



BENGALURU NORTH UNIVERSITY

**Scheme of Teaching, Evaluation & Curriculum
to be introduced from the**

Academic Year 2021-22

Based on

National Education Policy – 2020

for

Four Year Under-Graduate Program

**Bachelor of Commerce (B.COM) - HONORS DEGREE
(CBCS -SEMESTER SCHEME)**

- A. Regulations**
- B. Course Matrix**
- C. Curriculum of Courses**

Chairman, BoS

Dr. Muralidhar S

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DEPARTMENT OF COMMERCE

**Tamaka, Sri Devraj Urs Extension,
Kolar, 563103.**

FIFTH SEMESTER

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+ P)	SEE	CIE	Total Marks	Credits
1	B.Com.5.1	Financial Management	DSC	4+0+0	60	40	100	4
2	B.Com.5.2	Income Tax Law & Practice – I	DSC	4+0+0	60	40	100	4
3	B.Com.5.3	Principles & Practice of Auditing	DSC	4+0+0	60	40	100	4
4	B.Com.5.4	Elective – 1	DSE	4+0+0	60	40	100	3
5	B.Com.5.5	Elective – 2	DSE	4+0+0	60	40	100	3
6	B.Com.5.6	GST – Law & Practice	Vocational - 1	4+0+0	60	40	100	4
8	B.Com.5.7	Cyber Security/ Employability skills	SEC – SB	1+0+2	30	20	50	2
Sub–Total(B)					390	260	650	24

Elective Groups and Courses:

Discipline Specific Electives – V Semester										
Sl. No	Elective Code	Accounting	Elective Code	Finance	Elective Code	Marketing	Elective Code	Human Resources	Elective Code	Information Systems
1	A1	Indian Accounting Standards-I	F1	Financial Institutions and Markets	M1	Retail Management	H1	Human Resources Development	B1	Basics of Business Analytics

Note:

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

SIXTH SEMESTER

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+P)	SEE	CIE	Total Marks	Credits
1	B.Com.6.1	Advanced Financial Management	DSC	4+0+0	60	40	100	4
2	B.Com.6.2	Income Tax Law & Practice – II	DSC	4+0+0	60	40	100	4
3	B.Com.6.3	Management Accounting	DSC	4+0+0	60	40	100	4
4	B.Com.6.4	Elective – 1	DSE – 1	4+0+0	60	40	100	3
5	B.Com.6.5	Elective – 2	DSE – 2	4+0+0	60	40	100	3
6	B.Com.6.6	Assessment of Non-Individuals & Filing of ITRs	Vocational – 2	4+0+0	60	40	100	4
8	B.Com.6.7	Internship	SEC-SB	-	30	20	50	2
Sub–Total(B)					390	260	650	24

Elective Groups and Courses:

Elective Code	Accounting	Elective Code	Finance	Elective Code	Marketing	Elective Code	Human Resources	Elective Code	Information Systems
A2	Indian Accounting Standards-2	F2	Investment Management	M2	Customer Relationship Management	H2	Cultural Diversity at Work Place	B2	Advanced Business Analytics

Note:

- Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued from 5th Semester.

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

Course Code: B.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
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) Understand the role of financial managers effectively in an organization. b) Apply the compounding & discounting techniques for time value of money. c) Take investment decision with appropriate capital budgeting techniques for investment proposals. d) Understand the factors influencing the capital structure of an organization e) Estimate the working capital requirement for the smooth running of the business 		
<u>Syllabus</u>		
Module: 1 – INTRODUCTION TO FINANCIAL MANAGEMENT		10 Hrs
Finance: Introduction, Meaning, Objectives; Financial Management: Meaning, Definition, Goals, Functions, Role of Finance Manager Financial Planning: Meaning, Need, Importance, Steps in financial Planning – Principles of a Sound Financial Plan and Factors affecting Financial Plan		
Module: 2 – TIME VALUE OF MONEY		12 Hrs
Time Value of Money: Introduction, Meaning; Time Preference of Money; Techniques of Time Value of Money: Compounding Technique & Discounting Technique Compounding Technique: Future Value of Single flow, Multiple flow and Annuity; Discounting Technique-Present Value of Single flow, Multiple flow – and Annuity. Doubling Period- Thumb Rules 69 and 72.		
Module: 3 – FINANCING DECISION		14 Hrs
Financing Decision: Introduction, Meaning & Importance; Capital Structure: Meaning & Definition, 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 (Computation & Impact Analysis)		
Module: 4 – INVESTMENT DECISION		14 Hrs
Investment Decision: Introduction, Meaning and Importance Capital Budgeting: Meaning & Definition, Steps in Capital Budgeting Process Techniques of Capital Budgeting: Traditional Methods & DCF Methods Traditional Methods: Pay Back Period, Accounting Rate of Return DCF Methods: Net Present Value, Internal Rate of Return and Profitability Index		
Module: 5 – WORKING CAPITAL MANAGEMENT		10 Hrs
Working Capital: Introduction, Meaning and Definition, Types of Working Capital, Factors affecting Working Capital, Impact of Excess and Inadequate Working Capital, Sources of Working Capital Working Capital Management: Introduction, Meaning and Definition, Importance, Operating Cycle Concepts (Problems), Estimation of Working Capital (Problems) Cash Management, Receivable Management, and Inventory Management (Concepts only)		
SKILL DEVELOPMENT ACTIVITIES:		
<ul style="list-style-type: none"> • Visit the Finance Department of any organization and collect and record the Functions and Responsibilities of Finance Manager. • As a finance manager of a company advice the management in designing an appropriate 		

Capital Structure.

- Evaluate a capital investment proposal by using NPV method with imaginary figures.
- Illustrate with imaginary figures the compounding and discounting techniques of time value of money.
- Estimate working capital requirements of an organization with imaginary figures.
- Any other activities, which are relevant to the course.

