment of corporate entities and determine the tax liability. To 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.		14
Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act -- Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problems on Computation of Tax Liability (Use of Software Package-Quick Books/ Electro com)		
Module No. 4: Tax Under E-Environment		16
Filing of Income tax returns (ITR) – Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR –form 26AS significance returns-Advance Tax Sections-Tax Deducted at Source (TDS)- online payment of tax-problems on Advance Tax and TDS.] E-filing of return on Income Tax Portal , Verification of ITR..		
Module No. 5: Case laws and Amendments		10

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

Skill Development Activities:

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

Books for Reference:

1. Vinod K Singhanian – “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.

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

- a) Understand the calculation of Depreciation and allowance
- 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) Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.

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

DSC -Course Code: 5.2

Name of the Course: Indian Financial System

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

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

Course objectives

- a) To study the concepts of the financial system in India.
- b) To understand the significance of the markets and instruments
- c) To classify the types of financial services
- d) To analyze the importance of regulatory framework of the system
- e) To familiarize students with recent changes and elements of financial markets and services.

Syllabus:	Hours
Module No. 1: Financial System	12
Introduction, History, Meaning, Significance and Classification of Financial System Financial Institutions: Meaning, Features, Significance, Classification and Functions	
Module No. 2: Financial Markets and Instruments	16
Financial Markets and Instruments (Assets): Meaning and Significance Money Market: Meaning, Features, Instruments and Sub Components Capital Market: Meaning, Features, Instruments and Types Commodities Market: Meaning, Features and Transactions Forex Market: Meaning, Features and Transactions Euro Market: Meaning and Features	
Module No. 3: Financial Services	12
Meaning, Features and Significance-Types of Financial Services: Fee Based and Fund Based Fee Based Services: Merchant Banking, Capital Re-Structuring, Corporate Debt Restructuring, Portfolio Management, Corporate Counselling, Credit Syndication, Issue management- Credit Rating Fund Based Services: Hire Purchase, Leasing, Housing Finance, Equipment Leasing, Factoring, Bills Discounting, Venture Capital, Consumer Finance, Mutual Fund, Insurance, Retirement Planning	
Module No. 4: Regulatory Institutions	10
RBI: Meaning, Establishment, Significance and Functions SEBI: Meaning, Establishment, Significance and Functions IRDA: Meaning, Establishment, Significance, Powers, and Functions	

Module No. 5: Recent Trends in Finance**06**

Technology Trends in Finance- Artificial Intelligence, Machine Learning, Predictive Analytics, Fintech Startups, BNPL, Digitization of financial products, Cloud native system Investment development and Government Initiatives

Skill Developments Activities:

1. List the instruments traded in the financial market
2. List the financial services rendered by banks

Books for Reference:

1. Vasanth Desai: The Indian Financial System, HPH
2. G. Ramesh Babu: Indian Financial System. HPH
3. Dr. Bharatish Rao, B.R. Bharghavi – Indian Financial System, VBH
4. Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill
5. L M Bhole: Financial Institutions and Markets, Tata McGraw Hill
6. M Y Khan: Indian Financial System, TMH
7. A Datta: Indian Financial System, Excel Books
8. D.K. Murthy and Venugopal: Indian Financial System I.K. International Publishers
9. P N Varshney& D K Mittal: Indian Financial System, Sulthan Chand & Sons
10. E Gardon& K Natarajan: Financial Markets & Services, HPH
11. S.C. Charma and Monica: Indian Financial System I.K.International Publishers
12. K. Venkatramana, Indian Financial System, SHBP.

Course outcome

- a) Explain concepts of the financial system in India.
- b) Understand the significance of the markets and instruments
- c) Classify the types of financial services
- d) Analyse the importance of regulatory framework of the system
- e) List with recent changes and elements of financial markets and services.

