

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: 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
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 and determine the overall cost of capital. b) Comprehend the different advanced capital budgeting techniques. c) Understand the importance of dividend decisions. d) Evaluate mergers and acquisition. e) Enable the ethical and governance issues in financial management.		
Syllabus:		Hours
Module No. 1: Cost of Capital and Capital Structure Theories		14
Cost of Capital: Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems. Theories of capital structures: The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.		
Module No. 2: Risk Analysis in Capital Budgeting		14
Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis – Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis – Problems. .		
Module No. 3: Dividend Decision and Theories		14
Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter's Model and Gordon's Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.		
Module No. 4: Mergers and Acquisitions		10
Meaning - Reasons – Types of Combinations - Types of Merger – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations – Leverage buyout, Management Buyout Meaning and Significance of P/E Ratio. Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS ,Market Price and Market capitalization.		
Module No. 5: Ethical and Governance Issues		08

Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical Issues in Financial Management, Agency Relationship, Transaction Cost Theory, Governance Structures and Policies, Social and Environmental Issues, Purpose and Content of an Integrated Report.

Skill Development Activities:

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

Books for Reference:

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, 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 text books may be used

<p>Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.2 Name of the Course: Income Tax Law & Practice – II</p>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<p>Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,</p>		
<p>Course Outcomes: On successful completion of the course, the students' will be able to</p> <ul style="list-style-type: none"> a) Understand the procedure for computation of income from business and other Profession. b) the provisions for determining the capital gains. c) Compute the income from other sources. d) Demonstrate the computation of total income of an Individual. e) Comprehend the assessment procedure and to know the power of income tax authorities. 		
<p>Syllabus:</p>		Hours
<p>Module No. 1: Profits and Gains of Business and Profession</p>		20
<p>Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.</p>		
<p>Module No. 2: Capital Gains</p>		10
<p>Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer -Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.</p>		
<p>Module No. 3: Income from other Sources</p>		10
<p>Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. BondWashing Transactions - Computation of Income from other Sources.</p>		
<p>Module No. 4: Set Off and Carry Forward of Losses & Assessment of individuals.</p>		10
<p>Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) - Computation of Total Income and tax liability of an Individual.</p>		
<p>Module No. 5: Assessment Procedure and Income Tax Authorities:</p>		10
<p>Introduction - Due date of filing returns, Filing of returns by different assesses, E- filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authoritiestheir Powers and duties.</p>		

Skill Development activities:

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

Books for Reference:

1. Mehrotra H.C and T.S.Goyal, Direct taxes, 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 Publicat Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-II, Himalaya Publishing House. Delhi.s
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

Note: Latest edition of text books may be used.

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

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

Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cashflow statement as per Ind AS 7 (Indirect method only). Problems.

Module No. 5: Management Audit & Reports on Management	08
Introduction – Meaning –Nature – Scope - Importance – Need - Objectives of management audit - Differences between Financial Audit and Management Audit - Steps involved in Management Audit. Reports on Management Review and Governance: Introduction - Report of Board of Directors - Management discussion analysis- Annual Report on CSR –	
Business Responsibility Report – Corporate Governance Report – Secretarial Audit Report.	

Skill Development Activities:

1. Meet Management accountant and discuss his role in decision making in an Enterprise.
2. Collect financial statements of any one corporate entity for two year and prepare a comparative statement and analyse the financial position.
3. Collect financial statements of any one corporate entity, analyse the same by using ratio analysis.
4. Prepare a cash flow statement
5. Meet the management accountant, discuss the steps involved in management audit.
6. Collect reports of any two corporates, analyse the management review and governance of the same.
7. Any other activities, which are relevant to the course.

