



Maharani Lakshmi Ammanni College for Women Autonomous

Affiliated to Bengaluru City University
Re-accredited by NAAC with "A" grade, Recognised by UGC
under Section 2(f) and 12(b) of the UGC Act 1956
Conferred the Status of 'College with Potential for Excellence' by UGC



Syllabus of V & VI Semester B. Com

Scheme of Teaching & Evaluation and

Curriculum for

the 5th and 6th Semester B. Com

for the Academic Year 2023-24

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

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	Principles and Practice of Auditing	DSC-13	3+0+2	60	40	100	4
37	COM 5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
38	COM 5.3	Financial 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	GST- Law & Practice	Vocational-1	2+0+2	50	50	100	3
42	COM 5.7	Business Ethics	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	Course Code	Marketing	Course Code	Human Resources
1	A1	Indian Accounting Standards- I	F1	Financial Institutions and Markets	M1	Retail Management	H1	Human Resources Development

Note:

1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.
2. The department proposes to offer Electives on the following:
 - Accounting & Finance
 - Marketing & Human Resources
3. The students to submit any two assignments(minimum) from the skill development activities

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	Income Tax Law and Practice-II	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	Digital Marketing	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

Sl. No.	Course Code	Accounting	Course Code	Finance	Course Code	Marketing	Course Code	Human Resources
1	A2	Indian Accounting Standards-2	F2	Investment Management	M2	Customer Relationship Management	H2	Cultural Diversity at Work Place

Note:

1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.
2. The students shall undergo 4 to 5 weeks of internship programme in any business organization immediately after completion of 5th Semester Examination but before the commencement of 6th Semester classes.

Name of the Program: Bachelor of Commerce (B.Com.) DSC-Course Code: 5.1 Name of the Course: Principles and Practice of Auditing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field worketc.,		
Course Objectives: <ol style="list-style-type: none"> To understand the conceptual framework of auditing. To examine the risk assessment and internal control in auditing To comprehend the relevance of IT in audit and audit sampling for testing. To examine the company audit and the procedure involved in the audit of different entities. To gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants. 		
Syllabus:		Hours
Module No. 1: Introduction to Auditing		10
Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers -Audit Note Book, Audit Programme Qualities of an Auditor – Audit planning – Audit strategy --Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.		
Module No. 2: Risk Assessment and Internal Control		12
Introduction – Audit risk – Assessment of risk – Internal Control-Meaning and objectives– Internalcheck- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases. Digital Assurance and Cyber Security-Importance – advantages and challenges		
Module No. 3: Verification and Valuation of Assets and Liabilities		12
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Goodwill, Investments, Stock in Trade. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities.		
Module No. 4: Company Audit and Audit of other Entities		13
Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable institutions - Educational institutions – Government – Local Bodies – Cooperative societies – hotels – hospitals – clubs & Banks.		

Module 5: Audit Report & Professional Ethics	13
Introduction – Meaning – Elements of audit report –Types of audit report - Independent Auditor’s report and their illustration; Professional Ethics: Code of Ethics - Professional Accountants in Public practices and business – Fundamental Principles of Professional Ethics.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Design and develop an audit plan program for a joint stock company 2. List the various documents necessary to be verified in the audit process 3. Draft an audit report (qualified or clean) with imaginary data. 4. Visit an audit firm, write about the procedure followed by them in auditing the booksof accounts of a firm. 5. Record the verification procedure with respect to any one fixed asset. 6. Draft an audit program. 7. Any other activities, which are relevant to the course. 	
Books for Reference: <ol style="list-style-type: none"> 1. ICAI Study Materials on Auditing and Assurance 2. B.N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi. 3. T.R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra. 4. J.M. Manjunatha and others, Auditing and Assurance, HPH. 5. Gupta Karnal, Contemporary Auditing, Tata Mc. Graw-Hill, New Delhi. 6. R.G. Saxena, Principles of Auditing. Note: Latest edition of books may be used.	
Course Outcomes: On successful completion of the course, the students’ will be able to <ol style="list-style-type: none"> a) Understand the conceptual framework of auditing. b) Analyze the risk assessment and internal control in auditing c) Explain the relevance of IT in audit and audit sampling for testing. d) Interpret the company audit and the procedure involved in the audit of different entities. e) Apply the knowledge on different aspect of audit reporting and conceptual frameworkapplicable on professional accountants. 	

