

## 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     | 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            | SEC - SB            | 2+0+2                               | 50         | 50         | 100         | 3         |
| <b>Sub - Total (D)</b> |             |                            |                     |                                     | <b>400</b> | <b>300</b> | <b>700</b>  | <b>24</b> |

### Elective Groups and Courses:

| Sl.No | CourseCode | 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.

| 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         |
| <b>Sub -Total (D)</b> |             |                       |                     |                                     | <b>350</b> | <b>350</b> | <b>700</b>  | <b>24</b> |

#### 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.

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| <b>Name of the Program:</b> Bachelor of Commerce (B.Com.)<br><b>DSC -Course Code:</b> COM 5.1<br><b>Name of the Course: Assessment of Persons other than Individuals and Filing of ITRs</b> Income Tax Returns Filing  |                              |                                    |
| <b>Course Credits</b>  | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| <b>3 Credits</b>   | <b>(2+0+2) 4 Hrs</b>         | <b>60 Hrs</b>                      |
| <b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar& field work etc.,   |                              |                                    |
| <b>Course Objectives:</b> <ol style="list-style-type: none"> <li>To understand the calculation of Depreciation and allowance</li> <li>To comprehend the assessment of partnership Firms and determine the tax liability.</li> <li>To comprehend the assessment of corporate entities and determine the tax liability.</li> <li>To equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.</li> </ol> |                              |                                    |
| <b>Syllabus:</b>   |                              | <b>Hours</b>                       |
| <b>Module No. 1: Depreciation and Investment Allowance</b>   |                              | <b>08</b>                          |
| 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.  |                              |                                    |
| <b>Module No. 2: Assessment of Partnership firms</b>   |                              | <b>12</b>                          |
| 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)   |                              |                                    |
| <b>Module No. 3: Assessment of Companies.</b>  |                              | <b>14</b>                          |
| 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)  |                              |                                    |
| <b>Module No. 4: Tax Under E-Environment</b>   |                              | <b>16</b>                          |
| 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..  |                              |                                    |
| <b>Module No. 5: Case laws and Amendments</b>  |                              | <b>10</b>                          |

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

**Note: Latest edition of text books may be used.**

**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.

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| <b>Name of the Program:</b> Bachelor of Commerce<br>(B.Com.)<br><b>DSC -Course Code:</b> 5.2<br><b>Name of the Course:</b> Indian Financial System  |                              |                                    |
| <b>Course Credits</b>   | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| <b>4 Credits</b>  | <b>4 Hrs</b>                 | <b>60 Hrs</b>                      |
| <b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & fieldwork etc.,  |                              |                                    |
| <b>Course objectives</b> <ol style="list-style-type: none"> <li>a) To study the concepts of the financial system in India.</li> <li>b) To understand the significance of the markets and instruments</li> <li>c) To classify the types of financial services</li> <li>d) To analyze the importance of regulatory framework of the system</li> <li>e) To familiarize students with recent changes and elements of financial markets and services.</li> </ol>                               |                              |                                    |
| <b>Syllabus:</b>  |                              | <b>Hours</b>                       |
| <b>Module No. 1: Financial System</b>   |                              | <b>12</b>                          |
| Introduction, History, Meaning, Significance and Classification of Financial System<br>Financial Institutions: Meaning, Features, Significance, Classification and Functions  |                              |                                    |
| <b>Module No. 2: Financial Markets and Instruments</b>  |                              | <b>16</b>                          |
| Financial Markets and Instruments (Assets): Meaning and Significance<br>Money Market: Meaning, Features, Instruments and Sub Components<br>Capital Market: Meaning, Features, Instruments and Types<br>Commodities Market: Meaning, Features and Transactions<br>Forex Market: Meaning, Features and Transactions<br>Euro Market: Meaning and Features  |                              |                                    |
| <b>Module No. 3: Financial Services</b>   |                              | <b>12</b>                          |
| Meaning, Features and Significance-Types of Financial Services: Fee Based and Fund Based<br>Fee Based Services: Merchant Banking, Capital Re-Structuring, Corporate Debt Restructuring, Portfolio Management, Corporate Counselling, Credit Syndication, Issue management- Credit Rating<br>Fund Based Services: Hire Purchase, Leasing, Housing Finance, Equipment Leasing, Factoring, Bills Discounting, Venture Capital, Consumer Finance, Mutual Fund, Insurance, Retirement Planning |                              |                                    |