BOOKS FOR REFERENCE

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

Note: Latest edition of text books may be used

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

Course Code: B.Com 5.2

Name of the Course: INCOME TAX LAW & PRACTICE - I

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the students will be able to:		
a) To know the power of income tax authorities.		
b) To identify the incomes exempted from tax and scheme of taxation on Agricultural income.		
c) Understand the provisions for determining the residential status of an Individual.		
d) Demonstrate the computation of total income of an Individual.		
e) Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances & retirement benefits		
f) Compute the income house property for different categories of house property		
<u>Syllabus</u>		
Module: 1 – BASIC CONCEPTS OF INCOME TAX		12 Hrs
Introduction –Meaning of Tax-, Types of Taxes, Cannons of Taxation; Brief history of Indian Income Tax; Legal framework of Taxation; Income Tax Authorities their Powers and Duties Important Definitions: Assessment, Assessment Year, Previous Year (including exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, Total Income; Concept of Capital and Revenue		
Module: 2 – EXEMPTED INCOMES		10 Hrs
Incomes exempted U/S- 10 (Important ones Restricted to Individual Assessee); Agricultural Income – (Problems on identification of Agricultural Income) - Scheme of Taxation.		
Module: 3 – RESIDENTIAL STATUS & INCIDENCE OF TAX		08 Hrs
Introduction – Residential Status of an Individual. Determination of Residential Status of an Individual – Problems on determination of Residential Status. Incidence of Tax: Concepts & Problems		
Module: 4 – INCOME FROM SALARY		16 Hrs
Introduction - Meaning of Salary -Basis of Charge- Definitions – Salary – Allowances –Perquisites and Profits in lieu of salary - Retirement Benefits: Gratuity - Pension and Leave Salary - Provident Fund, Deductions u/s 16; Problems on Computation of Taxable Salary.		
Module: 5 – INCOME FROM HOUSE PROPERTY		14 Hrs
Introduction - Basis for Charge - Deemed Owners -House Property Incomes exempt from Tax - Composite Rent. Annual Value –Determination of Annual Value - Loss due to Vacancy and Unrealized Rent - Deductions from Annual Value. Problems on Computation of Income from House Property on Let-out, Self-occupied, Deemed to be Let-out and Partly Let-out and Partly Self-occupied Properties.		
SKILL DEVELOPMENT ACTIVITIES:		
<ul style="list-style-type: none">• Prepare a slab rates chart for different Individual assesses.• Visit any Chartered Accountant office - Collect and record the procedure involved in filing the Income tax returns of a Salaried Individual. [Form 16]• Prepare the list of perquisites received by an employee in an organization.• Draw an organization chart of Income Tax department in your locality.		
BOOKS FOR REFERENCE		
1. Mehrotra H.C and T S Goyal, Direct taxes, Sahithya 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: B.Com 5.3

Name of the Course: PRINCIPLES & PRACTICE OF AUDITING

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the students will be able to,		
a) Understand the conceptual framework of auditing.		
b) Examine the risk assessment and internal control in auditing		
c) Comprehend the relevance of IT in audit and audit sampling for testing.		
d) Examine the company audit and the procedure involved in the audit of different entities.		
e) Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.		
Syllabus		
Module: 1 – INTRODUCTION TO AUDITING		12 Hrs
Auditing: Introduction, Meaning, 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 Program; Qualities of an Auditor; Audit Planning; Audit Strategy; Audit Engagement; Audit Documentation; Audit Evidence; Written Representation		
Module: 2 – RISK ASSESSMENT & INTERNAL CONTROL		12 Hrs
Audit Risk: Introduction, 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: 3 – VERIFICATION & VALUATION OF ASSETS & LIABILITIES		12 Hrs
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		
Module: 4 – COMPANY AUDIT & AUDIT OF OTHER ENTITIES		12 Hrs
Company Auditor: Appointment, Qualification, Powers, Duties and Liabilities; Professional Ethics of an Auditor Other Entities: Audit Procedure of NGOs, Charitable Institutions, Educational Institutions, Government, Local Bodies, Cooperative Societies, Hotels, Hospitals, Clubs & Banks		
Module: 5 – AUDIT REPORT & PROFESSIONAL ETHICS		12 Hrs
Audit Report: Introduction, Meaning, Elements of Audit Report; Types of Audit Report; Independent Auditor's Report and their illustration Professional Ethics: Code of Ethics; Professional Accountants in Public Practices and Business, Fundamental Principles of Professional Ethics		
SKILL DEVELOPMENT ACTIVITIES:		
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 (Clean or Modified) 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		

BOOKS FOR REFERENCE

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

Note: Latest edition of text books may be used.

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

Elective Code: B.Com A1

Name of the Course: Accounting Elective 1 - INDIAN ACCOUNTING STANDARDS – 1

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
a) Understand the need and benefits of accounting standards.		
b) Prepare the financial statements as Indian Accounting standards.		
c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements		
d) Understand the Accounting Standards for Items that do not Appear in Financial Statements		
<u>Syllabus</u>		
Module: 1 – INTRODUCTION TO ACCOUNTING STANDARDS 12 Hrs		
Accounting Standards: Introduction, Meaning, Definition, Objectives; Process of Formulation of Accounting Standards in India; List of Indian Accounting Standards (Ind AS)		
International Financial Reporting Standards: Introduction & Features; Benefits of Convergence with IFRS; Applicability of Ind AS in India		
Module: 2 – PREPARATION OF FINANCIAL STATEMENTS (IND AS 1) 16 Hrs		
Frame work for preparation of Financial Statements, Presentation of Financial Statement as per Ind AS 1: Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, Statement of Cash flow and Notes to Accounts.		
Problems on Preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013		
Module: 3 – PROVISION UNDER ACCOUNTING STANDARDS FOR ITEMS APPEARING IN FINANCIAL STATEMENTS 18 Hrs		
Property, Plant and Equipment (Ind AS 16); Intangible Assets (Ind AS 38); Impairment of Assets (Ind AS 36); Inventories (Ind AS 2); Borrowing Costs (Ind AS 23); Investment Property (Ind AS – 40); (Objectives, Scope, Definitions, Recognition Measurement and Disclosures of the above-mentioned Standards.)		
Problems on IND AS 16, IND AS 36 & IND AS 23		
Module: 4 – PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS THAT DO NOT APPEAR IN FINANCIAL STATEMENTS 14 Hrs		
Segment Reporting (Ind AS 108); Related Party Discloser (Ind AS 24); Events Occurring after Balance Sheet Date (Ind AS 10); Interim Financial Reporting (Ind As -34)		
(Objectives, Scope, Definitions and Disclosures of the above-mentioned Standards)		
SKILL DEVELOPMENT ACTIVITIES:		
1. Explain the structure and functions of Indian Accounting Standards Board		
2. Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board		
3. List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures		
4. Explain the main provisions of Ind AS 2, Ind AS 16 and Ind AS 18		
5. State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under Ind AS		

BOOKS FOR REFERENCE

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

Note: Latest edition of text books may be used.

