



# ಗುಲಬಗಾಂ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ.

జ్ఞాన గంగా, కెలబురగి-585 106, కన్నాటిక, భారత



ವಿದ್ಯಾಮಂಡಳ

ଦିନାଂକ: 09.11.2023

ಕರ್ನಾಟಕ/ವಿಮುವಿ/ಬಿಟ್ಟೆಸ್ /2023-24/ 421

## ಅಧಿಕೂರನೆ

ವಿಷಯ: ಸ್ಕೂಲ್‌ಕ ಪದವಿ ಕೋಸಿನ ವಾಗ್ದೆ ಅಧ್ಯಯನ ವಿಷಯದ ಪದನೇ ಹಾಗೂ ಆನ್‌ನೇ ಸೆಮೆಸ್ಟರ್ ಪಠಕ್ಕೆ ಅನುಮೋದಿಸಿ 2023-24ನೇ ಶ್ರೇಣಿಕೆ ಸಾಲಿನಿಂದ ಜಾರಿಗೊಳಿಸಿದ ಬಗ್ಗೆ.

ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ ಇಡೀ 104 ಯುವನ್ ಇ 2023 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 20.07.2023  
 2. ವಾರ್ಷಿಕ ವಿಷಯದ ಸ್ವಾತಕ ಅಧ್ಯಯನ ಮಂಡಳಿಯ ನಿರ್ವಾಯ ದಿನಾಂಕ: 22.09.2023  
 3. ವಾರ್ಷಿಕ ನಿತಾಯಗಳ ಸಮೀಕ್ಷೆ ಸಭೆಯ ನಿರ್ವಾಯ ದಿನಾಂಕ: 11.10.2023  
 4. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಅನುಮೋದನೆ ದಿನಾಂಕ: 08.11.2023

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ಸರ್ಕಾರದ ನಿರ್ದೇಶನದಂತೆ, 2023-24ನೇ ಶೈಕ್ಷಣಿಕ ಪ್ರಸ್ತುತ ಸಾಲಿನಿಂದ ಜಾರಿಗೊಳಿಸಿರುವ ಸ್ವಾತತ್ಕ ಪದವಿ ಇದನೇ ಮತ್ತು ಆರನೇ ಸೆಮೆಸ್ಟರ್ ಪರ್ಕ್ಯೂಕ್ಯೂಮವನ್ನು ಜಾರಿಗೊಳಿಸಬೇಕಾಗಿರುವ ಪ್ರಯೋತ್ತ ವಾರ್ಷಿಕ ಅಧ್ಯಯನ ವಿಷಯದ ಅಧ್ಯಯನ ಮಂಡಳಿಯು ಪರ್ಕ್ಯೂಕ್ಯೂಮವನ್ನು ಪರಿಷ್ಕರಿಸಿ ಶಿಫಾರಸ್ನು ಮಾಡಿರುವುದರಿಂದ ಸದರಿ ಪರ್ಕ್ಯೂಕ್ಯೂಮವನ್ನು ವಿಜ್ಞಾನ ನಿರ್ಕಾರದ ಸಭೆಯಲ್ಲಿ ಒಷ್ಣಗೆ ಪಡೆದಿರುವಂತೆ, ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಘಟನೋತ್ತರ ಅನುಮೋದನೆಯನ್ನು ನಿರೀಕ್ಷಿಸಿ ಸದರಿ ಪರ್ಕ್ಯೂಕ್ಯೂಮವನ್ನು ಪ್ರಸ್ತುತ ಸ್ವಾತತ್ಕ ಪದವಿ ಕೋರ್ಸಿನ ವಾರ್ಷಿಕ ಅಧ್ಯಯನ ವಿಷಯದ ಇದನೇ ಮತ್ತು ಆರನೇ ಸೆಮೆಸ್ಟರ್ 2023-24ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ಜಾರಿಗೊಳಿಸಲಾಗಿದೆ.