Name of the Program: Bachelor of Commerce (B.Com.) DSC-Course Code: 5.2 Name of the Course: Income Tax Law and Practice– I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & fieldwork etc.,		
Course Objectives: <ol style="list-style-type: none"> To understand the basic concepts and provisions for determining the residential status of an Individual. To comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits. To compute the income house property for different categories of house property. To comprehend TDS & advances tax Ruling and identify the various deductions under section 80. To study the procedure for computation of Total Income and tax liability of an individual. 		
Syllabus:		Hours
Module No. 1: Basic Concepts of Income Tax		12
Introduction –Meaning of tax-, types of taxes, cannons of taxation. Brief history of Indian IncomeTax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of individuals under section 10 of the Income Tax Act, 1961.		
Module No. 2: Residential Status and Incidence of Tax		10
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual.		
Module No. 3: Income from Salary		18
Introduction - Meaning of Salary -Basis of charge Definitions–Salary, Perquisites and profits in lieu of salary - Provident Fund –Transferred balance. - Retirement Benefits – Gratuity, pension and Leave salary. Deductions and Problems on Computation of Taxable Salary.		
Module No. 4: Income from House Property		10

Introduction - Basis for charge - Deemed owners -House property incomes exempt from tax,composite rent and unrealized rent. Annual Value –Determination of Annual Value - Deductions from Annual Value - Problems on Computation of Income from House Property.	
Module No. 5: Tax Deduction at Sources & Advance Tax Ruling	10
Introduction - Meaning of TDS - Provisions regarding TDS - TDS to be made from Salaries - Filing of Quarterly statement – Theory and Problems; Advance Tax: Meaning of advance tax - Computation of advance tax - Instalment of advance tax and due dates. Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80EE , 80G, 80GG, 80GGB,80GGC , 80TTA and 80U as applicable to Individuals.	
Skill Developments Activities: <ol style="list-style-type: none"> 1. Prepare a slab rates chart for different Individual assesses. 2. Visit any Chartered Accountants office, collect and record the procedure involved in filing the Income tax returns of an Individual. 3. List out any 10 Incomes exempt from tax under section 10 of an Individual. 4. Prepare the chart of perquisites received by an employee in an organization. 5. Identify and collect various enclosures pertaining to Income tax returns of an individual. <p>Any other activities, which are relevant to the course.</p>	
Books for Reference: <ol style="list-style-type: none"> 1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra. 2. Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi. 3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana. 4. Bhagawathi Prasad, Direct Taxes. 5. B.Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.s 6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House. <p>Note: Latest edition of text books may be used.</p>	
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a) Understand the basic concepts and provisions for determining the residential status of an Individual. b) Ability to comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits. c) Computation of the income from house property for different categories of house property. d) Calculate TDS & advances tax Ruling and identify the various deductions under section 80. e) Interpret the procedure for computation of Total Income and tax liability of an individual 	

Name of the Program: Bachelor of Commerce (B.Com.) DSC- Course Code: 5.3 Name of the Course: Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Objectives: <ol style="list-style-type: none"> To understand the role of financial managers effectively in an organization. To apply the compounding & discounting techniques for time value of money. To understand the factors influencing the capital structure of an organization. To estimate the working capital requirement for the smooth running of the business To make investment decision with appropriate capital budgeting techniques for investment proposals. 		
Syllabus:		Hours
Module No. 1: Introduction to Financial Management		06
Introduction –Meaning of Finance, Finance Function, Objectives of Finance function, Organization of Finance function -Meaning and definition of Financial Management; Goals of Financial Management, Scope of Financial Management, Functions of Financial Management, Role of Finance Manager in India. Financial planning-- Meaning –Need –Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.		
Module No. 2: Time Value of Money		10
Introduction – Meaning of time value of money-time preference of money- Techniques of timevalue of money: Compounding Technique-Future value of Single flow, Multiple flow and Annuity -Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. Doubling Period- Rule 69 and 72.		
Module No. 3: Financing Decision		14
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis- Problems. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Problems.		
Module No. 4: Investment Decision and Dividend Decision		18

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

Dividend Decisions: Meaning-Determinants of Dividend Policy-Types of Dividends-Dividend Theories – Irrelevance Theory: MM Model – Relevance Theory: Walter Model & Gordon Model) – Dividend Distribution

Module 5: Working Capital Management

12

Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs – Estimation of working capital requirements. dangers of excess and inadequate working capital, Merits of adequate working capital, Sources of working capital. Cash Management, Receivable Management, and Inventory Management (Concepts only). Introduction to concepts of Business valuation, Mergers & Acquisitions, Corporate restructuring and Start up Finance.

