



**JSS COLLEGE OF ARTS COMMERCE & SCIENCE
(Autonomous)**

Ooty Road, Mysuru – 25

DEPARTMENT OF COMMERCE AND MANAGEMENT

B.Com

**Syllabus as per NEP
2023-24 Scheme**

SYLLABUS FOR B.COM DEGREE AS PER NEP – 2020
REGULATIONS
IMPLEMENTED FROM THE ACADEMIC YEAR 2021-22

I. OBJECTIVES:

1. To develop the skills required for the application of accounting concepts and techniques learned in the classroom at the workplace.
2. To provide competent and technical skills personnel to the industry in the area of Accounting, Finance, Taxation, Cost and Management Accounting.
3. To enhance the employability skills of the commerce students.
4. To enhance the capability of the students improve their decision-making skills.
5. To enhance the capability of the students to make decisions at personal and professional level.
6. To encourage entrepreneurship among students pursuing education in the field of Commerce.
7. To empower students for pursuing professional courses like Chartered Accountancy, Cost and Management Accountancy, Company Secretary, etc.,
8. To ensure holistic development of Commerce students.

II. ELIGIBILITY FOR ADMISSION:

Candidates who have passed Two Year Pre University Course of Karnataka State in any discipline or its equivalent (viz., 10+2 of other states, ITI, Diploma etc.) are eligible for admission into this program.

III. DURATION OF THE PROGRAM:

The program of study is Four years of Eight Semesters. A candidate shall complete his/her degree within eight academic years from the date of his/her admission to the first semester. The NEP 2020 provides multiple exit options for students as specified below:

EXIT OPTION:

- a. The students who successfully complete ONE year/ 2 Semesters and leave the program, will be awarded Certificate in Commerce.
- b. The students who successfully complete TWO years/ 4 Semesters and leave the program, will be awarded Diploma in Commerce.
- c. The students who successfully complete THREE years/ 6 Semesters and leave the program, will be awarded Bachelors Degree in Commerce (B.COM)
- d. An option is given to the students to continue their education to the Fourth year and those who successfully complete FOUR years/ 8 Semesters will be awarded Bachelors Degree in Commerce (Hons) . [B.COM (Hons)]

IV. MEDIUM OF INSTRUCTION

The medium of instruction shall be English. However a candidate will be permitted to write the examination either in English or in Kannada.

V. ATTENDANCE

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- c. A student who fails to complete the course in the manner stated above shall not be permitted to take the University Examination.

VI. TEACHING AND EVALUATION

M.Com graduates with B.Com, BBM/BBA and BBS as basic degree from a recognized university are only eligible to teach and to evaluate all the Commerce courses including Digital Fluency (except Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning, Sports/NCC/NSS/Other)

VII. SKILL DEVELOPMENT / RECORD MAINTENANCE

- a. Every college is required to establish a dedicated business lab for the purpose of conducting practical/ assignments to be written in the record.
- b. In every semester, the student should maintain a record book in which a minimum of 5 exercise or activities per course are to be recorded.

VIII. SCHEME OF EXAMINATION

- a. There shall be an University examination at the end of each semester. The maximum marks for the university examination in each paper shall be 60 marks for DSC, DSE, Vocational, SEC and OEC.
- b. Internal Assessment 40 marks for DSC, DSE, Vocational, SEC and OEC.

Guidelines for Continuous Internal Evaluation and Semester End Examination:

The CIE and SEE will carry 40% and 60% weightage each, to enable the course to be evaluated for a total of 100 marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester. For a course, the CIE and SEE evaluation will be on the following parameters:

Sl. No.	Parameters for the Evaluation	Marks
	Continuous Internal Evaluation (CIE)	
1	Continuous & Comprehensive Evaluation (CCE) – (A)	20 Marks
2	Internal Assessment Tests (IAT) –(B)	20 Marks
	Total of CIE (A+B)	40 Marks
3	Semester End Examination (SEE) – (C)	60 Marks
	Total of CIE and SEE (A + B + C)	100 Marks

Continuous Internal Evaluation:

- a. **Continuous & Comprehensive Evaluation (CCE):** The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for his/her course, minimum of two of the following assessment methods with 10 marks each (2x10=20 marks)
- i. Individual Assignments/Group Assignments
 - ii. Seminars/Class Room Presentations/ Quizzes
 - iii. Participatory activities & Industry-Integrated Learning/ Industrial visits
 - iv. Practical activities / Problem Solving Exercises
- b. **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 20% weightage (20 marks) of total marks of a course. Under this component, two tests will have to be conducted in a semester for 30 marks each and the same is to be scaled down to 10 marks each.

Pattern OF QUESTION PAPER

TIME : 2:30 HOURS MARKS: 60

PART – A

Answer any FIVE of the following questions. Each question carries 2 marks.

(5x2= 10)

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____

PART – B

Answer any TWO of the following questions. Each question carries 10 Marks.

(2x10 =20)

8. _____
9. _____
10. _____
11. _____

PART – C

Answer any TWO of the following questions. Each question carries 15 Marks

(2x15=30)

12.
13. _____
14. _____
15. _____

Minimum Marks for a Pass:

Candidates who have obtained a minimum of 35% marks in semester end examination i.e. 21 marks out of 60 marks of theory examination and 40% in aggregate i.e. total 40 marks out of 100 marks of Semester End Examination marks and Continuous Internal Evaluation marks.

Notes:

- One Hour of Lecture is equal to 1 Credit.
- One Hour of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Practical is equal to 1 Credit

Acronyms Expanded

- AECC : Ability Enhancement Compulsory Course
- DSC © : Discipline Specific Core (Course)
- SEC-SB/VB: Skill Enhancement Course-Skill Based/Value Based
- OEC : Open Elective Course
- DSE : Discipline Specific Elective
- SEE : Semester End Examination

- CIE : Continuous Internal Evaluation
- L+T+P : Lecture+Tutorial+Practical (s)

Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching

PROGRAM STRUCTURE

Proposed Scheme of Teaching and Evaluation for B.Com (Basic/Hons)with Commerce as Core Subject

I SEMESTER B.COM								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per week (L+T+P)	SEE	CIE	Total Marks	Credits
1	Lang 1.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang 1.2	Language - II.	AECC	3+1+0	60	40	100	3
3	B.Com 1.1	Financial Accounting – I	DSC	3+0+2	60	40	100	4
4	B.Com 1.2	Management Principles and Applications	DSC	4+0+0	60	40	100	4
5	B.Com 1.3	Principles of Marketing	DSC	4+0+0	60	40	100	4
6	B.Com 1.4	Digital Fluency OR Environmental Studies	SEC-SB AECC	1+0+2 2+0+0	60	40	100	2
7	B. Com1.5	<u>Across the Faculty:*</u> 1. Basics of Accounting OR 2. Managing Workforce	OEC	3+0+0	60	40	100	3
8	B.Com 1.6	Yoga OR Sports	SEC-VB	0+0+1	-	-	-	1
9	B.Com 1.7	Health and Wellness OR NCC/NSS/R&R (S&G)/Culture	SEC-VB	0+0+1	-	-	-	1
Sub-Total (A)					420	280	700	25

Note :

* Across the Faculty: These Courses are meant for other department students and shall be taught by commerce teachers.

II SEMESTER B.COM								
10	Lang 2.1	Language –I	AECC	3+1+0	60	40	100	3
11	Lang 2.2	Language –II	AECC	3+1+0	60	40	100	3
12	B.Com 2.1	Financial Accounting – II	DSC	3+0+2	60	40	100	4
13	B.Com 2.2	Company Law	DSC	4+0+0	60	40	100	4
14	B Com 2.3	Law and Practice of Banking	DSC	4+0+0	60	40	100	4
15	B.Com 2.4	Digital Fluency OR Environmental Studies	SEC-SB AECC	1+0+2 2+0+0	60	40	100	2
16	B.Com 2.6	<u>Across the Faculty:*</u> 1. Financial Literacy OR 2. Retail Management	OEC	3+0+0	60	40	100	3
17	B.Com 2.7	Yoga / Sports	SEC-VB	0+0+1	-	-	-	1
18	B.Com 2.8	Health and Wellness OR NCC/NSS/R&R (S&G)/Culture	SEC-VB	0+0+1	-	-	-	1
Sub-Total (B)					420	280	700	25

Semester III

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
19	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
20	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
21	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
22	B.Com.3.2	Business Statistics	DSC	3+0+2	60	40	100	4
23	B.Com.3.3	Cost Accounting	DSC	3+0+2	60	40	100	4
24	B.Com.3.4	Artificial Intelligence	SEC	1+0+2	50	50	100	2
25	B.Com.3.5	Advertising Skills/Entrepreneurial Skills	OEC	3+0+0	60	40	100	3
Sub –Total (C)					410	290	700	23

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.3.1		
Name of the Course: Corporate Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) Understand the treatment of underwriting of shares. b) Comprehend the computation of profit prior to incorporation. c) Know the valuation of intangible assets. d) Know the valuation of shares. e) Prepare the financial statements of companies as per companies act, 2013. 		
Syllabus:		Hours
Module No.1: Underwriting of Shares		10
Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications – Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem.		
Module No.2: Profit Prior to Incorporation		10
Introduction- Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post- incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.		
Module No.3 Valuation of Intangible Assets		10
Introduction- Valuation of Goodwill – factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method- Problems. Brand valuation and Intellectual Property Rights (IPR).		
Module No.4: Valuation of Shares		10
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.		
Module 5: Financial Statements of Companies		16

Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act,2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.