ಈ ಮಾಹಿತಿಯನ್ನು ಸಂಬಂಧಪಟ್ಟ ತಿಕ್ಕಕರ ಹಾಗೂ ವಿದ್ಯಾರ್ಥಿಗಳ ಗಮನಕ್ಕೆ ತರಲು ಸೂಚಿಸಲಾಗಿದೆ. ಪ್ರಶ್ನೆಗಳನ್ನು, ಗುಲಬಗ್ರ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವೆಬ್‌ಸೈಟ್ [www.gug.ac.in](http://www.gug.ac.in) ದಿಂದ ಪಡೆಯಬಹುದಾಗಿದೆ.

ರಲು ಸೂಚಿಸಲಾಗಿದೆ. ಪಠ್ಯತ್ವಮದ್ಯ  
ಯಾಬಹುದಾಗಿದೆ.

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1. ମୁଖ୍ୟମୁଖ୍ୟ, ବାଣୀଜ ଅଧ୍ୟୟେନ ବିଭାଗ, ଗୁଲିବାର ପିତ୍ତ୍ଵମିଦ୍ୟାଲିଯ, କେବଳିରାଗ.
2. ଏହା ପଦଦି କାଳେଜିଗରେ ପ୍ରାଂତିକପାଲରୁଗାରେ.

ಪ್ರತಿಗಳು:

1. డీఎస్, వాణిజ్ నియాయ, గులబగాఫ ఏక్షపిడియూలయి, కలబురగి రవర మాణిక్గాగి.
2. కులసంచివదు (పోల్యూమాపన) గులబగాఫ ఏక్షపిడియూలయి, కలబురగి
3. నిదేశకరు, ఓంపంచబి గులబగాఫ ఏక్షపిడియూలయి, కలబురగి రవర మాణిక్గాగి.
4. గ్రంథాపాలకరు, గులబగాఫ ఏక్షపిడియూలయి, కలబురగి రవర మాణిక్గాగి.
5. వాణిజ్ నికాయిద ఎల్లూ ఆధ్యాత్మయిన ఏభాగగశ ముఖ్యస్థరిగే గు.వి. కలబురగి
6. సంయోజకరు, కొస్టమేసిస్స్ సమిక్తి, గులబగాఫ ఏక్షపిడియూలయి, కలబురగి రవర మాణిక్గాగి.
7. విరింపాధికారిగాలు, ఆడాష, విద్యాముండల, పెర్సచ్చ, ఆధ్వర్యధి గు.వి. కలబురగి రవర మాణిక్గాగి.
8. ముఖ్యస్థరు, గౌరుక కేంద్ర, గు.వి. కలబురగి రవరిగే పెంస్పెచ్చనల్లి ప్రత్యేక మోటిఫ్లొనల్లి ప్రకటిసలు సూచిసలాగిదే.
9. నోచల్ల అధికారిగాలు, UUCMS, గు.వి.కలబురగి ఇవర మాణిక్గాగి
10. కులసంచివదు ఆప్త కాయిలిఫ్టి/కులసంచివద ఆప్త సహాయికర గు.వి. కలబురగి రవర మాణిక్గాగి.



**GULBARGA UNIVERSITY, KALABURAGI**

**Department of Studies and Research  
in Commerce**

**BACHELOR OF COMMERCE  
(B.Com)**

**Programme Structure and Syllabus  
V and VI Semester**

**Academic Year 2023-24 and Onwards**

## SEMESTER - V

Semester V									
Sl. No.	Course Code	Title of the Course		Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
36	COM 5.1	Financial Management		DSC-13	3+0+2	60	40	100	4
37	COM 5.2	Income Tax Law and Practice-I		DSC-14	3+0+2	60	40	100	4
38	COM 5.3	Principles and Practice of Auditing		DSC-15	4+0+0	60	40	100	4
39	COM 5.4	Elective 1		DSE-1	3+0+0	60	40	100	3
40	COM 5.5	Elective 2		DSE-2	3+0+0	60	40	100	3
41	COM 5.6	A. GST- Law & Practice B. Digital Marketing		Vocational-1 Anyone to be chosen	2+0+2	50	50	100	3
42	COM 5.7	Cyber Security/ Employability Skills		SEC - SB	2+0+2	50	50	100	3
<b>Sub -Total (D)</b>						<b>400</b>	<b>300</b>	<b>700</b>	<b>24</b>