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| <b>Module No. 4: Regulatory Institutions</b>  | <b>10</b> |
| RBI: Meaning, Establishment, Significance and Functions<br>SEBI: Meaning, Establishment, Significance and Functions<br>IRDA: Meaning, Establishment, Significance, Powers, and Functions  |           |
| <b>Module No. 5: Recent Trends in Finance</b>   | <b>06</b> |
| 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  |           |
| <b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>1. List the instruments traded in the financial market</li> <li>2. List the financial services rendered by banks</li> </ol>  |           |
| <b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Vasanth Desai: The Indian Financial System, HPH</li> <li>2. G. Ramesh Babu: Indian Financial System. HPH</li> <li>3. Dr. Bharatish Rao, B.R. Bharghavi – Indian Financial System, VBH</li> <li>4. Meir Kohn: Financial Institutions and Markets, Tata McGraw Hill</li> <li>5. L M Bhole: Financial Institutions and Markets, Tata McGraw Hill</li> <li>6. M Y Khan: Indian Financial System, TMH</li> <li>7. A Datta: Indian Financial System, Excel Books</li> <li>8. D.K. Murthy and Venugopal: Indian Financial System I.K. International Publishers</li> <li>9. P N Varshney&amp; D K Mittal: Indian Financial System, Sulthan Chand &amp; Sons</li> <li>10. E Gardon&amp; K Natarajan: Financial Markets &amp; Services, HPH</li> <li>11. S.C. Charma and Monica: Indian Financial System I.K.International Publishers</li> <li>12. K. Venkatramana, Indian Financial System, SHBP.</li> </ol> |           |
| <b>Course outcome</b> <ol style="list-style-type: none"> <li>a) Explain concepts of the financial system in India.</li> <li>b) Understand the significance of the markets and instruments</li> <li>c) Classify the types of financial services</li> <li>d) Analyse the importance of regulatory framework of the system</li> <li>e) List with recent changes and elements of financial markets and services.</li> </ol>   |           |

| <b>Name of the Program: Bachelor of Commerce (B.Com.)</b><br><b>DSC- Course Code: 5.3</b><br><b>Name of the Course: Human Resource Management</b>   |                              |                                    |
|---|------------------------------|------------------------------------|
| <b>Course Credits</b>   | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| <b>4 Credits</b>  | <b>4 Hrs</b>                 | <b>60 Hrs</b>                      |
| <b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,  |                              |                                    |
| <b>Course objectives</b> <ul style="list-style-type: none"> <li>a) To study the concepts of Human resources management</li> <li>b) To understand the steps in recruitment and selection process</li> <li>c) To analyze the importance of performance appraisal, motivation and compensation</li> <li>d) To learn the basis of promotion and reason for transfers</li> <li>e) To list the recent trends in human resources management</li> </ul>   |                              |                                    |
| <b>Syllabus:</b>  |                              | <b>Hours</b>                       |
| <b>Module No. 1: Human Resources Management</b>   |                              | <b>12</b>                          |
| 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.<br>HR Planning – Definitions of Human Resource Planning, Resources Planning, dealing with surplus and deficient manpower, Job Analysis, Job Description and Job Specification.   |                              |                                    |
| <b>Module No. 2: Recruitment and Selection</b>  |                              | <b>12</b>                          |
| Recruitment and Selection: Objectives, Sources, Internal and external recruitment, application blank testing - Selection process – Induction, Orientation.<br>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<br>Human Resource Development – Meaning of HRD – Role of training in HRD. |                              |                                    |
| <b>Module No. 3: Performance Appraisal, Compensation Management and HR Audit</b>  |                              | <b>12</b>                          |
| Performance appraisal: process – methods of performance appraisal – appraisal counselling.<br>Motivation: process theories – feedback mechanism.<br>Compensation Management: Meaning- Base Compensation and Supplementary Compensation – Innovations in Compensation Management- Pay Band System, ESOP-Flexi-time Schedules.  |                              |                                    |