Name of the Program: Bachelor of Commerce (B.Com.) DSC- Course Code: 5.3 Name of the Course: Human Resource Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hours	60 Hours
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course objectives <ul style="list-style-type: none"> a) To study the concepts of Human resources management b) To understand the steps in recruitment and selection process c) To analyze the importance of performance appraisal, motivation and compensation d) To learn the basis of promotion and reason for transfers e) To list the recent trends in human resources management 		
Syllabus:		Hours
Module No. 1: Human Resources Management		12
Introduction: Definition, Objectives, Functions, Evolution and growth of HRM, qualities of a good HR manager, changing roles of a HR Manager, Issues and Challenges of a HR manager, HR policy of an organization. HR Planning – Definitions of Human Resource Planning, Resources Planning, dealing with surplus and deficient manpower, Job Analysis, Job Description and Job Specification.		
Module No. 2: Recruitment and Selection		12
Recruitment and Selection: Objectives, Sources, Internal and external recruitment, application blank testing - Selection process – Induction, Orientation. Training and development – principles of training – assessment of training needs – On the job training methods – off the job training methods-evaluation of effectiveness of training programs and development programs – Compensation and Job Evaluation Human Resource Development – Meaning of HRD – Role of training in HRD.		
Module No. 3: Performance Appraisal, Compensation Management and HR Audit		12
Performance appraisal: process – methods of performance appraisal – appraisal counselling. Motivation: process theories – feedback mechanism. Compensation Management: Meaning- Base Compensation and Supplementary Compensation – Innovations in Compensation Management- Pay Band System, ESOP-Flexi-time Schedules.		
Module No. 4: Promotion, Transfer and Work Environment		10

Promotion and Transfers: Meaning- purpose of promotion – basis of promotion – meaning of transfer – right sizing of work force and attrition.

Work Environment fatigue – monotony and boredom – industrial accidents – employee safety – morale – grievance – grievance handling – Managing grievances and discipline.

Module 5: Emerging Trends in HRM	10
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eHRM, Intellectual Capital, Hybrid Offices, Employee experience, Employee reskilling and upskilling, Employee wellbeing, Power skills, Data driven HR, People analytics , DEI- Diversity, Equity and Inclusion, embracing Gig economy, Cyber security, Contemporary issues in HRM

Skill Development Activities:

1. Prepare an advertisement focusing on job analysis.
2. Collect information on recruitment, training and appraisal method adopted in a company.
3. Analyze a report on recent trends in HRM

Books for reference:

1. Aswathappa, Human Resource Management, Tata McGraw Hill Publishing Company, New Delhi, 1999
2. Tripathi – Personnel Management, Sultan Chand & Sons, New Delhi, 2000
3. Dr. S.S. Khanka – Human Resource Management, S. Chand & Company Ltd. 2003
4. L.M. Prasad, Human Resource Management, Sultan Chand & Sons, New Delhi, 2005
5. P. Subba Rao, Human Resource Management, Himalaya Publishing House, 2011
6. Seems Sanghi, Human Resource Management, Vikas Publishing House Pvt. Ltd. 2014
7. Gary Dessler. A Framework for Human Resource Management, Pearson Education
8. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning
9. Ivancevich, John M. Human Resource Management, McGraw Hill
10. Robert L. Mathis and John H. Jackson. Human Resource Management, Cengage Learning
11. Neeru Kapoor, Human Resource Management, Taxmann Publication
12. Bernardin ,H. John, Human Resource Management, Tata McGraw Hill.
13. Singh B. P. and T. N. Chhabra, Personnel Management & Industrial Relations, Dhanpat Rai and Co.Pvt. Delhi.
14. Flippo, Edwin B., Principles of Personnel Management, McGraw Hill, New York.

Course outcome

- a) Explain the concepts of Human resources management
- b) Describe the steps in recruitment and selection process
- c) Analyze importance of performance appraisal, motivation and compensation
- d) Interpret the basis of promotion and reason for transfers
- e) List the recent trends in human resources management

Name of the Programme: Bachelor of Commerce (B. Com) DSE -Course Code: 5.4 ACCOUNTING & FINANCE SPECIALISATION ELECTIVE 1: Name of the Course: Indian Accounting Standards- 1		
Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	3 Hours	45 Hours
Pedagogy: Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.		
Course Objectives: <ol style="list-style-type: none"> To understand the need and benefits of Accounting Standards. To prepare the financial statements as per Indian Accounting standards. To comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements. To understand the Accounting Standards for Items that do not Appear in Financial Statements 		
Syllabus		Hours
Module No. – 1 Introduction to Indian Accounting Standards.		10
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 Preparation of Financial Statements (Ind AS 1)		12
Framework for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, statement of Cash flow and Notes to accounts. Problems on preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013.		
Module No. – 3 Provision under Accounting Standard for Items Appear in Financial Statements.		10
Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS- 23) – Investment Property (Ind AS-40) – objectives, Scope, definitions, Recognition Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards.		
Module No.- 4 Provisions under Accounting Standards for Items that do not Appear in Financial Statements.		08

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).