Skill Development Activities:

1. Compile the list of Indian companies which have issued shares through IPO/FPO in the current financial year.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures. • Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures
3. Collect financial statement of a company and calculate intrinsic value of an equity share.
4. Collect annual report of a Company and List out its assets and Liabilities.
5. Collection of latest financial statements of a company and find out the intrinsic value of shares
6. Collect the annual reports of company and calculate the value of goodwill under different methods
7. Any other activities, which are relevant to the course.

Text Books:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
8. P.C. Tulsian and Bharat Tulsian, Corporate Accounting, S. Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
10. Arulanandam & Raman; Corporate Accounting – II
11. Madegowda J – Advanced corporate accounting, HPH
12. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
13. S.P. Jain and K.L. Narang – Corporate Accounting
14. S. Bhat - Corporate Accounting.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.3.2 Name of the Course: Business Statistics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a. Familiarizes statistical data and descriptive statistics for business decision-making. b. Comprehend the measures of variation and measures of skewness. c. Demonstrate the use of probability and probability distributions in business. d. Validate the application of correlation and regression in business decisions. e. Show the use of index numbers in business. 		
Syllabus:		Hours
Module No.1: Statistical Data and Descriptive Statistics.		14
Nature and Classification of data: Univariate, bivariate and multivariate data; Measures of Central Tendency: Mathematical averages including arithmetic mean, Properties and applications. Positional Averages - Mode and Median (including graphic determination).		
Module No.2: Measures of Variation: and Skewness		12
Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures;		
Module No.3: Probability Distributions		10
Theory of Probability. Approaches to the calculation of probability; Calculation of event Probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required) - Expectation and variance of a random variable - Probability distributions - Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution - Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution - Normal distribution: Probability distribution function, Properties of normal curve, Simple problems.		
Module No.4: Correlation and Regression Analysis		12
Correlation Analysis: Meaning of Correlation: - types of correlation - Positive and negative correlation - simple, partial, and multiple correlation. linear and Non-linear correlation and Scatter diagram, Pearson's coefficient of Correlation; Correlation and		

Probable error; Spearman's Rank Correlation coefficient - problems.

Regression Analysis: meaning and definition - regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients - problems.

Module 5: Index Numbers

8

Meaning and uses of index numbers; Construction of index numbers: Fisher's ideal index number with Time Reversal and Factor Reversal Tests. Construction of consumer price indices Using Aggregative Expenditure method and Family Budget method.

Skill Development Activities:

1. Application of MS Excel Functions in statistical decision making and students should submit output of the same.
2. Collect the age statistics of 10 new married couples calculate Correlation coefficient.
3. Recall the use of probability theory in business.
4. Identify the applicability of correlation and regression in business decision making.
5. Construct consumer price indices with imaginary figures.
6. Any other activities, which are relevant to the course.

Text Books:

1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
2. Vohra N.D., Business Statistics, McGraw Hill Education.
3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.
5. CB Gupta
6. D N Elhance Fundamentals of statistics
7. Sen Chetty and Kapoor mathematical statistics

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.3.3 Name of the Course: Cost Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a) Understand concepts of cost accounting & Methods of Costing. b) Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory. c) Make use of payroll procedures & compute idle and overtime. d) Discuss the methods of allocation, apportionment & absorption of overheads. e) Prepare cost sheet & discuss cost allocation under ABC. 		
Syllabus:		Hours
Module No.1: Introduction to Cost Accounting		12
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet . Problems on Cost Sheet, Tenders and Quotations.		
Module No.2: Material Cost		12
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material Material control. -Inventory control Technique of inventory control, problems on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting –Material Storage: Duties of Storekeeper, pricing of material issues, preparation of Stores Ledger Account –FIFO, LIFO, Simple Average Price and Weighted Average Price Methods –Problems.		
Module No.3: Employee Cost		10
Introduction – Employee Cost – types of labour cost -Labour Cost Control–time keeping and time booking and Payroll Procedure -Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment -Labour Turnover- Meaning, Reasons and Effect of Labour turnover. Methods of Wage Payment: Time rates system and piece rates system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rates system-problems.		
Module No.4: Overheads Cost		12

Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.

Module No.5: Reconciliation of Cost and Financial Accounts

10

Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both set of Accounts – Preparation of Reconciliation Statement – Problems.

Skill Developments Activities:

1. Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory.
2. Draw the format of five documents used for material accounting
3. Prepare dummy Payroll with imaginary figures.
4. Visit any large-scale organization, identify the techniques used for controlling administrative, Selling & distribution overheads.
5. Visit any manufacturing entity and collect the cost data and prepare the cost sheet.
6. Any other activities, which are relevant to the course.

Text Books:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
2. Jawahar Lal, Cost Accounting., McGraw Hill Education
3. Madegowda J, Cost Accounting, HPH.
4. Rajiv Goel, Cost Accounting, International Book House
5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
6. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
8. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
9. Mariyappa B Cost Accounting, HPH

Note: Latest edition of text books may be used.

3.4 Curriculum of Artificial Intelligence will be given by KSHEC

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.3.5(OEC) Name of the Course: Advertising Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Course Objectives: <ul style="list-style-type: none"> • Enable students to get familiarised with advertising concepts • Enable students to learn to develop advertising skills 		
Syllabus:		Hours
Module No.1: Introduction		10
Communication process- Advertising as a tool of communication – Meaning , nature and importance of advertising – Types of Advertising – Advertising Objectives . Audience analysis – Setting of advertising budget – Determinants and Major methods.		
Module No.2: Media Decisions		10
Major media types – their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice, media selection, media scheduling. Advertising through the internet – media devices.		
Module No.3: Message Development and Advertising Agency		12
Advertising appeals- Advertising Copy and Elements, Preparing ads for different media. Advertising Agency: Role, types and selection of advertising agency – Social, ethical and legal aspects of advertising in India.		
Module No.4: Measuring Advertising Effectiveness		10
Evaluating communication and sales effects- Pre and Post testing techniques.		
<ol style="list-style-type: none"> 1. List out any ten products/services advertised through internet 2. Design any two ads for print media 3. Collect ad content of any five products/services of FMCG 4. Draft the advertising budget for an ad created by you for a product/service 5. Use any one of the post testing techniques to measure advertising effectiveness of an FMCG and submit a report 		

TextBooksforReferences

1. AdvertisingbyRuchiGupta, HimalayaPublishingHouse
2. Advertising:planning&DecisionMakingKavitha Sharma
3. AdvertisingbyChunawalaandSethia,HimalayaPublishing House
4. AdvertisingmanagementbyBatra,MyersadAakers:PHILearning
5. Advertising management by JaishreeJethwaney and Shruti Jain , Oxford University Press

Note:Latesteditionoftextbooksmaybeused.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.3.5(OEC) Name of the Course: Entrepreneurship Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Course Objectives <ul style="list-style-type: none"> • To enable students get familiarised with entrepreneurship to build their careers as entrepreneurs • To create awareness in students about various promotional schemes for entrepreneurship development 		
Syllabus:		Hours
Module No.1: Introduction		10
Concept of Entrepreneur, Entrepreneurship and Enterprise, Definition of Entrepreneurship, Objectives of Entrepreneurship Development, Types, Phases of Entrepreneurship Development, Role of Entrepreneurship, The Entrepreneurial Mindset, Characteristics of Entrepreneurship, Traits of Entrepreneurship,		
Module No.2: Introduction to Entrepreneurship Skills:		
Business management skills, Teamwork and leadership skills, Communication and listening, Customer service skills, Financial skills, Analytical and problem-solving skills, Critical thinking skills, Strategic thinking and planning skills, Technical skills, Time management and organizational skills, Branding, marketing and networking skills, Ways to improve entrepreneurial skills.		
Module No.3: Promoting Entrepreneur		08
Introduction-Different government institutions/schemes promoting entrepreneurs: PMMY- MUDRA- LOAN-DIC-SIDA-SISI- NSIC and SIDO		
Module No.3: Enterprise Set-up		08
Introduction – Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.,		
Module No.4: Business Plan Preparation and Project Financing		10
Market Feasibility, Technical Feasibility and Financial Viability-Project Report Preparation		