Skill Development Activities:

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

Books for reference:

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

Note: Latest edition of books may be used.

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

- a) Explain the role of financial managers effectively in an organization.
- b) Apply the compounding & discounting techniques for time value of money.
- c) Interpret the factors influencing the capital structure of an organization.
- d) Calculate the working capital requirement for the smooth running of the business
- e) Apply investment decision with appropriate capital budgeting techniques for investment proposals.

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 Hrs	45 Hrs
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
Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, statement of Cash flow and Notes to accounts. Problems on preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013.		
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 Disclosure (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: <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> 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 <ol style="list-style-type: none"> 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 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field worketc.,		
Course Objectives: <ol style="list-style-type: none"> To understand the structure of Indian Financial System and its constituents. To outline the role of capital and money market in economic development. To understand primary and secondary markets relevance in capital formation. To appraise the role played by banking and development financial institutions in economic development. To understand the different types of NBFCs and their contribution. 		
Syllabus:		Hours
Module No. 1: Financial System in India		08
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
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

<p>Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers – Arbitration – Investor protection</p> <p>Consideration in developing index- Meaning, Purpose, and– Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) – Stock market</p> <p>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).</p>	
Module No. 4 Banking & Development Financial Institutions	12
<p>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.</p>	
Module No. 5: Non-Banking Financial Companies (NBFCs) & Forex Market	07
<p>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.</p>	
<p>Skill Developments Activities:</p> <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 inthe last or present financial year. 3. Collect data on last financial year price rigging and insider trading cases reported as perSEBI. 4. Visit website of Development Financial Institutions (DFIs) and prepare report on thehistory/milestone and functions of the DFIs 5. Identify the Different types of Venture capital firms operating in Karnataka and theirinvestment. 6. Any other activities, which are relevant to the course. 	
<p>Books for Reference:</p> <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 PublishingHouse, New Delhi 6. Shashi k Guptha, Nisha Aggarwal & Neeti Guptha (2008), Financial Markets. KalyaniPublishers, 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

- 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.

<p align="center"> Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM M1 DSE -SPECIALISATION MARKETING AND HUMAN RESOURCES SPECIALISATION Name of the Course: Retail Management </p>		
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: <ol style="list-style-type: none"> To understand the contemporary issues, strategies and trends in Retailing. To utilize the theories and strategies of Retail Planning. To perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context. To understand the concepts in retail marketing To study the emerging trends in Retail Industry. 		
Syllabus:		Hours
Module No. 1: Introduction to Retailing		08
Introduction – Meaning and Definition – Characteristics of Retailing -Functions of Retailing- Types of Retailing- Forms of Retailing based on ownership. Retail Theories- Wheel of Retailing- RetailLife cycle- Retail Business in India. Influencing factor- Present Indian retail scenario. International Perspective in Retail Business.		
Module No. 2: Consumer Behaviour in Retail Business		10
Buying Decision Process and its Implication on Retailing – Influence of Group and Individual Factors, Customer Shopping Behaviour, Customer Service and Customer Satisfaction. Retail Planning Process: Factors to Consider in Preparing a Business Plan – Implementation – Risk Analysis.		
Module No. 3: Retail Operations		10
Factors Influencing location of Store - Market Area Analysis – Trade Area Analysis – Rating Plan method - Site Evaluation. Retail Operations: Stores Layout and Visual Merchandising, Stores designing, Space Planning, Inventory Management, Merchandise Management, Category Management.		
Module No. 4: Retail Marketing Mix		07