Module No. - 5 Liability Based Indian Accounting Standards. 05

Provisions, Contingent liabilities and contingent assets (Ind AS 37) – Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent asset, relationship between provisions and contingent liability, recognition of provisions, Contingent asset and contingent liability, Measurement and Disclosure of Information in the Financial Statements.

Skill Development Activities:

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

Books for Reference:

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

Note: Latest edition of books may be used

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

- a) Understand the need and benefits of Accounting Standards.
- b) Prepare the financial statements as Indian Accounting standards.
- c) Interpret the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements.
- d) Explain the Accounting Standards for Items that do not appear in the Financial Statements

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

DSE -Course Code: 5.5

ACCOUNTING & FINANCE SPECIALISATION

ELECTIVE 2: Name of the Course: Financial Institutions and Markets

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

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

Course Objectives:

- a) To understand the structure of Indian Financial System and its constituents.
- b) To outline the role of capital and money market in economic development.
- c) To understand primary and secondary markets relevance in capital formation.
- d) To appraise the role played by banking and development financial institutions in economic development.
- e) To understand the different types of NBFCs and their contribution.

Syllabus:	Hours
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Module No. 1: Financial System in India	08
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Introduction – 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	08
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Capital Market: Meaning –Structure, Importance– Recent trends in Capital Market
Money Market: Meaning-Structure, Importance – – Recent trends in Money Market.
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 – Challenges of Indian Primary Markets;
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; SEBI: Objectives - functions –Role and Reforms in Secondary Market.

Module No. 3: Risk Management and Developing Index	10
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Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers – Arbitration – Investor protection
Consideration in developing index- Meaning, Purpose, and– Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) – Stock market
Indices in India – BSE Sensex - Scrip selection criteria – Construction – Other BSE indices (briefly)– NSE indices – S&P CNX Nifty – Scrip selection criteria – Construction – Stock market indices in foreign countries (Overview).

Module No. 4 Banking & Development Financial Institutions	12
Banking: Introduction – Meaning – Role and functions – Types of Banks; Development Financial Institutions: History – Management - Role & Functions of EXIM Bank –NABARD SIDBI – MUDRA –NHB – LIC & GIC - UTI – SFCs.	
Module No. 5: Non-Banking Financial Companies (NBFCs) & Forex Market	07
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:	
<ol style="list-style-type: none"> 1. List out any five recent Financial Sectors Reforms and analyse them. 2. Collect Share Application Forms of any five different companies who have offered IPO in the last or present financial year. 3. Collect data on last financial year price rigging and insider trading cases reported as per SEBI. 4. Visit website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs 5. Identify the Different types of Venture capital firms operating in Karnataka and their investment. 6. Any other activities, which are relevant to the course. 	
Books for Reference:	
<ol style="list-style-type: none"> 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.	
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. 	

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: 5.6		
VOCATIONAL 1 - Name of the Course: Digital Marketing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hours	45 Hours
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Objectives:		
<ul style="list-style-type: none"> a) To gain knowledge on Digital Marketing, Email marketing and Content marketing. b) To understand Search Engine Optimization tools and techniques c) To develop the skills on creation of Google AdWords & Google AdSense d) To study the concepts of Social Media Marketing and Web Analytics. e) To discuss the importance of YouTube Advertising & Conversions. 		
Syllabus:		
Module No. 1: Introduction to Digital Marketing		8 Hours
<p>Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business</p> <p>Email Marketing: I m p o r t a n c e of e-mail marketing, e-mail Marketing platforms, creating e-mailers, how to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails,</p> <p>Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework</p>		
Module No. 2: Search Engine Optimization (SEO)		10 Hours
<p>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.</p>		
Module No. 3: Google AdWords & Google AdSense		9 Hours
<p>Google AdWords: Google Ad-Words Fundamentals, Google AdWords Account Structure, Key terminologies in Google AdWords, How to Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process, Ad approval process, Keyword Match types , Keyword targeting & selection (Keyword planner), Display Planner, Different types of extensions , Creating location extensions, Creating call extensions, Create Review extensions, Bidding techniques – Manual / Auto , Demographic Targeting / Bidding, CPC-based, CPAbased & CPM-based accounts., Google Analytics Individual Qualification (GAIQ), Google AdSense : Understanding ad networks and AdSense's limitations, Learning which situations are best for using AdSense, Setting up an AdSense account, Creating new ad units, Displaying ads on a website, Configuring channels and ad styles, Allowing</p>		