Skill Development Activities:

1. State the areas where start-ups have become popular in India and list the products dealt with by such start ups
2. List out the talents and traits you have observed in entrepreneurs of your locality
3. List out the practical difficulties in setting-up of new enterprises
4. Analyse any two government schemes in promotion of entrepreneurs
5. State the new business ventures that gained popularity in the past one decade

Text Books for References

1. Entrepreneurship : Starting, Developing and Management of a New Enterprise by Hisrich and Peters- Irwin
2. Hougard S (2005), The Business Idea: Berlin, Springer
3. Lowe Rand S Mariott (200[^]), Enterprise: Entrepreneurship and Innovation, Butterworth Heinemann
4. Entrepreneurship - Practice and Mindset by Heidi M Neck, Christopher P Neck, Emma L Murray by Sage Publications
5. Taxmann's Entrepreneurship by Abha Mathur
6. Entrepreneurship New Venture Creation by Holt
7. Entrepreneurial Development by Khanka S S

Semester IV

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
26	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
27	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
28	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
29	B.Com.4.2	Costing Methods & Techniques	DSC	3+0+2	60	40	100	4
30	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	60	40	100	4
31	B.Com.4.4	Constitution of India	AECC	2+0+0	50	50	100	2
32	B.Com.4.5	NCC/NSS/Culture/Health Wellness/ Social & Emotional learning/others	SEC-VB	1+0+2	-	100	100	2
33	B.Com.4.6	Business Ethics / Corporate Governance	OEC	3+0+0	60	40	100	3
Sub–Total (D)					410	390	800	25

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.4.1		
Name of the Course: Advanced Corporate Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) Know the procedure of redemption of preference shares. b) Comprehend the different methods of Mergers and Acquisition of Companies c) Understand the process of internal reconstruction. d) Prepare the liquidator's final statement of accounts. e) Understand the recent developments in accounting and accounting standards. 		
Syllabus:		Hours
Module No.1: Redemption of Preference Shares		10
Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account – Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption - issue of bonus shares – preparation of Balance sheet (Schedule III to Companies Act 2013) after redemption.		
Module No.2: Mergers and Acquisition of Companies		16
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase – Methods of Calculation of Purchase Consideration (Ind AS 103), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on pooling of interest method and purchase method) – Journal Entries and Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Merger. (Schedule III to Companies Act 2013).		
Module No.3: Internal Reconstruction of Companies		10
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).		
Module No.4: Liquidation of Companies		12
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Statement of Account.		
Module No.5: Recent Developments in Accounting and Accounting standards.		08

Human Resource Accounting – Environmental Accounting Disclosure as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting, Indian Accounting Standards- Meaning- objectives- Significance of Accounting standards in India- Process of setting Accounting Standards in India- List of Indian accounting standards. (IND AS).

Skill Development Activities:

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures.
3. List any five cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
4. List out legal provisions in respect of internal reconstruction.
5. List out any five Indian Accounting Standards.
6. Any other activities, which are relevant to the course.

Text Books:

1. Arulanandam & Raman; Corporate Accounting - II, HPH
2. Anil Kumar. S Rajesh Kumar. V and Mariyappa. B Advanced Corporate Accounting, HPH
3. Dr. Venkataraman. R – Advanced Corporate Accounting
4. S. N. Maheswari, Financial Accounting, Vikas publishing
5. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
6. R. L. Gupta, Advanced Accountancy, Sultan Chand
7. K. K. Verma – Corporate Accounting.
8. Jain and Narang, Corporate Accounting.
9. Tulsian, Advanced Accounting,
10. Shukla and Grewal – Advanced Accountancy, Sultan Chand
11. Srinivas Putty, Advanced Corporate Accounting, HPH.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.4.2		
Name of the Course: Costing Methods and Techniques		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) The method of costing applicable in different industries. b) Determination of cost by applying different methods of costing. c) Prepare flexible and cash budget with imaginary figures d) Analyse the processes involved in standard costing. e) Familiarize with the Activity Based Costing and its applications. 		
Syllabus:		Hours
Module No.1: Job and Contract Costing		12
<p>Job Costing: Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems.</p> <p>Contract Costing: Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts-Problems.</p>		
Module No. 2: Process and Service Costing		12
<p>Process costing: Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts.</p> <p>Service costing: Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement. Determination of costs for different service sectors - Transport services, hospitals and educational institutions- problems on preparation of service cost statements for these service sectors.</p>		
Module No.3: Activity Based Costing		10
<p>Introduction - Weakness of conventional costing system – concept of ABC – Characteristics of ABC-Kaplan and Cooper's Approach – cost drivers and cost pools – allocation of overheads under ABC – Steps in the implementation of ABC – Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC – Problems.</p>		
Module 4: Marginal Costing		12
<p>Meaning and Definition of marginal cost, marginal costing, features of marginal costing-terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). Problems on CVP analysis.</p>		

Module 5: Budgetary Control and Standard Costing

10

Budgetary Control Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets- Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only.

Standard Costing Introduction – Uses and limitations, variance analysis – Material variances, Labour variances and Overhead variances – problems on Material and Labour variances only.

Skill Development Activities:

1. Naming the appropriate method of costing with justification for each of the following Industries – Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel.
2. List out the modern costing tools in accounting field.
3. Prepare flexible Budget and cash budget with imaginary figures
4. Narrate the steps involved in standard costing. System.
5. Prepare a report, which explains the conditions that are necessary for the successful implementation of a JIT manufacturing system.
6. Explain ABC. Illustrate how ABC can be applied.
7. Any other activities in addition to the above, which are relevant to the course.

Text Books:

1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication; New York
2. SP Jain and KL Narang, Advanced Cost Accounting, Kalyani Publications,
3. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi.
4. Shank and Govindarajan, Strategic Cost Management, Simon and Schuster, 36 New York.
5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGraw Hill Publications, New York.
6. Mariyappa B Methods and Techniques of Costing. HPH.

Note: Latest edition of Textbooks may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.4.3		
Name of the Course: Business Regulatory Framework		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) Recognize the laws relating to Contracts and its application in business activities. b) Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents. c) Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller. d) Distinguish the partnership laws, its applicability and relevance. e) Rephrase the cyber law in the present context. 		
Syllabus:		Hours
Module No.1: Indian Contract Act, 1872		12
Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract		
Module No.2: The Sale of Goods Act, 1930		10
Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non-owner and exceptions- Performance of contract of sale- Unpaid seller, rights of an unpaid seller against the goods and against the buyer		
Module No.3: Competition and Consumer Laws		12
The Competition Act 2002 – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India. Consumer Protection Act 1986 – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.		
Module No.4: Economic Laws		12
WTO patent rules – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions. FEMA 1999 – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency-Foreign Currency, Foreign Exchange, Foreign Security.		
Module 5: Environment and Cyber Laws		10

Environment Protection Act 1986–Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India. **Cyber Law:** Definition, Introduction to Indian Cyber Law, Cyber space and Cybersecurity.

Skill Development Activities:

1. Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case
2. Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”.
3. Discuss any one case law relating to minor.
4. State the procedure for getting patent for ‘inventions’ and/or ‘non-inventions’.
5. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.
6. List out any top upcoming jobs in cyber security and examine the skills required for the same.
7. Any other activities, which are relevant to the course.

Text Books:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal SK, Business Law, Galgotia Publishers Company, New Delhi
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
9. PCTulsian and BharatTulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
11. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
12. N.D. Kapoor, Business Laws, Sultan Chand Publications

Latest edition of text books may be used.

Constitution of India curriculum will be given by KSHIC

Sports/NCC/NSS/Others (If any) – as per concerned University Guidelines.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.4.6(OEC) Name of the Course: Business Ethics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a. Explain the concepts of business ethics and its approaches. b. Examine the business and organizational ethics in the present context. c. Analyze the ethical aspects in marketing and HR areas. d. Analyze the ethical aspects in finance and IT areas. e. Examine the impact of globalization on business ethics. 		
Syllabus:		Hours
Module No.1: Business Ethics		08
Introduction, Concepts and theories: Introduction, definitions, importance and need for Business ethics, Values and morals. Management and ethics, Normative Theories, –Gandhian Approach, Friedman’s Economic theory, Kant’s Deontological theory, Mill & Bentham’s Utilitarianism theory.		
Module No.2: Business & Organizational Ethics		10
The Indian Business scene, Ethical Concerns, LPG & Global trends in business ethics, Business ethics rating in India. Organizations & Organization culture, Types of Organization, Corporate code of ethics –Formulating, Advantages, implementation Professionalism and professional ethics code.		
Module No.3: Ethical Aspects in Organization-I		08
Marketing ethics and Consumer ethics – Ethical issues in advertising, Criticisms in Marketing ethics, Ethics in HRM: Selection, Training and Development – Ethics at workplace – Ethics in Performance Appraisal.		
Module No.4: Ethical Aspects in Organization-II		08
Ethics in Finance: Insider trading - Ethical investment - Combating Frauds. Ethical issues in Information Technology: Information Security and Threats – Intellectual Property Rights – Cybercrime.		
Module No.5: Globalization and Business Ethics		08
Growth of Global Corporations, Factors facilitating Globalisation, Impact of globalization on Indian corporate and social culture, Advantages and disadvantages of MNC’s to the Host Country, International codes of Business Conduct, Whistle blowing and its codes.		