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| <b>Module No. 4: Promotion, Transfer and Work Environment</b>   | <b>10</b> |
| <p>Promotion and Transfers: Meaning- purpose of promotion – basis of promotion – meaning of transfer – right sizing of work force and attrition.</p> <p>Work Environment fatigue – monotony and boredom – industrial accidents – employee safety – morale – grievance – grievance handling – Managing grievances and discipline.</p>  |           |
| <b>Module 5: Emerging Trends in HRM</b>   | <b>10</b> |
| <p>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</p>  |           |
| <p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Prepare an advertisement focusing on job analysis.</li> <li>2. Collect information on recruitment, training and appraisal method adopted in a company.</li> <li>3. Analyze a report on recent trends in HRM</li> </ol>  |           |
| <p><b>Books for reference:</b></p> <ol style="list-style-type: none"> <li>1. Aswathappa, Human Resource Management, Tata McGraw Hill Publishing Company, New Delhi, 1999</li> <li>2. Tripathi – Personnel Management, Sultan Chand &amp; Sons, New Delhi, 2000</li> <li>3. Dr. S.S. Khanka – Human Resource Management, S. Chand &amp; Company Ltd. 2003</li> <li>4. L.M. Prasad, Human Resource Management, Sultan Chand &amp; Sons, New Delhi, 2005</li> <li>5. P. Subba Rao, Human Resource Management, Himalaya Publishing House, 2011</li> <li>6. Seems Sanghi, Human Resource Management, Vikas Publishing House Pvt. Ltd. 2014</li> <li>7. Gary Dessler. A Framework for Human Resource Management, Pearson Education</li> <li>8. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning</li> <li>9. Ivancevich, John M. Human Resource Management, McGraw Hill</li> <li>10. Robert L. Mathis and John H. Jackson. Human Resource Management, Cengage Learning</li> <li>11. Neeru Kapoor, Human Resource Management, Taxmann Publication</li> <li>12. Bernardin ,H. John, Human Resource Management, Tata McGraw Hill.</li> <li>13. Singh B. P. and T. N. Chhabra, Personnel Management &amp; Industrial Relations, DhanpatRai and Co.Pvt. Delhi.</li> <li>14. Flippo, Edwin B., Principles of Personnel Management, McGraw Hill, New York.</li> </ol> |           |

**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

| <b>Name of the Programme: Bachelor of Commerce (B. Com)</b><br><b>DSE -Course Code: 5.4</b><br><b>ACCOUNTING &amp; FINANCE SPECIALISATION</b><br><b>ELECTIVE 1: Name of the Course: Indian Accounting Standards- 1</b>  |                              |                                   |
|---|------------------------------|-----------------------------------|
| <b>Course Credits</b>   | <b>No. of Hours per Week</b> | <b>Total No of Teaching Hours</b> |
| <b>3 Credits</b>  | <b>3 Hrs</b>                 | <b>45 Hrs</b>                     |
| <b>Pedagogy:</b> Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.   |                              |                                   |
| <b>Course Objectives:</b> <ol style="list-style-type: none"> <li>To understand the need and benefits of Accounting Standards.</li> <li>To prepare the financial statements as per Indian Accounting standards.</li> <li>To comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements.</li> <li>To understand the Accounting Standards for Items that do not Appear in Financial Statements</li> </ol> |                              |                                   |
| <b>Syllabus</b>   |                              | <b>Hours</b>                      |
| <b>Module No. – 1 Introduction to Indian Accounting Standards.</b>  |                              | <b>10</b>                         |
| 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.                       |                              |                                   |
| <b>Module No. 2 Preparation of Financial Statements (Ind AS 1)</b>  |                              | <b>12</b>                         |
| 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.  |                              |                                   |
| <b>Module No. – 3 Provision under Accounting Standard for Items Appear in Financial Statements.</b>   |                              | <b>10</b>                         |
| 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.   |                              |                                   |

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| <b>Module No.- 4 Provisions under Accounting Standards for Items that do not Appear in Financial Statements.</b>   | <b>08</b> |
| 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).   |           |
| <b>Module No. - 5 Liability Based Indian Accounting Standards.</b>   | <b>05</b> |
| 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.  |           |
| <b>Skill Development Activities:</b>   |           |
| <ol style="list-style-type: none"> <li>1. Explain the structure and functions of Indian Accounting Standards Board</li> <li>2. Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board.</li> <li>3. List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures.</li> <li>4. Explain the main provisions of Ind AS 2, Ind AS 16 and Ind AS 18</li> <li>5. State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under Ind AS.</li> </ol> |           |
| <b>Books for Reference:</b>  |           |
| <ol style="list-style-type: none"> <li>1. Study material of the Institute of Chartered Accountants of India</li> <li>2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH</li> <li>3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers</li> <li>4. Dr.A.L.Saini IFRS for India, Snow white publications.</li> <li>5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards</li> <li>6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.</li> </ol>                   |           |
| <b>Note:</b> Latest edition of books may be used   |           |
| <b>Course Outcomes: On successful completion of the course, the students' will be able to</b>  |           |
| <ol style="list-style-type: none"> <li>a) Understand the need and benefits of Accounting Standards.</li> <li>b) Prepare the financial statements as Indian Accounting standards.</li> <li>c) Interpret the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements.</li> <li>d) Explain the Accounting Standards for Items that do not appear in the Financial Statements</li> </ol>  |           |