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) & Web Analytics 10 Hours

Social Media Marketing (SMM) Facebook Marketing, Twitter Marketing, LinkedIn Marketing, Google plus Marketing, YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social
Web Analytics: The need & importance of Web Analytics, Introducing Google Analytics, The Google Analytics layout , Basic Reporting, Basic Campaign and Conversion Tracking, GoogleTag Manager, Social Media Analytics, Social CRM & Analytics, Other Web analytics tools, Making better decisions, Common mistakes analysts make.

Module 5: Youtube Advertising (Video Ads) & Conversion 09 Hours

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

Skill Development Activities:

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

Books for Reference:

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

Note: Latest edition of text books may be used

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

- a) Apply the concept of Digital Marketing, Email marketing and Content marketing.
- b) Understand Search Engine Optimization tools and techniques
- c) Explain the creation of Google AdWords & Google AdSense
- d) Interpret the details of Social Media Marketing and Web Analytics.
- e) Demonstrate the YouTube Advertising & Conversions.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: 5.7
SKILL ENHANCEMENT COURSE
Name of the Course: Business Ethics and Employability
Skills

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	30 Hrs

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

Course Objective:

- a) To familiarize students about ethical theories, values, principles and practices of Business Ethics
- b) To apply the concepts of the code of ethics.
- c) To understand of ethical issues in an organization
- d) To apply the learning from the case studies in real time.
- e) To study the ethical dilemmas in organisations

Syllabus:

Hours

Module No. 1: Introduction to Ethics

6

Definition – Meaning – Evolution – Concepts – Decision Making – Code of Ethics, Ethical Issues, Managing Ethics, International Business & Ethics

Module No. 2: Ethics in Business

6

Definition of Business Ethics, Evolution of Business Ethics, Relationship between Ethics and Business Ethics,

Text Book Case Studies

- Walmart
- Fall of Enron

Video Clip Cases

- Making the number – in business ethics

Module No. 3: Decision Making Process

6

Decision Making Process – Ethical Decision Making and Ethical Leadership – Individual Factors (Moral Philosophies) organizational factors (culture)

Textbook Cases:

- Nike Case Study
- Star Bucks
- Wells Fargo Case Study

Module No. 4: Ethics in HRM

6

Ethical issues in HR, Ethics in HRM

Case Study

- Jet Airways
- Changing roles of women: gender equality

Ethics in Finance: Finance and Ethics, Financial Markets, Insider Trading, Financial Statements

Case Study

- Insider Trading
- 2G

Ethics in Marketing: Ethical Dilemmas in marketing, Unethical marketing practices, Ethical and Social issues in advertising,.

Case Study

- Tanishq
- Johnson & Johnson

Books for Reference

Recent Edition Books

1. Bholanath Dutta, S.K. Podder; Corporate Government; Vision Book House
2. Dr. K. Nirmala, Karunakara Reddy; Business Ethics and Corporate Governance; HPH
3. H.R. Machiraju; Corporate Governance; HPH; 2015
4. Andrew Crane, Dirk Matten; Business Ethics; Oxford University Press.
5. C.S.V. Murthy; Business Ethics and Corporate Governance; HPH
6. N.M. Khandelwal; Indian Ethos and Values for Management; HPH
7. C.V. Baxi; Corporate Governance; Excel Books
8. Michael Blowfield, Allan Murray; Corporate Responsibility; Oxford University Press
9. R.R. Gaur, R. Sanghal, G.P. Bagaria; Human Values and Professional Ethics; Excel Books
10. B.O.B. Tricker; Corporate Governance; Oxford University Press
11. S. Prabakaran; Business Ethics and Corporate Governance; Excel Books
12. Biswanath Ghosh; Ethics in Management and Indian Ethos; Vikas Publishing House
13. Perspectives in Business Ethics, Laura P Hartman & Abhatterjee, McGraw Hill Publication