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

Elective Code: B.Com F1

Name of the Course: Finance Elective 1 – FINANCIAL INSTITUTIONS & MARKETS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
a) Understand the structure of Indian Financial System and its constituents		
b) Outline the role of capital and money market in economic development		
c) Comprehend primary and secondary market and its relevance in capital formation		
d) Appraise the role played by banking and development financial institutions in economic development so far		
e) Understand the different types of NBFCs and their contribution		
<u>Syllabus</u>		
Module: 1 – FINANCIAL SYSTEM IN INDIA		14 Hrs
Financial System: Introduction, Meaning, Constituents & Structure; Functions of Financial System; Financial System and Economic Development; Challenges of Indian Financial System Recent Trends in Financial System: Digital transformation, UPI, Fintech, Digital Currency		
Module: 2 – CAPITAL MARKET & MONEY MARKET		16 Hrs
Capital Market: Introduction, Meaning & Functions; Players in the Capital Market (Brief Discussion); Instruments of Capital Market – E. Shares, P. Shares, Debentures, Bonds, Government Securities, Gold Bonds, Insurance (Concepts only) Mutual Funds: Introduction, Meaning, Functions & Types, AMFI Money Market: Introduction, Meaning, & Functions; Instruments of Money Market – Treasury Bills, Certificate of Deposits, Commercial Papers, Call Money, Money at Short Notice		
Module: 3 – PRIMARY MARKET & SECONDARY MARKET		16 Hrs
Primary Market: Introduction, Meaning & Importance; New Issue: Public Issue - IPO, FPO, Offer for Sale, Rights Issue, Bonus Issue; Private Placement; ESOPs Procedure of New Issue: Book-building Process, Price Band, Allotment, ASBA Secondary Market: Introduction, Meaning & Importance Stock Exchanges: Function, Popular Recognized Stock Exchanges in India: BSE, NSE – OTCEI (History, Composition & Indices); Listing of Securities: Procedure & Advantages; Trading & Settlement Procedure in the Stock Market SEBI: History, Objectives & Functions		
Module:4 – DEVELOPMENTAL FINANCIAL INSTITUTIONS, NBFCs & FOREX MARKET		14 Hrs
Developmental Financial Institutions: Introduction, Management & Functions - EXIM Bank, NABARD, SIDBI, SFCs. NBFCs: Introduction, Meaning, Functions - Insurance Companies, Investment Companies, Leasing & Hire Purchase, Housing Finance, Chit Funds, Venture Capital Funds, Factoring & Forfeiting, Credit Rating Forex market: Introduction, Meaning & Functions; Fluctuations in Foreign Exchange rates- Causes and Effects		
SKILL DEVELOPMENT ACTIVITIES:		
<ul style="list-style-type: none">• List out any five recent financial sectors reforms and analyse them.• Collect Share Application Forms of any five different companies who have offered IPO in the last/present financial year.• Collect data on last financial year price rigging and insider trading cases reported as per SEBI.		

- Visit website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs
- Identify the Different types of Venture capital firms operating in Karnataka and their investment.
- 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. Indian Financial Systems, Khan M.Y, 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 text books may be used

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

Elective Code: B.Com M1

Name of the Course: Marketing Elective 1 – RETAIL MANAGEMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
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.		
<u>Syllabus</u>		
Module: 1 – INTRODUCTION AND PERSPECTIVES ON RETAILING		12 Hrs
Introduction – Meaning – Characteristics - Emergence of Organizations of Retailing - Types of Retailers (Retail Formats) - Multichannel Retailing -Customer Buying Behaviour, Historical Perspective – Retail Theories - Wheel of Retailing - The Retail Accordion - Trends in Retailing – FDI in Retail -Problems of Indian Retailing - Current Scenario		
Module: 2 – RETAIL STRATEGIES AND RETAIL PLANNING		14 Hrs
Strategy - Financial Strategy - Site & Locations (Size and Space Allocation - Location Strategy - Factors affecting the Location of Retail - Retail location Research and Techniques, Objectives of Good Store Design.) – Human Resource Management in Retailing - Information Systems and Supply Chain Management & Logistics in Retail		
Module: 3 – STORE MANAGEMENT AND VISUAL MERCHANDISING		14 Hrs
Introduction - Store Management: Responsibilities of Store Manager - Store Security- Parking Space Problem at Retail Centers, Store Record and Accounting System - Coding System - Material Handling in Stores - Management of Modern Retailers -Store Layout, Design: Types of Layouts.		
Visual Merchandising: Introduction - Visual Merchandising Techniques - Controlling Costs and Reducing Inventories Loss – Exteriors & Interiors Customer Service - Planning Merchandise Assortments -Buying Systems –Buying Merchandise and Retail Communication Mix- Role of Visual Merchandiser		
Module: 4 – RETAIL PRICING		10 Hrs
Introduction – Meaning of Retail Pricing - Factors influencing Retail Pricing – Retail Pricing Strategies		
Module: 5 – EMERGING TRENDS IN RETAIL INDUSTRY		10 Hrs
Artificial Intelligence in Retailing – Shopping with Augmented Reality - Hyperlocal in Retailing - Product Customization - Visual Search - Omnichannel Experiences - Pop-up Shops - Same-day Delivery - Social Shopping - Private Label Brands - Ethical and Value-based Brands - Online Shopping		
SKILL DEVELOPMENT ACTIVITIES:		
1) Visit any large-scale retail Centre, list out the problems of a retailer		
2) Discuss with retailer on the strategies considered while planning the retail business		
3) Contact any store manager, collect the role and responsibilities discharged by him in the retail shop		
4) Visit any Virtual merchandising, find out the techniques adopted by merchandiser		
5) Contact any retailer, collect the information on factors influencing on retail pricing		
6) Any other activities, which are relevant to the course		
BOOKS FOR REFERENCE		
1. Sinha, Piyush Kumar & Uniyal (2010), Managing Retailing, Oxford University Press		

2. Chetan Bajaj, Retail Management, Oxford University press
3. Levy & Weitz (2012), Retail Management, TMH, 8th Edition
4. David Gilbert, Retail Marketing Management, Pearson Education, 2nd Edition
5. A. J. Lamba, The Art of Retailing, McGraw Hill
6. Swapna Pradhan (2012), Retailing Management, TMH
7. Barry Berman, Joel R. Evans, Retail Management: A Strategic Approach, Pearson Publications.

Note: Latest edition of textbooks may be used

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

Elective Code: B.Com H1

Name of the Course: Human Resource Elective 1 – HUMAN RESOURCE DEVELOPMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
a) Understand the need of HRD.		
b) Comprehend the framework of HRD.		
c) Know the models for evaluating the HRD programs.		
d) Comprehend the need for employee counselling.		
e) Apprehend the HR performance.		
Syllabus		
Module: 1 – INTRODUCTION TO HRD		12 Hrs
Human Resource Management: Introduction, Meaning, Definition & Human Resource Management Process Human Resource Development – Evolution of HRD - the difference between Education, Training, Learning and the Concept of the Transfer of Learning, Contemporary Realities and Emerging Trends in HRD. HRD Functions, Roles and Competencies of HRD Professionals; Employee Behaviour - Implications on HRD – External and Internal Factors – Learning and HRD – Learning Strategies and Styles		
Module: 2 – FRAME WORK OF HUMAN RESOURCE DEVELOPMENT		14 Hrs
Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD Programs Employee Orientation - Fundamental Concepts of Socialization - Realistic Job Review - 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: 3 – EVALUATING HRD PROGRAMS		14 Hrs
Introduction-Evaluating HRD Programs - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Career Management and Development – Stages and Process		
Module: 4 – MANAGEMENT DEVELOPMENT		10 Hrs
Introduction - Management Development – Managerial Global Competencies – Designing Management Development Programs Employee Counselling and Wellness Services– Counselling Programs - Employee Assistance Programs – Mental Health - Stress Management Interventions		
Module: 5 – HR PERFORMANCE		10 Hrs
Performance Management – Introduction and Stages – Performance Measurement tools: Balanced Score Card, Benchmarking; Coaching and Mentoring – HR Performance Management System - HR Research - Impact of Globalization on HRD- Diversity of Work Force – HRD Programs for diverse employees - Expatriate & Repatriate 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. Any other 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, VisionBooks, New Delhi.
9. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Publications 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, BeaconBooks, New Delhi