<p>Product: Decisions Related to Selection of Goods (Merchandise Management Revisited) Decisions Related to Delivery of Service.</p> <p>Pricing: Influencing Factors – Approaches to Pricing – Price Sensitivity - Value Pricing – Markdown Pricing.</p> <p>Place: Supply Channel-SCM Principles – Retail Logistics – Computerized Replenishment System-Corporate Replenishment Policies.</p> <p>Promotion: Setting objectives – Communication Effects - Promotional Mix.</p> <p>Human Resource Management in Retailing – Manpower Planning – Recruitment and Training – Compensation – Performance Appraisal Methods.</p>	
Module No. 5: Impact of Information Technology in Retailing	10
<p>Non-Store Retailing (E-Retailing) - The Impact of Information Technology in Retailing - Integrated Systems and Networking – EDI – Bar Coding – Electronic Article Surveillance Electronic ShelfLabels – Customer Database Management System. Legal Aspects in Retailing, Social Issues in Retailing, Ethical Issues in Retailing. Artificial Intelligence in Retailing.</p>	
<p>Skill Developments Activities:</p> <ol style="list-style-type: none"> 1) Identify any 10 Retail Business Stores at you Conveniences 2) Visit any Established Retail Mall and Draw a Chart of Product Segmentation 3) Make a list of factor influence on choice of retail stores 4) Conduct a survey after sale service of any retail outlet 5) Contact any retailer, collect the information on factors influencing on retail pricing. 6) Any other activities, which are relevant to the course. 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", PHI NewDelhi, 2. A.J.Lamba, "The Art of Retailing", Tata McGrawHill, New Delhi, 3. Swapna Pradhan: Retailing Management, , TMH 4. James R. Ogden & Denise T: Integrated Retail Management 5. Levy & Weitz: Retail Management -TMH 6. Rosemary Varley, Mohammed Rafiq-: Retail Management 7. Chetan Bajaj: Retail Management -Oxford Publication. 8. Uniyal & Sinha: Retail Management - Oxford Publications. 9. Suja Nair: Retail Management 10. R.S Tiwari: Retail Management, HPH, New Delhi <p>Note: Latest edition of books may be used.</p>	
<p>Course Outcomes: On successful completion of the course, the students' will be able to</p> <ol style="list-style-type: none"> a) Explain the contemporary issues & strategies and trends in Retailing. b) Apply the theories and strategies of retail planning. c) Understand the role and responsibilities of store manager and examine the visualmerchandising and its techniques in the present context. d) Analyze the factors to be considered while fixing the price in retailing. e) List the emerging trends in Retail Industry. 	

<p align="center">Name of the Program: Bachelor of Commerce (B.Com.)</p> <p align="center">Course Code: 5.6</p> <p align="center">MARKETING AND HUMAN RESOURCES SPECIALISATION</p> <p align="center">ELECTIVE-2: Name of the Course: Human Resources Development</p>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
<p>Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar& field work etc.,</p>		
<p>Course Objectives:</p> <ul style="list-style-type: none"> a) To study the need of HRD. b) To understand the framework of HRD. c) To evaluate the models for HRD programs. d) To describe the significance of employee counselling. e) To measure the HR performance. 		
Syllabus:		Hours
Module No. 1: Conceptual Analysis and Framework of HRD		08
<p>Introduction – Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor, Concerns of Trade Unions.</p> <p>Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs</p>		
Module No. 2: Evaluating HRD Programs		08
<p>Introduction- - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs -Human Resource Development Applications - Fundamental Concepts of Socialization - Realistic Job Review - Career Management and Development.</p>		
Module No. 3 Employee Engagement		10
<p>Introduction to Employee Engagement definition, power of employees; Employee Engagement- An Emerging Paradigm; the Perception of HR Function; Identifying actively engaged employees; relationship between-commitment, satisfaction, loyalty and employee engagement; benefits; Characteristics of Engaged Employees; The importance of engaged employees.</p> <p>Drivers and Measuring Employee Engagement- The key drivers of Employee Engagement; Various levels of Employee Engagement</p>		
Module No. 4: Employee Counselling		09