Skill Development Activities:

1. The students may be asked to conduct the survey of any two organizations to study the ethical practices.
2. List out any five most ethical rating of Indian companies.
3. Collect the information on unethical practices in marketing and HR area.
4. Collect the information on unethical practices in finance and IT area.
5. Analyse and submit the report on the impact of globalization on Indian business houses in the context of ethical aspects.
6. Any other activities, which are relevant to the course.

Text Books:

1. Laura P Hartman, T, Perspectives in Business Ethics, Tata McGraw Hill.
2. B. H. Agalgatti & R.P. Banerjee, Business Ethics – Concept & Practice, Nirali Publication.
3. R.P. Banerjee, Ethics in Business & Management, Himalaya Publication
4. Crane, Business Ethics, Pub. By Oxford Press
5. CSVMurthy, Business Ethics, Himalaya Publishing House

Note: Latest edition of text books may be used.

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

Course Code: B.Com.4.6(OEC)

Name of the Course: Corporate Governance

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs

Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,

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

- Identify the importance of corporate governance.
- Know the rights, duties and responsibilities of Directors.
- Analyse the legal & regulatory framework of corporate governance.
- Outline the importance and role of board committee.
- Understand the major expert committees' Reports on corporate governance.

Syllabus:	Hours
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Module No.1: Corporate Governance	10
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Introduction, Its importance, Principles of corporate governance, OECD Principles of corporate governance, Theories of corporate governance - Agency theory and stewardship theory, Models of corporate governance around the world, Need for good corporate governance - Evolution of Corporate Governance - Ancient and Modern Concept - Concept of Corporate Governance, Generation of Value from Performance - Principles of Corporate Governance.

Module No.2: Corporate and Board Management	10
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Corporate Business Ownership Structure - Board of Directors - Role, Composition, Systems and Procedures - Fiduciary relationship - Types of Directors - Promoter/Nominee/Shareholder/Independent - Rights, Duties and Responsibilities of Directors; Role of Directors and Executives - Responsibility for Leadership, Harmony between Directors and Executives - Training of Directors - need, objective, methodology - Scope and Responsibilities and competencies for directors - Executive Management Process, Executive Remuneration - Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders.

Module No.3: Legal and Regulatory Framework of Corporate Governance	08
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Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 1956, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws - Legal Provisions relating to Investor Protection.

ModuleNo.4:BoardCommitteesandRoleofProfessionals	08
<p>Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, other committees - Need, Functions and Advantages of Committee Management -Constitution and Scope of Board Committees - Board Committees' Charter - Terms of Reference and Accountability and Performance Appraisals - Attendance and participation in committee meetings - Independence of Members of Board Committees - Disclosures in Annual Report; Integrity of Financial Reporting Systems - Role of Professionals in Board Committees - Role of Company Secretaries in compliance of Corporate Governance.</p>	
ModuleNo.5:CorporateGovernance-CodesandPractices	06
<p>Introduction - Major Expert Committees' Reports of India-StudyofCodesofCorporate Governance - Best Practices of Corporate Governance - Value Creation through Corporate Governance - Corporate Governance Ratings.</p>	
<p>SkillDevelopmentActivities:</p> <ol style="list-style-type: none"> 1. Collecttheannual reportsofanytwocompanies,findoutthe corporategovernance aspects in the reports. 2. Collect any two companies Board of Directors names and findout theirnature ofdirectorship. 3. Prepare report on the applicability of differentmodels of Corporate Governance. 4. Criticallycomparetherecommendations ofvariouscorporate governancecommittee. 5. Anyotheractivities,which arerelevanttothecourse. 	
<p>TextBooks:</p> <ol style="list-style-type: none"> 1. Bairs N. andDBand, Winning Ways through Corporate Governance, MacmillanLondon. 2. Charkham J, Keeping Good Company: A Study of Corporate Governance in FiveCountries, Oxford University Press,London. 3. SubhashChandra Das, CorporateGovernance in India–AnEvaluation (Third edition), PHI Learning Private Limited. 4. ClarkT.andEMonkHouse,RethinkingtheCompany,Pitman,London. 5. FernandoA.C,CorporateGovernance,PearsonEducation. 6. Prentice D.D. andPRJHolland, Contemporary Issuesin Governance, ClarendonPress. 7. ReportoftheCadburyCommitteeonFinancialAspectsof CorporateGovernance, London Stock Exchange, London. 8. ReportonCorporateGovernance,ConfederationofIndiaIndustries and Bombay. <p>Note:Latesteditionoftextbooksmaybeused.</p>	

PATTERN OF QUESTION PAPER

TIME : 2:30 HOURS MARKS: 60

PART – A

Answer any FIVE of the following questions. Each question carries 2 marks.

(5x2= 10)

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____

PART – B

Answer any TWO of the following questions. Each question carries 10 Marks.

(2x10 =20)

8. _____
9. _____
10. _____
11. _____

PART – C

Answer any TWO of the following questions. Each question carries 15 Marks

(2x15=30)

12.
13. _____
14. _____
15. _____

Semester V								
Sl. No.	CourseCode	TitleoftheCourse	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
36	COM5.1	FinancialManagement	DSC-13	3+0+2	60	40	100	4
37	COM5.2	IncomeTaxLaw andPractice-I	DSC-14	3+0+2	60	40	100	4
38	COM5.3	PrinciplesandPractice ofAuditing	DSC-15	4+0+0	60	40	100	4
39	COM5.4	Elective1	DSE-1	3+0+0	60	40	100	3
40	COM5.5	Elective2	DSE-2	3+0+0	60	40	100	3
41	COM5.6	A. GST-Law&Practice B. DigitalMarketing	Vocational-1 Anyonetobechosen	2+0+2	50	50	100	3
42	COM5.7	CyberSecurity	SEC-SB	2+0+2	50	50	100	3
Sub-Total (D)					400	300	700	24

ElectiveGroupsandCourses:

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

Note:

1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.

Semester VI								
Sl. No.	CourseCode	TitleoftheCourse	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
43	COM6.1	Advanced Financial Management	DSC-16	3+0+2	60	40	100	4
44	COM6.2	Income Tax Law and Practice-II	DSC-17	3+0+2	60	40	100	4
45	COM6.3	Management Accounting	DSC-18	3+0+2	60	40	100	4
46	COM6.4	Elective1	DSE-3	3+0+0	60	40	100	3
47	COM6.5	Elective2	DSE4-	3+0+0	60	40	100	3
48	COM6.6	A. Assessment of persons other than Individuals & Filing of ITRs B. E-Commerce	Vocational-2 Anyone to be chosen	2+0+2	50	50	100	3
49	COM6.7	Internship	I-1	4 to 5 weeks		100	100	3
Sub-Total (D)					350	350	700	24

Elective Groups and Courses:

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

Note:

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.) Course Code: COM.5.1 Name of the Course: Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> a) Understand the role of financial manager effectively in an organization. b) Apply the compounding & discounting techniques for time value of money. c) Take investment decision with appropriate capital budgeting techniques for investment proposals. d) Understand the factors influencing the capital structure of an organization. e) Estimate the working capital requirement for the smooth running of the business 		
Syllabus:		Hours
Module No. 1: Introduction to Financial Management		12
Introduction – Meaning of Finance, Finance Function, Objectives of Finance function, Organization of Finance function- Meaning and definition of Financial Management; Goals of Financial Management, Scope of Financial Management, Functions of Financial Management, Role of Finance Manager in India. Financial planning-- 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 time value of money: Compounding Technique- Future value of Single flow, Multiple flow and Annuity - Discounting Technique- Present value of Single flow, Multiple flow – and Annuity. Doubling Period- Rule 69 and 72.		
Module No. 3: Financing Decision		14
Introduction- Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT- EPS Analysis- Problems. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Problems.		
Module No. 4: Investment Decision		12
Introduction- Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay		

Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value Internal
Rate of Return and Profitability Index - Problems.