Note: Latest edition of textbooks may be used

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

Elective Code: B.Com B1

Name of the Course: Business Analytics Elective 1 – BASICS OF BUSINESS ANALYTICS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Syllabus</u>		
Module: 1 – INTRODUCTION TO BUSINESS ANALYTICS		14 Hrs
Business Analytics: Concept, Evolution of Business Analytics, Terminologies used in Analytics; Meaning, Importance, Scope and Uses of Business Analytics; Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive; Application of Business Analytics; Architecture of Business Analytics; Business Strategy and Analytics alignment; Role of a Business Analyst: Classical requirements and tasks performed by Business Analysts Project Management: Project Phases, Types: Waterfall, Agile, Iterative, Incremental		
Module: 2 – INTRODUCTION TO DATA		16 Hrs
Introduction to Data Science: Meaning of Data and Data Science, Sources of Data; Data Collection Methods and Tools; Use of Data in Decision making, Importance of Data Quality, Types of Digital Data: Structured, Semi-Structured and Unstructured Data; Data Warehouse, Data Mining, Data Integration: Meaning, Need and Advantages; Data Profiling, Big Data (Meaning only), Data Quality Assurance and Ethics.		
Module: 3 – INTRODUCTION TO DBMS		16 Hrs
Database: Meaning of Database and DBMS, Characteristics of DBMS, Architecture & Security, Types of Data Models, Concepts and Constraints of RDBMS, Introduction to Structured Query Language; SQL Commands: DDL, DML, DCL, DQL, SQL Constraints Different RDBMS available - MySql, MariaDB, PostgreSQL and others OLTP and OLAP: Meaning, Difference between OLTP and OLAP, RDBMS: Installer, Download sample Database, Loading Sample Database in RDBS (preferably open source RDBMS)		
Module: 4 – INTRODUCTION TO SPREADSHEETS (LIBRE OFFICE CALC, MS EXCEL OR OTHERS)		14 Hrs
Introduction to Spreadsheets: Office Suite Overview; Basic Text and Cell Formatting; Basic Arithmetic Calculation (Sum, Subtraction, Product, Exponent, Round-Off) ; Paste Special; Freeze Pane; Auto Completion of Series; Sort and Filter; Charts Functions: Perform Calculations by using the SUM, MIN and MAX, COUNT, AVERAGE, logical operations by using the IF function, SUMIF, AVERAGEIF, COUNTIF Data Validation - Text Functions: LEN, TRIM, PROPER, UPPER, LOWER, CONCATENATE.		
SKILL DEVELOPMENT ACTIVITIES:		
<ul style="list-style-type: none">• Design a Database and create required tables. For e.g. Bank, College Database• Enter class data into rows and columns• Create Draft Marks Card in Spreadsheet• Create Draft profit and Loss and Balance Sheet in Spreadsheet• Create GST Invoice in Spreadsheet with Tax Rate• Any other activities, which are relevant to the course		
BOOKS FOR REFERENCE		
<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, 20143. Analytics in a Big Data World, John Wiley & Sons, Inc., Hoboken, New Jersey, 20144. Big Data and Internet of Things: A Roadmap for smart Environments, Nik BessisCiprian Dobre Editors, Springer International Publishing Switzerland 2014		

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

Course Code: B.Com 5.6

Name of the Course: Vocational Course – GST – LAW & PRACTICE

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
a) Comprehend the concepts of Goods and Services tax.		
b) Understand the fundamentals of GST.		
c) Analyse the GST Procedures in the Business.		
d) Know the GST Assessment and its computation		
<u>Syllabus</u>		
Module: 1 – INTRODUCTION TO GST (THEORETICAL BASED)		10 Hrs
The Concept of Tax and the Objective for its Levy, the Concept of Direct and Indirect Tax and the Differences between the two types of Taxes, the Basic Features of Indirect Taxes and the Principal Indirect taxes in India, Source Based Vs Destination Based Taxation Structure and its Features. The need for GST in India, The Historical background of GST in India, The Framework of GST (Dual Model) and various benefits to be accrued from Implementation of GST. The Significant Amendments made in Constitution (101st Amendment) Act, 2016. GST Council: Constitution, Power and Functions.		
Module: 2 – IMPORTANT DEFINITIONS IN GST AND SUPPLY UNDER GST		14 Hrs
Definitions of: Goods, Services, Person, Consideration, Aggregate Turnover, Fixed Establishment, Casual Taxable Person, Taxable Supplies, Exempt Supply, Non- taxable Supply, Supply with Consideration in course/ furtherance of Business, Supply without Consideration; Schedule I, II, and III to the GST Act. Continuous Supply, Composite Supply, Mixed Supply, Taxability of Interstate Supply and Intra State Supply. (Problems)		
Exempt Supply – Education Sector, Government Organisation, Agriculture Sector, Interest Income, Rental Income, Transportation, Health Sector		
Module: 3 – PROCEDURE AND LEVY UNDER GST		14 Hrs
Registration under GST based on Turnover Limits; Casual Registration; Levy and Collection of CGST/SGST/IGST; GST Under Composition levy- Goods and Services; Reverse Charge Mechanism (RCM)-GTA, Legal Service, Director Remuneration; Tax Invoice and Essential Elements in Invoice; GST on items containing Alcohol; Petroleum Products; GST on Tobacco Products		
Module: 4 – TIME AND VALUE OF SUPPLY		10 Hrs
Time of Supply for Goods/Services (Point of Tax) for both Forward and Reverse Charge when consideration is received in money and when consideration other than money, Residuary Cases. Value of Supply to Unrelated Persons when price is the sole consideration of the Supply; Computation of Value of supply (Inclusions and Exclusions), Concept of Discount and its treatment		
Module: 5 – INPUT TAX CREDIT AND PAYMENT OF TAXES		12 Hrs
Definition of: Input (Goods), Input Services, Capital goods, Input on Capital Goods, Concept of elimination of Tax Cascading Effect through Value Added Tax System. Concept of Input Tax Credit. Eligibility and conditions for taking ITC, Cross Utilization of ITC between Goods and Services, Blocked Credits Sec17(5). Concept of Electronic Credit Ledger, Electronic Cash Ledger.		
GST Returns: Returns for Outward supply (GSTR-1), Returns for Inward Supply (GSTR-2A and 2B), Final Monthly Returns (GSTR-3B). Due Dates, Late Fees and Interest.		
Setting off OF ITC and Payment of Tax- Computation of GST- Full-fledged Problems		

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. Mehotra and S.P. Goyal, Goods and Services Tax.
6. Ghousia Khatoon, C.M. Naveen Kumar and S.N. Venkatesh, Goods and Services Tax, Himalaya Publishing House, Bangalore.
7. R.G. Saha, S.K. Podder and Shruthi Prabhakar, Fundamentals of GST and
8. Customs Act, Himalaya Publishing House
9. 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: B.Com 5.7