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| <b>Name of the Program:</b> Bachelor of Commerce<br>(B.Com.)<br><b>DSE -Course Code: 5.5</b><br><b>ACCOUNTING &amp; FINANCE SPECIALISATION</b><br><b>ELECTIVE 2: Name of the Course: Financial Institutions and Markets</b>   |                              |                                    |
| <b>Course Credits</b>   | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| <b>3 Credits</b>  | <b>3 Hrs</b>                 | <b>45 Hrs</b>                      |
| <b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field worketc.,  |                              |                                    |
| <b>Course Objectives:</b> <ol style="list-style-type: none"> <li>To understand the structure of Indian Financial System and its constituents.</li> <li>To outline the role of capital and money market in economic development.</li> <li>To understand primary and secondary markets relevance in capital formation.</li> <li>To appraise the role played by banking and development financial institutions in economic development.</li> <li>To understand the different types of NBFCs and their contribution.</li> </ol>   |                              |                                    |
| <b>Syllabus:</b>  |                              | <b>Hours</b>                       |
| <b>Module No. 1: Financial System in India</b>  |                              | <b>08</b>                          |
| Introduction – Development of Financial System in India. Financial Sector Reforms - Financial System and Economic Development – Weakness of Indian financial system   |                              |                                    |
| <b>Module No. 2: Capital Market &amp; Money Market</b>  |                              | <b>08</b>                          |
| <b>Capital Market:</b> Meaning –Structure, Importance– Recent trends in Capital Market<br><b>Money Market:</b> Meaning-Structure, Importance – – Recent trends in Money Market.<br><b>Primary Market:</b> 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;<br><b>Secondary Market:</b> 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. |                              |                                    |
| <b>Module No. 3: Risk Management and Developing Index</b>   |                              | <b>10</b>                          |
| <b>Risk management system in BSE &amp; NSE</b> – Margins – Exposure limits – Surveillance system in BSE & NSE – Circuit breakers – Arbitration – Investor protection<br><b>Consideration in developing index- Meaning,</b> Purpose, and– Methods (Weighted Aggregate Value method, Weighted Average of Price Relatives method, Free-Float method) – Stock market<br><b>Indices in India</b> – 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).   |                              |                                    |

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| <b>Module No. 4 Banking &amp; Development Financial Institutions</b>  | <b>12</b> |
| 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.  |           |
| <b>Module No. 5: Non-Banking Financial Companies (NBFCs) &amp; Forex Market</b>   | <b>07</b> |
| 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.  |           |
| <b>Skill Developments Activities:</b>   |           |
| <ol style="list-style-type: none"> <li>1. List out any five recent Financial Sectors Reforms and analyse them.</li> <li>2. Collect Share Application Forms of any five different companies who have offered IPO in the last or present financial year.</li> <li>3. Collect data on last financial year price rigging and insider trading cases reported as per SEBI.</li> <li>4. Visit website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs</li> <li>5. Identify the Different types of Venture capital firms operating in Karnataka and their investment.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol> |           |
| <b>Books for Reference:</b>   |           |
| <ol style="list-style-type: none"> <li>1. Livingston, Miles; Financial Intermediaries; Blackwell</li> <li>2. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.</li> <li>3. Niti Bhasin; Banking and Financial Markets in India 1947 To 2007; New Century.</li> <li>4. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi.</li> <li>5. E Gordon, K.Natarajan (2010). Financial Markets and Services. Himalaya Publishing House, New Delhi</li> <li>6. Shashi k Guptha, Nisha Aggarwal &amp; Neeti Guptha (2008), Financial Markets. Kalyani Publishers, New Delhi</li> <li>7. Vasanth Desai (2009). Financial Markets and Services. Himalaya Publishing House.</li> </ol>              |           |
| <b>Note: Latest edition of books may be used.</b>   |           |
| <b>Course Outcomes: On successful completion of the course, the students' will be able to</b>   |           |
| <ol style="list-style-type: none"> <li>a) Understand the structure of Indian financial system and its constituents.</li> <li>b) Outline the role of capital and money market in economic development.</li> <li>c) Comprehend primary and secondary market and its relevance in capital formation.</li> <li>d) Appraise the role played by banking and development financial institutions in economic development so far.</li> <li>e) Understand the different types of NBFCs and their contribution.</li> </ol>   |           |