### Elective Groups and Courses:

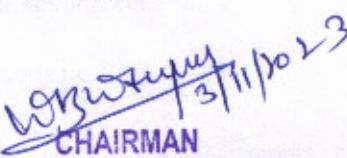
Discipline Specific Electives – V Semester (5.4 / 5.5)										
Sl. No	Course Code	Accounting	Course Code	Finance	Course Code	Marketing	Cours eCode	Human Resources	Course Code	Information Systems
1	A1	Indian Accounting Standards-I	F1	Financial Institutions and Markets	M1	Retail Management	H1	Human Resources Development	I1	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 6<sup>th</sup> Semester also.

  
**DEAN**  
 Faculty of Commerce & Management  
 Gulbarga University, Kalaburagi

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**CHAIRMAN**  
 Department of Commerce  
 Gulbarga University, Kalaburagi-585106

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
43	COM 6.1	Advanced Financial Management	DSC-16	3+0+2	60	40	100	4
44	COM 6.2	Income Tax Law and Practice-II	DSC-17	3+0+2	60	40	100	4
45	COM 6.3	Management Accounting	DSC-18	3+0+2	60	40	100	4
46	COM 6.4	Elective 1	DSE-3	3+0+0	60	40	100	3
47	COM 6.5	Elective 2	DSE 4-	3+0+0	60	40	100	3
48	COM 6.6	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	COM 6.7	Internship	I-1	4 to 5 weeks		100	100	3
<b>Sub -Total (D)</b>						<b>350</b>	<b>350</b>	<b>700</b>
								<b>24</b>

#### **INTERNSHIP WITH BUSINESS ORGANIZATIONS Objectives:**

- To enhance the classroom learning
- To provide training and experiential learning opportunities for students
- To provide an opportunity to apply knowledge and skills acquired by the students in the classroom to a professional context.

#### **Guidelines to the institution:**

1. Each student will have to work in a Business Organization for at least 4-5 weeks after their Fifth Semester Examination.
2. The entire batch of students is to be divided equally among the department faculty members. The faculty members should be the mentors and guide the students in the internship process.
3. The students must submit the Certificate for completion of internship by the organization to the college along with a brief report of not less than 25 pages. The report contains details of the organization, nature of business, and a write up on the learning outcome from the internship carried out by them.
4. Internship mentor / Supervisor shall avail work allotment during sixth semester for a maximum of 20 hours.

#### **Marks Allocation:**

- 60 Marks for the Internship Report and 40 Marks for Presentation and Viva-Voce examination.
- Viva-Voce shall be conducted at the end of the semester, by the external faculty, from among the panel of examiners and identified by the College.

The Institution should send the marks to the University along with IA Marks scored by them in the VI Semester

**Elective Groups and Courses:**

Discipline Specific Electives – VI Semester (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

*✓ signed*  
3/11/2013  
**DEAN**

Faculty of Commerce & Management  
Gulbarga University, Kalaburagi

*✓ signed*  
3/11/2013  
**CHAIRMAN**

Department of Commerce  
Gulbarga University, Kalaburagi-585106

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

**Course Code: COM .5.1**

**Name of the Course: Financial Management**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>

**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**

- 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

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Introduction to Financial Management</b>	<b>12</b>
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.	
<b>Module No. 2: Time Value of Money</b>	<b>10</b>
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.	
<b>Module No. 3: Financing Decision</b>	<b>14</b>
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, Merits 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 advice the management in designing an appropriate Capital Structure.
3. Evaluate a capital investment proposal by using NPV method with imaginary figures.
4. Illustrate with imaginary figures the compounding and discounting techniques of time value of money.
5. Estimate working capital requirements of an organization with imaginary figures.
6. Any other activities, which are relevant to the course.