Module 5: Working Capital Management

12

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

Skill Development Activities:

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

Books for reference:

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. A Brish Gupta, 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 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.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM5.2 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 Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Comprehend the procedure for computation of Total Income and tax liability of an individual. Understand the provisions for determining the residential status of an Individual. Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits. Compute the income house property for different categories of house property. Comprehend TDS & advance tax Ruling and identify the various deductions under section 80. 		
Syllabus:		Hours
Module No. 1: Basic Concepts of Income Tax		12
Introduction – Meaning of tax-, types of taxes, canons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of individuals under section 10 of the Income Tax Act, 1961.		
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, 80G, 80GG,
80TTA and 80U as
applicable to Individuals.

Skill Developments Activities:

1. Prepare a bar 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.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Mehrotra H.C and T.S. Goyal, Direct taxes, Sahitya Bhavan Publication, Agra.
2. Vinod K. Singhania, 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.
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

Note: Latest edition of textbooks may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM5.3		
Name of the Course: Principles and Practice of Auditing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Understand the conceptual framework of auditing. b) Examine the risk assessment and internal control in auditing c) Comprehend the relevance of IT in audit and audit sampling for testing. d) Examine the company audit and the procedure involved in the audit of different entities. e) Gain knowledge on different aspects 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– Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases.		
Module No.3: Verification and Valuation of Assets and Liabilities		12
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, 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–Cooperatives societies–hotels– hospitals– clubs& Banks.

Module 5: Audit Report & Professional Ethics

13

Introduction–Meaning–Elementsof auditreport–Typesof auditreport-Independent Auditor’sreportandtheirillustration;Professional Ethics:Codeof Ethics-Professional AccountantsinPublicpracticesandbusiness–FundamentalPrinciplesofProfessional Ethics.

Skill Development Activities:

1. Design and develop an audit plan program for a joint stock company
2. List the various documents necessary to be verified in the audit process
3. Draft an audit report (qualified or clean) with imaginary data.
4. Visit an audit firm, write about the procedure followed by them in auditing the books of 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:

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

Note: Latest edition of books may be used.

Name of the Programme: Bachelor of Commerce (B.Com) Course Code: COMA1 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 Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Understand the need and benefits of accounting standards. Prepare the financial statements as Indian Accounting standards. Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appearing in financial statements 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 Statements 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) –		

<p>Investment Property (Ind AS-40) –objectives, Scope, definitions, Recognition Measurementanddisclosuresoftheabove-mentionedStandards.Simpleproblemsonthe abovestandards.</p>	
<p>ModuleNo.-4ProvisionsunderAccountingStandardsforItemsthat donotAppearinFinancialStatements.</p>	<p>08</p>
<p>Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), EventsOccurringafterBalanceSheetDate(IndAS10),InterimFinancialReporting(IndAS 34).</p>	
<p>ModuleNo.-5LiabilityBasedIndianAccountingStandards.</p>	<p>05</p>
<p>Provisions,Contingentliabilitiesandcontingentassets(IndAS37)–Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability,contingentasset,relationshipbetweenprovisionsand</p>	

contingent liability, recognition of provisions, Contingent asset and contingent liability, Measurement and Disclosure of Information in the Financial Statements.

Skill Development Activities:

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

Books for Reference:

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
4. Dr. A. L. Saini IFRS for India, Snowwhite 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

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COMF1 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 work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> a) Understand the structure of Indian financial system and its constituents. b) Outline the role of capital and money market in economic development. c) Comprehend primary and secondary market and its relevance in capital formation. d) Appraise the role played by banking and development financial institutions in economic development so far. e) Understand the different types of NBFCs and their contribution. 		
Syllabus:		Hours
Module No. 1: Financial System in India		08
Introduction–Meaning of Financial System–Financial concepts- Constituents of Financial System– Structure of Financial System–Role of Financial system-Functions of Financial System –Development of Financial System in India. Financial Sector Reforms- Financial System and Economic Development–Weakness of Indian financial system.		
Module No. 2: Capital Market & Money Market		08
Capital Market: Meaning–Structure, Importance–Functions–Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market. Money Market: Meaning-Structure, functions Importance–Functions–Instrument of Money Market–Recent trends in Money Market.		
Module No. 3: Primary Market & Secondary Market		10
Primary Market: Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets— Methods of floating new issues: Public issue–Offer for sale – Right Issue – Private placement – Problems of Indian Primary Markets; Secondary Market: Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Methods in Stock Markets - Recognition of stock exchanges – Function of stock exchanges of BSE-NSE–OTCI–Listing of securities–Trading and Settlement Procedure in the Stock Market- Problems of Indian Stock Market; SEBI:		

Objectives-functions–RoleandReformsinSecondaryMarket.	
ModuleNo.4Banking&DevelopmentFinancialInstitutions	12
Banking: Introduction – Meaning – Role and functions – Types of Banks; DevelopmentFinancialInstitutions:History–Management-Role&FunctionsofEXIMBank– NABARD SIDBI–MUDRA–NHB–LIC&GIC-UTI–SFCs.	
ModuleNo.5:Non-BankingFinancialCompanies(NBFCs)&ForexMarket	07
Introduction–Meaning-Role–Importance–TypesofNBFCs–InsuranceCompanies- Loan Companies - Investment Companies — Leasing & Hire Purchase - Housing Finance,—Chit Funds - Mutual funds -Venture Capital Funds - Factors & Forfeiting - Credit Rating - DepositoryandCustodialServices;Forexmarket-Concept-Meaning-Importance-Meritsof forexmarket-Fluctuationsinforeignexchangerates-CausesandEffects.	

Skill Developments Activities:

1. List out any five recent Financial Sectors Reforms and analyse them.
2. Collect Share Application Forms of any five different companies who have offered IPO in the last or present financial year.
3. Collect data on last financial year price rigging and insider trading cases reported as per SEBI.
4. Visit website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs
5. Identify the Different types of Venture capital firms operating in Karnataka and their investment.
6. Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COMH1		
Name of the Course: Human Resources Development		
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 Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Understand the need of HRD. b) Comprehend the framework of HRD. c) Know the models for evaluating the HRD programs. d) Comprehend the need for employee counselling. e) Apprehend the HR performance. 		
Syllabus:		Hours
Module No. 1: Conceptual Analysis of HRD		08
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.		
Module No. 2: Framework of Human Resource Development		10
Framework of Human Resource Development- HRD Processes- Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training- On-the-Job and Off-the-Job- Brain Storming- Case Studies- Role Plays- Simulations– T-Groups- Transactional Analysis.		
Module No. 3: Evaluating HRD Programs		08
Introduction-- Models and Framework of Evaluation- Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization- Realistic Job Review- Career Management and Development.		
Module No. 4: Management Development		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 & Repatriates support and development.		

Skill Development Activities:

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

5. Another activities which are relevant to the course

Books for Reference:

1. Werner & Desimone, Human Resource Development, Cengage Learning.
2. William E. Blank, Handbook for Developing Competency Based Training Programmes, Prentice -Hall, New 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. Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
8. Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
9. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Pub. Pvt, Ltd., New Delhi, 2003.
10. Rao, T.V: HRD Audit, Sage Publications, New Delhi.
11. ILO, Teaching and Training Methods for Management Development Hand Book, McGraw-Hill, New York.
12. Rao, T.V: Human Resource Development, Sage Publications, New Delhi.
13. Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi.

Note: Latest Edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COMI1		
Name of the Course: Basics of Business Analytics		
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 Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Understand analytical applications in practice. b) Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems. c) Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real time problems. d) Be aware about the emerging trends in the world of analytics. 		
Syllabus:		Hours
Module No. 1: Introduction to Business Analytics		07
Data, Types of Data- Forms of Data- Evolution of Big Data- Business Analytics- Need for Analytics- Types of Analytics- Importance of Business Analytics in Decision Making- Analytics Process Model- SMART model- Spreadsheet analysis- Internet of Things.		
Module No. 2: Technology of Big Data		06
Overview of DBMS, Data Warehousing: Concepts, Need, Objectives- Relevance of Data Warehousing in Business Analytics- Data Mining- Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System- Features of HDFS- MapReduce- Features of MapReduce.		
Module No. 3: Data Scientists and Data Visualization		10
Data Scientists- New Era of Data Scientists -Data Scientist model- Sources of Data scientists- Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- Data Visualization- Types of Data Visualization -Issues in Data Visualization- Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources- Sampling- Types of Data Elements- Visual Data Exploration and Exploratory Statistical Analysis- Missing Values- Missing Values- Standardizing Data- Categorization- Weights of Evidence Coding- Variable Selection- Segmentation		
Module No. 4: Practices of Analytics		12
Predictive Analytics- Target Definition- Linear Regression- Logistic Regression- Decision Trees - Neural Networks - Support Vector Machines- Ensemble Methods - Multiclass		