|  |                              |                                    |
|--|------------------------------|------------------------------------|
| <b>Name of the Program: Bachelor of Commerce (B.Com.)</b>  |                              |                                    |
| <b>Course Code: 6.7</b>  |                              |                                    |
| <b>VOCATIONAL 1 - Name of the Course: Digital Marketing</b>  |                              |                                    |
| <b>Course Credits</b>  | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| <b>3 Credits</b>   | <b>(2+0+2) 4 Hrs</b>         | <b>45 Hrs</b>                      |
| <b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,  |                              |                                    |
| <b>Course Objectives:</b>  |                              |                                    |
| <ul style="list-style-type: none"> <li>a) To gain knowledge on Digital Marketing, Email marketing and Content marketing.</li> <li>b) To understand Search Engine Optimization tools and techniques</li> <li>c) To develop the skills on creation of Google AdWords &amp; Google AdSense</li> <li>d) To study the concepts of Social Media Marketing and Web Analytics.</li> <li>e) To discuss the importance of YouTube Advertising &amp; Conversions.</li> </ul>  |                              |                                    |
| <b>Syllabus:</b>   |                              |                                    |
| <b>Module No. 1: Introduction to Digital Marketing</b>   |                              | <b>Hrs -8</b>                      |
| <p>Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business</p> <p><b>Email Marketing:</b> Importance of e-mail marketing, e-mail Marketing platforms, creating e-mailers, how to create Effective &amp; Unique e-mail Content, Outlining the Design of Your Marketing e-mails,</p> <p><b>Content Marketing:</b> Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework</p>  |                              |                                    |
| <b>Module No. 2: Search Engine Optimization (SEO)</b>  |                              | <b>Hrs -10</b>                     |
| <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 &amp; Analysis (Free and Paid tool &amp; Extension), Recent Google Updates &amp; 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 &amp; indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.</p>  |                              |                                    |
| <b>Module No. 3: Google AdWords &amp; Google AdSense</b>   |                              | <b>Hrs 09</b>                      |
| <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 &amp; Ads creation process, Ad approval process, Keyword Match types, Keyword targeting &amp; 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 &amp; 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 Hrs -10**

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) & Conversions Hrs- 09**

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.

| <b>Name of the Program: Bachelor of Commerce (B.Com.)</b><br><b>Course Code: 5.9</b><br><b>SKILL ENHANCEMENT COURSE</b><br><b>Name of the Course: Business Ethics</b>  |                              |                                    |
|--|------------------------------|------------------------------------|
| <b>Course Credits</b>  | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| <b>4 Credits</b>   | <b>4 Hrs</b>                 | <b>30 Hrs</b>                      |
| <b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,   |                              |                                    |
| <b>Course Objective:</b>   |                              |                                    |
| a) To familiarize students about ethical theories, values, principles and practices of Business Ethics<br>b) To apply the concepts of the code of ethics.<br>c) To understand of ethical issues in an organization<br>d) To apply the learning from the case studies in real time.<br>e) To study the ethical dilemmas in organisations  |                              |                                    |
| <b>Syllabus:</b>   |                              | <b>Hours</b>                       |
| <b>Module No. 1: Introduction to Ethics</b>  |                              | <b>6</b>                           |
| Definition – Meaning – Evolution – Concepts – Decision Making – Code of Ethics, Ethical Issues, Managing Ethics, International Business & Ethics   |                              |                                    |
| <b>Module No. 2: Ethics in Business</b>  |                              | <b>6</b>                           |
| Definition of Business Ethics, Evolution of Business Ethics, Relationship between Ethics and Business Ethics,<br>Text Book Case Studies <ul style="list-style-type: none"> <li>• Walmart</li> <li>• Fall of Enron</li> </ul> Video Clip Cases <ul style="list-style-type: none"> <li>• Making the number – in business ethics</li> </ul> |                              |                                    |
| <b>Module No. 3: Decision Making Process</b>   |                              | <b>6</b>                           |
| Decision Making Process – Ethical Decision Making and Ethical Leadership – Individual Factors (Moral Philosophies) organizational factors (culture)<br>Textbook Cases: <ul style="list-style-type: none"> <li>• Nike Case Study</li> <li>• Star Bucks</li> <li>• Wells Fargo Case Study</li> </ul>                                       |                              |                                    |
| <b>Module No. 4: Ethics in HRM</b>   |                              | <b>6</b>                           |
| Ethical issues in HR, Ethics in HRM<br>Case Study <ul style="list-style-type: none"> <li>• Jet Airways</li> <li>• Changing roles of women: gender equality</li> </ul>  |                              |                                    |