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

- a) Apply the concepts of code of ethics.
- b) Understand of ethical issues in an organization
- c) Apply the learning from the case studies in real time.
- d) Explain the ethical dilemmas and the impact on the business

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	Management Accounting	DSC-16	3+0+2	60	40	100	4
44	COM 6.2	Financial Planning	DSC-17	3+0+2	60	40	100	4
45	COM 6.3	Startup Management	DSC-18	3+0+2	60	40	100	4
46	COM 6.4	Elective 1	DSE-3	3+0+0	60	40	100	3
47	COM 6.5	Elective 2	DSE 4-	3+0+0	60	40	100	3
48	COM 6.6	E-Commerce	Vocational -2	2+0+2	50	50	100	3
49	COM 6.7	Internship	I-1	4 to 5 weeks		100	100	3
Sub -Total (D)					350	350	700	24

Elective Groups and Courses:

Sl. No.	Course Code	Accounting	Course Code	Finance
1	A2	Indian Accounting Standards-2	F2	Investment Management

Note:

1. For B.Com A & F course Specialization offered is Accounting and Finance only as they are pursuing CA Professional course.

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

DSC -Course Code: 6.1

Name of the Course: Management Accounting

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

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

Course Objectives:

- a) To study the significance of management accounting in decision making.
- b) To analyse and interpret corporate financial statements by using various techniques.
- c) To compare the financial performance of corporates through ratio analysis.
- d) To understand the latest provisions in preparing cash flow statement.
- e) To 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	06
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	20
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: Cashflow 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.
Triple Bottom Line (TBL) and Environment Social Governance (ESG) Framework for sustainable business practices

Skill Development Activities:

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

Books for Reference:

1. Study Materials of ICAI on Management Accounting (Updated)
2. Study Materials of ICAI 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.

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

- a) Understand the significance of management accounting in decision making.
- b) Analyze and interpret the corporate financial statements by using various techniques.
- c) Compare the financial performance of corporates through ratio analysis.
- d) Apply the latest provisions in preparing cash flow statement.
- e) Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.

Name of the Program: Bachelor of Commerce(B.Com.) Course Code: 6.2 Name of the Course: Financial Planning		
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 Objectives: <ol style="list-style-type: none"> To orient students regarding financial planning To study the types of markets and avenues To interpret the stock indices through live stock market sessions To analyse the NAV and mutual fund structure To study the role of regulatory body in investor protection 		
Syllabus:		Hours
Module No. 1: Fundamentals of Financial Planning		08
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 Market		12
<ul style="list-style-type: none"> Types of Markets: Primary Market, Secondary Market, Participants and Procedures, Relationship between secondary market and primary market Types of Companies: Private Company, Public Companies, Foreign Companies Financial Instruments: Investments, Non-Marketable Financial Assets, Marketable Financial Assets Credit Ratings, IPO Grading, Methods of raising capital in the primary market., Functions of stock exchanges, Trade Life Cycle, Technology 		
Module No. 3: Stock Market Session		16
Investing in shares: Practical Livestock Market session, Understanding Derivatives and its practical use: Futures, Options, Derivatives – as a Hedging tool		
Module No. 4: Mutual Fund Investing		16
Meaning, features, concepts, taxation, options, uses and process. AUM (Asset under Management) – NAV (Net Asset Value) – Fund Structure – AMFI (Association of Mutual Funds in India) – Role – KYC (Know Your Customer) - requirements.		