**Books for reference:**

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

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

<p><b>Name of the Program:</b> Bachelor of Commerce (B.Com.)</p> <p><b>Course Code:</b> COM 5.2</p> <p><b>Name of the Course:</b> Income Tax Law and Practice – I</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<p><b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar &amp; field work etc.,</p>		
<p><b>Course Outcomes:</b> On successful completion of the course, the students will be able to</p> <ul style="list-style-type: none"> <li>a) Comprehend the procedure for computation of Total Income and tax liability of an individual.</li> <li>b) Understand the provisions for determining the residential status of an Individual.</li> <li>c) Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.</li> <li>d) Compute the income house property for different categories of house property.</li> <li>e) Comprehend TDS &amp; advances tax Ruling and identify the various deductions under section 80.</li> </ul>		
<p><b>Syllabus:</b></p> <p><b>Module No. 1: Basic Concepts of Income Tax</b></p>		<b>Hours</b>
<p>Introduction –Meaning of tax-, types of taxes, canons of taxation. Brief history of Indian IncomeTax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of individuals under section 10 of the Income Tax Act, 1961.</p>		12
<p><b>Module No. 2: Residential Status and Incidence of Tax</b></p>		10
<p>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.</p>		
<p><b>Module No. 3: Income from Salary</b></p>		18
<p>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.</p>		
<p><b>Module No. 4: Income from House Property</b></p>		10
<p>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.</p>		
<p><b>Module No. 5: Tax Deduction at Sources &amp; Advance Tax Ruling</b></p>		10
<p>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. <b>Deductions</b> under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U as applicable to Individuals.</p>		

**Skill Developments Activities:**

1. Prepare a slab rates chart for different Individual assesses.
2. Visit any Chartered Accountants office, Collect and record the procedure involved in filing the Income tax returns of an Individual.
3. List out any 10 Incomes exempt from tax under section 10 of an Individual.
4. Prepare the chart of perquisites received by an employee in an organization.
5. Identify and collect various enclosures pertaining to Income tax returns of an individual.
6. Any other activities, which are relevant to the course.

**Books for Reference:**

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

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 5.3 <b>Name of the Course:</b> Principles and Practice of Auditing		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	60 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> 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.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Auditing</b>		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.		
<b>Module No. 2: Risk Assessment and Internal Control</b>		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.		
<b>Module No. 3: Verification and Valuation of Assets and Liabilities</b>		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.		
<b>Module No. 4: Company Audit and Audit of other Entities</b>		13
Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable institutions - Educational institutions – Government – Local Bodies – Cooperative societies – hotels – hospitals – clubs & Banks.		
<b>Module 5: Audit Report &amp; Professional Ethics</b>		13
Introduction – Meaning – Elements of audit report –Types of audit report - Independent Auditor's report and their illustration; Professional Ethics: Code of Ethics - Professional Accountants in Public practices and business – Fundamental Principles of Professional Ethics.		

**Skill Development Activities:**

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

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

<p><b>Name of the Programme: Bachelor of Commerce ( B.Com)Course</b>  <b>Code: COM A1</b>  <b>Name of the Course: Indian Accounting Standards-1</b></p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<p><b>Pedagogy:</b> Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.</p>		
<p><b>Course Outcomes:</b> On successful completion of the course, the students' will be able to</p> <ul style="list-style-type: none"> <li>a) Understand the need and benefits of accounting standards.</li> <li>b) Prepare the financial statements as Indian Accounting standards.</li> <li>c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements</li> <li>d) Understand the Accounting Standards for Items that do not Appear in Financial Statements</li> </ul>		
<b>Syllabus</b>	<b>Hours</b>	
<b>Module No. – 1 Introduction to Indian Accounting Standards.</b>	<b>10</b>	
<p>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.</p>		
<b>Module No. 2 Preparation of Financial Statements (Ind AS 1)</b>	<b>12</b>	
<p>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.</p>		
<b>Module No. – 3 Provision under Accounting Standard for Items Appear in Financial Statements.</b>	<b>10</b>	
<p>Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS- 23) – Investment Property (Ind AS-40) –objectives, Scope, definitions, Recognition Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards.</p>		
<b>Module No.- 4 Provisions under Accounting Standards for Items that do not Appear in Financial Statements.</b>	<b>08</b>	
<p>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).</p>		