Classification Techniques -Evaluating Predictive Models-Descriptive Analytics- Association Rules
-Sequence Rules -Segmentation-Survival Analysis- Survival Analysis Measurements- Kaplan
Meier Analysis- Parametric Survival Analysis-Proportional Hazards Regression- Extensions of
Survival Analysis Models-Evaluating Survival Analysis Models-Social Network Analytics-Social
Network Definitions-Social Network Metrics-Social Network Learning-
RelationalNeighborClassifier-ProbabilisticRelationalNeighborClassifier-Relational
LogisticRegression-CollectiveInferencing
-Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-

Module No.5:Big Data and Emerging trends	10
<p>Data for Big Data-Enterprise orientation for Big data –leadership –Targets-Analysts- Other Factorsto Considerin Big Data Success-Emerging Technologies in Health Information Systems: Transforming Health in Information Era-Omics Revolution and Personalized Medicine- Genomic Data Integration into Medical Records- Socio-demographic Data for Health Records-Family Health History-Genomics Driven Wellness Tracking and Management System(GO-WELL)- Emerging trends of analytics in Education, Government, Finance & Supply Chain Management.</p>	
<p>Skill Development Activities: Course teacher can identify and give the skill development activities.</p>	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 1. Big Data Black Book, DT Editorial Services, Dreamtech Press, 2015. 2. Big Data at Work, Thomas H. Davenport, Harvard Business Review Press, Boston, Massachusetts, 2014. 3. Analytics in a Big Data World, John Wiley & Sons, Inc., Hoboken, New Jersey, 2014. 4. Big Data and Internet of Things: A Roadmap for smart Environments, Nik Bessis Ciprian Dobre Editors, Springer International Publishing Switzerland 2014 <p>Note: Latest edition of books may be used.</p>	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COMM1 Name of the Course: Retail Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> a) Understand the contemporary of retail management, issues, strategies and trends in Retailing. b) Utilize the theories and strategies of retail planning. c) Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context. d) Prioritize the factors to be considered while fixing the price in retailing. e) Comprehend the emerging trends in Retail Industry. 		
Syllabus:		Hours
Module No. 1: Introduction to Retailing		08
Introduction – Meaning and Definition – Characteristics of Retailing -Functions of Retailing- Types of Retailing-Forms of Retailing based on ownership. Retail Theories- Wheel of Retailing- Retail Life cycle- Retail Business in India. Influencing factor- Present Indian retail scenario. International Perspective in Retail Business.		
Module No. 2: Consumer Behaviour in Retail Business		10
Buying Decision Process and its Implication on Retailing – Influence of Group and Individual Factors, Customer Shopping Behaviour, Customer Service and Customer Satisfaction. Retail Planning Process: Factors to Consider in Preparing a Business Plan – Implementation – Risk Analysis.		
Module No. 3: Retail Operations		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
Product: Decisions Related to Selection of Goods (Merchandise Management Revisited) Decisions Related to Delivery of Service.		
Pricing: Influencing Factors – Approaches to Pricing – Price Sensitivity- Value Pricing –		

MarkdownPricing.

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

Promotion:Settingobjectives–CommunicationEffects-PromotionalMix.

Human Resource Management in Retailing – Manpower Planning – Recruitment andTraining – Compensation – Performance Appraisal Methods.

ModuleNo.5:ImpactofInformationTechnologyinRetailing

10

Non-Store Retailing (E-Retailing) - The Impact of Information Technology in Retailing - Integrated Systems and Networking – EDI – Bar Coding – Electronic Article Surveillance ElectronicShelfLabels–CustomerDatabaseManagementSystem.LegalAspectsinRetailing, SocialIssuesinRetailing,EthicalIssuesinRetailing.ArtificialIntelligenceinRetailing.

Skill Developments Activities:

- 1) Identify any 10 Retail Business Stores at your Convenience
- 2) Visit any Established Retail Mall and Draw a Chart of Product Segmentation
- 3) Make a list of factors influencing the choice of retail stores
- 4) Conduct a survey after sales service of any retail outlet
- 5) Contact any retailer, collect the information on factors influencing retail pricing.
- 6) Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM5.6 Name of the Course: GST-Law & Practice		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2)4Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Comprehend the concepts of Goods and Services tax. Understand the fundamentals of GST. Analyse the GST Procedures in the Business. 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; Apportionment 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: Valuation of Goods and Services Under GST		09
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received		

fully in money, valuation rules for supply of goods and services:

1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded

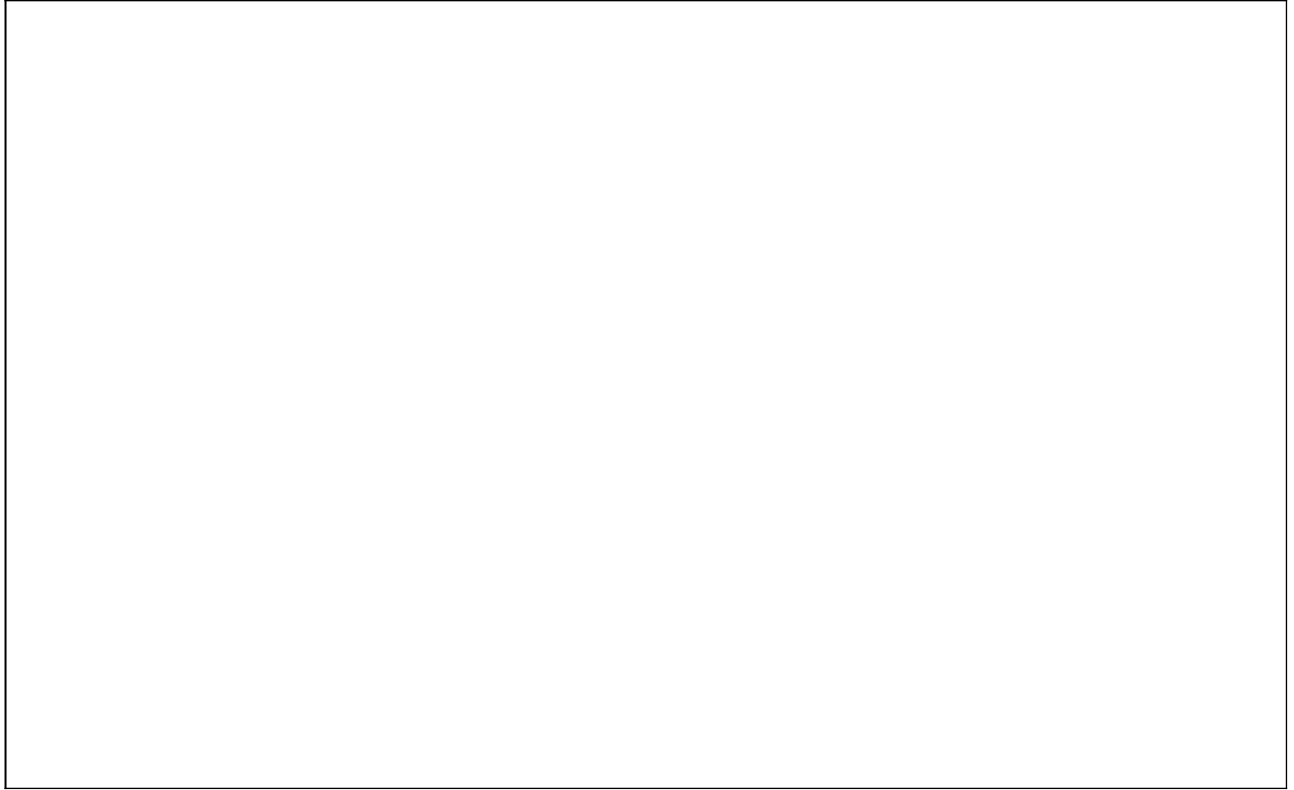
Skill Development Activities:

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Prepare a chart showing rates of GST.
4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
5. List out the exempted Goods and Services under GST.
6. Analyse the custom duties rates of last five years.
7. Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of text books may be used.