Name of the Course: SEC – SB – EMPLOYABILITY SKILLS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
2 Credits	1+0+2 (L + T + P) Hrs	40 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
a) Have the information on various vacancies notified by Central and State Government authorities as well as Private organizations.		
b) Solve the problems on quantitative aptitude, logical reasoning and analytical ability.		
c) Demonstrate the basic computer skills like MS word, MS excel, MS PPTs. Email etiquettes Etc.,		
d) Exhibit the communication and leadership skills.		
e) Conduct self SWOC analysis and set his career goals.		
<u>Syllabus</u>		
Module: 1 – COMPETITIVE EXAMINATIONS		6 Hrs
Central Government Examinations: UPSC, SSC, IBPS, LIC, RRB, RBI, NABARD and Department of Posts. Karnataka State Government Examinations: KPSC, KEA, KSPEB; Eligibility Criteria for various Examinations. Common Examination Pattern; Private Organizations: Access Vacancies from naukari.com; indeed.com; shine.com; linkedin.com etc.,		
Practical: Explore various vacancies notified by the above-stated authorities		
Module: 2 – QUANTITATIVE APTITUDE, LOGICAL REASONING & ANALYTICAL ABILITY		12 Hrs
Quantitative Aptitude: Percentage, Profit or Loss calculation, Time and Work, Speed and Distance, Ratio and Proportion. (Simple problems)		
Logical Reasoning: Coding and Decoding, Blood Relations, Directions, and Venn Diagram.		
Analytical Ability: Statement and Assumptions and Data Interpretation.		
Practical: Conduct Mock Competitive Examination for Quantitative Aptitude, Logical Reasoning and Analytical Ability.		
Module: 3 – DIGITAL LITERACY		08 Hrs
Basic Computer Skills: MS Word and MS Excel (Only Layout, Basic Operations and Shortcut Keys). MS PowerPoint, Internet and Web Browsing skills, Email Etiquette.		
Practical: Draft an Email to the HR of a Company as an aspirant for the job by attaching your resume.		
Module: 4 – SOFT SKILLS		8 Hrs
Communication Skills: Verbal and Non-verbal Communication, Effective Listening Skills, Excellent Writing Skills, and Presentation Skills.		
Interpersonal Skills: Understanding the Importance of Teamwork, Conflict Resolution, and Building Positive Relationships with Team Members.		
Leadership skills: Importance and Effective Leadership.		
Practical: As a team leader write a draft appreciation letter to the team members for the completion of the project successfully.		
Module: 5 – CAREER DEVELOPMENT AND WORKPLACE ETIQUETTE		6 Hrs
Career Development: SWOC analysis for Self-assessment, Setting Career Goals and creating a Career Plan, Job Search Strategies, Interview Skills and Effective Resume Writing.		
Workplace Etiquette: Time Management- Importance and Strategies for Effective Time Management, Dress Code, Personal Grooming, Office and Workplace Manners, Meeting Etiquette. Work Ethics and Integrity.		
Practical: 1. Prepare a resume with at least 2 references. 2. Conduct a mock interview based on the resume prepared by the students.		

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

Course Code: B.Com 6.1

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
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
<ul style="list-style-type: none"> a) Understand the various concepts of Cash Flows b) Understand and determine the overall Cost of Capital c) Comprehend the different advanced Capital Budgeting techniques d) Understand the importance of Dividend Decisions e) Evaluate Mergers and Acquisition 		
Syllabus		
Module: 1 – CASH FLOWS CONCEPTS & MEASUREMENTS		12 Hrs
Cash Flow: Introduction & Meaning, Utility of Cash Flow Measurements, Classification of Cash Flows, Benefits from using Cash Flows; Concepts of Cash Flows: Discounted Cash Flow Analysis, Financing Flows, Free Cash Flow, Investment Flows, Liability Swap, Net Present Value, Operating Cash Flows, Payout Period, Price to Cash Flow Ratio		
Cash Flow & Capital Budgeting, Principles of Cash Flow Estimation, Factors influencing Cash Flow Estimation, Relationship between Cash Flow & Profit, Incremental Cash Flows		
Components of Cash Flows: Initial Investment, Annual Cash Flows & Terminal Cash Flow		
Module: 2 – RISK ANALYSIS IN CAPITAL BUDGETING		14 Hrs
Risk Analysis: Introduction, Meaning, Types of Risks – Systematic & Unsystematic Risks, Risk and Uncertainty		
Techniques of Measuring Risks: RADR, Certainty Equivalent Approach, Sensitivity Analysis, Probability Approach, Standard Deviation and Co-efficient of Variation –Decision Tree Analysis (Problems)		
Module: 3 – COST OF CAPITAL AND CAPITAL STRUCTURE THEORIES		14 Hrs
Cost of Capital: Meaning, Definition, Significance		
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: Concept of Relevant & Irrelevant Theories, Net Income Approach, Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.		
Module: 4 – DIVIDEND THEORIES		10 Hrs
Dividend Decisions: Introduction, Meaning & Definition, Types of Dividends, Types of Dividends Policies, Significance of Stable Dividend Policy, Determinants of Dividend Policy		
Dividend Theories: Theories of Relevance & Theory of Irrelevance - Walter’s Model and Gordon’s Model and The Miller-Modigliani (MM) Hypothesis - Problems		
Module: 5 – MERGERS & ACQUISITIONS		10 Hrs
Mergers & Acquisitions: Meaning, 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.		

SKILL DEVELOPMENT ACTIVITIES:

1. Visit an organisation in your town and collect data about the financial objectives.
2. Compute the specific cost and Weighted average cost of capital of an Organisation, 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. Abrish Gupta, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sultan Chand & Sons, New Delhi.
5. Chandra & Chandra D 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 textbooks may be used

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

Course Code: B.Com 6.2

Name of the Course: INCOME TAX LAW & PRACTICE - II

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
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) Comprehend the assessment procedure, TDS and advances tax ruling. e) Identify the various deductions under section 80. f) Comprehend the procedure for computation of Total Income and tax liability of an individual 		
<u>Syllabus</u>		
Module: 1 – PROFITS AND GAINS OF BUSINESS AND PROFESSION		16 Hrs
Introduction-Meaning and Definition of Business, Profession and Vocation. - Expenses & Losses: Expressly Allowed & Disallowed; 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: 2 – CAPITAL GAINS		12 Hrs
Introduction - Basis for Charge - Capital Assets - Types of Capital Assets – Transfer - Computation of Capital Gains – Short Term Capital Gain and Long-term Capital Gain - Exemption under section 54, 54B, 54EC, 54D, 54F, and 54G - Problems		
Module: 3 – INCOME FROM OTHER SOURCES		12 Hrs
Introduction - Incomes Taxable under Head Income Other Sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and Cum-interest Securities. Bond Washing Transactions - Computation of Income from Other Sources.		
Module: 4 – SET OFF AND CARRY FORWARD OF LOSSES, CHAPTER VIA DEDUCTIONS, TDS & ADVANCE TAX		10 Hrs
Set Off and Carry Forward of Losses: Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) - Deductions under Section 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U (Individuals only). TDS and Advance Tax: Introduction - Meaning of TDS - Filing of Quarterly Statement; Advance Tax: Meaning & Concept of Advance Tax- Installment of Advance Tax and Due Dates		
Module: 5 – ASSESSMENT PROCEDURE		10 Hrs
Introduction - Due date of Filing Returns, E-filing of Returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN		
Assessment of Individuals: Computation of Total Income and Tax Liability of an Individual (Both New & Old Regime)		
SKILL DEVELOPMENT ACTIVITIES:		
<ul style="list-style-type: none"> 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. Any other activities, which are relevant to the course.