Books for Reference:

1. Study Materials of ICAI on Management Accounting (Updated)
2. Study Materials of ICMAI on Management Accounting
3. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Introduction to Management Accounting, Pearson Education.
4. B Mariyappa Management Accounting Himalaya Publishing House New Delhi
5. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
6. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi
7. Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com)Course Code: COM A2 Name of the Course: Indian Accounting Standards-2		
Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> a) Understand the preparation of consolidated financial statements as per Ind AS b) Learn the disclosures in the financial statements c) Understand the latest provisions of measurement-based accounting policies. d) Comprehend the Accounting and Reporting of Financial Instruments e) Analysis the Revenue based accounting standard. 		
Syllabus		Hours
Module-1 Consolidated Financial Statement (Ind AS 110)		9
Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve and Unreleased profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet.		
Module No. 2 Disclosures in the Financial Statements		9
Employee benefits (Ind AS 19) Earnings per Share (Ind AS 33) Lease (Ind AS 116), Interim Financial Reporting (Ind AS 34) Share-based Payment (Ind AS 102).		
Module No. 3 Measurement Based on Accounting Policies		9
Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8), First time adoption of Ind AS (Ind AS 101), Accounting for Government Grants and Disclosure of Government Assistance ((Ind AS 20)).		
Module No. 4 Accounting and Reporting of Financial Instruments		9
Presentation of Financial Instruments (Ind AS 32) – Meaning, Financial Assets, Financial Liabilities - Presentation Recognition and Measurement of financial Instruments (Ind AS 39) – Initial and Subsequent Recognition and measurement of Financial Assets and Financial Liabilities, Derecognition of Financial Assets and Financial Liabilities- Disclosures of Financial Instruments (Ind AS 107)		
Module No. 5 Revenue based accounting standard.		9
Revenue from Contracts with Customers (Ind AS 115), Fair Value Measurement (Ind AS 113) 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

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

<p>Name of the Program: Bachelor of Commerce (B.Com.)</p> <p>Course Code: COM F2</p> <p>Name of the Course: Investment Management</p>				
Course Credits	No. of Hours per Week	Total No. of Teaching Hours		
3 Credits	3 Hrs	45 Hrs		
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,				
<p>Course Outcomes: On successful completion of the course, the students' will be able to</p> <ul style="list-style-type: none"> 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 securities and technical analysis for trading in the share market. 				
Syllabus:	Hours			
Module No. 1: Concept of Investment	07			
Introduction - Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market Instruments, Capital Market Instruments. Derivatives.				
Module No. 2: Fundamental Analysis	12			
Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis.				
Valuation of securities: Valuation of Bonds and debentures and preference shares, equity shares - no growth rate, normal growth rate and super normal growth rate.				
Module No. 3: Risk & Return	10			
Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio				
Risk and Return.				
Module No. 4 Technical Analysis	08			
Technical Analysis – Concept, Theories- Dow Theory, Elliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market				
Efficiency, Empirical test for different forms of market efficiency				
Module No. 5: Portfolio Management	08			
Portfolio Management: Meaning, Need, Objectives, process of Portfolio management, Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Theory only).				

Skill Developments Activities:

1. Collect and compare the data on financial instruments selected for investment from any five investors.
2. Open Demat account, learn how to trade in stock market and submit the report on prospectus and challenges of stock trading.
3. Discuss with investors on systematic and unsystematic risk analysis, submit report on the same.
4. Calculate the intrinsic value of any five bonds listed on BSE / NSE, making necessary assumptions.
5. Summarise the parameters of 'Economy Analysis' of any five countries and give your inference.
6. Any other activities, which are relevant to the course.

Books for Reference:

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. Punitavathy 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.)

Course Code: COM H2

Name of the Course: Cultural Diversity at Work Place

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

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

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

- a) Understand, interpret question reflect upon and engage with the notion of "diversity".
- b) Recall the cultural diversity at work place in an organization.
- c) Support the business case for workforce diversity and inclusion.
- d) Identify diversity and work respecting cross cultural environment.
- e) Assess contemporary organizational strategies for managing workforce diversity and inclusion.