| <b>Module 5: Ethics in Finance and Marketing</b>  | <b>6</b> |
|---|----------|
| <p>Ethics in Finance: Finance and Ethics, Financial Markets, Insider Trading, Financial Statements</p> <p>Case Study</p> <ul style="list-style-type: none"> <li>• Insider Trading</li> <li>• 2G</li> </ul> <p>Ethics in Marketing: Ethical Dilemmas in marketing, Unethical marketing practices, Ethical and Social issues in advertising,.</p> <p>Case Study</p> <ul style="list-style-type: none"> <li>• Tanishq</li> <li>• Johnson &amp; Johnson</li> </ul>  |          |
| <p><b>Books for Reference</b></p> <p><b>Recent Edition Books</b></p> <ol style="list-style-type: none"> <li>1. Bholanath Dutta, S.K. Podder; Corporate Government; Vision Book House</li> <li>2. Dr. K. Nirmala, Karunakara Reddy; Business Ethics and Corporate Governance; HPH</li> <li>3. H.R. Machiraju; Corporate Governance; HPH; 2015</li> <li>4. Andrew Crane, Dirk Matten; Business Ethics; Oxford University Press.</li> <li>5. C.S.V. Murthy; Business Ethics and Corporate Governance; HPH</li> <li>6. N.M. Khandelwal; Indian Ethos and Values for Management; HPH</li> <li>7. C.V. Baxi; Corporate Governance; Excel Books</li> <li>8. Michael Blowfield, Allan Murray; Corporate Responsibility; Oxford University Press</li> <li>9. R.R. Gaur, R. Sanghal, G.P. Bagaria; Human Values and Professional Ethics; Excel Books</li> <li>10. B.O.B. Tricker; Corporate Governance; Oxford University Press</li> <li>11. S. Prabakaran; Business Ethics and Corporate Governance; Excel Books</li> <li>12. Biswanath Ghosh; Ethics in Management and Indian Ethos; Vikas Publishing House</li> <li>13. Perspectives in Business Ethics, Laura P Hartman &amp; Abhatterjee, McGraw Hill Publication</li> </ol> |          |
| <p><b>Course Outcomes: On successful completion of the course, the students' will be able to</b></p> <ol style="list-style-type: none"> <li>a) Apply the concepts of code of ethics.</li> <li>b) Understand of ethical issues in an organization</li> <li>c) Apply the learning from the case studies in real time.</li> <li>d) Explain the ethical dilemmas and the impact on the business</li> </ol>  |          |

| 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                      |
| <b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,   |                       |                             |
| <b>Course Objectives:</b>   |                       |                             |
| <ul style="list-style-type: none"> <li>a) To study the significance of management accounting in decision making.</li> <li>b) To analyse and interpret corporate financial statements by using various techniques.</li> <li>c) To compare the financial performance of corporates through ratio analysis.</li> <li>d) To understand the latest provisions in preparing cash flow statement.</li> <li>e) To comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.</li> </ul>   |                       |                             |
| <b>Syllabus:</b>  |                       | <b>Hours</b>                |
| <b>Module No. 1: Introduction to Management Accounting</b>  |                       | <b>06</b>                   |
| 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.  |                       |                             |
| <b>Module No. 2: Financial Statements Analysis and Interpretation</b>   |                       | <b>14</b>                   |
| Introduction – Meaning and Nature of financial statements - Limitations of financial statements<br>- 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.  |                       |                             |
| <b>Module No. 3: Ratio Analysis</b>   |                       | <b>20</b>                   |
| 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. |                       |                             |
| <b>Module No. 4: Cashflow Analysis</b>  |                       | <b>12</b>                   |
| 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.  |                       |                             |
| <b>Module No. 5: Management Audit &amp; Reports on Management</b>   |                       | <b>08</b>                   |

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 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**

- 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.

| <b>Name of the Program: Bachelor of Commerce(B.Com.)</b><br><b>Course Code: 6.2</b><br><b>Name of the Course: Financial Planning</b>  |                              |                                    |
|---|------------------------------|------------------------------------|
| <b>Course Credits</b>   | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| <b>4 Credits</b>  | <b>4 Hrs</b>                 | <b>60 Hrs</b>                      |
| <b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,   |                              |                                    |
| <b>Course Objectives:</b> <ol style="list-style-type: none"> <li>To orient students regarding financial planning</li> <li>To study the types of markets and avenues</li> <li>To interpret the stock indices through live stock market sessions</li> <li>To analyse the NAV and mutual fund structure</li> <li>To study the role of regulatory body in investor protection</li> </ol>  |                              |                                    |
| <b>Syllabus:</b>  |                              | <b>Hours</b>                       |
| <b>Module No. 1: Fundamentals of Financial Planning</b>   |                              | <b>08</b>                          |
| 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.  |                              |                                    |
| <b>Module No. 2: Capital Market</b>   |                              | <b>12</b>                          |
| <ul style="list-style-type: none"> <li>Types of Markets: Primary Market, Secondary Market, Participants and Procedures, Relationship between secondary market and primary market</li> <li>Types of Companies: Private Company, Public Companies, Foreign Companies</li> <li>Financial Instruments: Investments, Non-Marketable Financial Assets, Marketable Financial Assets</li> <li>Credit Ratings, IPO Grading, Methods of raising capital in the primary market., Functions of stock exchanges, Trade Life Cycle, Technology</li> </ul> |                              |                                    |
| <b>Module No. 3: Stock Market Session</b>   |                              | <b>16</b>                          |
| Investing in shares: Practical Livestock Market session, Understanding Derivatives and its practical use: Futures, Options, Derivatives – as a Hedging tool   |                              |                                    |
| <b>Module No. 4: Mutual Fund Investing</b>  |                              | <b>16</b>                          |
| Meaning, features, concepts, taxation, options, uses and process.<br>AUM (Asset under Management) – NAV (Net Asset Value) – Fund Structure – AMFI (Association of Mutual Funds in India) – Role – KYC (Know Your Customer) - requirements.  |                              |                                    |