BOOKS FOR REFERENCE

1. Mehrotra H.C and Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana

Note: Latest edition of textbooks may be used

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

Course Code: B.Com 6.3

Name of the Course: MANAGEMENT ACCOUNTING

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
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 corporates through ratio analysis.		
d) Understand the latest provisions in preparing cash flow statement.		
e) Analyse the Financial Statement through Fund Flow Analysis		
f) Comprehend the significance of management reporting and examine the corporate reports for Management Review and Governance.		
Syllabus		
Module: 1 – INTRODUCTION TO MANAGEMENT ACCOUNTING AND FINANCIAL STATEMENT ANALYSIS 16 Hrs		
Management Accounting – 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.		
Financial Statements Analysis & Interpretations-Meaning and definition of Financial Analysis, Types of Analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis– (Problems with comments on Solvency, Liquidity, Profitability and Productivity in case of B/S and on CGS, G/P, Operating Profit and N/P in case of Income Statement)		
Module: 2 – RATIO ANALYSIS 16 Hrs		
Ratio Analysis: Introduction, Meaning and Definition, Uses, Limitations-Classification of Ratios		
Financial Ratios:		
Liquidity ratios: Current ratio, Liquid Ratio and Absolute Liquid Ratio;		
Solvency ratios: Debt Equity ratio, Proprietary Ratio and Capital Gearing Ratio,		
Turnover Ratios: Inventory Turnover Ratio - Debtors Turnover Ratio, Debt Collection Period - Creditors Turnover Ratio -Debt Payment Period, Assets Turnover Ratio,		
Profitability Ratios: Gross Profit Ratio - Net Profit Ratio – Operating Ratio and Operating Profit Ratio. Earnings Per Share and Price Earnings Ratio, Return on Capital Employed;		
Problems on Ratio Analysis - Preparation of Financial Statements with the help of Accounting Ratios		
Module: 3 – FUND FLOW ANALYSIS 12 Hrs		
Concept and Meaning of Fund, Fund Flow Statement-Meaning, Definition, Uses and Limitations.		
Preparation of Fund Flow Statement-Statement of Changes in Working Capital-Statement of Fund from Operation-Statement of Sources and Application of Funds		
Module: 4 – CASH FLOW ANALYSIS 12 Hrs		
Introduction- Meaning and Definition, Merits and De-merits. Cash and Cash Equivalent; Differences between Fund Flow and Cash Flow Statements; Provision of Ind AS 7 - Classification of Cash Flows- Procedure of Cash Flow Statement		
Preparation of Cash Flow Statement as per Ind AS 7		

Module: 5 – MANAGEMENT REPORTING**4 Hrs**

Meaning, Requisites of a Good Report, Principles of Good Report. Reports on Management Review and Governance: Introduction- Annual Report on CSR — Corporate Governance 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 year and prepare a comparative statement and analyse the financial position.
3. Collect financial statements of any one corporate entity, analyse the same by using ratio analysis.
4. Prepare a cash flow statement
5. Prepare a Fund Flow Statement
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
4. Introduction to Management Accounting, Pearson Education.
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

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

Elective Code: B.Com A2

Name of the Course: Accounting Elective 2 - INDIAN ACCOUNTING STANDARDS – II

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
a) Understand the preparation of consolidated financial statements as per IndAS		
b) Learn the disclosures in the financial statements		
c) Understand the latest provisions of measurement-based accounting policies.		
d) Comprehend the Accounting and Reporting of Financial Instruments		
e) Analyse the Revenue based accounting standard.		
<u>Syllabus</u>		
Module: 1 – CONSOLIDATED FINANCIAL STATEMENT (IND AS 110) 12 Hrs		
Holding Company: Meaning and Definition; Subsidiary Company: Meaning and Definition; Steps in Preparation of Consolidated Financial Statements; Capital Profit, Revenue Profit, Non-controlling Interest and Goodwill or Capital Reserve, Unreleased Profit, Mutual Indebtedness. (Problems on Preparation of Consolidated Balance Sheet, Non-controlling Interest & Goodwill)		
Module: 2 – DISCLOSURES IN THE FINANCIAL STATEMENTS 12 Hrs		
Employee Benefits (Ind As 19); Earnings Per Share (Ind AS 33); Lease (Ind AS 116), Share Based Payment (Ind AS 102)		
Module: 3 – MEASUREMENT BASED ON ACCOUNTING POLICIES 12 Hrs		
Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8); First time Adoption of Ind AS (Ind As 101); Accounting for Government Grants and Disclosure of Government Assistance (Ind AS 20); Share Based Payment (Ind AS 102)		
Module: 4 – ACCOUNTING AND REPORTING OF FINANCIAL INSTRUMENTS 12 Hrs		
Presentation of Financial Instruments (Ind AS 32): Meaning, Financial Assets, Financial Liabilities; Presentation Recognition and Measurement of Financial Instruments (Ind AS 39): Initial and Subsequent Recognition and Measurement of Financial Assets and Financial Liabilities, Derecognition of Financial Assets and Financial Liabilities; Disclosures of Financial Instruments (Ind AS 107) (Problems on IND AS 39)		
Module: 5 – REVENUE BASED ACCOUNTING STANDARD 12 Hrs		
Revenue from Contracts with Customers (Ind AS 115); Fair Value Measurement (Ind AS 113); Contract, Practical Provisions and Problems on the above Standards		
SKILL DEVELOPMENT ACTIVITIES:		
1. Prepare consolidated Balance sheet with imaginary figures.		
2. Make a list of Indian Accounting Standards		
3. Make disclosures of any five Indian Accounting Standards.		
4. Study the compliance with the requirements of Indian Accounting standards as disclosed in the Notes to Accounts in Annual Reports		
BOOKS FOR REFERENCE		
1. Study material of the Institute of Chartered Accountants of India		
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH		
3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers		
4. Dr.A.L.Saini IFRS for India, , Snow white publications.		

5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards

6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

Note: Latest edition of text books may be used.