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

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

**Skill Development Activities:**

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

**Books for Reference:**

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

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

<p><b>Name of the Program: Bachelor of Commerce (B.Com.)</b>  <b>Course Code: COM F1</b>  <b>Name of the Course: Financial Institutions and Markets</b></p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<p><b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar &amp; field work etc.,</p>		
<p><b>Course Outcomes: On successful completion of the course, the students' will be able to</b></p> <ul style="list-style-type: none"> <li>a) Understand the structure of Indian financial system and its constituents.</li> <li>b) Outline the role of capital and money market in economic development.</li> <li>c) Comprehend primary and secondary market and its relevance in capital formation.</li> <li>d) Appraise the role played by banking and development financial institutions in economic development so far.</li> <li>e) Understand the different types of NBFCs and their contribution.</li> </ul>		
<p><b>Syllabus:</b></p>		<b>Hours</b>
<p><b>Module No. 1: Financial System in India</b></p>		<b>08</b>
<p>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.</p>		
<p><b>Module No. 2: Capital Market &amp; Money Market</b></p>		<b>08</b>
<p><b>Capital Market:</b> Meaning –Structure, Importance – Functions – Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market.</p> <p><b>Money Market:</b> Meaning-Structure, functions Importance – Functions – Instrument of Money Market – Recent trends in Money Market.</p>		
<p><b>Module No. 3: Primary Market &amp; Secondary Market</b></p>		<b>10</b>
<p><b>Primary Market:</b> Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets— Methods of floating new issues: Public issue–Offer for sale – Right Issue – Private placement – Problems of Indian Primary Markets;</p> <p><b>Secondary Market:</b> Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Methods in Stock Markets - Recognition of stock exchanges – Function of stock exchanges of BSE- NSE – OTCI – Listing of securities – Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market; SEBI: Objectives - functions –Role and Reforms in Secondary Market.</p>		
<p><b>Module No. 4 Banking &amp; Development Financial Institutions</b></p>		<b>12</b>
<p><b>Banking:</b> Introduction – Meaning – Role and functions – Types of Banks; <b>Development Financial Institutions:</b> History – Management - Role &amp; Functions of EXIM Bank –NABARD SIDBI – MUDRA – NHB – LIC &amp; GIC - UTI – SFCs.</p>		

**Module No. 5: Non-Banking Financial Companies (NBFCs) & Forex Market****07**

Introduction – Meaning- Role – Importance – Types of NBFCs – Insurance Companies - Loan Companies - Investment Companies — Leasing & Hire Purchase - Housing Finance,— Chit Funds - Mutual funds -Venture Capital Funds - Factors & Forfeiting - Credit Rating - Depository and Custodial Services; Forex market- Concept- Meaning- Importance-Merits of forex market- Fluctuations in foreign exchange rates- Causes and Effects.

**Skill Developments Activities:**

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 Guptha, Nisha Aggarwal & Neeti Guptha (2008), Financial Markets. Kalyani Publishers, New Delhi
7. Vasanth Desai (2009). Financial Markets and Services. Himalaya Publishing House.

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM H1 <b>Name of the Course:</b> Human Resources Development		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	45 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar& field work etc.,		
<b>Course Outcomes:</b> 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.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Conceptual Analysis of HRD</b>		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.		
<b>Module No. 2: Frame Work of Human Resource Development</b>		10
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 - 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.		
<b>Module No. 3: Evaluating HRD Programs</b>		08
Introduction- - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization - Realistic Job Review - Career Management and Development.		
<b>Module No. 4: Management Development</b>		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.		
<b>Module No. 5: HR Performance</b>		10
Introduction -Work Force Reduction, Realignment and Retention - HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriate support and development.		

**Skill Development Activities:**

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, Uday: Designing and Managing Human Resource Systems, OxfordIBH 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:** COM I1

**Name of the Course: Basics of Business Analytics**

<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>

**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

- 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.