Name of the Program: Bachelor of Commerce (B.Com.)			
Course Code: COM5.6(B)			
	Name of the Course: Digital Marketing		
Course Credits	No. of Hours per Week	Total No. of Teaching	
Hours 3 Credits	(2+0+2) 4Hrs	45Hrs	
<p>Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,</p> <p>Course Outcomes: On successful completion of the course, the students' will be able to</p> <p>e) Gain knowledge on Digital Marketing, Email marketing and Content marketing.</p> <p>f) Understand Search Engine Optimization tools and techniques</p> <p>g) Gain skills on creation of Google AdWords & Google AdSense</p> <p>h) Gain knowledge on Social Media Marketing and Web Analytics.</p> <p>i) Gain knowledge on YouTube Advertising & Conversions.</p>			
Syllabus:			Hour
Module No.1: Introduction to Digital Marketing			s08
<p>Introduction-Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business Email Marketing: Importance of e-mail marketing, e-mail Marketing platforms, Creating e-mailers, Creating a Contact Management and Segmentation Strategy, Understanding e-mail Deliverability & Tracking e-mails, How to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Open rates and CTR of e-mail, Drive leads from e-mail, What are opt-in lists, Develop Relationships with Lead Nurturing & Automation Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework, Becoming an Effective Writer, Extending the Value of Your Content through Repurposing, How to Effectively Promote Content, Measuring and Analyzing Your Content.</p>			
Module No.2: Search Engine Optimization (SEO)			10
<p>Search Engine Optimization (SEO): Meaning of SEO, Importance and Its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension), Recent Google Updates & How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.</p>			
Module No.3: Google AdWords & Google AdSense			08
<p>Google AdWords: Google Ad- Words Fundamentals, Google AdWords Account Structure,</p> <p>terminologies in Google AdWords, How to Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process, Ad approval process, Keyword Match types, Keyword targeting & selection (Keyword planner), Display Planner, Different types of extensions, Creating location extensions, Creating call extensions, Create Review extensions, Bidding techniques- Manual</p>			Key

/Auto, Demographic Targeting/Bidding, CPC-based, CPA based & CPM-based accounts., Google

Analytics Individual Qualification (GAIQ), Google AdSense : Understanding ad networks and AdSense's limitations, Learning which situations are best for using AdSense, Setting up an AdSense account, Creating new ad units, Displaying ads on a website, Configuring channels and ad styles, Allowing and blocking ads , Reviewing the AdSense dashboard, Running AdSense reports and custom reports, Exporting data, Reviewing payee and account settings.

ModuleNo.4:SocialMediaMarketing(SMM)&WebAnalytics

10

<p>SocialMediaMarketing(SMM)FacebookMarketing, TwitterMarketing, LinkedInMarketing, Googleplus Marketing, YouTubeMarketing, PinterestMarketing, SnapchatMarketing, Instagram Marketing, SocialMediaAutomationTools, SocialMediaAdSpecsTheROIinSocialMedia Marketing, Tools and Dashboards, Reputation managementWeb Analytics:The need & importance ofWebAnalytics, IntroducingGoogleAnalytics, TheGoogleAnalyticslayout, BasicReporting, BasicCampaignandConversionTracking, GoogleTagManager, SocialMediaAnalytics, Social CRM & Analytics, Other Web analytics tools, Making better decisions, Common mistakes analysts make.</p> <p>ModuleNo.5: YoutubeAdvertising(VideoAds)&Conversions 09</p>	
<p>YoutubeAdvertising(VideoAds): Youtubeadvertising?, Whyshouldoneadvertiseonyoutube?, Creatingyoutubecampaigns, Choosetheaudience forvideoads, Instream ads, Invideoads, In-search ads, In-displayads, MeasuringyourYouTube adperformance, Driveleadsandsales from YouTubeads</p> <p>Conversions: Understanding Conversion Tracking, Types of Conversions, Setting up Conversion Tracking, OptimizingConversions, Trackofflineconversions, Analyzingconversiondata, Conversion optimizer.</p> <p>SkillDevelopmentActivities:</p>	rsion rsion
<ol style="list-style-type: none"> 1. Explainthekeydigitalmarketingactivitiesneededforcompetitivesuccess. 2. ExaminetheconceptofDigitalMediaandbenefitstobederived. 3. RecognisethecorefeaturesofCRMandretentionprogrammes 4. Identifythemetricsusedindigitalmarketing. 5. Organisehowwecanlimitthemarketingmaterialswegetthroughe-mail. <p>BooksforReference:</p>	
<ol style="list-style-type: none"> 1. UnderstandingDIGITALMarketing, Marketingstrategiesforengagingthedigital generation Damian Ryan & Calvin Jones 2. TheArtofDigitalMarketing: TheDefinitiveGuidetoCreatingStrategic ByIanDodson 3. InternetMarketing: apracticalapproachByAlan Charlesworth 4. Social Media Marketing: A Strategic Approach By Melissa Barker, Donald I. Barker, Nicholas F Bormann, KristaE Neher <p>Note: Latesteditionoftextbooksmaybeused.</p>	

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

Course Code: COM6.1

Name of the Course: Advanced Financial Management

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

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

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

- Understand and determine the overall cost of capital.
- Comprehend the different advanced capital budgeting techniques.
- Understand the importance of dividend decisions.
- Evaluate mergers and acquisition.
- Enable the ethical and governance issues in financial management.

Syllabus:

Hours

Module No.1: Cost of Capital and Capital Structure Theories

14

Cost of Capital: Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems.

Theories of capital structures: The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.

Module No.2: Risk Analysis in Capital Budgeting

14

Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis – Probability Approach – Standard Deviation and Co-efficient of Variation – Decision Tree Analysis – Problems..

Module No.3: Dividend Decision and Theories

14

Introduction- Dividend Decisions: Meaning- Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter's Model and Gordon's Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.

ModuleNo.4:MergersandAcquisitions	10
<p>Meaning - Reasons – Types of Combinations - Types of Merger – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations – Leverage buyout, Management Buyout Meaning and Significance of P/E Ratio. Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS, Market Price and Market capitalization.</p>	
ModuleNo.5:EthicalandGovernanceIssues	08
<p>Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical Issues in Financial Management, Agency Relationship, Transaction Cost Theory, Governance Structures and Policies, Social and Environmental Issues, Purpose and Content of an Integrated Report.</p>	

Skill Development Activities:

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

Books for Reference:

1. I.M. Pandey, Financial management, Vikas publications, New Delhi.
2. A. Brish Gupta, 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 Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. B. Mariyappa, Advanced Financial Management, Himalaya Publishing House, New Delhi.
7. Ravi M. Kishore, Financial Management, Taxman Publications
8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM6.2 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 Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> a) Understand the procedure for computation of income from business and other Profession. b) the provisions for determining the capital gains. c) Compute the income from other sources. d) Demonstrate the computation of total income of an Individual. e) Comprehend the assessment procedure and to know the power of income tax authorities. 		
Syllabus:		Hours
Module No.1: Profits and Gains of Business and Profession		20
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses -Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern-Problems on computation of income from profession: Medical Practitioner-Advocate and Chartered Accountants.		
Module No.2: Capital Gains		10
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.		
Module No.3: Income from other Sources		10
Introduction-Income 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 where 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.
6. Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM6.3		
Name of the Course: Management Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Demonstrate the significance of management accounting in decision making. b) Analyse and interpret the corporate financial statements by using various techniques. c) Compare the financial performance of corporate through ratio analysis. d) Understand the latest provisions in preparing cash flow statement. e) Comprehend the significance of management audit and examine the corporate report of Management Review and Governance. 		
Syllabus:		Hours
Module No.1: Introduction to Management Accounting		12
Introduction– Concept– Meaning and Definition- Significance- Scope- Objectives and Functions- Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant.		
Module No.2: Financial Statements Analysis and Interpretation		14
Introduction– Meaning and Nature of financial statements- Limitations of financial statements - Essentials of a good financial statement. Analysis and interpretations- Meaning and definition of Financial analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis- Problems.		
Module No.3: Ratio Analysis		14
Introduction- Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio - Debt payment period, Asset turnover ratio, Earnings per share and Price Earnings Ratio. Problems on Ratio Analysis- Preparation of financial statements with the help of Accounting Ratios.		

ModuleNo.4:CashflowAnalysis	12
Introduction-MeaningandDefinition,MeritsandDemerits,differencesbetweenFundflow andcashflowstatements.ProvisionsofIndAS7.ProcedureofcashflowstatementConcept ofcashandcashequivalent.ClassificationofCashflows,Preparationofcashflowstatement asperIndAS7(Indirectmethodonly).Problems.	
ModuleNo.5:ManagementAudit&ReportsonManagement	08
Introductio–Meaning–Nature–Scope-Importance–Need-Objectivesofmanagement audit - Differences between Financial Audit and Management Audit - Steps involved in ManagementAudit.ReportsonManagementReviewandGovernance:Introduction- ReportofBoardof Directors-Managementdiscussionanalysis-AnnualReportonCSR–	

Business Responsibility Report–Corporate Governance Report–Secretarial Audit Report.

Skill Development Activities:

1. Meet Management accountant and discuss his role in decision making in an Enterprise.
2. Collect financial statements of any one corporate entity for two years 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 textbooks may be used.