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

Elective Code: B.Com F2

Name of the Course: Finance Elective 2 – INVESTMENT MANAGEMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
a) Understand the concept of investments, its features and various instruments.		
b) Comprehend the functioning of secondary market in India.		
c) Underline the concept of risk and return and their relevance in purchasing and selling of securities.		
d) Illustrate the valuation of securities and finding out the values for purchase and sale of securities.		
e) Demonstrate the fundamental analysis to analyse the company for purchase and sale of		
f) securities and technical analysis for trading in the share market		
Syllabus		
Module: 1 – CONCEPT OF INVESTMENT		12 Hrs
Investment: Introduction, Meaning, Attributes, Objectives & Constraints; An Overview of Various Investment Avenues; Investment & Speculation, Features of a Good Investment, Investment Process.		
Module: 2 – FUNDAMENTAL ANALYSIS		14 Hrs
Fundamental Analysis: Economic Analysis, Industry Analysis & Company Analysis		
Valuation of Securities: Valuation of Bonds and Debentures and Preference Shares, Equity Shares- No growth rate, Normal growth rate and Super normal growth rate.		
Module: 3 – RISK & RETURN		12 Hrs
Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic Risk, Unsystematic Risk, Portfolio Risk and Return: Expected Returns of a Portfolio, Calculation of Portfolio Risk and Return		
Module: 4 – TECHNICAL ANALYSIS		12 Hrs
Technical Analysis – Concept, Theories- Dow Theory, Eliot Wave Theory; Support & Resistance Levels; Charts: Types, Trend and Trend Reversal Patterns.		
Indicators & Oscillators – Moving averages – SMA & EMA, RSI, Bollinger Bands		
Market Efficiency and Behavioural Finance: Random Walk and Efficient Market Hypothesis, Forms of Market Efficiency		
Module: 5 – PORTFOLIO MANAGEMENT		10 Hrs
Portfolio Management: Meaning, Need, Objectives, Process of Portfolio management, Selection of Securities and Portfolio Analysis; Construction of Optimal Portfolio; Portfolio Performance Evaluation (Theory only)		
SKILL DEVELOPMENT ACTIVITIES:		
1. Collect and compare the data on financial instruments selected for investment from any five investors.		
2. Open DEMAT account, learn how to trade in stock market and submit the report on prospectus and challenges of stock trading.		
3. Discuss with investors on systematic and unsystematic risk analysis, submit report on the same.		
4. Calculate the intrinsic value of any five bonds listed on BSE / NSE, making necessary assumptions.		
BOOKS FOR REFERENCE		
1. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas., Investments, Tata McGraw		

Hill Publishing Company Limited, New Delhi.

2. Sharpe F. William, Alexander J Gordon and Bailey V Jeffery, Investments, Prentice Hall of India Private Limited, New Delhi.
3. Fischer E Donald and Jordan J Ronald., Security Analysis and Portfolio Management, Prentice Hall of India Private Limited, New Delhi.
4. Kevin S., Portfolio Management, PHI, New Delhi.
5. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Private Limited, New Delhi
6. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill Publishing Company Limited, New Delhi

Note: Latest edition of text books may be used.

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

Elective Code: B.Com M2

Name of the Course: Marketing Elective 2 – CUSTOMER RELATIONSHIP MANAGEMENT

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
a) To be aware of the nuances of customer relationship.		
b) To analyze the CRM link with the other aspects of marketing.		
c) To impart the basic knowledge of the Role of CRM in increasing the sales of the company.		
d) To make the students aware of the different CRM models in service industry.		
e) To make the students aware and analyze the different issues in CRM		
Syllabus		
Module: 1 – EVOLUTION OF CUSTOMER RELATIONSHIP		12 Hrs
CRM: Introduction, 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: 2 – CRM CONCEPTS		12 Hrs
Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Customer Satisfaction Measurements, Web-based Customer Support.		
Three levels of Service/Sales Profiling, Service Level Agreements (SLA's), Creating and Managing effective SLA's		
Module: 3 – PLANNING FOR CRM		12 Hrs
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: 4 – CRM AND MARKETING STRATEGY		12 Hrs
Introduction - CRM Marketing Initiatives, 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		12 Hrs
Introduction - Issues and Challenges in implementing CRM, Information Technology Tools in CRM; CRM Implementation Roadmap; Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.		
SKILL DEVELOPMENT ACTIVITIES:		
1. Visit any bank, identify and note customer relationship management by banker.		
2. Conduct online survey on customer satisfaction of insurance products of any company.		
3. Visit any telecommunication retail service outlet, discuss CRM related aspects with CRM manager.		
4. Discuss from any five call centre employees on how their work helps to maintain		
BOOKS FOR REFERENCE		
1. Francis Buttle, Stan Maklan, Customer Relationship Management: Concepts and		

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

Note: Latest edition of text books may be used.

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

Elective Code: B.Com H2

Name of the Course: Human Resource Elective 2 – CULTURAL DIVERSITY AT WORKPLACE

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to,		
<ul style="list-style-type: none"> f) Understand, interpret, question, reflect upon, and engage with the notion of “diversity” g) Recall the cultural diversity at work place in an organization h) Support the business case for workforce diversity and inclusion i) Identify diversity and work respecting cross cultural environment j) Assess contemporary organizational strategies for managing workforce diversity and inclusion 		
Syllabus		
Module: 1 – INTRODUCTION TO DIVERSITY		12 Hrs
Introduction to Cultural and Workforce 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, Myths about Cultural Diversity.		
Module: 2 – EXPLORING DIFFERENCES		12 Hrs
Introduction -Exploring our and Others' Differences including Sources of our Identity. Difference and Power: Concepts of Prejudice, Discrimination, Dehumanization and Oppression, Strategies for Managing Diversity, Diversity Management System, Technology and Managing Diversity		
Module: 3 – VISIONS OF DIVERSITY AND CROSS-CULTURAL MANAGEMENT		12 Hrs
Models and Visions of Diversity in Society and Organizations: Justice, Fairness, and Group and Individual Differences. Cross-Cultural Management: Meaning and Concepts, Elements, Cultural Values and International Management, Cross – Cultural Negotiations Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck Framework, Hofstede’s Cultural Dimensions, Trompenaars and Hampden-Turner's Model, Schwartz Value Survey, GLOBE Study		
Module: 4 – SKILLS AND COMPETENCIES		12 Hrs
Skills and Competencies for Multicultural Teams and Workplaces/ Organizational Assessment and Change for Diversity and Inclusion, Culture and Diversity Intelligence, Communication Roadblocks, Leading Global Virtual Teams, Organisational Equity and Team Inclusion, MBI Model.		
Module: 5 – RECENT TRENDS IN DIVERSITY MANAGEMENT		12 Hrs
Emerging Workforce Trends–True Inclusion and Tokenism, Multigenerational Workforce, Dual-career Couples–Cultural Issues in International working on Work-life Balance–Managing Multi-cultural Teams: Issues and Challenges, Unconscious Bias, Data and Diversity, Diversity Leadership, DEI Measures and their Impact. Global Demographic Trends: Mental Health and Workforce Diversity, Hybrid Working and Diversity & Inclusion Dilemmas, Psychological Safety.		
SKILL DEVELOPMENT ACTIVITIES:		
<ul style="list-style-type: none"> 1. Visit any 2 MNCs, identify and report on the cultural diversity in an organization. 2. Interact and List out the ways in which dehumanization done in public/private sector organization. 		

3. Visit any telecommunication retail service outlet, discuss CRM related aspects with CRM manager.
4. Discuss from any five call centre employees on how their work helps to maintain

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

Note: Latest edition of text books may be used.