Syllabus:	Hours
Module No. 1: Introduction to Diversity Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope- Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity.	10
Module No. 2: Exploring Differences Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression.	08
Module No. 3: Visions of Diversity and Cross Cultural Management Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck framework, Hofstede's Cultural Dimensions, Trompenaars Dimensions, Schwartz Value Survey, GLOBE study.	10
Module No. 4: Skills and Competencies Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations.	08

Module 5: Recent Trends in Diversity Management	09
Emerging workforce trends—Dual-career couples—Cultural issues in international working on work-life balance—Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on workforce diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity.	
Skill Development Activities:	
<ol style="list-style-type: none"> 1. Visit any MNCs, identify and report on the cultural diversity in an organization. 2. Interact and List out the ways in which dehumanization done in public/ private sector organization. 3. Interact with HR Manager of any MNCs, explore and report on cross cultural management. 4. Explore the benefits of multi-cultural organizations. 5. Examine and report on diversity management in select IT organizations. 6. Any other activities, which are relevant to the course. 	
Books for Reference:	
<ol style="list-style-type: none"> 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.	

<p>Name of the Program: Bachelor of Commerce (B.Com.)</p> <p>Course Code: COM I2</p> <p>Name of the Course: Human Resource Analytics</p>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
<p>Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,</p>		
<p>a) Course Outcomes: On successful completion of the course, the students' will be able to</p> <p>b) Understand the role of Analytics in Human Resource.</p> <p>c) Identify a list of HR metrics relevant to an organization's mission or goals.</p> <p>d) Apply best practices for using HR analytics to support making data-driven decisions.</p> <p>e) Demonstrate the use of Analytical techniques to analyse and interpret HR data</p>		
<p>Syllabus:</p> <p>Module No. 1: HR Decision-making and HR Analytics</p>		Hours
<p>Introduction – HR decision making – importance and significance of HR analytics – benefits of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers – aligning human resources to business through HR analytics – HR analytics framework and models – LAMP Framework.</p>		10
<p>Module No. 2: HR Business Process and HR Analytics</p>		08
<p>Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non-parametric tests- HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard</p>		
<p>Module No. 3: Forecasting and Measuring HR value propositions with HR analytics</p>		07
<p>Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics</p>		
<p>Module No. 4: HR analytics and Data</p>		12
<p>HR data and data quality – data collection – big data for human resources – transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – datafication of human resources, Excel exercises: Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover, For-Cause Dismissals, and Layoffs</p>		
<p>Module 5: HR Analytics and Predictive Modelling</p>		08
<p>Different phases of HR analytics and predictive modelling – data and information for HR predictive analysis – software solutions – predictive analytics tools and techniques – understanding future human resources.</p>		
<p>Skill Development Activities:</p> <p>Course teacher can identify and give the skill development activities.</p>		

Books for Reference:

1. Dipak Kumar Bhattacharya, HR Analytics: Understanding Theories and Applications, SAGE publications, 2017
2. Ron Person, Balanced Scorecards & Operational Dashboards with Microsoft Excel, Wiley Publications.
3. Jac Fitz-enz, The New HR Analytics- Predicting the Economic Value of Your Company's Human Capital Investments, AMACOM.
4. Jac Fitz-enz ,John R. Mattox II, Predictive Analytics for Human Resources, Wiley & SAS Business Series.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)
Course Code: COM .M2
Name of the Course: Customer Relationship Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> 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:		Hours
Module No. 1: Evolution of Customer Relationship		10
Introduction - CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.		
Module No. 2: CRM Concepts		10
Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support.		
Module No. 3: Planning for CRM		08
Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.		
Module No. 4: CRM and Marketing Strategy		07
Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.		