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| <b>Module No. 5: Regulatory Environment and Ethical Issues</b>   | <b>08</b> |
| Provisions of the SEBI (Investment Advisers) Regulations, 2013, roles of regulators: MoF, MCA, SEBI, RBI, IRDA, PFRDA, Self – regulatory organisations<br>Provisions of PMLA, 2002, ethical issues in providing financial advice, investor complaint redressal mechanism   |           |
| <b>Books for Reference</b>   |           |
| <b>Recent Edition Books</b>  |           |
| <ol style="list-style-type: none"> <li>1. Gurusamy, Financial Markets and Institutions, Tata McGraw Hill.</li> <li>2. Saunders, Financial Markets and Institutions, Tata McGraw Hill.</li> <li>3. Investment Analysis and Portfolio Management, Prasanna Chandra, McGraw Hill</li> <li>4. Introduction to Investment, Mayo, Cengage Learning</li> </ol>          |           |
| <b>Course Outcomes: On successful completion of the course, the students' will be able to</b>  |           |
| <ol style="list-style-type: none"> <li>a) Understand the importance of financial planning</li> <li>b) Explain the types of markets and assets</li> <li>c) Interpret the stock indices through live stock market sessions</li> <li>d) Analyse the NAV and mutual fund structure</li> <li>e) Explain the role of regulatory body in investor protection</li> </ol> |           |

| <b>Name of the Program: Bachelor of Commerce (B.Com.)</b><br><b>Course Code: 6.3</b><br><b>Name of the Course: Start up Management</b>  |                              |                                    |
|---|------------------------------|------------------------------------|
| <b>Course Credits</b>   | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| <b>4 Credits</b>  | <b>4 Hrs</b>                 | <b>60 Hrs</b>                      |
| <b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field worketc.,  |                              |                                    |
| <b>Course Objectives:</b>   |                              |                                    |
| a) To enable students to learn the basic concepts of entrepreneurship.<br>b) To study the feasibility analysis and significance in start up<br>c) To prepare a business plan to start a small industry.<br>d) To study the financing options for startups.<br>e) To analyze the start up support offered by government.   |                              |                                    |
| <b>Syllabus:</b>  |                              | <b>Hours</b>                       |
| <b>Module No. 1: Introduction to Start Up</b>   |                              | <b>10</b>                          |
| 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  |                              |                                    |
| <b>Module No. 2: Idea Generation and Feasibility Analysis</b>   |                              | <b>10</b>                          |
| 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 |                              |                                    |
| <b>Module No. 3: Business Plan</b>  |                              | <b>15</b>                          |
| 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   |                              |                                    |
| <b>Module No. 4: Startup Financing</b>  |                              | <b>15</b>                          |
| Bootstrapping – Accelerators – Angel Investors – venture capitalist – private equity – crowd funding – Initial coin offering  |                              |                                    |
| <b>Module 5: Startup Support</b>  |                              | <b>10</b>                          |
| Policies – Startup incubation – benefits and managing incubators – Startup cluster – identifying cluster and cluster development.<br>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.

|   |                              |                                   |
|---|------------------------------|-----------------------------------|
| <b>Name of the Programme: Bachelor of Commerce (B.Com)</b><br><b>Course Code: 6.4</b><br><b>ACCOUNTING&amp; FINANCE SPECIALISATION</b><br><b>Elective 1: Name of the Course: Indian Accounting</b><br><b>Standards-2</b>  |                              |                                   |
| <b>Course Credits</b>   | <b>No. of Hours per Week</b> | <b>Total No of Teaching Hours</b> |
| <b>3 Credits</b>  | <b>3 Hrs</b>                 | <b>45 Hrs</b>                     |
| <b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,   |                              |                                   |
| <b>Course Objectives:</b> <ol style="list-style-type: none"> <li>a) To understand the preparation of consolidated financial statements as per Ind AS</li> <li>b) To learn the disclosures in the financial statements</li> <li>c) To understand the latest provisions of measurement-based accounting policies.</li> <li>d) To study the Accounting and Reporting of Financial Instruments</li> <li>e) To analyze the Revenue based accounting standard.</li> </ol> |                              |                                   |
| <b>Syllabus</b>   |                              | <b>Hours</b>                      |
| <b>Module-1 Consolidated Financial Statement (Ind AS 110)</b>   |                              | <b>9</b>                          |
| 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.  |                              |                                   |
| <b>Module No. 2 Disclosures in the Financial Statements</b>   |                              | <b>9</b>                          |
| 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 ).   |                              |                                   |
| <b>Module No. 3 Measurement Based on Accounting Policies</b>  |                              | <b>9</b>                          |
| 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)   |                              |                                   |
| <b>Module No. 4 Accounting and Reporting of Financial Instruments</b>   |                              | <b>9</b>                          |
| 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)   |                              |                                   |
| <b>Module No. 5 Revenue based accounting standard.</b>  |                              | <b>9</b>                          |
| 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.