Introduction - Employee counselling and wellness services – Counselling as an HRD Activity- Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.	
Module No. 5: HR Performance	10
Introduction -Work Force Reduction, Realignment and Retention - HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriate support and development.	
Skill Development Activities: <ol style="list-style-type: none"> 1. Discuss with HR manager on HRD and report on the same. 2. Visit any Organisation in your locality, collect information and report on employee welfare facilities provided by the company. 3. Meet HR trainer, discuss their role and responsibilities. 4. Visit any Organisation, discuss with employees about effectiveness of training. 5. Any other activities, which are relevant to the course. 	
Books for Reference: <ol style="list-style-type: none"> 1. Werner & Desimone, Human Resource Development, Cengage Learning. 2. William E. Blank, Handbook for Developing Competency Based Training Programmes, Prentice -Hall, New Jersey 3. Uday Kumar Haldar, Human Resource Development, Oxford University Press. 4. Srinivas Kandula, Strategic Human Resource Development, PHI Learning. 5. Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York. 6. Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2005. 7. Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi. 8. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Pub. Pvt. Ltd., New Delhi, 2003. 9. Rao, T.V: HRD Audit, Sage Publications, New Delhi. 10. ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill, New York. 11. Rao, T.V: Human Resource Development, Sage Publications, New Delhi. 12. Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi. <p>Note: Latest Edition of books may be used.</p> <p>Course Outcomes: On successful completion of the course, the students' will be able to</p> <ol style="list-style-type: none"> a) Explain the need for HRD. b) Apply the framework of HRD. c) Interpret the models for evaluating the HRD programs. d) Understand the significance of employee counselling. e) Analyze the HR performance. 	

<p align="center"> Name of the Program: Bachelor of Commerce (B.Com.) Course Code: 5.8 Vocational 1 Name of the Course: GST-Law & Practice </p>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Objectives: <ol style="list-style-type: none"> To comprehend the concepts of Goods and Services Tax. To understand the fundamentals of GST. To analyze the GST Procedures in the Business. To know the GST Assessment and its computation. 		
Syllabus:		Hours
Module No. 1: Introduction to GST		08
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act, 2017-Feature and Important definitions.		
Module No. 2: GST Registration and Taxable Event		10
Registration under GST provision and process. Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types-composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services- Problems.		
Module No. 3: Input Tax Credit		08
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.		
Module No. 4: GST Assessment		10

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti- Profiteering, Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.	
Module No. 5: Valuations of Goods and Services Under GST	09
<p>Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services:</p> <p>1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Prepare a tax invoice under the GST Act. 2. Write the procedure for registration under GST. 3. Prepare a chart showing rates of GST. 4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST. 5. List out the exempted Goods and Services under GST. 6. Analyse the custom duties rates of last five years. <p>Any other activities, which are relevant to the course.</p>	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. V.S.Datey, Goods and Services Taxes, Taxman. 2. Sathpal Puliana, M. A. Maniyar, Glimpse of Goods and Service Tax, Karnataka LawJournal Publications, Bangalore. 3. Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore. 4. H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax. 5. H.C. Mehotra and S.P. Goyal, Goods and Services Tax. 6. Ghousia Khatoon, C.M. Naveen Kumar and S.N. Venkatesh, Goods and Services Tax, Himalaya Publishing House, Bangalore. 7. R.G. Saha, S.K. Podder and Shruthi Prabhakar, Fundamentals of GST and Customs Act, Himalaya Publishing House. 8. G. B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli. <p>Note: Latest edition of text books may be used.</p>	

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

- a) Understand the concepts of Goods and Services tax.
- b) Apply the fundamentals of GST.
- c) Explain the GST Procedures in the Business.

Interpret the GST Assessment and its computation.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: 5.9 SKILL ENHANCEMENT COURSE Name of the Course: Business Ethics		
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 <ul style="list-style-type: none"> • Walmart • Fall of Enron Video Clip Cases <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • 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 <ul style="list-style-type: none"> • Jet Airways • Changing roles of women: gender equality 	
Module 5: Ethics in Finance and Marketing	6
Ethics in Finance: Finance and Ethics, Financial Markets, Insider Trading, Financial Statements Case Study <ul style="list-style-type: none"> • Insider Trading • 2G Ethics in Marketing: Ethical Dilemmas in marketing, Unethical marketing practices, Ethical and Social issues in advertising,. Case Study <ul style="list-style-type: none"> • Tanishq • Johnson & Johnson 	
Books for Reference Recent Edition Books <ol style="list-style-type: none"> 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 & Abhahatterjee, McGraw Hill Publication 	
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> 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 	