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

Elective Code: B.Com B2

Name of the Course: Business Analytics Elective 2 – ADVANCED BUSINESS ANALYTICS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Syllabus</u>		
Module: 1 – VARIABLES FOR DATA ANALYTICS		12 Hrs
Introduction to Variables, Definition, Types of Variables: Numerical, Categorical, Nominal, Ordinal, Interval, Ratio, Continuous, Discrete and Others; Determining the Nature of Variables in Data Analysis - Differentiation between Numerical and Categorical Variable, Distinction between Nominal and Ordinal Variables - Differentiation between Interval and Ratio - Distinguish between Continuous and Discrete		
Module: 2 – INFERENCE STATISTICS		16 Hrs
Population and Sample; Meaning and Definition, Types of Sampling, Sample Frame, Sample Size, Sampling Design; Normal Distribution; Hypothesis: Concept and Meaning, Null and Alternate Hypothesis, Level of Significance; Parametric and Non-Parametric Tests: T-Test, Z-Test, Chi-Square Test, Correlation, Regression, ANOVA, MANOVA, Man-Whitney, Kruskal-Wallis Test, Factor Analysis, Path Analysis (Concepts and Applications only)		
Module: 3 – INTRODUCTION TO R PROGRAMMING		18 Hrs
Basics of R, Installation of R and R studio/other IDEs, Vectors, Matrices (meaning) Data types, Importing Files, Writing Files, Merging Files, Data Manipulation, Creation and Deletion of New Variables, Sorting of Data, Functions, Graphical Presentation and Descriptive Statistics.		
Module: 4 – DATA VISUALISATION AND BUSINESS DECISION MAKING		14 Hrs
Introduction to Dimensions and Measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart); Basic understanding in Dashboard and Storyboard. Data Visualisation and Functions in Spreadsheet: Charts, Vlookup and Hlookup and Pivot Tables; Data Visualisation using Ggplot2 in R Decision Support Systems, Interpretation of Analytical Results, Developing Data Driven Strategies		
SKILL DEVELOPMENT ACTIVITIES:		
<ul style="list-style-type: none">• Calculate descriptive statistics for analysis and interpretation.• Illustrate each type of data• Calculate descriptive statistics for analysis and interpretation by using R programming• Prepare appropriate charts for table data• Real world case studies and practical applications		

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

Course Code: B.Com 6.4 VOC 2

Name of the Course: Vocational Course 2 – ASSESSMENT OF NON-INDIVIDUALS & FILING OF ITRS

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<u>Pedagogy:</u>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<u>Course Outcomes:</u>		
On successful completion of the course, the Students will be able to, a) Understand the calculation of Depreciation and allowance b) Comprehend the assessment of corporate entities and determine the tax liability. c) Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing		
<u>Syllabus</u>		
Module: 1 – DEPRECIATION AND INVESTMENT ALLOWANCE		14 Hrs
Depreciation: Introduction, Meaning, Conditions for allowance of Depreciation, Assets eligible for Depreciation, Block of Assets, Provisions u/s 32 of Income Tax Act, 1961 (Problems)		
Module: 2 – ASSESSMENT OF PARTNERSHIP FIRMS		16 Hrs
Definition: Partnership, Firm and Partners; Assessment of Firms (Section 184) – Computation of Firm’s Business Income; Treatment of Interest, Commission, Remuneration received by partners u/s Sec 40(b). Problems on Computation of Total Income and Tax Liability of Firms		
Module: 3 – ASSESSMENT OF COMPANIES		16 Hrs
Companies: Introduction, Meaning, Definition, Types of Companies under Income tax Act; Minimum Alternate Tax u/s 115JB; Problems on Computation of Total Income of Companies, Problems on Computation of Tax Liability		
Module: 4 – TAX UNDER E-ENVIRONMENT		14 Hrs
Filing of Income tax returns (ITR); Types of Income Tax Return Forms; Benefit of Filing ITR; Different Sections of ITR Returns; Document required to Filing ITR; Form 26AS; Advance Tax & Tax Deducted at Source (TDS): Problems on Advance Tax and TDS. E-filing of Return on Income Tax Portal, Verification of ITR		
SKILL DEVELOPMENT ACTIVITIES:		
1. Prepare a chart showing rates of depreciation for different assets 2. Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures 3. Narrate the procedure for calculation of Book Profit. 4. Students should able to e-file and understand ITR forms		
BOOKS FOR REFERENCE		
1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxmann Publications 2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications 3. Gaur and Narang ; Direct Taxes, Kalyani Publishers 4. Rajiva S. Mishra –Direct & Indirect Tax 5. Santhil & Santhil : Business taxation 5. B.Mariyappa Business Tax Himalaya Publication House. New Delhi		
Note: Latest edition of text books may be used.		

Name of the Course: Financial Education and Investment Awareness		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	2 Hrs	30 Hrs
Pedagogy: Classrooms lecture, 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. To provide the foundations for financial decision making b. Create awareness about various saving and investment alternatives available for a common man c. Understand the overview of stock markets and stock selection d. Learning about mutual funds and the criteria for selection 		
Module No. 1: Foundations for Finance		10 Hrs
Introduction to Basic Concepts: Investments: Meaning, Need for Investments, Investment Objectives, Investment Goals; Long-term & Short-term Investments, Concept of Risk & Return, Savings v/s Investment, Investment v/s Speculation; concept of diversification		
Investment Alternatives for a Common Investor (Financial Assets & Real Assets): Stock, Debt, Bonds, PPF, Mutual Funds, Gold – Physical & Electronic, Silver & Other Precious Metals, Real Estate, Art, Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLVMDY, PMKMDY		
Module No. 2: Investment Management		10 Hrs
Stock Markets: Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants		
Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis; Technical Analysis – Support & Resistance, Moving Averages, EMA & SMA, Charts & Patterns (meaning only)		
Stock Return and Risk: Concept of Return – Periodic Returns & Capital appreciation; Systematic & Unsystematic Risks: Analysing risk-return trade off		
Module No. 3: Mutual Funds and Banking in India		10 Hrs
Mutual Funds: Features of Mutual Funds, Types of Mutual Fund Plans. Net Asset Value; Criteria for selection of Mutual Funds		
Banking in India: Types of Bank Deposits, Deposit Insurance, PMJDY, Traditional and New Banking Practices, Debit and Credit Cards; Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI		
References:		
<ul style="list-style-type: none"> 1. RBI Financial Education Handbook 2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI 3. NSE Academy Certification in Financial Markets (NCFM) Modules 		
Text Books:		
<ul style="list-style-type: none"> 1. Prasanna Chandra, Financial Management, McGraw Hill Publication. 2. Aswath Damodaran, Corporate Finance, John Wiley & Sons Inc. 3. Pitabas Mohanty, Spreadsheet Skills for Finance Professionals, Taxmann Publications 4. Fischer & Jordan, Security Analysis & Portfolio Management, Printice Hall. 		
Websites:		
<ul style="list-style-type: none"> 1. www.sebi.gov.in 2. www.nseindia.com 3. www.amfiindia.com 		