| <b>Name of the Program:</b> Bachelor of Commerce<br>(B.Com.)<br><b>ACCOUNTING AND FINANCE SPECIALISATION</b><br><b>ELECTIVE – 2 Course Code: 6.5</b><br><b>Name of the Course: Investment Management</b>  |                              |                                    |
|---|------------------------------|------------------------------------|
| <b>Course Credits</b>   | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| <b>3 Credits</b>  | <b>3 Hrs</b>                 | <b>4<br/>5<br/>H<br/>r<br/>s</b>   |
| <b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,   |                              |                                    |
| <b>Course Objectives:</b>   |                              |                                    |
| a) To understand the concept of investments, its features, and various instruments.<br>b) To comprehend the functioning of secondary market in India.<br>c) To study the concept of risk and return and their relevance in purchasing and selling of securities.<br>d) To illustrate the valuation of securities and finding out the values for purchase and sale of securities.<br>e) To interpret the fundamental analysis of a company for purchase and sale of securities and technical analysis for trading in the share market. |                              |                                    |
| <b>Syllabus:</b>  |                              | <b>Hours</b>                       |
| <b>Module No. 1: Concept of Investment</b>  |                              | <b>07</b>                          |
| 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.  |                              |                                    |
| <b>Module No. 2: Risk &amp; Return</b>  |                              | <b>10</b>                          |
| 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.  |                              |                                    |
| <b>Module No. 3: Fundamental Analysis</b>   |                              | <b>12</b>                          |
| Fundamental analysis-EIC Framework, Global Economy, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis.<br>Valuation of securities: Valuation of Bonds and debentures and preference shares, equity shares- no growth rate, normal growth rate and super normal growth rate  |                              |                                    |
| <b>Module No. 4 Technical Analysis</b>  |                              | <b>08</b>                          |
| 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   |                              |                                    |
| <b>Module No. 5: Portfolio Management</b>   |                              | <b>08</b>                          |

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

| <b>Name of the Program: Bachelor of Commerce (B.Com.)</b><br><b>Course Code: 6.6</b><br><b>Name of the Course: E-Commerce</b>  |                              |                                    |
|--|------------------------------|------------------------------------|
| <b>Course Credits</b>  | <b>No. of Hours per Week</b> | <b>Total No. of Teaching Hours</b> |
| <b>3 Credits</b>   | <b>3 Hrs</b>                 | <b>45 Hrs</b>                      |
| <b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,  |                              |                                    |
| <b>Course Objectives:</b> <ol style="list-style-type: none"> <li>a) To comprehend the concepts of E-commerce</li> <li>b) To understand the e-retailing benefits and key success factors</li> <li>c) To analyze the benefits of EDI</li> <li>d) To understand Cyber security</li> <li>e) To know the Issues in E-commerce.</li> </ol>   |                              |                                    |
| <b>Syllabus:</b>   |                              | <b>Hours</b>                       |
| <b>Module No. 1: E-commerce and its Technological Aspects</b>  |                              | <b>08</b>                          |
| 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.   |                              |                                    |
| <b>Module No. 2: Consumer Oriented E Commerce</b>  |                              | <b>10</b>                          |
| 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.   |                              |                                    |
| <b>Module No. 3: Electronic Data Interchange:</b>  |                              | <b>08</b>                          |
| 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. |                              |                                    |
| <b>Module No. 4: Security in E Commerce Threats in Computer Systems:</b>   |                              | <b>08</b>                          |
| Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.   |                              |                                    |
| <b>Module 5: Issues in E-Commerce</b>  |                              | <b>09</b>                          |
| 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, PearsonEducation.
7. Mukesh Chaturvedi, Abinav Chaturvedi, "Customer Relationship Management- An Indian Perspective", 2010 Excel Books, 2nd edition

**Note: Latest edition of text books may be used.**

**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.

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