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	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 study the significance of management accounting in decision making. To analyse and interpret corporate financial statements by using various techniques. To compare the financial performance of corporates through ratio analysis. To understand the latest provisions in preparing cash flow statement. 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: <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> 1. Study Materials of ICAI on Management Accounting (Updated) 2. Study Materials of ICMAI on Management Accounting 3. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Introduction to Management Accounting, Pearson Education. 4. B Mariyappa Management Accounting Himalaya Publishing House New Delhi 5. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education. 6. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi 7. Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi. 	
Note: Latest edition of text books may be used.	
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> 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.) DSC- Course Code: 6.2 Name of the Course: Income Tax Law & Practice – II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Objectives: <ol style="list-style-type: none"> To understand the procedure for computation of income from business and other Profession. To understand the provisions for determining the capital gains. To compute the income from other sources. To calculate the total income of an Individual. To comprehend the assessment procedure and to know the power of income tax authorities. 		
Syllabus:		Hours
Module No. 1: Profits and Gains of Business and Profession		20
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.		
Module No. 2: Capital Gains		10
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.		
Module No. 3: Income from other Sources		10
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.		
Module No. 4: Set Off and Carry Forward of Losses & Assessment of individuals.		10
Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) -Computation of Total Income and tax liability of an Individual.		
Module No. 5: Assessment Procedure and Income Tax Authorities:		10

Introduction - Due date of filing returns, Filing of returns by different assesses, E- filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and duties.

Skill Development activities:

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

Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of text books may be used.

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

- a) Interpret the procedure for computation of income from business and other Profession.
- b) Apply the provisions for determining the capital gains.
- c) Compute the income from other sources.
- d) Calculate the computation of total income of an Individual.

Explain the assessment procedure and to know the power of income tax authorities

Name of the Program: Bachelor of Commerce (B.Com.) DSC-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 work etc.,		
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 start ups. e) To analyse 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 start up Economy – The Six Forces of Change – The Startup Ecosystem – The start up 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

Skill Development Activities:

1. Prepare innovative Business Plan which is not existed in the market.
2. Study on the new industrial revolution and six forces of change.
3. How does an entrepreneur contribute towards economic development?
4. Study on Startup Eco System.

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 start ups.
- e) Analyze the start up support offered by government.

Name of the Programme: Bachelor of Commerce (B.Com) Course Code: 6.4 ACCOUNTING& FINANCE SPECIALISATION DSE -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: <ol style="list-style-type: none"> To understand the preparation of consolidated financial statements as per Ind AS To learn the disclosures in the financial statements To understand the latest provisions of measurement-based accounting policies. To study the Accounting and Reporting of Financial Instruments To analyse 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 AS113) 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.

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) Apply the latest provisions of measurement-based accounting policies.
- d) Interpret the Accounting and Reporting of Financial Instruments
- e) Analyse the Revenue based accounting standard.

Name of the Program: Bachelor of Commerce (B.Com.) ACCOUNTING AND FINANCE SPECIALISATION DSE-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 Hr s
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Objectives: <ol style="list-style-type: none"> To understand the concept of investments, its features and various instruments. To comprehend the functioning of secondary market in India. To study the concept of risk and return and their relevance in purchasing and selling of securities. To illustrate the valuation of securities and finding out the values for purchase and sale of securities. 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 Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis. Valuation of securities: Valuation of Bonds and debentures and preference shares, equity shares 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 Behavioural 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: <ol style="list-style-type: none"> 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. 	
<ol style="list-style-type: none"> 5. Summarise 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: <ol style="list-style-type: none"> 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.	