<b>Syllabus:</b>	<b>Hours</b>
<b>Module No. 1: Introduction to Business Analytics</b>	<b>07</b>
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.	
<b>Module No. 2: Technology of Big Data</b>	<b>06</b>
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 Map Reduce.	
<b>Module No. 3: Data Scientists and Data Visualization</b>	<b>10</b>
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	

<b>Module No. 4: Practices of Analytics</b>	<b>12</b>
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-Relational Neighbor Classifier- Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inferencing -Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-Kaggle- Facebook-Amazon.	
<b>Module No. 5: Big Data and Emerging trends</b>	<b>10</b>
Data for Big Data-Enterprise orientation for Big data -leadership -Targets-Analysts- Other Factors to Consider in 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.	
<b>Skill Development Activities:</b> Course teacher can identify and give the skill development activities.	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Big Data Black Book, DT Editorial Services, Dreamtech Press, 2015.</li> <li>2. Big Data at Work, Thomas H. Davenport, Harvard Business Review Press, Boston, Massachusetts, 2014.</li> <li>3. Analytics in a Big Data World, John Wiley &amp; Sons, Inc., Hoboken, New Jersey, 2014.</li> <li>4. Big Data and Internet of Things: A Roadmap for smart Environments, Nik Bessis Ciprian Dobre Editors, Springer International Publishing Switzerland 2014</li> </ol>	
<b>Note:</b> Latest edition of books may be used.	

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM M1 <b>Name of the Course:</b> Retail Management		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	45 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> 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.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Retailing</b>		<b>08</b>
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.		
<b>Module No. 2: Consumer Behaviour in Retail Business</b>		<b>10</b>
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.		
<b>Module No. 3: Retail Operations</b>		<b>10</b>
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.		
<b>Module No. 4: Retail Marketing Mix</b>		<b>07</b>
<b>Product:</b> Decisions Related to Selection of Goods (Merchandise Management Revisited) Decisions Related to Delivery of Service.		
<b>Pricing:</b> Influencing Factors – Approaches to Pricing – Price Sensitivity - Value Pricing – Markdown Pricing.		
<b>Place:</b> Supply Channel-SCM Principles – Retail Logistics – Computerized Replenishment System- Corporate Replenishment Policies.		
<b>Promotion:</b> Setting objectives – Communication Effects - Promotional Mix. Human Resource Management in Retailing – Manpower Planning – Recruitment and Training – Compensation – Performance Appraisal Methods.		

<b>Module No. 5: Impact of Information Technology in Retailing</b>	<b>10</b>
Non-Store Retailing (E-Retailing) - The Impact of Information Technology in Retailing - Integrated Systems and Networking – EDI – Bar Coding – Electronic Article Surveillance Electronic Shelf Labels – Customer Database Management System. Legal Aspects in Retailing, Social Issues in Retailing, Ethical Issues in Retailing. Artificial Intelligence in Retailing.	
<b>Skill Developments Activities:</b>	
<ol style="list-style-type: none"> <li>1) Identify any 10 Retail Business Stores at your Conveniences</li> <li>2) Visit any Established Retail Mall and Draw a Chart of Product Segmentation</li> <li>3) Make a list of factors influencing choice of retail stores</li> <li>4) Conduct a survey after sale service of any retail outlet</li> <li>5) Contact any retailer, collect the information on factors influencing retail pricing.</li> <li>6) Any other activities, which are relevant to the course.</li> </ol>	
<b>Books for Reference:</b>	
<ol style="list-style-type: none"> <li>1. Barry Bermans and Joel Evans: "Retail Management – A Strategic Approach", PHI New Delhi,</li> <li>2. A.J. Lamba, "The Art of Retailing", Tata McGrawHill, New Delhi,</li> <li>3. Swapna Pradhan: Retailing Management, TMH</li> <li>4. James R. Ogden &amp; Denise T: Integrated Retail Management</li> <li>5. Levy &amp; Weitz: Retail Management - TMH</li> <li>6. Rosemary Varley, Mohammed Rafiq: Retail Management</li> <li>7. Chetan Bajaj: Retail Management - Oxford Publication.</li> <li>8. Uniyal &amp; Sinha: Retail Management - Oxford Publications.</li> <li>9. Suja Nair: Retail Management</li> <li>10. R.S. Tiwari: Retail Management, HPH, New Delhi</li> </ol>	
<b>Note:</b> Latest edition of books may be used.	