Module No. 5: Regulatory Environment and Ethical Issues**08**

Provisions of the SEBI (Investment Advisers) Regulations, 2013, roles of regulators: MoF, MCA, SEBI, RBI, IRDA, PFRDA, Self – regulatory organisations
Provisions of PMLA, 2002, ethical issues in providing financial advice, investor complaint redressal mechanism

Books for Reference**Recent Edition Books**

1. Gurusamy, Financial Markets and Institutions, Tata McGraw Hill.
2. Saunders, Financial Markets and Institutions, Tata McGraw Hill.
3. Investment Analysis and Portfolio Management, Prasanna Chandra, McGraw Hill
4. Introduction to Investment, Mayo, Cengage Learning

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

- a) Understand the importance of financial planning
- b) Explain the types of markets and assets
- c) Interpret the stock indices through live stock market sessions
- d) Analyse the NAV and mutual fund structure
- e) Explain the role of regulatory body in investor protection

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: 6.3		
Name of the Course: Start up Management		
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 worketc.,		
Course Objectives:		
a) To enable students to learn the basic concepts of entrepreneurship.		
b) To study the feasibility analysis and significance in start up		
c) To prepare a business plan to start a small industry.		
d) To study the financing options for startups.		
e) To analyze the start up support offered by government.		
Syllabus:		Hours
Module No. 1: Introduction to Start Up		10
Introduction to Entrepreneurship – Meaning – Types of Entrepreneurs – Qualities of an Entrepreneur – Startup – Meaning – Nature and Scope – Startup opportunities: The New Industrial Revolution – The Rise of startup Economy – The Six Forces of Change – The Startup Equation – The startup Ecosystem		
Module No. 2: Idea Generation and Feasibility Analysis		10
Idea Generation and Feasibility Analysis: Idea Generation; Creativity and Innovation; Identification of Business Opportunities; Market Entry Strategies; Marketing Feasibility; Financial Feasibilities; Political Feasibilities; Economic Feasibility; Social and Legal Feasibilities; Technical Feasibilities; Managerial Feasibility, Location and Other Utilities Feasibilities		
Module No. 3: Business Plan		15
Business Plan Business model – Meaning, designing, analyzing and improvising; Business Plan – Meaning, Scope and Need; Financial, Marketing, Human Resource and Production/Service Plan; Business plan Formats; Project report preparation and presentation		
Module No. 4: Startup Financing		15
Bootstrapping – Accelerators – Angel Investors – venture capitalist – private equity – crowd funding – Initial coin offering		
Module 5: Startup Support		10
Policies – Startup incubation – benefits and managing incubators – Startup cluster – identifying cluster and cluster development. Policies (Karnataka Policy Highlights) State Policy Highlights – Incentives (Patent Incentives, Marketing Assistance, Tax Incentives) – Schemes Pradhan Manthri Mudra Yojana – Ministry of Finance Self-Employment Lending Schemes – Credit Line – 1 – Microfinance (National Minority Development & Financial Corporation) Marketing Assistance Scheme – MSME scheme for		

setting tea boutiques in India – Ministry of Commerce & Industry – Entrepreneurial and Managerial development of MSMEs through incubators – MSME

Books for Reference:

1. Entrepreneurship, Rajeev Roy, Oxford University Press
2. Startup a new Venture Management, Dr. Jyothi Gogte, Vishwakarma Publications
3. Fundamentals of Small Business Management, Vasant Desai, Himalaya Publications
4. Before You Startup, Pankaj Goel, Fingerprint Publications
5. The Manual for Indian Startups, Vijay Kumar, Meena Ganesh, Penguin House

Note: Latest edition of books may be used.

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

- a) Understand the basic concepts of entrepreneurship.
- b) Interpret the feasibility analysis and significance in start up.
- c) Prepare a business plan to start a small industry.
- d) Collect the financing options for startups.
- e) Analyze the start up support offered by the government.

Name of the Programme: Bachelor of Commerce (B.Com)**Course Code: 6.4****ACCOUNTING & FINANCE SPECIALISATION****Elective 1: Name of the Course: Indian Accounting Standards-2**

Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Objectives: <ul style="list-style-type: none">a) To understand the preparation of consolidated financial statements as per Ind ASb) To learn the disclosures in the financial statementsc) To understand the latest provisions of measurement-based accounting policies.d) To study the Accounting and Reporting of Financial Instrumentse) To analyze the Revenue based accounting standard.		
Syllabus		Hours
Module-1 Consolidated Financial Statement (Ind AS 110)		9
Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve and Unreleased profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet.		
Module No. 2 Disclosures in the Financial Statements		9
Employee benefits (Ind AS 19) Earnings per Share (Ind AS 33) Lease (Ind AS 116), Interim Financial Reporting (Ind AS 34) Share-based Payment (Ind AS 102).		
Module No. 3 Measurement Based on Accounting Policies		9
Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8), First time adoption of Ind AS (Ind As 101), Accounting for Government Grants and Disclosure of Government Assistance ((Ind AS 20)) and Share Based Payment (Ind AS 102)		
Module No. 4 Accounting and Reporting of Financial Instruments		9
Presentation of Financial Instruments (Ind AS 32) – Meaning, Financial Assets, Financial Liabilities - Presentation Recognition and Measurement of financial Instruments (Ind AS 39) – Initial and Subsequent Recognition and measurement of Financial Assets and Financial Liabilities, Derecognition of Financial Assets and Financial Liabilities- Disclosures of Financial Instruments (Ind AS 107)		
Module No. 5 Revenue based accounting standard.		9
Revenue from Contracts with Customers (Ind AS 115), Fair Value Measurement (Ind AS 113) Contract, Practical Provisions and problems on the above standards.		

Skill Development Activities:

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

Books for Reference:

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

Note: Latest edition of text books may be used

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

- a) Understand the preparation of consolidated financial statements as per Ind AS
- b) Learn the disclosures in the financial statements.
- c) Understand the latest provisions of measurement-based accounting policies.
- d) Study the Accounting and Reporting of Financial Instruments
- e) Analyze the Revenue based accounting standard.

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

**ACCOUNTING AND FINANCE
SPECIALISATION**

**ELECTIVE – 2 Course Code: 6.5
Name of the Course: Investment
Management**

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 Objectives:

- a) To understand the concept of investments, its features, and various instruments.
- b) To comprehend the functioning of secondary market in India.
- c) To study the concept of risk and return and their relevance in purchasing and selling of securities.
- d) To illustrate the valuation of securities and finding out the values for purchase and sale of securities.
- e) To interpret the fundamental analysis of a company for purchase and sale of securities and technical analysis for trading in the share market.

Syllabus:	Hours
Module No. 1: Concept of Investment	07
Introduction - Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market Instruments, Capital Market Instruments. Derivatives.	
Module No. 2: Risk & Return	10
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. 3: Fundamental Analysis	12
Fundamental analysis-EIC Framework, Global Economy, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis. Valuation of securities: Valuation of Bonds and debentures and preference shares, equity shares-no growth rate, normal growth rate and super normal growth rate	
Module No. 4 Technical Analysis	08
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 Behavioral Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency	
Module No. 5: Portfolio Management	08

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. Summarize the parameters of 'Economy Analysis' of any five countries and give your inference.
 6. Any other activities, which are relevant to the course.

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.

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

- a) Apply the concept of investments, its features and various instruments.
- b) Understand the functioning of secondary market in India.
- c) Interpret 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) Apply the fundamental analysis and technical analysis in Investment Decisions

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: 6.6		
Name of the Course: E-Commerce		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Objectives:		
<ul style="list-style-type: none"> a) To comprehend the concepts of E-commerce b) To understand the e-retailing benefits and key success factors c) To analyze the benefits of EDI d) To understand Cyber security e) To know the Issues in E-commerce. 		
Syllabus:		Hours
Module No. 1: E-commerce and its Technological Aspects		08
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		10
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:		08
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 in E Commerce Threats in Computer Systems:		08
Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewalland the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.		
Module 5: Issues in E-Commerce		09
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. Visit any bank, identify and note customer relationship management by banker.
2. Conduct an online survey on customer satisfaction of insurance products of any company.
3. Visit any telecommunication retail service outlet, discuss CRM related aspects with CRM manager.
4. Discuss from any five call center employees on how their work helps to maintain customer relationship.
5. Prepare report how technology impacts on CRM.
6. Any other activities which are relevant to the course.

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, Pearson Education.
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.

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 and key success factors
- c) Analyse the benefits of EDI
- d) To understand Cyber security
- e) Know the Issues in E-commerce.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: 6.7		
INTERNSHIP		
Course Credits	No. of Hours per Week	
3 Credits	Based of number of students and faculty	