<p align="center">Name of the Program: Bachelor of Commerce (B.Com.) Course Code: 6.6</p>		
MARKETING & HUMAN RESOURCES SPECIALISATION DSE-Elective 1:Name of the Course: Customer Relationship Management		
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: <ol style="list-style-type: none"> To study the concepts of customer relationships. To analyze the CRM link with the other aspects of marketing. To study the Role of CRM in increasing the sales of the company. To compare different CRM models in the service industry. To analyze the different issues in CRM 		
Syllabus:		Hours
Module No. 1: Evolution of Customer Relationship		10
Introduction - CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.		
Module No. 2: CRM Concepts		10
Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support.		
Module No. 3: Planning for CRM		08
Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.		
Module No. 4: CRM and Marketing Strategy		07
Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, CallCentres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.		
Module 5: CRM Planning and Implementation		10

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

Skill Development

Activities:

1. Visit any bank, identify and note customer relationship management by banker.
2. Conduct 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 centre 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) Apply the concepts of CRM.
- b) Analyze the CRM link with the other aspects of marketing.
- c) Describe the role of CRM in increasing the sales of the company.
- d) Compare the different CRM models in service industry.
- e) Analyze the different issues in CRM

Name of the Program: Bachelor of Commerce (B.Com.) MARKETING & HUMAN RESOURCES SPECIALISATION Course Code: COM H2 DSE; Elective 2: Name of the Course: Cultural Diversity at Work Place		
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: <ol style="list-style-type: none"> To understand the concept of culture and diversity. To study the cultural diversity at work place in an organization. To support the business case for workforce diversity and inclusion. To identify diversity and work respecting cross cultural environment. To assess contemporary organizational strategies for managing workforce diversity and inclusion. 		
Syllabus:		Hours
Module No. 1: Introduction to Diversity		10
Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope- Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity.		
Module No. 2: Exploring Differences		08
Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression.		
Module No. 3: Visions of Diversity and Cross Cultural Management		10
Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck framework, Hofstede's Cultural Dimensions, Trompenaars' Dimensions, Schwartz Value Survey, GLOBE study.		
Module No. 4: Skills and Competencies		08
Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations.		
Module 5: Recent Trends in Diversity Management		09

Emerging workforce trends–Dual-career couples–Cultural issues in international working on work-life balance–Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on workforce diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity.

Skill Development Activities:

1. Visit any MNCs, identify and report on the cultural diversity in an organization.
2. Interact and list out the ways in which dehumanization done in public/private sector organization.

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

- a) Understand, interpret the concept of culture and diversity.
- b) Analys the cultural diversity at workplace in an organization.
- c) Apply the business case for workforce diversity and inclusion.
- d) Explain the diversity and work respecting cross cultural environment.

To assess contemporary organizational strategies for managing workforce diversity and inclusion

Name of the Program: Bachelor of Commerce (B.Com.)			
Course Code: 6.7			
VOCATIONAL 2 - Name of the Course: Digital Marketing			
Course Credits	No. of Hours per Week	Total No. of Teaching Hours	
3 Credits	(2+0+2) 4 Hrs	45 Hrs	
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,			
Course Objectives: <ol style="list-style-type: none"> To gain knowledge on Digital Marketing, Email marketing and Content marketing. To understand Search Engine Optimization tools and techniques To develop the skills on creation of Google AdWords & Google AdSense To study the concepts of Social Media Marketing and Web Analytics. To discuss the importance of YouTube Advertising & Conversions. 			
Syllabus:			
Module No. 1: Introduction to Digital Marketing		Hrs -8	
Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business Email Marketing: Importance of e-mail marketing, e-mail Marketing platforms, creating e-mailers, how to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework			
Module No. 2: Search Engine Optimization (SEO)		Hrs -10	
Search Engine Optimization (SEO): Meaning of SEO, Importance and its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension), Recent Google Updates & How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.			
Module No. 3: Google AdWords & Google AdSense		Hrs 09	
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			

<p>– 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 and blocking ads , Reviewing the AdSense dashboard, Running AdSense reports and custom reports, Exporting data, Reviewing payee and account settings.</p>	
<p>Module No. 4: Social Media Marketing (SMM) & Web Analytics Hrs -10</p>	
<p>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.</p>	
<p>Module 5: Youtube Advertising (Video Ads) & Conversions Hrs- 09</p>	
<p>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.</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 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. 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 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 <p>Note: Latest edition of text books may be used</p>	

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: 6.7			
INTERNSHIP			
Course Credits	No. of Hours per Week	Total No. of Teaching Hours	
3 Credits	(2+0+2) 4 Hrs	45 Hrs	