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 5.6 <b>Name of the Course:</b> GST-Law & Practice		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	(2+0+2) 4 Hrs	45 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> 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.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to GST</b>		<b>08</b>
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.		
<b>Module No. 2: GST Registration and Taxable Event</b>		<b>10</b>
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.		
<b>Module No. 3: Input Tax Credit</b>		<b>08</b>
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.		
<b>Module No. 4: GST Assessment</b>		<b>10</b>
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.		
<b>Module No. 5: Valuations of Goods and Services Under GST</b>		<b>09</b>
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 from transaction value. Problems on GST.		

**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. Mehota 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.**

<p><b>Name of the Program:</b> Bachelor of Commerce (B.Com.)</p> <p><b>Course Code:</b> COM 5.6 (B)</p> <p><b>Name of the Course:</b> Digital Marketing</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	2+0+2) 4 Hrs	45 Hrs
<p><b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar &amp; field work etc.,</p>		
<p><b>Course Outcomes:</b> On successful completion of the course, the students' will be able to</p> <ul style="list-style-type: none"> <li>e) Gain knowledge on Digital Marketing , Email marketing and Content marketing.</li> <li>f) Understand Search Engine Optimization tools and techniques</li> <li>g) Gain skills on creation of Google AdWords &amp; Google AdSense</li> <li>h) Gain knowledge on Social Media Marketing and Web Analytics.</li> <li>i) Gain knowledge on YouTube Advertising &amp; Conversions.</li> </ul>		
<p><b>Syllabus:</b></p> <p><b>Module No. 1: Introduction to Digital Marketing</b></p>		<b>Hours</b>
<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 &amp; Tracking e-mails, How to create Effective &amp; 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 &amp; 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>		Hours08
<p><b>Module No. 2: Search Engine Optimization (SEO)</b></p>		<b>10</b>
<p>Search Engine Optimization (SEO):Meaning of SEO, Importance and Its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research &amp; Analysis (Free and Paid tool &amp; Extension), Recent Google Updates &amp; How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging &amp; indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.</p>		
<p><b>Module No. 3: Google AdWords &amp; Google AdSense</b></p>		<b>08</b>
<p>Google AdWords: Google Ad-Words Fundamentals, Google AdWords Account Structure, Key terminologies in Google AdWords, How to Create an AdWords account, Different Types of AdWords and its Campaign &amp; Ads creation process, Ad approval process, Keyword Match types , Keyword targeting &amp; selection (Keyword planner), Display Planner, Different types of extensions , Creating location extensions, Creating call extensions, Create Review extensions, Bidding techniques – Manual/ Auto , Demographic Targeting / Bidding,</p>		

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.

**Module No. 4: Social Media Marketing (SMM) & Web Analytics**

**10**

Social Media Marketing (SMM) Facebook Marketing, Twitter Marketing, LinkedIn Marketing, Google plus Marketing, YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs The ROI in Social Media Marketing, Tools and Dashboards, Reputation management Web Analytics: The need & importance of Web Analytics, Introducing Google Analytics, The Google Analytics layout, Basic Report Basic Campaign and Conversion Tracking, Google Tag Manager, Social Media Analytics, Social CRM & Analytics, Other Web analytics tools, Making better decisions, Common mistakes to avoid.

**Module No. 5: YouTube Advertising (Video Ads) & Conversions**

**09**

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

**Skill Development Activities:**

1. Explain the key digital marketing activities needed for competitive success.
2. Examine the concept of Digital Media and benefits to be derived.
3. Recognise the core features of CRM and retention programmes
4. Identify the metrics used in digital marketing.

Organise how we can limit the marketing materials we get through e-mail.

**Books for Reference:**

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

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