Module 5: CRM Planning and Implementation	10
Introduction - Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.	
Skill Development Activities:	
<ol style="list-style-type: none"> 1. Visit any bank, identify and note customer relationship management by banker. 2. Conduct online survey on customer satisfaction of insurance products of any company. 3. Visit any telecommunication retail service outlet, discuss CRM related aspects with CRM manager. 4. Discuss from any five call centre employees on how their work helps to maintain customer relationship. 6. Prepare report how technology impacts on CRM. 7. Any other activities, which are relevant to the course. 	
Books for Reference:	
<ol style="list-style-type: none"> 1. Francis Buttle, Stan Maklan, Customer Relationship Management: Concepts and Technologies, 3rd edition, Routledge Publishers, 2015 2. Kumar, V., Reinartz, Werner Customer Relationship Management Concept, Strategy and Tools, 1st edition, Springer Texts, 2014. 3. Jagdish N.Sheth, Atul Parvatiyar & G.Shainesh, "Customer Relationship Management", Emerging Concepts, Tools and Application", 2010, TMH 4. Dilip Soman & Sara N-Marandi, " Managing Customer Value" 1st edition, 2014, Cambridge. 5. Alok Kumar Rai, "Customer Relationship Management: Concepts and Cases", 2008, PHI. 6. Ken Burnett, the Handbook of Key "Customer Relationship Management", 2010, PearsonEducation. 7. Mukesh Chaturvedi, Abinav Chaturvedi, "Customer Relationship Management- An Indian Perspective", 2010 Excel Books, 2nd edition 	
Note: Latest edition of text books may be used.	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.6 Name of the Course: Assessment of Persons other than Individuals and Filing of ITRs		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
a) Understand the calculation of Depreciation and allowance b) Comprehend the assessment of partnership Firms and determine the tax liability. c) Comprehend the assessment of corporate entities and determine the tax liability. d) Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.		
Syllabus:		Hours
Module No. 1: Depreciation and Investment Allowance		08
Introduction-Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems.		
Module No. 2: Assessment of Partnership firms		10
Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)		
Module No. 3: Assessment of Companies.		10
Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act -- Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problems on Computation of Tax Liability (Use of Software Package-Quick Books/ Electro com)		
Module No. 4: Tax Under E-Environment		12
Filing of Income tax returns (ITR) – Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR –form 26AS significance returns-Advance Tax Sections-Tax Deducted at Source (TDS)- online payment of tax- problems on Advance Tax and TDS.] E-filing of return on Income Tax Portal , Verification of ITR..		
Module No. 5: Case laws and Amendments		05
Introduction - Recent Amendments in Filing of Returns as per Finance Bill; Recent Case Laws for guidance. Depute the students at least two weeks to any Audit Firm to learn practically the filing of Returns of various kinds of assesses. Like individuals, Firms and Companies.		

Skill Development Activities:

- 1) Prepare a chart showing rates of depreciation for different assets.
- 2) Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures.
3. Narrate the procedure for calculation of Book Profit.
- 4) Students should able to e-file and understand ITR forms.
- 5) Any other activities, which are relevant to the course

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.6 (B) Name of the Course: E-Commerce		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
j) Comprehend the concepts of E-commerce k) Understand the e-retailing benefits and key success factors l) Analyse the benefits of EDI m) To understand Cyber security n) Know the Issues in E-commerce.		
Syllabus:	Hours	
Module No. 1: E-commerce and its Technological Aspects	08	
Overview of developments in Information Technology and Defining E-Commerce: The scope of E-commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E-Commerce Architecture.		
Module No. 2: Consumer Oriented E Commerce	10	
E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of e-retailing, Features of e-retailing. e-services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e-entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.		
Module No. 3: Electronic Data Interchange:	10	
Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheque and credit cards on the Internet.		
Module No. 4: Security in E Commerce Threats in Computer Systems:	08	
Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.		
Module No. 5: Issues in E-Commerce	09	
Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance.		

3/11/2023

DEAN

Faculty of Commerce & Management
Gulbarga University, Kalaburagi

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CHAIRMAN

Department of Commerce
Gulbarga University, Kalaburagi-585106