NameoftheProgramme: BachelorofCommerce(B.Com)CourseCode: COMA2 NameoftheCourse: IndianAccountingStandards-2		
Course Credits	No.ofHoursper Week	TotalNoof Teaching Hours
3Credits	3Hrs	45Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
CourseOutcomes: Onsuccessfulcompletionofthecourse,thestudents'willbe ableto <ol style="list-style-type: none"> UnderstandthepreparationofconsolidatedfinancialstatementsasperIndAS Learnthedisclosuresinthefinancialstatements Understandthelatestprovisionsofmeasurement-basedaccountingpolicies. ComprehendtheAccountingandReportingofFinancialInstruments AnalysetheRevenuebasedaccountingstandard. 		
Syllabus		Hours
Module-1 Consolidated Financial Statement (IndAS110)		9
MeaningandDefinition-HoldingCompanyandSubsidiaryCompany,Stepsin PreparationofconsolidatedFinancialStatements,Capitalprofit,Revenueprofit,Non-controllingInterestandGoodwillorCapitalReserveandUnreleasedprofit, andmutualindebtedness.ProblemsonPreparationofConsolidatedBalanceSheet.		
ModuleNo.2 Disclosures in the Financial Statements		9
Employeebenefits(IndAS19)EarningsperShare(IndAS33)Lease(IndAS116), InterimFinancialReporting(IndAS34)Share-basedPayment(IndAS102).		
ModuleNo.3 Measurement Based on Accounting Policies		9
AccountingPolicies,ChangesinAccountingEstimatesandErrors(IndAS8),First timeadoptionofIndAS(IndAs101),AccountingforGovernmentGrantsand DisclosureofGovernmentAssistance((IndAS20))andShareBasedPayment(IndAS 102)		
ModuleNo.4 Accounting and Reporting of Financial Instruments		9
PresentationofFinancialInstruments(IndAS32)–Meaning,Financial Assets, Financial Liabilities - Presentation Recognition and Measurement of financial Instruments (Ind AS 39) – Initial and Subsequent Recognition and measurementofFinancialAssetsandFinancialLiabilities,Derecognitionof FinancialAssetsandFinancialLiabilities-DisclosuresofFinancial		

Instruments(IndAS107)	
ModuleNo.5Revenuebasedaccountingstandard.	9
RevenuefromContractswithCustomers(IndAS115),FairValueMeasurement (IndAS113)Contract,PracticalProvisionsandproblemsontheabovestandards.	

Skill Development Activities:

Prepare consolidated Balance sheet with imaginary figures.

Make a list of Indian Accounting Standards

Make disclosures of any five Indian Accounting Standards.

Books for Reference: to Accounts in Annual Reports.
disclosed in the Notes

Study material of the Institute of Chartered Accountants of India

Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH Miriyala,
Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers

Dr. A. L. Saini IFRS for India,, Snowwhite publications.

CASHibarama Tripathy Roadmap to IFRS and Indian Accounting Standards Ghosh T P, IFRS
for Finance Executives Taxman Allied Services Private Limited. **Note:** Latest edition
of textbooks may be used

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

Course Code: COMF2

Name of the Course: Investment Management

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

Pedagogy: Classroom lecture, Case studies, Group discussion, Seminar & fieldwork etc.,

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

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

Syllabus:	Hours
Module No. 1: Concept of Investment	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: 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-no growth rate, normal growth rate and supernormal growth rate.	
Module No. 3: 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. 4: Technical Analysis	08
Technical Analysis-Concept, Theories-Dow Theory, Elliot 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	8
<p>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.</p> <p>Portfolio Performance evaluation (Theory only).</p>	
<p>Skill Developments Activities:</p> <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. 	

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

Books for Reference:

Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas., Investments, Tata McGraw Hill Publishing C

Sharpe F. William, Alexander J Gordon and Bailey V Jeffery, Investments, Prentice Hall of India Private L

Fischer E Donald and Jordan J Ronald., Security Analysis and Portfolio Management, Prentice Hall of Indi

Kevin S., Portfolio Management, PHI, New Delhi.

Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Private Limite

Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill Publishing Company

Note: Latest edition of textbooks may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COMH2		
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 & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Understand, interpret, question, reflect upon and engage with the notion of "diversity". b) Recall the cultural diversity at workplace in an organization. c) Support the business case for workforce diversity and inclusion. d) Identify diversity and work respecting cross-cultural environment. e) Assess contemporary organizational strategies for managing workforce diversity and inclusion. 		
Syllabus:		Hours
Module No. 1: Introduction to Diversity		10
Introduction to cultural diversity in organizations, Evolution of Diversity Management, Overview 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: Vision 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.		

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,DiversityManagementinITorganizationsContemporaryIssuesinWorkplace Diversity.

SkillDevelopmentActivities:

1. VisitanyMNCs,identifyandreportontheculturaldiversityinanorganization.
2. Interact and List out the ways in which dehumanization done inpublic/ private sector organization.

3. Interact with HR Manager of any MNCs, explore and report on cross cultural management.
4. Explore the benefits of multi-cultural organizations.
5. Examine and report on diversity management in select IT organizations.
6. Do other activities which are relevant to the course

Books for Reference:

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

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COMI2		
Name of the Course: Human Resource Analytics		
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.,		
<p>a) Course Outcomes: On successful completion of the course, the students' will be able to</p> <p>b) Understand the role of Analytics in Human Resource.</p> <p>c) Identify a list of HR metrics relevant to an organization's mission or goals.</p> <p>d) Apply best practices for using HR analytics to support making data-driven decisions.</p> <p>e) Demonstrate the use of Analytical techniques to analyse and interpret HR data</p>		
Syllabus:		Hours
Module No. 1: HR Decision-making and HR Analytics		10
Introduction – HR decision making – importance and significance of HR analytics – benefits of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers – aligning human resources to business through HR analytics – HR analytics framework and models – LAMP Framework.		
Module No. 2: HR Business Process and HR Analytics		08
Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non-parametric tests – HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard		
Module No. 3: Forecasting and Measuring HR value propositions with HR analytics		07
Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics		
Module No. 4: HR Analytics and Data		12
HR data and data quality – data collection – big data for human resources – transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – datafication of human resources, Excel exercises: Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High		

Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover,
For-Cause Dismissals, and Layoffs

Module 5: HR Analytics and Predictive Modelling

08

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

Skill Development Activities:

Course teacher can identify and give the skill development activities.

BooksforReference:

1. Dipak Kumar Bhattacharya, HR Analytics: Understanding Theories and Applications, SAGE publications, 2017
2. RonPerson,BalancedScorecards&OperationalDashboardswith

3. Jac Fitz-enz, The New HR Analytics- Predicting the Economic Value of Your Company's Human Capital Investments, AMACOM.
4. JacFitz-enz,JohnR.MattoxII,PredictiveAnalyticsforHumanResources,Wiley &SASBusinessSeries.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM.M2 Name of the Course: Customer Relationship Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> To be aware of the nuances of customer relationship. To analyze the CRM link with the other aspects of marketing. To impart the basic knowledge of the Role of CRM in increasing the sales of the company. To make the students aware of the different CRM models in service industry. To make the students aware and analyze the different issues in CRM 		
Syllabus:		Hours
Module No. 1: 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, Call Centres. 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-IssuesandProblemsinimplementingCRM,InformationTechnologytools

in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM)

SkillDevelopment

Activities:

1. Visitanybank,identifyandnotecustomerrelationshipmanagementbybanker.
2. Conduct online survey on customer satisfaction of insurance products ofany company.
3. Visit any telecommunication retail service outlet, discuss CRM related aspects with CRM manager.

6. Prepare a report on how technology impacts CRM.
7. 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 textbooks may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM6.6 Name of the Course: Assessment of Persons other than Individuals and Filing of ITRs		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2)4Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> a) 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. 		
Syllabus:		Hours
Module No.1: Depreciation and Investment Allowance		08
Introduction-Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems.		
Module No.2: Assessment of Partnership firms		10
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) Problem on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)		
Module No.3: Assessment of Companies.		10
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- Problem on Computation of Tax Liability (Use of Software Package-QuickBooks/Electrocom)		
Module No.4: Tax Under E-Environment		12
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- problem on Advance Tax and TDS. JE-filing of return on Income Tax Portal, Verification		

of ITR..	
Module No.5: Case laws and Amendments	05
<p>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.</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 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 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 editions of the books mentioned above

<p>Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM6.6(B) Name of the Course: E-Commerce</p>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs
<p>Pedagogy: Classroom lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,</p>		
<p>Course Outcomes: On successful completion of the course, the students' will be able to</p> <ol style="list-style-type: none"> j) Comprehend the concepts of E-commerce k) Understand the e-retailing benefits and key success factors l) Analyse the benefits of EDI m) To understand Cybersecurity n) Know the Issues in E-commerce. 		
Syllabus:		Hours
Module No.1: E-commerce and its Technological Aspects		08
<p>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.</p>		
Module No.2: Consumer Oriented ECommerce		10
<p>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.</p>		
Module No.3: Electronic Data Interchange:		10
<p>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</p>		

Internet.

ModuleNo.4:SecurityinECommerce ThreatsinComputer Systems:

08

Virus, Cyber Crime Network Security: Encryption, Protecting Webserver with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

Module No. 5: Issues in E-Commerce

09

Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance.