



## ಗುಲಬಗಾಂ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ.

జಾನ್ ಗಂಗಾ, ಕಲಬುರಗಿ-585 106, ಕರ್ನಾಟಕ, ಭಾರತ



క్ర.సం.గువిక/విమువి/బిట్టఎస్/2024-25/ 177

ଦିନାଂକ: ୨୩୧୭୧୨୪

## ಅಧಿಸೂಚನೆ

ವಿಷಯ: ಸ್ಕೂಲ್ ಪದವಿ ಕೋರ್ಸಿನ ವಾರ್ಷಿಕ ವಿಭಾಗದ ಬಿ.ಕಾಂ ವಿಷಯದ ಪರೀಕ್ಷೆಯ ಅನುಮೋದಿಸಿ 2024-25ನೇ ಶಿಕ್ಷಣ ಸಾಲಿನಿಂದ ಜಾರಿಗೊಳಿಸಿದ ಬಗ್ಗೆ.

ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಆದೇಶ ಸಂಖ್ಯೆ ಇಡೀ 166 ಯುವನ್‌ಎ 2023 ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 08.05.2024  
2. ವಾರ್ಷಿಕ ವಿಷಯದ ಸ್ವಾತಂತ್ರ ಅಧ್ಯಯನ ಮಂಡಳಿಯ ನಿರ್ಣಯ ದಿನಾಂಕ:  
3. ವಾರ್ಷಿಕ ನಿರ್ಕಾರಗಳ ಸಮಿತಿ ಸಭೆಯ ನಿರ್ಣಯ ದಿನಾಂಕ: 12.07.2024  
4. ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ತ ಸಭೆಯ ಅನುಮೋದನೆ ದಿನಾಂಕ: 15.07.2024  
5. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಅನುಮೋದನೆ ದಿನಾಂಕ: 19.07.2024

水水水水水

ಸರ್ಕಾರದ ನಿರ್ದೇಶನದಂತೆ, 2024-25ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಜಾರಿಗೊಳಿಸಿರುವ ಸ್ವಾತಕ ಪದವಿ ಪಠಕ್ರಮವನ್ನು ಜಾರಿಗೊಳಿಸಬೇಕಾಗಿರುವ ಪ್ರಯೋಜನ ವಾರ್ಷಿಕ ವಿಭಾಗದ ಬಿ.ಕಾಂ ವಿಷಯದ ಅಧ್ಯಯನ ಮಂಡಳಿಯು ಪಠಕ್ರಮವನ್ನು ಪರಿಪೂರ್ಣ ಶಿಫಾರಸ್ಸು ಮಾಡಿರುವುದರಿಂದ ಸದರಿ ಪಠಕ್ರಮವನ್ನು ಕ್ರಾನಿಕ ನಿರ್ಧಾರದ ಸಭೆಯಲ್ಲಿ ಒಪ್ಪಿಗೆ ಪಡೆದಿರುವಂತೆ, ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದನೆಯಂತೆ ಪದವಿ ಕೋರ್ಸಿನ ವಾರ್ಷಿಕ ವಿಭಾಗದ ಬಿ.ಕಾಂ ವಿಷಯದ ಸ್ವಾತಕ ಪಠಕ್ರಮವನ್ನು 2024-25ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ಜಾರಿಗೊಳಿಸಲಾಗಿದೆ.

ఈ మాటిటియన్స్ సంబంధపట్ల శిక్షకర హాగూ విద్యార్థిగాల గమనక్కె తరలు సూచిసలాగిదే. పట్టమద వివరగాలన్న గులబిగ్ విశ్వవిద్యాలయద వేబ్సైట్ [www.gug.ac.in](http://www.gug.ac.in) దింద పడేయబహుదాగిదే.

ಕುಲಸಚಿವರ್ಯ 23  
ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರ್ಗಿ

6

1. ಮುಖ್ಯಸ್ಥರು, ವಾರ್ಷಿಕ ವಿಭಾಗ, ಗುಲಬಗಾರ್ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ.
2. ಎಲ್ಲ ಪದವಿ ಕಾಲೇಜುಗಳ ಪಾಂಪುಪಾಲರುಗಳಿಗೆ.

ಪ್ರತಿಗಳು:

1. ದೀನೇರು, ಕಲಾ ನಿಕಾಯ, ಗುಲಬಗಾಫ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
2. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಗುಲಬಗಾಫ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ.
3. ನಿರ್ದೇಶಕರು, ಖಿಂಬಿ ಗುಲಬಗಾಫ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
4. ಗ್ರಂಥಾಲಕರು, ಗುಲಬಗಾಫ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
5. ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಎಲ್ಲಾ ಅಧ್ಯಯನ ವಿಭಾಗಗಳ ಮುಖ್ಯಸ್ಥರಿಗೆ ಗು.ವಿ. ಕಲಬುರಗಿ
6. ಸಂಯೋಜಕರು, ಟಾಸ್ಕ್‌ಮೇಲ್ಸ್‌ ಸಮಿತಿ, ಗುಲಬಗಾಫ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
7. ವಿಶ್ವವಿದ್ಯಾಲಯಕಾರಿಗಳು, ಅಡಳಿತ, ವಿದ್ಯಾಪುಂಡರ, ಪರೀಕ್ಷಾ, ಅಭಿವೃದ್ಧಿ ಗು.ವಿ. ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
8. ಮುಖ್ಯಸ್ಥರು, ಗಳಿಕ ಕೇಂದ್ರ, ಗು.ವಿ. ಕಲಬುರಗಿ ರವರಿಗೆ ಬೋಸ್‌ಸ್‌ಟೋನ್‌ಲ್ಯಾಪ್‌ಟೋಪ್‌ಕಿಂಡ್‌ಸಲ್ಲಿ ಪ್ರಕಟಣೆ ಸೂಚಿಸಲಾಗಿದೆ.
9. ನೋಡಲ್ ಅಧಿಕಾರಿಗಳು, UUCMS, ಗು.ವಿ.ಕಲಬುರಗಿ ಇವರ ಮಾಹಿತಿಗಾಗಿ
10. ಕುಲಪತಿಗಳ ಅಪ್ ಕಾರ್ಯದರ್ಶಿ/ಕುಲಸಚಿವರ ಅಪ್ ಸಹಾಯಕರ ಗು.ವಿ. ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.



**GULBARGA**

**UNIVERSITY**

**KALABURAGI**

\*\*\*\*\*

# **Bachelor of Commerce (B.Com.)**

## **Semester Scheme**

**Curriculum Structure for Undergraduate Programme**

**Effective from 2024-25 and onwards**

\*\*\*\*\*

**Case 1-3 Single Major with general degree-number of course and credit course wise in all semester**  
**UG Programme- B.COM**

Sem	Discipline Specific Core				Elective / Optional	Discipline Specific Elective	Language (24)	Compulsory papers	Total Credits
I	FA(5)	FM(5)	BD&MB (5)	-	-	-	Language-1 (4) Language-2 (4)	Indian Constitution/ Environmental Studies(3)	26
II	AFA(5)	BO&MGT(5)	ED(5)	-	-	-	Language-1 (4) Language-2 (4)	Indian Constitution/Environmental Studies(3)	26
III	CA(5)	QT(4)	BO&M (4)	-	IAS/DM(4)	-	Language-1 (4) Language-2 (4)	-	25
IV	ACA(5)	FM(4)	FSM(4)	-	E-COM/ BOS (4)	-	Language-1 (4) Language-2 (4)	Compulsory(2) (skill-1) (Practical Knowledge	27
V	CL(4)	MA(4)	PPA(4)	BRM(4)	-	DSE-1 (4) DSE-2 (4)	-	Compulsory(2) (skill-2) (Practical Knowledge	26
VI	CORP. G(4)	IRM(4)	GST (4)	PROJECT (4)	-	DSE-3 (4) DSE-4 (4)	-	Compulsory(2) (skill-3) (Practical Knowledge	26
<b>Total Credits</b>	<b>28</b>	<b>26</b>	<b>26</b>	<b>08</b>	<b>08</b>	<b>16</b>	<b>32</b>	<b>12</b>	<b>156</b>

**Bachelor of Commerce (B.Com.) Semester Scheme**  
**Curriculum Structure for Undergraduate Programme from 2024-25**  
**Syllabus to be framed by respective Commerce subjects (Departments)**

Semester	Paper code	Title of the Paper	Teaching Hours / week	Credits	Marks			Exam Duration
					IA	SEE	Total	
I	1.1	Language 1	4	4	20	80	100	3
	1.2	Language 2	4	4	20	80	100	3
	1.3	Indian Constitution/ Environmental Studies	3	3	20	80	100	3
	DSC 1.4	Financial Accounting	5	5	20	80	100	3
	DSC 1.5	Fundamental of Marketing	5	5	20	80	100	3
	DSC 1.6	Business Decisions and Market Behavior	5	5	20	80	100	3
<b>TOTAL</b>			<b>26</b>				<b>600</b>	
II	2.1	Language 1	4	4	20	80	100	3
	2.2	Language 2	4	4	20	80	100	3
	2.3	Indian Constitution/ Environmental Studies	3	3	20	80	100	3
	DSC 2.4	Advanced Financial Accounting	5	5	20	80	100	3
	DSC 2.5	Business Organisation and Management	5	5	20	80	100	3
	DSC 2.6	Entrepreneurship Development	5	5	20	80	100	3
<b>TOTAL</b>			<b>26</b>				<b>600</b>	
III	3.1	Language 1	4	4	20	80	100	3
	3.2	Language 2	4	4	20	80	100	3
	DSC 3.3	Corporate Accounting	5	5	20	80	100	3
	DSC 3.4	Quantitative Techniques for Business	4	4	20	80	100	3
	DSC 3.5	Banking Operations and Management	4	4	20	80	100	3
	Elective/Optional 3.6	Indian Accounting Standards or Digital Marketing	4	4	20	80	100	3
<b>TOTAL</b>			<b>25</b>				<b>600</b>	
IV	4.1	Language 1	4	4	20	80	100	3
	4.2	Language 2	4	4	20	80	100	3
	4.3	Advanced Corporate Accounting	5	5	20	80	100	3
	DSC 4.4	Financial Management	4	4	20	80	100	3
	DSC 4.5	Financial Systems and Markets	4	4	20	80	100	3
	Elective/Optional 4.6	E- Commerce and Tally or Basics of Stock Market	4	4	20	80	100	3
<b>TOTAL</b>			<b>27</b>				<b>650</b>	
V	5.1	Corporate Law	4	4	20	80	100	3
	5.2	Management Accounting	4	4	20	80	100	3
	DSC 5.3	Principles and Practice of Auditing	4	4	20	80	100	3
	DSC 5.4	Business Research Methods	4	4	20	80	100	3
	DSE5.5	Core Elective -1	4	4	20	80	100	3
	DSE 5.6	Core Elective -2	4	4	20	80	100	3
<b>TOTAL</b>			<b>26</b>				<b>650</b>	
VI	6.1	Corporate Governance	4	4	20	80	100	3
	6.2	Insurance and Risk Management	4	4	20	80	100	3
	DSC 6.3	Goods and Service Tax	4	4	20	80	100	3
	DSC 6.4	Project	4	4	20	80	100	3
	DSE6.5	Core Elective -3	4	4	20	80	100	3
	DSE 6.6	Core Elective -4	4	4	20	80	100	3
<b>TOTAL</b>			<b>26</b>				<b>650</b>	
<b>Grand Total</b>				<b>156</b>			<b>3750</b>	

- One elective paper is offered in 3<sup>rd</sup> and 4<sup>th</sup> semester for which student can make the choice

from the offered Optional/Elective papers in the respective semesters of the programme.

2. The students shall have the option of choosing any one elective group in V semester and the same group shall be continued in the VI semester.

### **ELECTIVE PAPERS**

<b>ELECTIVE PAPERS FOR V SEMESTER</b>	<b>ELECTIVE PAPERS FOR VI SEMESTER</b>
<b>A. ACCOUNTING AND TAXATION</b>	
1. Fundamentals Of Cost Accounting	3. Advanced Cost Accounting
2. Income Tax-1	4. Income Tax 2
<b>B. FINANCE</b>	
1. Securities Analysis and Portfolio Management	3. Financial Derivatives
2. Financial Services	4. Fundamentals of International Financial Management
<b>C. MARKETING</b>	
1. Services Marketing	3. International Marketing
2. Marketing Research	4. Sales and Distribution Management
<b>D. HUMAN RESOURCE MANAGEMENT</b>	
1. Organisational Development	3. Compensation Management
2. Industrial Relations	4. Training And Development

## Guidelines for Framing the Syllabus for Theory papers of Commerce subjects

- The Board of Studies of respective Commerce subjects should ensure that,
- **Freedom of the Board of Studies within the suggested Curriculum Framework.**
- The suggested framework gives direction as well as freedom to Board of Studies (BoS) to design the Syllabus.
- It is suggested that each BoS may develop a syllabus based on the curricular framework suggested in the three cases. Within a university, each department may innovatively use the framework and different departments may come out with unique combinations of major, elective (Optional), and compulsory courses. This allows diversity based on regional specification in the curricula as well as growth depending upon the decisions of each BoS.
- Every course or Theory paper (Major Course) from **Semester-I to Semester VI** should have **5 Course Learning Objectives (CLOs)** marked as (a - e), wherein the first objective highlights about the course or theory paper (over all), while each of the other 4 CLOs should highlight each unit (Unit-1 to Unit-4) of the course or paper.
- Similarly, every course or Theory paper (Major Course) from **Semester-I to Semester VI** should have 4 Course Outcomes (COs) marked as (a - d), wherein each of the 4 COs should highlight outcome of each unit (Units1 to 4) of the course or paper.
- Every course or Theory paper (Major Course) from Semester-I to Semester-VI shall have 05 Units for 60 hours of teaching. Each Unit shall be of 12 hrs. of teaching.
- In Semester-III and Semester-IV elective papers are offered. There shall be 02 elective papers offered during each semester (Semester-III and Semester-IV) by every major subject offering Department, where a student shall choose/select/opt 01 elective paper out of two to study in each semester (Semester-III and Semester-IV).
- At the end of syllabus of every course or Theory paper (Semester-I to VI) List of Reference books or Suggested Readings should be provided.
- List of References under every Theory paper should include both Text books of both older editions and latest editions.
- Content in each chapter of every unit should not have any repetition or overlaps. Content should have latest updates with relevance.
- The medium of instruction shall be in English. However, a candidate will be permitted to write the examination either in English or Kannada.
- Project Allocation: The students of sixth semester can choose project work in any of the subjects opted in B.Com. course preferably from the elective chosen in six semester.
- Selection of the topic: topics for project under commerce discipline can be listed by the teachers of the department according to the relevance of their subject area. The teachers can

allot the topic from the list and ask the students to work on it. However, if any students wish to undertake the project work of their interest relevant to the particular subject, such projects can be encouraged.

- The Board of Examiners of respective Commerce subjects should ensure while framing, scrutinizing and approving the question paper(s) for ensuing end-semester examination(s) that, each chapter in every unit of a theory paper is given preference to have questions in the final version of question paper(s).
- It is decided in the BOS that except Language, EVS and IC all other subjects should be taught by the commerce faculties only

#### **Assessment/Evaluation Policy:**

Examination pattern is 80:20 for all papers in Major subjects and languages. 80 marks for Semester end Examination and 20 marks for Internal Assessment.

For Skill Oriented Papers, Examination pattern is 40:10, 40 marks for semester end exam and 10 marks for Internal Assessment.

For project in the Sixth semester, Examination pattern is 80:20, 20 marks for Internal, 60 marks for dissertation evaluation and 20 marks for Viva-voce conducted at college level by the internal examiner along with head of the department.

#### **Distribution of marks for Internal Assessment**

Internal Assessment for 20 Marks comprises of performance in the tests.  
Assignment or seminar with submission of the document and attendance.

1. Two tests for 5 marks each with proper record for assessment -10 Marks
2. Assignment cum seminar marks -05 Marks
3. Attendance Marks -05 Marks

**Total -20 Marks**

#### **Distribution of marks for Attendance**

<75%	-	00 Marks
75-80%	-	01 Mark
80-85%	-	02 Marks
89-90%	-	03 Marks
90-95%	-	04 Marks
95-100%	-	05 Marks

**THEORY EXAMINATION QUESTION PAPER PATTERN FOR MAJOR SUBJECTS**  
**(Semesters I –VI)**

**B.Com. Semester-I Degree Examination; 2024-25**  
**(Semester Scheme; New Syllabus: 2024-25)**

**SUBJECT: Commerce**

**Paper:**

**Paper Code:**

**Time: 3 Hours**

**Max. Marks: 80**

**Instructions to candidates:**

All sections are compulsory

**SECTION-A**

1. Answer **any Ten** of the following questions. Each question carries **TWO** marks. ( $10 \times 2 = 20$ )
  - a.
  - b.
  - c.
  - d.
  - e.
  - f.
  - g.
  - h.
  - i.
  - j.
  - k.
  - l.

**SECTION-B**

Answer any **FIVE** of the following questions. Each question carry **SIX** marks ( $5 \times 6 = 30$ )

- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

**SECTION-C**

Answer any three of the following. Each question carries **TEN marks** ( $3 \times 10 = 30$ )

- 9.
- 10.
- 11.
- 12.
- 13.

Note: while setting the question paper, care should be taken to select **at least two** questions from each unit for section-A, at least**one** questions from each unit for section-B and **One** question from each unit for section C to maintain uniform distribution of questions.

**For Elective/Compulsory papers**  
**B.Com. Semester-I/II/III/IV Degree Examination; 2024-25**  
**(Semester Scheme; New Syllabus: 2024-25)**

**SUBJECT: Commerce**

**Elective/Compulsory Papers: I/II/III/IV: Paper Code:**

**Time: 2 Hours**

**Max. Marks: 40**

**Instructions to candidates:**

- 1) All sections are compulsory
- 2) Draw neat and labeled diagrams wherever necessary.

**SECTION-A**

1. Answer **all** the following questions. Each question carries **TWO** marks **(5x2=10)**
  - a).
  - b).
  - c).
  - d).
  - e).

**SECTION-B**

Answer **anyfive** of the following. Each question carries **Six** marks **(6X5=30)**

- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

\*\*\*\*\*

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

**Course Code: 3.3**

**Name of the Course: Corporate Accounting**

<b>Course Credits</b>	<b>5</b>	<b>Teaching hours per week</b>	<b>5</b>
-----------------------	----------	--------------------------------	----------

**Pedagogy:** Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

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

- a) Understand the meaning of company, its formation and share capital
- b) Understand determination of underwriters' liability.
- c) Know the valuation of intangible assets.
- d) Know the valuation of shares.
- e) Prepare the financial statements of companies as per companies act, 2013.

**Syllabus:**

**Module No. 1: Introduction**

Definition of Company, Characteristics of a Company, Types of Companies, Distinction between public company and private company, Sources of capital of a company-Shares, Kinds of shares, Distinction between Equity shares & Preferences shares, Issue of Shares-by public company and Private company -Public offer-IPO, Further Public offer and offer for sale, Private Placement, Rights/Bonus issue (only theory)

**Module No. 2 : Financial Statements of Companies**

Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act,2013 and General instruction for preparation of Balance sheet and Statement of Profit and Loss of a company whose Financial Statements are required to comply with the companies (Accounting Standards) Rules 2021 as per Division-I. Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax . Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.

**Module No. 3 : Underwriting of Shares**

Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten –with and without firm underwriting. Underwriting commission. Problems on underwriting of shares.

**Module No. 4 : Valuation of Shares**

Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue.

## **Module No. 5: Accounts of Insurance Companies**

Meaning and types of insurance, Various terms used in insurance accounting, Preparation of final accounts of insurance companies as per IRDA regulations- Revenue account, Profit and loss account and Balance sheet with schedules.

### **Skill Development Activities:**

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

### **Books for Reference**

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

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

**Course code: 3.4**

**Name of the Course: QUANTITATIVE TECHNIQUES FOR BUSINESS**

**Credits: 4**

**Teaching Hours: 4**

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

- Calculate descriptive statistics for business decision making.
- Explains the measures of variation and skewness.
- Demonstrate the use of time series and inventory management in business.
- Validate the application of correlation and regression in business decisions.
- Show the use of operation Research in business.

### **MODULE NO. 1: STATISTICAL DATA AND DESCRIPTIVE STATISTICS**

Meaning and definition of statistics, Nature and Classification of data: Univariate, bivariate and multivariate data; Measures of Central Tendency: Mathematical averages including arithmetic mean, properties and applications. Positional Averages - Mode and Median (including graphic determination). (Numerical Problems). Partition values: quartile, Decile and Percentile (theory and Problems)

### **MODULE NO. 2: MEASURES OF VARIATION AND SKEWNESS**

Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance. **Skewness:** Meaning, Measurement using Karl Pearson and Bowley's measures. (Numerical Problems)

### **MODULE NO. 3: CORRELATION ANALYSIS**

Meaning of Correlation: types of correlation- Positive and negative correlation-simple, partial, and multiple correlation (Theory). Scatter diagram, Pearson's coefficient of Correlation, Bivariate Correlation and Probable error; Spearman's Rank Correlation co-efficient. (Numerical Problems)

### **MODULE NO. 4: REGRESSION ANALYSIS**

Meaning and definition- regression lines, Regression equations and estimation; Relationship between Correlation and Regression coefficients (Numerical Problems).

### **MODULE NO. 5: TIME SERIES**

Introduction to time series, application of times series from various fields, components of time series, graphical representation of various components of time series,

### **REFERENCE BOOKS:**

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

**NOTE: LATEST EDITION OF TEXT BOOKS MAY BE USED.**

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

**Course Code: B.Com. 3.5**

**Name of the Course: BANKING OPERATIONS AND MANAGEMENT**

Course Credits : 4

Teaching hours per Week : 4

**Pedagogy :** Classroom lecture, Case studies, Tutorial Classes, Group Discussion. Seminar and Field Work etc.,

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

- a) Students will be introduced to fundamental concepts of banking.
- b) Students will get thorough knowledge of banking laws and operations.
- c) Students will be lightened regarding the new concepts introduced in the banking system.
- d) Students will get knowledge about Banking operations about credit management, Investment management ALM and NPA.
- e) Students will be lightened on financial Literacy.

**Syllabus:**

**Module No. 1 : Introduction**

The Evolution and Structure of Commercial Banking Industry, Types of Banks- Central Bank, Commercial Banks, Co-operative Banks, Small Finance Banks, Payment Banks, Scheduled and Non-scheduled Banks. Role and Functions of Commercial Banks.

**Module No. 2 : Banking Regulation Act 1949**

Introduction of Banking Regulation Act 1949 – History, Objectives, Features, Important Provisions, Offences and Punishment, Amendments to the Act. Know Your Customer Norms, Consumer Protection Act, Banking Ombudsman Scheme.

**Module No. 3 : Banker Relationship and Functions of Banks**

Introduction and Definition of Customer, Banker and Customer Relationship – General and Special Relationship, Termination of Relationship.

Primary and Secondary Functions of Banks and Ancillary Services of Banks.

**Module No. 4 : Banking Operations**

Credit Management – Principles of sound bank lending, Factors influencing loan policy.

Investment Management – Nature and Significance of investment management in commercial banks, Fundamental principles of security investment by commercial banks.

Asset Liability Management and Non-performing assets – ALM – Objectives, functions and process. NPA – NPA in Indian commercial banks, Causes and suggestions.

**Module No. 5: Financial Inclusion and Banking Innovations**

Introduction, Objectives, Need of Financial Inclusion, Different Financial Inclusion Programmes and Schemes in India and its Operations.

Meaning, Fundamental Components, Importance and Benefits.

New Technology in banking, Core Banking, Universal Banking and Offshore Banking; E-Services – Debit and Credit Cards - Internet Banking – ATM - Electronic Fund Transfer (NEFT, RTGS,

IMPS), DEMAT, Society for World wide inter Bank Financial Telecommunications (SWIFT), Point of Sales(POS), Tele Banking, Mobile Banking, E-Wallet – UPIs

**References:**

1. Principles and Practice of Banking – Indian Institute of Banking and Finance.
2. Modern Banking and Insurance – Jain. J. N – Jain R. K.
3. Banking Law and Practice in India – Tannan – Datta C.R.
4. Indian Banking – Nature and Problems – Desai Vasant.
5. Fundamentals of Banking Theory and Practice – Basu A.K.
6. Managing Indian Banks – Challenges Ahead – Vasant Joshi

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

**Course code: 3.6**

**Name of the Course: DIGITAL MARKETING**

<b>Course Credits</b>	<b>Number of hours per week</b>
4 Credits	4 Hours
Pedagogy : Classroom lecture, Case studies, Tutorial Classes, Group Discussion, Seminar and Field Work etc.,	

**Course Objectives-**

1. Understand Core Digital Marketing Concepts – Learn the fundamentals, significance, and role of digital marketing in today's business landscape.
2. Master Social Media & Content Marketing – Learn strategies to create, distribute, and measure effective digital content.
3. Implement PPC & Email Marketing Strategies
4. Analyze Digital Marketing Performance & Trends – Utilize analytical tools to track marketing effectiveness and explore future industry trends.

**Syllabus:**

**Module 1: Introduction to Digital Marketing**

Definition and Scope of Digital Marketing, Evolution of Digital Marketing, Traditional vs. Digital Marketing, Key Digital Marketing Channels & Their Importance, Understanding Consumer Behavior in the Digital Era, Branding in the Digital World

**Module 2: Search Engine Optimization (SEO) & Website Optimization**

Basics of Search Engine Marketing (SEM) and SEO, On-Page SEO: Meta Tags, Headings, URL Structure , Off-Page SEO: Link Building & Domain Authority, SEO Content Writing & Blog Optimization, Voice Search & AI in SEO

**Module 3: Social Media & Content Marketing**

Introduction to Social Media Marketing, Major Social Media Platforms, Social Media Strategy & Content Planning, Paid Social Media Advertising, Community Building & Engagement Strategies, Influencer Marketing & Affiliate Marketing,

**Module 4: Pay-Per-Click (PPC) Advertising & Email Marketing**

Introduction to PPC Advertising & Google Ads, Google Ads Auction Process, Search, Display, Shopping & Video Ads Overview, Facebook & Instagram Ad Campaigns, Email Marketing Fundamentals, Email Marketing Automation & Segmentation

**Module 5: Analytics, Trends, and Ethical Considerations**

Introduction to Google Analytics & Digital Data Tracking, AI, Machine Learning & Personalization in Marketing, Chatbots, Automation & Voice Search Impact on Marketing, Ethical Considerations in Digital Marketing, Future Technologies in Digital Marketing

**Course Outcomes -**

1. Demonstrate a strong understanding of digital marketing concepts and industry trends.
2. Plan, create, and execute engaging social media and content marketing campaigns.
3. Create data-driven email marketing campaigns with automation strategies.
4. Identify key consumer behaviors and use targeted marketing strategies.

**References:**

- Chaffey,D.,and Ellis-Chadwick, F.(2022), Digital Marketing: Strategy, Implementation and Practice, Pearson
- Kotler, P.,Kartajaya.H.,and Setiawan (2021), Marketing 5.0: Technology for Humanity, Wiley
- Tuten, T.L. (2020), Social Media Marketing, Sage Publication
- Clarke,A.(2019). SEO 2023: Learn Search Engine Optimization With Smart Internet Marketing Strategies.

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

**Course code: 3.6**

**Name of the Course: INDIAN ACCOUNTING STANDARDS**

Course Credits	Number of hours per week
4 Credits	4 Hours

Pedagogy : Classroom lecture, Case studies, Tutorial Classes, Group Discussion, Seminar and Field Work etc.,

**Course Outcomes:**

- Students will develop a comprehensive understanding of the Ind AS framework, including its structure, objectives, and the underlying principles.
- The students equip with the key competencies and skills that are expected to gain upon completing the course. These outcomes help learners understand and apply the accounting standards in real-world scenarios.
- The students will be able to prepare financial statements in accordance with Indian Accounting Standards

**Module No.1: Introduction to Indian Accounting Standards.**

Introduction- Limitations of Accounting Standards –Emergence of Global Accounting Standards- Need for Global Accounting Standards in India-Process of development and finalisation of Indian Accounting Standards-Road map for applicability of Indian Accounting Standards- List of Indian Accounting Standards (Ind AS)

**Conceptual Framework for Financial Reporting under Indian Accounting Standards**

Framework for preparation and presentation of financial statements in accordance with Indian Accounting Standards- Introduction, purpose, components of financial statements, users of financial statements, underlying assumptions, Qualitative characteristics, Elements of financial statements, Recognition and measurement of elements of financial statements, Concept of capital and Capital maintenance

**Module No. 2: Brief introduction of Indian Accounting Standards**

Meaning, Scope and objectives of Indian accounting standards- Ind AS-1, Ind AS-7, Ind AS-12, Ind AS-19, Ind AS-20, Ind AS-21, Ind AS-24, Ind AS-27, Ind AS-28, Ind AS-29, Ind AS-32, Ind AS-34, Ind AS-40, Ind AS-41, Ind AS-101, Ind AS-102, Ind AS-103, Ind AS-104, Ind AS-105 Ind AS-106, Ind AS-107, Ind AS-108, Ind AS-109, Ind AS-110, Ind AS-111, Ind AS-112, Ind AS-113, Ind AS-114, Ind AS-116

**Module No 3: Ind AS on Valuation and measurement of assets**

Property, Plant and Equipment (Ind AS-16) - Impairment of assets (Ind AS-36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS- 23) – objectives, Scope, definitions, Recognition, Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards.

**Module No. 4 : Ind AS on Liability and Revenue**

Provisions, Contingent liabilities and contingent assets (Ind AS 37) , Revenue from Contracts with Customers (Ind AS 115) : objectives, Scope, definitions, Recognition, Measurement and disclosures of the above-mentioned Standards. Simple problems on the above standards.

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

**Course Code: 4.3**

**Name of the Course: ADVANCED CORPORATE ACCOUNTING**

<b>Course Credits</b>	<b>Teaching hours per week</b>
5 Credits	5 Hours.

**Pedagogy:** Classrooms lecture, tutorials, Group discussion, Seminar, Case studies, etc.,

### **Course Outcome**

After completion of the course students will be able to

1. Critically analyse and work on redemption of preference shares
2. The students will be able to understand the procedure for preparation of financial statements during amalgamation, reconstruction and External reconstruction of companies.
3. The students able to understand the liquidation procedures of joint stock companies and how to prepare statement of affairs and liquidators' final statement of account
4. Exposed to the knowledge on buyback of equity of Shares
5. To acquaint with the knowledge of preparation of final accounts of banking companies

### **Syllabus:**

#### **Module No. 1: Redemption of Preference Shares**

Meaning-Legal Provisions-Treatment regarding premium on redemption-Creation of Capital Redemption Reserve Account-Fresh Issue of Shares-Arranging for Cash Balance for the Purpose of Redemption-Minimum Number of Shares to be issued for Redemption-Issue of Bonus Shares-Preparation of Balance Sheet (Schedule-III to Companies Act 2013) After Redemption.

#### **Module No. 2: Mergers & Acquisition of Companies**

Meaning of Amalgamation & Acquisition-Types of Amalgamation-Amalgamation in the Nature of Merger-Amalgamation in the Nature of Purchase-Methods of Calculation of Purchase Consideration (Ind AS 103), Net Asset Method-Net Payment Method, Accounting for Amalgamation (Problems on Pooling of Interest Method & Purchase Method)-Journal Entries & Ledger Accounts in the Books of Transferor Company and Journal Entries in the Books of Transferee Company-Preparation of Balance Sheet after Merger (Schedule-III to Companies Act 2013).

#### **Module No. 3: Liquidation of Companies**

Meaning of Liquidation; Modes of Winding Up-Compulsory Winding Up, Voluntary Winding Up & Winding Up Subject to Supervision by Court. Order of Payments in the Event of Liquidation. Liquidator's Statement of Account; Liquidator's Remuneration. Problems on Preparation of Liquidator's Statement of Account.

#### **Module No. 4: Buy-back of Equity Shares**

Meaning, Objectives, Advantages of buyback of shares-Terms and Conditions of for buy back of

shares-Sources of Buyback- Maximum limits of buyback-Debt equity ratio after buyback-Time limit for completion of buyback. Passing of journal entries for buyback and preparation of Balance sheet after buyback.

#### **Module No. 5: Banking Company Accounts**

Banks, Functions of Bank-Business of Banking- Restrictions on Business-Important Provisions of Banking Regulation Act 1949- RBI guidelines for compliance of financial statements-Classification of Banking assets-Prudential norms for provisioning-Non-performing assets-Rebate on bills discounted-Preparation of Profit and Loss account and Balance sheet.

#### **Books for Reference:**

1. M hanif and A Mukherjee "Corporate Accounting" McGraw Hill Publications Chennai
2. Arulanandam & Raman, "Corporate Accounting-II", HPH.
3. Anil Kumar S., Rajesh Kumar V., & Mariyappa B., "Advanced Corporate Accounting", HPH.
4. S.N.Maheshwari, "Financial Accounting", Vikas Publishing.
5. Soundarajan A. & K.Venkataramana, "Advanced Corporate Accounting", SHBP.
6. R.L.Gupta, "Advanced Accountancy", Sultan Chand & Co.
7. P.c Tulsian and BharatTulsain, "Corporate Accounting". S Chand & Company, New Delhi
8. Shukla & Grewal, "Advanced Accountancy", Sultan Chand.
9. Srinivas Putty, "Advanced Corporate Accounting", HPH.

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

**Name of the Program: Bachelor of Commerce (B.Com.)****Course Code: 4.4****Name of the Course: FINANCIAL MANAGEMENT**

Course Credit	Number of hours per week
4	4 hours

Pedagogy: Classroom lecture, Case studies, Tutorial classes, Group discussion and seminars.

**Course Outcomes; On successful completion of the course, student will be able to:**

- a) Understanding financial managers effectively in an organization.
- b) Take investment decision with appropriate capital budgeting techniques for investments proposals
- c) Estimate the working capital requirements for the smooth running of the business.
- d) Understand the importance of dividend decisions.

**Syllabus :****Module No.1: Introduction to Financial Management**

Introduction, Meaning of Finance, Definition, Finance Functions, Meaning and definition of financial management, Nature and Scope of Financial Management, Evolution of Financial Management, Objectives of Financial Management, Functions of Financial Management, Role of finance Manager in India, Financial Management Process, Financial Planning; Meaning, Need and importance. Steps in Financial Planning, Principles of sound financial plans and factors affecting financial plans.

**Module No.2: Financing Decision**

Introduction, Meaning and Definitions of Capital Structure, Factors determining the capital structure, Sources of Finance, Debt, Preference and Equity Capital, Concept of Optimum Capital Structure, Leverage- Meaning and definition, types of leverage, Operating, Finance and Combined Leverages., EBIT-EPS-Problems.

**Module No.3: Cost of Capital**

Meaning, Concept, Significance, Classification of Costs, Computation of Cost of capital: Cost of specific source of capital: Cost of debt, Cost of preference capital, Cost of equity capital and Cost of retained earnings- Computation of weighted average cost of capital.

**Module No.4: Capital Budgeting**

Introduction-Meaning and Definition of Capital Budgeting, Features, Significance of Capital Budgeting, Steps in Capital Budgeting Process, Principles of Capital Budgeting, Techniques of Capital Budgeting; Traditional methods, Payback period and Accounting rate of returns, Discounted Cash-flow Method,(DCF), Net Present Value. Internal Rate of Return and Profitability Index-Problems.

### **Module No.5: Working Capital Management**

Introduction-Meaning and Definitions, Types of Working Capital, Concepts of Working Capital, Factors affecting Working Capital Management, Importance of Working Capital, Operating Cycle, Determinants of Working Capital Requirements- Sources of working capital, Problems on estimation of working capital requirement.

### **Books for References**

1. MY Khan and PK Jain-Financial Management. Tata McGraw Hill Education Pvt.ltd.
2. S. N. Maheshwari, Principles of Financial Management, Sultan chand & Sons New Delhi
3. Prasanna Chandra, Financial Management Theory and Practice, Tata McGraw Hill.
4. I.M. Pandey, Financial Management, Vikas Publications New Delhi.
5. Ravi M Kishor, Financial Management, Taxman Publication.
6. S K Gupta and R K Sharma- Financial Management-Kalyani Publishers.
7. S Praveen-UPS-Advanced Financial Management-SMS Book Depot.

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

**Course Code: 4.5**

**Name of the Course: FINANCIAL SYSTEMS AND MARKETS**

Course Credits	Teaching hours per week
4 Credits	4 Hours.

**Pedagogy :** Classroom Lecture, Case Studies, Group Discussion, Seminar, Field Visit and Quiz.

**Course Outcomes :** On successful completion of the course the student will be able to:

- Understand the Structure of Indian Financial Systems and its Components.
- Understand the role of both money market and capital market in economic development.
- Relevance of primary market and secondary market in capital formation.
- Role of Banking and Financial Institutions in achieving economic goals.
- Role of Monitoring Authorities in development of financial system.

#### **Syllabus:**

##### **Module No. 1 : Indian Financial System**

Introduction- Meaning of Financial System, Structure, Nature and Role , Financial Concepts, Financial Markets, Functions of Financial System, Development of Financial System, Financial System and Economic Development, Financial Sector Reforms, Recent Reforms in Indian Financial System, Role of SEBI, Weaknesses of Indian Financial System.

##### **Module No. 2 : Money Market and Capital Market**

**Money Market:** Meaning- Structure, Functions, Importance, Players and Instruments in Money Market, Recent Trends in Money Market, Central Bank- Functions, Monetary Policies and Role in Money Creation, Commercial Banks- Functions and Structure, Reforms in Money Market.

**Capital Market:** Meaning- Structure, Significance, Functions, Players in Capital Market, Instruments of Capital Market, Components of Capital Market, Recent Trends and Reforms in Capital Market, Money Market v/s Capital Market, OTCEI, BSE, NSE-Nifty and SENSEX.

##### **Module No. 3: Primary Market and Secondary Market**

**New Issue Market(Primary Market)-** Meaning, Features, Players and Instruments in Primary Market, Merits and Demerits of Primary Market, Types of Issues- IPO, Further Public Offering, Right Issue, Preferential Issue, Qualified Institutional Placement, Private Placement, Problems of Indian Primary Market.

**Secondary Market-** Meaning, Features, Functions, Players and Instruments in Stock Market, Merits and Demerits of Stock Market, Stock Exchanges- Meaning, Functions, Recognitions of Stock Exchange, Listing of Securities, Trading and Settlement Procedure, Regulation and Demutualization, Weaknesses of Indian Stock Exchange.

##### **Module No. 4: Financial Intermediaries**

Role and Classification of Financial Intermediaries, Development Financial Institutions- Functions

and Types- IFCI, IDBI, SIDBI, NABARD, MUDRA, NHB, LIC, GIC, UTI, SFC's. Banking and NBFC's- Functions and Structure, Growth of NBFC's Co-operative Banking in India, Merchant Banking, Underwriters, Share Transfer Agents, Custodial and Depository Services- Meaning and Function.

#### **Module No. 5: Financial Regulations**

Objectives and Significance of Financial Regulations, Raghuram Rajan Committee Recommendations on Financial Regulations, SEBI- Objectives, Functions and Powers, Prohibitions of Insider Trading, Compliances under SEBI (LODR) Regulations, 2015.

#### **Books for References:**

1. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
2. Khan M.Y Indian Financial System , Tata McGraw Hills, New Delhi.
3. E Gordon, K, Natarajan, Financial Markets and Services, Himalaya Publishing House, New Delhi.
4. Vasant Desai, Financial Markets and Services, Himalaya Publishing House, New Delhi.
5. ICSI Executive Programme Study Material, Capital Market and Securities Laws
6. Pathak . B.V – Indian Financial System- Pearson 2018.
7. Guruswamy, Indian Financial System, TMH, New Delhi.

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

**Course code: 4.6**

**Name of the Course: BASICS OF STOCK MARKET**

<b>Course Credits</b>	<b>Number of hours per week</b>
4 Credits	4 Hours
Pedagogy : Classroom lecture, Case studies, Tutorial Classes, Group Discussion, Seminar and Field Work etc.,	

**Course Objectives-**

The objective of this course is to help students to understand nature and working of stock markets.

**Module 1:**

**Stock Markets:** Meaning, Need of stock market, Types of stock market, Bombay Stock Exchange (BSE), National Stock Exchange (NSE), Stock exchange members, Functions of stock exchange members.

**Module 2:**

**Stock Indices:** NIFTY, BSE Sensex, Bankex, Computation of Index, Variables to be considered for construction of Index and other indices.

**Module 3:**

**Types of Market:** Secondary market, primary market, debt market, equity market.

**Module 4:**

**Stock Market Regulation:** Securities Exchange Board of India (SEBI), Power and functions of SEBI, SEBI and Investors protection.

**Module 5:**

**Investment Avenues:** Growth investing, Value investing, Dividend yield investing, Contrarian investing.

**Books for Reference:**

- 1) Investment Analysis and Portfolio Management by M.Ranganatham and R.Madhumathi, Pearson Education, 2005, New Delhi.
- 2) Investment Analysis and Portfolio Management by Prasanna Chandra, TATA McGraw Hill Education Private Limited.
- 3) Bhalla V.G. – Portfolio Analysis and Management, Delhi.
- 4) Bombay Stock Exchange Directory.

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

**Course Code: B.Com.4.6**

**Name of the Course: E-COMMERCE AND TALLY**

Course Credit	Number of hours per week
4	4 hours

**Pedagogy:** Classroom lecture, Case studies, Tutorial classes, Group discussion and seminars.

### **Course Outcomes**

Upon completing this course, students will be able to:

- ✓ Understand E-Commerce fundamentals and digital business models.
- ✓ Apply accounting principles to manage financial transactions.
- ✓ Use Tally ERP 9 / Tally Prime for business accounting.
- ✓ Work with modern cloud accounting software like Zoho Books and QuickBooks.
- ✓ Develop analytical and decision-making skills through case studies and projects.

### **Syllabus:**

#### **Module No. 1: Introduction to E-Commerce & Digital Business**

Definition, Types, and Models of E-Commerce (B2B, B2C, C2C, etc.) Advantages & Challenges of E-Commerce Online Payment Systems (UPI, Wallets, Credit/Debit Cards, Net Banking) Digital Marketing & SEO Basics Cybersecurity & Legal Aspects of E-Commerce.

#### **Module No. 2: Fundamentals of Accounting and Business Transactions**

Accounting Principles & Concepts Journal Entries, Ledgers, and Trial Balance Financial Statements (Profit & Loss, Balance Sheet) GST and Taxation in India Introduction to Business Compliance & Regulations.

#### **Module No. 3: Tally Prime & Tally ERP 9**

Company Creation & Configuration in Tally Ledger & Voucher Entries Inventory Management in Tally Bank Reconciliation & Payroll Management Generating Reports & Filing GST Returns in Tally.

#### **Module No. 4: New Accounting Software**

Introduction to Cloud Accounting Setting up Business Accounts in Zoho Books / QuickBooks Automated Invoicing & Expense Management Bank Feeds & Real-Time Financial Tracking Comparative Study: Tally vs. Cloud-Based Accounting.

#### **Module No. 5: Practical Implementation**

Introduction to AI & Automation in Accounting Excel for Accounting & Business Analytics. Basic SQL for Financial Data Management Industry Certifications: Tally Certified Professional, Zoho Books Certification Case Studies on E-Commerce Business Accounting Financial Data Analysis

Using Tally & Zoho Books Budgeting & Forecasting in Business Hands-on Project: Creating a Mini E-Commerce Business with Accounting Software.

**Books for Reference:**

1. David Whiteley E-Commerce: Strategy, Technology, and Applications
2. Efraim Turban, David King Electronic Commerce 2018: A Managerial and Social Networks Perspective
3. Ryan Deiss, Russ Henneberry Digital Marketing for Dummies
4. Dave Chaffey E-Business and E-Commerce Management
5. Paresh Shah Financial Accounting for Management
6. Mike Piper Accounting Made Simple: Accounting Explained in 100 Pages or Less
7. P.C. Tulsian Taxmann's Financial Accounting
8. A.K. Nadhani Tally ERP 9 + GST Implementation
9. Dinesh Maidasani Mastering Tally ERP 9
10. Soumya Ranjan Behera "Comprehensive Guide to Tally Prime"
11. Hammad Siddiqui " Zoho Books for Beginners"
12. Stephen L. Nelson "QuickBooks 2024 All-in-One For Dummies"
13. S. N. Padhi "SAP ERP Financials and FICO Handbook"
14. Conrad Carlberg "Excel for Accountants: Tips, Tricks & Techniques"
15. Matthew Burgess Learn how to use Excel for financial analysis and reporting.
16. "Artificial Intelligence in Accounting: The Future of Finance"

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

**Course Code: Skill-1. 4.7**

**Name of the Course: SKILLS ON ACCOUNTING**

<b>Course Credits</b>	<b>Teaching hours per week</b>
<b>2 Credits</b>	<b>2 Hours.</b>

**Pedagogy :** Classroom Lecture, Case Studies, Group Discussion, Seminar, Field Visit and Quiz.

**Syllabus:**

**Module No.1: Time Value of Money**

Meaning computation of present value and Future Value-Annuity, Doubling period, Amortisation, Sinking fund and perpetuity, Calculation of EMI.

**Module No.2: Excel Operations in Business**

Microsoft Excel-Basic operations- Sum, Subtraction, Multifaction, Division, Average, Min, Max, Rounding off, Percentages etc. Creating workbooks with macros, Inserting & Deleting Rows and Columns, Change of height and width of columns and rows.

**Module No.3: Data Management and Sorting Operations**

Data entry and validation, Filtering and sorting data, Freezing and unfreezing, working with multiple workbooks, Use of logical functions for automatic calculations using business data, Data protection and security features.

**Module No. 4: Pictorial Presentations of Business Data**

Creating different types of charts, diagrams, Tables and pictures to present business data to the users.

**Books for Reference:**

1. PC Tulsian" Financial Management" S Chand Publishers
2. SK Gupta and R K Sharma "Financial Management" Kalyani Publishers
3. Paul McFedries" Microsoft Excel Formulas and Functions" Pearson Education
4. Ritu Arora Mastering Advanced Excel "BPB Publications
5. Surajkumar Lohani "Excel for Finance and Accounting" BPB Publications

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

**Course Code: 5.1**

**Name of the Course: CORPORATE LAW**

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

**Pedagogy:** Classrooms lecture, tutorials, Group discussion, Seminar, Case studies, etc.,

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

- Understand the different types of companies and CSR Activities under Companies Act 2013
- Familiarizes on the procedure of Formation of a Company
- Understand the roles and responsibilities Key Managerial Personnel
- Understand the modes for source of capital and Books of Accounts
- Understand the significance of corporate Meeting and procedure of winding up of a company

**Syllabus:**

#### **Module No. 1: Indian Companies Act 2013**

Introduction to Company Law, Nature of Joint Stock Company, Overview of Companies Act 2013- Objectives, Significance of Companies Act 2013. Classification of Companies, Distinction between Private Company and Public Company. CSR- Meaning, Scope, Provisions for CSR Activities under Schedule VII of the Companies Act 2013.

#### **Module No. 2: Formation of a New Company**

Stages in Formation of a company as per Companies Act 2013, Documents required for the formation of company - Memorandum of Association – Meaning, Definition, Purpose and Content of Memorandum of Association, Articles of Association – Meaning, Definition, Contents and Alteration of Articles of Association, Distinction between Memorandum of Association and Articles of Association. Prospectus – Meaning, Definition, Contents, Types and Registration of Prospectus.

#### **Module No. 3: Administrative and Managerial role of a Company**

Overview of Administrative and Managerial role, Key Managerial Personnel: Director – Meaning, Definition, Director Identification Number, Qualification, Appointment, Position, Rights, Duties, Power, Disqualification, Liabilities, Removal and Resignation of director. Meaning and role of Managing Director, Whole Time Directors, CEO and CFO, Resident Director, Independent Director, and Women director. Company Secretary- Meaning, Definition, Appointment of Company Secretary, Functions of CS, Duties and Responsibilities, Audit Committee - Meaning and Functions of Audit Committee.

#### **Module No 4: Corporate Meetings**

Introduction to Corporate Meeting – Meaning, Definitions and Types, Minutes and Proceedings

under Section 118 of the Companies Act 2013. Requisite of Valid Meeting - Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing. Board of Directors (BODs) – Meaning, Definitions, Meeting of Board of Directors (BODs) – Board Meeting, Committee Meeting.

#### **Module No. 5: Winding Up of a Company**

Winding Up of Company - Meaning, Definition and Modes of Winding up, Official Liquidator – Meaning, Powers and Duties, Consequences of Winding up of a Company.

#### **Skill Development Activities:**

- List out any 10 Companies and prepare a report on CSR activities of any two Indian Companies
- Prepare an E- Content of Prospectus, MoA, AoA of any Company
- Prepare Organizational Structure and describe key personnel role of any two Indian Companies
- Collect the specimen copy of share certificate, Debenture certificate, ESOP etc
- Prepare a Draft of Meeting Procedure of a Company

#### **Reference Books:**

- S.N Maheshwari; Elements of Corporate Law, Vikas Publications.
- Balchandran – Business Law for Management HPH
- Dr. B.F. Bhaskar, K.R. Mahesh Kumar – Corporate Administration, HPH
- Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, HPH.
- M.C. Shukla & Gulshan: Principles of Company Law.
- N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
- C.L Bansal: Business and Corporate Law
- M.C. Bhandari: Guide to Company Law Procedures, Wadhwa Publication.
- S.C. Kuchal: Company Law and Secretarial Practice.
- S.C. Sharma : Business Law, I.K. International Publishers
- S.N Maheshwari ;Elements of Corporate Law, Vikas Publishers.

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

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

**Course Code: 5.2**

**Name of the Course: MANAGEMENT ACCOUNTING**

Course Credits	Number of Hours per Week
4 credits	4 Hours

### **Course Objectives**

The primary aim of this course is to:

- Equip students with knowledge about various techniques of Management Principles.
- Provide practical skills to solve management problems and enhance decision-making abilities.
- Familiarize students with managerial accounting decision-making techniques and reporting methods.

### **Syllabus:**

#### **Module No. 1: Introduction Management Accounting**

Meaning- nature - Scope- Importance- Functions of management accounting- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

#### **Module No. 2: Financial Statement Analysis and Interpretation**

Meaning, Nature, Significance objectives and limitations of financial statements –need and types of Financial Analysis and interpretation– Tools of Analysis – Comparative Statements – Common size Statement – Trend Analysis.

#### **Module No. 3: Ratio Analysis**

Meaning and importance of ratio analysis– Advantages – Limitations – Types of Ratios – Liquidity Ratios –Solvency ratio activity and Profitability Ratios - Proprietary ratio and Capital gearing ratio, EPS, Turnover ratio. Computation of Ratios and interpretation. Preparation of financial statements based on ratios.

#### **Module No. 4: Cash Flow Analysis**

Introduction, Meaning of Cash Flow Statement- difference between Cash Flow and fund flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cashflow statement.

#### **Module No 5: Budgets and Budgetary Control**

Meaning, Steps in Budgetary Control, Preparation of various Budgets: Sales budget, Production Budget, Raw material consumption Budget, Raw Material Purchase Budget, Overhead Budgets, Cash Budget, and Master Budget. Fixed and Flexible Budgets, Zero based budgeting.

### **Reference Books and Study Materials:**

1. Murthy A. & Gurusamy S. – Management Accounting: Theory & Practice – Vijay Nicole Imprints Pvt. Ltd., Chennai

2. Charles T. Horngren & Gary Sundem – Introduction to Management Accounting – Pearson Education
3. Sharma & Shashi K. Gupta – Management Accounting – Kalyani Publishers
4. Reddy, T.S. & Dr. Hariprasad Reddy, Y. – Management Accounting – Margham Publications, Chennai
5. Hansen - Mowen – Cost Management Accounting and Control – South Western College
6. Jawahar Lal, Cost Accounting, Tata McGraw Hill New Delhi
7. ICAI Study Materials on Management Accounting
8. ICMAI Study Materials on Management Accounting
9. B Mariyappa – Management Accounting – Himalaya Publishing House
10. Khan, M.Y. & Jain, P.K. – Management Accounting – McGraw Hill Education
11. Arora, M.N. – Management Accounting – Vikas Publishing House, New Delhi
12. Maheshwari, S.N. & S.N. Mittal – Management Accounting – Shree Mahavir Book Depot, New Delhi
13. Rajiv Kumar Goel & Ishaan Goel – Concepts Building Approach to Management Accounting – CENGAGE New Delhi
14. Drury – Management and Cost Accounting with CourseMate
15. Maheshwari, S.N. – Management Accounting – Sultan Chand & Sons

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

**Course Code: 5.3**

**Name of the Course: PRINCIPLES AND PRACTICE OF AUDITING**

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

**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 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 No. 1: Introduction to Auditing**

Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers -Audit Note Book, Audit Programme Qualities of an Auditor – Audit planning – Audit strategy —Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.

**Module No. 2: Risk Assessment and Internal Control**

Introduction – Audit risk – Assessment of risk – Internal Control-Meaning and objectives– Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases.

**Module No. 3: Verification and Valuation of Assets and Liabilities**

Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Goodwill, Investments, Stock in Trade. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities.

**Module No. 4: Company Audit and Audit of other Entities**

Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable institutions - Government & Local Bodies – Cooperative societies & Banks.

### **Module No. 5: Audit Report & Professional Ethics**

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.**

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

**Course Code: 5.4**

**Name of the Course: BUSINESS RESEARCH METHODS**

Course Credits	Number of Hours per Week
4 credits	4 Hours

**Course Objective:**

This course aims to develop students' understanding of **business research methods**, focusing on research design, data collection, statistical analysis, and interpretation. It equips students with the skills to conduct research, apply statistical tools such as **correlation, regression, t-test, chi-square test, and z-test**, and make informed business decisions.

**Syllabus:**

**Module No. 1: Introduction to Business Research**

Meaning, Scope, and Importance of Business Research, Types of Research: Exploratory, Descriptive, and Causal, Business Research Process and Ethics, Identification of Research Problem

**Module No. 2: Research Design and Sampling**

Concept and Types of Research Design, Sampling Methods: Probability and Non-Probability Sampling, Determination of Sample Size, Errors in Research.

**Module No. 3: Data Collection Methods**

Primary vs. Secondary Data, Methods of Collecting Primary Data: Survey, Observation, Interviews, Secondary Data Sources and Their Use, Designing a Questionnaire and Measurement Scales.

**Module No. 4: Data Processing and Analysis**

Data Editing, Coding, and Classification, Hypothesis Formulation and Testing, Statistical Tools in Research: Measures of Central Tendency & Dispersion, Correlation & Regression Analysis, **Hypothesis Testing: t-Test** (Independent and Paired Sample), **Chi-Square Test** (Goodness-of-Fit & Independence), **z-Test** (Mean & Proportion Tests), ANOVA (One-Way Analysis of Variance), Introduction to Software Tools (SPSS, Excel, R and E views) for Data Analysis

**Module No. 5: Interpretation and Report writing**

Importance and Techniques of Data Interpretation, Report Writing: Structure and Components, Referencing and Citation Styles, Presentation of Research Findings

**Books for Reference:**

1. Cooper, D. R., & Schindler, P. S. . *Business Research Methods* . McGraw-Hill.
2. Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. . *Business Research Methods* (9th ed.). Cengage Learning.
3. Kothari, C. R. . *Research Methodology: Methods and Techniques*. New Age International.

4. Saunders, M., Lewis, P., & Thornhill, A.. *Research Methods for Business Students* . Pearson.
5. Gupta, S. C. *Fundamentals of Statistics*. Himalaya Publishing House.

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

**Course Code: 5.5 (A)**

**Name of the Course: FUNDAMENTALS OF COST ACCOUNTING**

<b>Course Credits</b>	<b>No. of Hours per Week</b>
<b>4</b>	<b>4</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 concepts of cost accounting & Methods of Costing.
- b) Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.
- c) Make use of payroll procedures & compute idle and over time.
- d) Discuss the methods of allocation, apportionment & absorption of overheads.
- e) Prepare cost sheet & discuss cost allocation under ABC.

**Syllabus:**

**Module No. 1: Introduction to Cost Accounting**

Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting

**Module No. 2: Material Cost**

Materials: Meaning, Importance and Types of Materials – Direct and Indirect Materials, material control. - Inventory control Technique of inventory control, problems on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: Duties of Store keeper, pricing of material issues, preparation of Stores Ledger Account- FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.

**Module No. 3: Employee Cost**

Introduction – Employee Cost – types of labour cost -Labour Cost Control – time keeping and time booking and Payroll Procedure -Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment -Labour Turnover- Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor and Merrick's differential piece rate system-problems.

**Module No. 4: Overheads Cost**

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

#### **Module No. 5: Cost Ascertainment and Reconciliation**

**Cost Sheet:** Meaning and Cost heads in a Cost Sheet, Items excluded from cost sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations. **Reconciliation:** Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems

#### **Skill Developments Activities:**

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

#### **Text Books:**

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

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

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

**Course Code: 5.5 (B)**

**Name of the Course: SECURITIES ANALYSIS AND PORTFOLIO MANAGEMENT**

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

**Pedagogy:** Classrooms lecture, tutorials, Group discussion, Seminar, Case studies, etc.,

**Course Outcomes**

1. Understand the concept of investments, its features and various instruments.
2. To understand the relevance of security analysis in investment decision
3. Understand the techniques of security analysis and its applications
4. Develop skills to evaluate and measure portfolio management.
5. Apply the principles of portfolio management and construct efficient portfolio.

**Syllabus :**

**Module No. 1: Fundamentals of Investment**

Introduction to investment: meaning, attributes, Economic vs Financial investment, Investment vs speculation and gambling, investment objectives, Investment Avenue, types of investors, feature of good investment, investment process, money market instrument, capital market instruments, derivative investment.

**Module No. 2: Fundamental Analysis**

Economic analysis: Factors in domestic and international economy, economic forecasting and investment decision, types of economic forecast, EIC framework, industry analysis: industry classification, classification by product and classification by business cycle, key characteristics in industry analysis, industry life cycle, sources of information for industry analysis, Company analysis: sources of information for company analysis (Internal and External), Factors in company analysis, operating analysis, management analysis, financial analysis, Earning Quality.

**Module No. 3: Risk and Return & Valuation of Securities**

**Risk and Return:** Concepts. Computation of return, Meaning and definition of risk, Types of risks, systematic risk and unsystematic risk, calculation of risk and returns, Minimizing Risk, portfolio risk and return, Expected returns of a portfolio, calculation of risk and return. **Valuation of Security:** Valuation of Bonds and debentures and preference shares, Equity shares, Zero growth rate, normal growth rate and super growth rate.

**Module No. 4 : Technical Analysis**

Technical analysis: Meaning and assumptions of technical analysis, trend lines and their significance, 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. Mathematical indicators-moving averages, ROC, RSI. Theories- Dow theory, Elliott wave theory,

**Module No 5: Portfolio management**

Portfolio management: meaning, need, objectives, process of portfolio management, selection of securities and portfolio analysis, construction of optimal portfolio using shape's single index model, portfolio performance evaluation (theory only).

**Books for Reference:**

1. Punithavarthy Pandian Security Analysis and Portfolio management Vikas publishing house private limited New Delhi
2. Prasanna Chandra Investment Analysis and Portfolio Management, Tata McGraw Hill publishing Company limited New Delhi
3. Kevin S Portfolio Management PHI New Delhi
4. Avadhani, V.A: Investment & Security Management in India, Himalaya
5. Gangadhar V: Investment Management, Anmole
6. Sulochana M: Investment Management, Kalyani publishing
7. Strong: Practical Investment Management, Thomson
8. Avadhani, V.A: International finance, Himalaya publishing

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

**Course Code: 5.5 (C)**

**Name of the Course: SERVICES MARKETING**

**Course Credits: 4**

**No. of Hours per Week: 4**

**Course Outcomes :**

By the end of this course, students should be able to:

- Identify the unique features of services and understand their growing importance in the global economy.
- Design effective service marketing strategies based on market segmentation, targeting, positioning, and the 7Ps framework.
- Implement service quality management techniques and understand the principles of relationship marketing to foster long-term customer loyalty.
- Understand how technological advancements like AI, big data, and CRM systems enhance service delivery and customer satisfaction.
- Examine contemporary trends like digitalization, customer experience, sustainability, and omnichannel marketing in service industries.

**Syllabus:**

**Module No. 1: Introduction to Service Marketing**

Concept of Services: Definition and significance of services-Characteristics of Services-Types of Services: Classification based on industry and consumption- Service vs. Product Marketing: Key differences and challenges faced in service marketing compared to product marketing-Contemporary Concepts: Experience Economy: Service Innovation: Use of new technologies to create innovative services that meet evolving customer needs.

**Module No. 2: Service Marketing Mix**

The 7Ps Framework: Managing the Service Product: Designing services and packaging: Strategies skimming pricing and dynamic pricing in service marketing-Place and Distribution: direct and indirect channels-Contemporary Concepts: Omnichannel Marketing: Integrating online and offline channels. Digital Transformation in Service Marketing: The role of apps, websites, and self-service kiosks in delivering services efficiently.

**Module No. 3: Service Quality and Customer Satisfaction**

Service Quality Dimensions: SERVQUAL model; Measuring Service Quality: Methods- Customer Expectations vs. Perceptions: Understanding and managing customer expectations: Contemporary Concepts: Customer Experience Management (CEM): AI and Chatbots in Service Recovery: Using artificial intelligence to automate customer service, resolve issues quickly, and personalize experiences.

**Module No. 4: Relationship Marketing in Services**

Relationship Marketing Concept: Customer Retention Strategies: Loyalty programs, personalized services, and customer engagement-Managing Customer Expectations: The Role of Employees in Service Marketing: The importance of training, motivation, and empowering employees to deliver exceptional service-Contemporary Concepts: Customer Loyalty and Advocacy: Customization: Use of data analytics and CRM systems to offer personalized services tailored to individual customer preferences.

### **Module No. 5 : Ind AS on Measurement based accounting policies**

Accounting Policies, Changes in Accounting estimates and Errors (Ind AS 8), Events after the reporting period (Ind AS 10), Earnings per Share (Ind AS 33) : objectives, Scope, definitions, Recognition, Measurement and disclosures of the above-mentioned Standards. Simple problems

#### **Books for Reference:**

1. D S Rawat; Pooja Patel " Students' guide to Ind ASs, Taxmann's publication New Delhi
2. CA G Sekar; CA B Saravana Prasath, Students' Guide on Financial Reporting, Commercial Law Publishers(India) Pvt. Ltd. Delhi
3. B.D. Chatterjee and Jinender Jain, Taxmann's Illustrated Guide to Indian Accounting Standards (Ind AS), Taxmann's publication New Delhi
4. Study material of the Institute of Chartered Accountants of India
5. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
6. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
7. Dr.A.L.Saini IFRS for India, , Snow white publications.
8. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
9. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

- 5. Gupta, S. L. (2017). *Financial Derivatives: Theory, Concepts, and Problems*. PHI Learning.
- 6. Financial Derivatives by Guruswamy, Himalaya Publications.

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

**Course Code: 5.5 (D)**

**Name of the Course: ORGANISATIONAL DEVELOPMENT**

Course Credits	No. of Hours per Week
4 Credits	4 Hrs.

**Pedagogy:** Classrooms lecture, tutorials, Group discussion, Seminar, Case studies, etc.,

**Course Objectives**

- To introduce organisation development as a career option
- To familiarise students with the OD consultant process and approaches
- To create awareness of a range of interventions being used by OD consultants.

**Syllabus:**

**Module No. 1: Organization development**

Concept – Goals – Values – Assumptions and beliefs –OD Profession in India – Types of consultants- Services offered- Defining client system- client relationships with internal and external consultants- Power and politics in consulting – Ethics for OD practitioners.

**Module No. 2: Organization change**

Concept- Pressures for change- Approaches to change management – Resistance to change – Overcoming resistance- Action research – Concept- Types – Models of action research- Appreciative inquiry – Process consulting

**Module No. 3: Organizational diagnosis**

Concept and nature –inquiry methods- Models of diagnosis- Feeding back – Types of interventions- Need for program management - implementation, evaluation and institutionalization.

**Module No. 4: Structural interventions**

Job redesign - Work place redesign -Reengineering - Organizational restructuring- Strategy interventions- Organizational transformation - Outsourcing -Culture change -Balanced score card

**Module No. 5: Individual and group interventions**

Life and career planning- Organizational mirroring- Coaching- Counseling-Mentoring – Leadership development- Role analysis and Role negotiation- T groups – Self managed teams.

**Reference Books:**

1. Krishnamacharyulu CSG and Lalitha Ramakrishnan, Organisation development, Prentice Hall of India , New Delhi
2. Beckhard, R, Organization development: Strategies and models. Addison- Wesley,
3. Cummings,Thomas G and Orley, Christopher,G,Organisation Development and Change, West publishing, .
4. Bennis,Warren G,Organisation development: Its Nature, Origins, and Prospects, Addison- Wesley Publishing company,
5. McLean, G. N. Organizational development: Principles, processes, performance. Berrett- Koehler Publishers, Inc,

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

**Course Code: 5.6 (A)**

**Name of the Course: Income Tax – I**

<b>Course Credits</b>	<b>No. of Hours per Week</b>
<b>4 Credits</b>	<b>4 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) Comprehend the procedure for computation of Total Income and tax liability of an individual.
- b) Understand the provisions for determining the residential status of an Individual.
- c) Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.
- d) Compute the income house property for different categories of house property.
- e) Comprehend TDS & advances tax Ruling and identify the various deductions under section 80.

#### **Syllabus:**

##### **Module No. 1: Basic Concepts and Residential Status & Incidence of Tax**

Introduction-Meaning of tax-, types of taxes, canons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of individuals under section 10 of the Income Tax Act, 1961. PAN, TAN. **Residential Status and Incidence of Tax:** Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual.

##### **Module No. 2: Income from Salary**

Introduction - Meaning of Salary -Basis of charge Definitions-Salary, Perquisites and profits in lieu of salary - Provident Fund –Transferred balance. - Retirement Benefits – Gratuity, pension and Leave salary. Deductions and Problems on Computation of Taxable Salary.

##### **Module No. 3: Income from House Property**

Introduction - Basis for charge - Deemed owners -House property incomes exempt from tax, composite rent and unrealized rent. Annual Value –Determination of Annual Value- Deductions from Annual Value - Problems on Computation of Income from House Property.

##### **Module No. 4: Profits and Gains of Business and Profession**

Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.

### **Module No. 5: Capital Gains**

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

#### **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.

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

**Course Code: 5.6 (B)**

**Name of the Course: FINANCIAL SERVICES**

Course Credits	Number of Hours per Week
4 credits	4 Hours

**Pedagogy:** Combination of Classroom teaching, Case study, Interactive sections, Seminar, Field visit, Assignment, Special lecture on recent issues and Business Quiz.

### **Course Objectives**

- To enable the students to know the nature and types of financial services.
- To equip with the knowledge of various financial services
- To understand the functioning of venture capital
- To enable those to find a place in financial service sector for their career growth.

### **Syllabus :**

#### **Module No.1: Financial Services**

Financial Services: Meaning, Functions, Nature, importance of financial services, types and Scope of financial services, Trends in financial services, weakness of Indian financial service sector.

#### **Module No.2: Leasing and Hire purchase**

Leasing and Hire purchase: Meaning and Definition lease, importance, types of lease, Lease Agreement, Parties in Lease, advantages and disadvantages of leasing, Regulatory frame work of lease in India, weakness of leasing in India. Hire purchase: meaning, Features Legal frame work of Hire purchase, Parties in Hire purchase, Leasing vs Hire purchase, RBI guideline of HP in India, Problems of HP in India.

#### **Module No. 3: Merchant Banking**

Merchant Banking: Meaning & Definition, Functions of Merchant banker, Nature and Scope of merchant banking services, category of merchant banks, Management of public issues, support services, drafting of prospectus, disclosure requirement, broking services, market making, securities underwriting, SEBI guidelines for merchant banking. Merchant banking in India, weakness of Indian Merchant banking.

#### **Module No. 4: Venture Capital, Factoring, Depositories and Credit rating services**

Venture Capital: Meaning & characteristics, types and modes of venture capital finance, stages of venture capital financing, advantages and disadvantages, SEBI regulations. Factoring: meaning, objectives, features, types of factoring, factoring mechanism, advantages and disadvantages, factoring in India. Forfeiting: meaning, features factoring vs forfeiting, merits and demerits of forfeiting. Depositories 'services, meaning and nature, Credit rating, meaning and rating agencies.

#### **Module No. 5: Bill Discounting and Housing Finance**

Bill Discounting : Meaning and features, bill discounting vs factoring, securitization, housing Finance, insurance services: meaning and types, merger and acquisition: meaning and features, and mutual funds services: meaning and types.

### **Books for reference:**

1. Financial Markets & Services by E.Gordon and K.Natarajan – Himalaya publishing house, New Delhi
2. Financial services by E.Dharmaraj – S.Chand & Co., New Delhi
3. Financial Services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi
4. Financial Services by S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai
5. Bharti Pathak “Indian Financial System”, PearsonEducation.
6. M.Y.Khan “Financial Services”, Tata McGraw Hil
7. Meir Kohn, Financial Institutions and Markets, Tata McGraw Hill. Reference
8. Machiraju H.R “Indian Financial System”, Vikas Publishing House Pvt. Ltd.
9. L.M.Bhole, ”Financial Institutions and Markets”, TMH.

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

**Course Code; 5.6 (C)**

**NAME OF THE COURSE : MARKETING RESEARCH**

Course Credits	Number of Hours per Week
4 credits	4 Hours

**Pedagogy :** Classroom lecture, Case studies, Tutorial Classes, Group Discussion. Seminar and Field Work etc.,

**Course Objectives:**

- a) To provide conceptual understanding of marketing research, its design and application of research methodology to Marketing issues.
- b) To give detailed information as to the need for creating proper marketing research proposal.
- c) To impart knowledge on sampling and acquire knowledge on probability and non-probability sampling techniques.
- d) To highlight the role of marketing research methodology in different business contexts.
- e) To highlight the application of marketing research in various areas of marketing.

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

- a) Understand the importance of marketing research.
- b) Learn various aspects in research design
- c) Learn sampling design process.
- d) Learn hypothesis testing and data presentation.
- e) Learn application of marketing research in various marketing areas.

**SYLLABUS:**

**Module No. 1 : Introduction to Marketing Research**

Meaning and Scope of Marketing Research, Factors that influence Marketing Research, Limitations of Marketing Research, Role of Marketing Research in Marketing Decision-making, International Marketing Research, Marketing Research in social media, Mobile Marketing Research, Ethics in Marketing Research, Use of Information Technology in Marketing Research.

**Module No. 2 : Marketing Research Design**

The process of defining the problem and developing an approach, defining a Marketing Research Problem, Exploratory, Descriptive, Casual Research Design, Marketing Research Proposal.

**Module No. 3 : Marketing Research Process**

Stages in research process, Alternatives in research process, research objectives, selection of basic research method, sampling, data collection, processing and analysing data, drawing conclusion.

**Module No. 4 : Human side of Marketing Research**

Organisational and ethical issues, organisational structure of marketing research, marketing research job, cross-functional teams, ethical issues in marketing research.

**Module No. 5 : Application of Marketing Research**

Product Research, Motivation Research, Advertising Research, Sales Control Research, Rural

Marketing Research, Export Marketing Research. Marketing research report preparation and presentation.

**Books for reference:**

- Naresh Malhotra, Satya Bhushan Dash - Marketing Research, Pearson.
- G C Beri- Marketing Research, Mc Graw Hill.
- Donald R Cooper, Pamela S Sehindler, Marketin Research Concepts and cases, Mc Graw Hill.
- David J Luck, Ronald S Rubin, Marketing Research.
- David A Aaker, V.Kumar, Georges, Marketing Research, Wiley India Pvt. Ltd.
- Donald S, Tull, Del I. Hawkins, Marketing Research – Measurement and method,
- S. C. Gupta, Marketing Research, Excel Books India.

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

**Course Code: 5.6(D)**

**Name of the Course: INDUSTRIAL RELATIONS**

Course Credits	No. of Hours per Week
4 Credits	4 Hrs

#### **COURSE OUTCOME**

- To enlighten the students with the Concepts and Practical applications of Industrial Relations.
- To sensitize the students with the basics of Industrial Relations and Employee Relations.
- To impart information about Industrial Relations as an important aspect of Industrial Management.
- To know the various ways of settlement of disputes with labour.

#### **SYLLABUS:**

#### **MODULE NO. 1: INTRODUCTION TO INDUSTRIAL RELATIONS**

Concept of Industry and Industrial Relations. Development of Industry and Industrial Relations. Meaning of Employee Relations and its difference with Industrial Relations. Nature and Scope of Industrial Relations as an inter-disciplinary subject. Tripartite Scheme of Industrial Relations. Approaches to Industrial Relations -Sociological Approach - Psychological Approach -Marxian Approach -Trusteeship Approach

#### **MODULE NO 2: TRADE UNIONS**

Definitions of Trade unions. Reasons for formation of trade unions. Characteristics of Trade Unions. Functions of Trade Unions, Trade Union Structure and Movement in India – Changing Role in the Context of Liberalisation. Problems faced by Trade unions and future of trade unions

#### **MODULE NO. 3: COLLECTIVE BARGAINING**

Concept. Essential Pre requisites for collective bargaining. Levels of Collective Bargaining-Plant Level, Industry Level and National Level The Collective Bargaining Process Advantages and disadvantages of collective bargaining.

#### **MODULE NO. 4: LABOUR LAWS AND INDUSTRIAL RELATIONS**

Meaning of Labour Laws. Importance of Labour Laws in Industrial Relations. Few examples of Labour Laws, specific to India, with a brief introduction. The Industrial Disputes Act, 1947, The Payment of Wages Act, 1936, The EPF (and Miscellaneous Provisions) Act, 1952, The ESI Act, 1948

#### **MODULE NO. 5: PROMOTION OF HARMONIOUS RELATIONS**

Machinery for Prevention and Settlement of Industrial Disputes – Conciliation – Arbitration and Adjudication – Code of Discipline.

#### **Reference Books:**

1. Venkat Ratnam, C.S. – Industrial Relations, Oxford University Press.
2. SC Srivathava, Industrial Relations and Labour Laws, Vikas, ND.
3. M.Arora: Industrial Relations, Excel Publications.
4. P.R.N.Sinha, Indu Bala Sinha and Seema Priyadarshini Shekar, "Industrial Relations, Trade Unions and Labour Legislation", Pearson Education, New Delhi.
5. Ratna Sen, "Industrial Relations in India", Macmillan India Ltd. New Delhi.

6. Gandhi M K: Satyagraha in South Africa, Bharatiya Vidya Bhavan, Mumbai,
7. Karl Marx & Frederick Engels: Manifesto of the Communist Party, Progress Publishers, Moscow, 1986
8. Bose, Subhas Chandra, The Trade Union Movement, Selected Speeches of Subhas Chandra Bose, Publication Division, Government of India, New Delhi,
9. Giri V V: Labour Problems in Indian Industry, Asia Publishing House, Mumbai,
10. Yoder, Dale: Personnel Management and Industrial Relations, Oxford University Press,
11. Mamoria C B: Industrial Relations in India, Himalaya Publishing House, Mumbai,
12. Venkata Ratnam, C.S., Industrial Relations, Oxford University Press, New Delhi,
13. Schneider, Eugene V, Industrial Sociology, Tata McGraw Hill, New Delhi,
14. Pylee M.V., George Simon A, Industrial Relations And Personnel Management, Vikas Publishing House, New Delhi
15. Pylee M V: Worker's participation in Management, Vikas Publishing House, New Delhi
16. Dayal, Sahab, Industrial Relations Systems in India: A Study of Vital Issues, Sterling Publishers, New Delhi

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

**Course Code: Skill-2. 5.7**

**Name of the Course: SKILLS ON DIRECT TAXES**

Course Credits	Teaching hours per week
<b>2 Credits</b>	<b>2 Hours.</b>

**Pedagogy :** Classroom Lecture, Case Studies, Group Discussion, Seminar, Field Visit and Quiz.

**Syllabus:**

**Module No. 1: Tax Planning**

Tax planning: Tax avoidance, Tax Evasion, Difference between. Tax avoidance and Tax evasion, Tax planning and Tax management. Tax planning in different situation: a) Tax planning with reference to setting up of a new business b) Tax planning with reference to financial management decisions c) Tax planning with reference to managerial decisions (own or lease and Purchase by instalment or Hire)

**Module No. 2: E-Payment of Tax**

Requirements for e payment of tax, Types of challans-ITNS 280 m, ITNS 281, ITNS 282, ITNS 284, ITNS 285, Form No. 26QB, Form No. 260C and Form No. 26QD- Details to be provided in the challan-Steps for e payment of taxes

**Module No. 3: TDS & Filing of TDS Returns**

TDS/TCS-Meaning, Objective and Rates of TDS-Quarterly Filing of TDS Returns-240,270,260 and 27EQ, Penalty for non filing or Late filing of TDS returns- Correction or Rectification of TDS returns-Form No 26AS, Parts in 26AS- Annual Information Statement(AIS)-Tax payers information summary and Annual Information Statement-TDS/TCS Information, SFT Information, Payment of Taxes, Demand and Refund and Other information, Form 16 and Form 15A

**Module No. 4: Filing of income Tax Returns**

Filing of Returns-ITR1 to ITR 7-Steps for filing of returns-Revision or rectification of returns- Penalty for non filing or late filling of ITRs.

Note: Students are required to undergo a practical training on the Payment of Tax, filing of TDS returns and ITRs

**References:**

1. Dr Vinod K Singania De Kapil Singhania "Direct Taxes Law & Practice" Taxmann Publication
2. TN Manoharan and G R Hari "Students Handbook on Taxation" Snow white Publications
3. Dr Girish Ahuja and Ravi Gupta "Systamatic Approach to Income Tax Commercial Law Publishers
4. HC Merhotra and SP Goyal "Income Tax Law & Accounts Sahitya Bhavan Publications
5. Income tax efiling website
6. NSOL website.

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

**Course Code: 6.1**

**Name of the Course: Corporate Governance**

<b>Course Credits</b>	<b>No. of Hours per Week</b>
4 Credits	4 Hours

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

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

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

**Syllabus:**

**Module No 1 : CORPORATE GOVERNANCE**

Introduction, Importance, Principles of corporate governance, OECD Principles of corporate governance, Need for good corporate governance – Evolution of Corporate Governance – Ancient and Modern Concept - Concept of Corporate Governance, Generation of Value from Performance – Principles of Corporate Governance

**Module No. 2 : CORPORATE AND BOARD MANAGEMENT**

Corporate Business Ownership Structure - Board of Directors – Role, Composition, Systems and Procedures - Types of Directors-Promoter/Nominee/Shareholder/Independent - Rights, Duties and Responsibilities of Directors; Role of Directors and Executives – Responsibility for Leadership, Harmony between Directors and Executives -Training of Directors- need, objective, methodology -Scope and Responsibilities and competencies for directors - Executive Management Process, Executive Remuneration – Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders.

**Module No 3 : LEGAL AND REGULATORY FRAMEWORK OF CORPORATE GOVERNANCE**

Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 2013, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws – Legal Provisions relating to Investor Protection.

**Module No. 4 : BOARD COMMITTEES AND ROLE OF PROFESSIONALS**

Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, other committees - Need, Functions and Advantages of Committee Management - Constitution and Scope of Board Committees - Board Committees' Charter - Terms of Reference and Accountability and Performance Appraisals - Attendance and participation in committee meetings - Independence of Members of Board Committees - Disclosures in Annual Report; Integrity of Financial Reporting Systems - Role of Professionals in Board Committees - Role of Company Secretaries in compliance of Corporate Governance.

## **Module No. 5: CORPORATE GOVERNANCE – CODES AND PRACTICES**

Introduction - Major Expert Committees' Reports of India - Study of Codes of Corporate Governance - Best Practices of Corporate Governance - Value Creation through Corporate Governance - Corporate Governance Ratings.

### **Skill Development Activities:**

- Collect the annual reports of any two companies, find out the corporate governance aspects in the reports.
- Collect any two companies Board of Directors names and find out their nature of directorship.
- Prepare report on the applicability of different models of Corporate Governance.
- Critically compare the recommendations of various corporate.

### **Reference Books**

- Bairs N. and D Band, Winning Ways through Corporate Governance.
- Charkham J, Keeping Good Company: A Study of Corporate Governance in Five Countries, Oxford University Press, London.
- Subhash Chandra Das, Corporate Governance in India – An Evaluation (Third edition), PHI Learning Private Limited.
- Clark T. and E Monk House, Rethinking the Company, Pitman, London.
- Fernando A.C, Corporate Governance, Pearson Education.
- Prentice D.D. and PRJ Holland, Contemporary Issues in Governance, Clarendon Press.
- Report of the Cadbury Committee on Financial Aspects of, London Stock Exchange, London.
- Report on Corporate Governance, Confederation of India Industries and Bombay.

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

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

**Course Code: 6.2**

**Name of the Course: INSURANCE AND RISK MANAGEMENT**

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

**Objective:**

This course aims at giving in-depth knowledge of insurance business in terms of structure, products, pricing and risk management.

**Syllabus:**

**MODULE 1 : INTRODUCTION TO INSURANCE BUSINESS**

Definition of insurance - Characteristics of insurance – Principles of contract of insurance – General Concepts of Insurance – Insurance and hedging – Types of insurance – Insurance intermediaries

**MODULE 2 : INSURANCE BUSINESS**

Fundamental principles of life insurance – Basic features of life insurance contracts - Life insurance products – Traditional and unit- linked policies – Individual and group policies - With and without profit policies – Types of life insurance policies – Term insurance – Whole life insurance and its variants – Endowment insurance and its variants – Annuities – Policies for children and females – Policies for handicapped lives – Pension plans – Health insurance – Claims settlement, General Insurance Business - Fundamental principles of general insurance – Fire insurance – Marine insurance – Motor insurance – Personal accident insurance – Liability insurance –Miscellaneous insurance – Claims settlement

**MODULE NO 3 : PRICING OF INSURANCE PRODUCTS**

Premiums and Bonuses: Concept of premium – Different types of premium – Factors affecting premium – Mortality table – Construction of mortality tables – Valuation – Methods – Data for valuation – Special reserves and adjustment – Surplus and distribution – Bonus: Different types of bonuses – Surrender value – non-forfeiture options. Policy claims: Different types – Survival benefits – Death claims – Maturity claims – Early claims & non-early claims – Documents required for processing early claims – Death due to un-natural causes or accidents – Nomination – Assignment – Waiver of evidence of title – Claims concession clause and extended claims concession clause – Presumption of death – Insurance riders – Types – IRDA regulations w.r.t claim payments

#### **MODULE NO. 4: RISK MANAGEMENT**

**Risk** – Meaning and definition – Risk and uncertainty – Chances of loss – Peril and Hazard – Classification of risks – Historical development of the concept of risk – Techniques of managing risk – Risk pooling-insurable risks vs. hedging – Risk Transfer Methods, Risk management – Objectives of risk management – Risk management process – Identifying and evaluating potential losses – Selecting appropriate technique for treating loss exposure – Risk financing – Implementing and administering risk management program – Personal risk management – Loss forecasting.

#### **MODULE 5 : INSURANCE REGULATIONS IN INDIA**

Insurance Act, 1938 – Summary provisions of Insurance Act, 1938, Insurance Regulatory and Development Authority (IRDA) – Introduction – Purpose, Duties, Powers and functions of IRDA – Operations of IRDA – Insurance policyholders' protection under IRDA – Exposure/Prudential norms. Summary provisions of related Acts – Consumer Protection Act and Transfer of Property Act

#### **Suggested Readings:**

1. George Rejda, *Principles of Risk Management and Insurance*, Pearson Education.
2. S. Balachandran, *General Insurance*, Insurance Institute of India.
3. S. Balachandran, Karve, Palav, *Life Insurance*, Insurance Institute of India.
4. M. Y. Khan, *Indian Financial System*, Tata McGraw-Hill.
5. Bharti Pathak, *Indian Financial System*, Pearson Education.
6. C. Arthur, William Jr., Michael Smith, Peter Young, *Risk Management and Insurance*, McGraw-Hill
7. Trieschmann, Gustavson, Hoyt, *Risk Management and Insurance*, South Western College Publishing.
8. Gupta, P. K, *Insurance and Risk Management*, Himalaya Publishing House
9. Insurance Theory and Practice, Nalini Prava Tripathy & Prabir Pal, Prentice – Hall of India , Pvt Ltd, New Delhi

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

**Course Code: 6.3**

**Name of the Course: GOODS AND SERVICES TAX**

Course Credit	Number of hours per week
4	4 hours

Pedagogy: Classroom lecture, Case studies, Tutorial classes, Group discussion and seminars.

**Course Outcomes; On successful completion of the course, student will be able to:**

- a. Understanding the Basics of GST, GST Structure, mechanism and legal and regulatory aspects.
- b. Understanding GST Levy (Imposition of Tax), knowledge of GST, Rate Structure GST, Collection Process, Compliance and Payment Mechanism.
- c. Understanding Input Tax Credit (ITC), ITC mechanism and utilization, Knowledge of tax invoices compliance and record-keeping.
- d. Outcomes of Proper GST Return Filing, Failure to file GST returns: Timely GST payment, Non-payment or late payment of GST.
- e. Outcomes of Proper GST Assessment, Incorrect or non-assessment, Types of assessments, Successful GST appeal, An unsuccessful appeal, Recent GST developments

### **Syllabus:**

#### **MODULE 1: INTRODUCTION TO GOODS AND SERVICES TAX (GST)**

Overview of the Indirect Tax System in India and Evolution & Need for GST, Concept and Features of GST, Structure of GST – CGST, SGST, IGST, UTGST, GST Council – Composition, Voting Pattern and Functions, Benefits of GST to Economy, Businesses, and Consumers, Registration under GST. Persons Liable and Not Liable for Registration, GST Registration Process and Threshold Limits, Types of Taxpayers – Regular, Composition, Casual, Non-Resident

#### **MODULE 2: GST LEVY AND COLLECTION**

Time, Value, and Place of Supply, GST Rates and Exemptions, Reverse Charge Mechanism (RCM), Composition Scheme – Eligibility, Conditions, and Restrictions, Problems on Time, Value and Place of Supply and on exemptions

#### **MODULE 3: INPUT TAX CREDIT (ITC) AND TAX INVOICES**

Meaning and Eligibility of Input Tax Credit, Conditions for Availing ITC, ITC Reversal and Blocked Credits, Tax Invoice, Bill of Supply, and Debit/Credit Notes, E-Way Bill – Applicability and Compliance, Maintenance of Books of Accounts under GST, Impact of ITC on Business Cash Flow, Problems on ITC

#### **MODULE 4: GST RETURNS, PAYMENT, AND COMPLIANCE**

Types of GST Returns and Due Dates (GSTR-1, GSTR-3B, GSTR-9, etc.), GST Payment Process – Electronic Cash and Credit Ledger, Late Fees, Interest, and Penalties, GST Refunds – Process and Time Limits, GST Audit – Applicability and Procedure, GST Compliance Rating and Anti-Profiteering Measures, Common Errors and Consequences in GST Filings.

#### **MODULE 5: GST ASSESSMENTS, APPEALS, AND RECENT DEVELOPMENTS**

Types of GST Assessments – Self, Provisional, Summary, and Scrutiny, Demand and Recovery

**References:**

1. "GST Compensation to States: The Corona Effect" by Monish Bhalla-2020
2. "GST Manual (Act & Rules) without Forms - 4th Edition 2025 Bare Act" by Bharat Law House-2025
3. "Insight into GST Litigations - A Practical Approach" by B.S. Indani,-2025
4. "GST Law Simplified with Forms, Tariff, Exemption & Circulars" by P.K. Goel-2024
5. "GST Law & Practice" by V.S. Datey
6. Sathpal Puliana, M. A. Maniyar, "Glimpse of Goods and Services Tax, Karnataka Law Journal Publication Bangalore.
7. H. C . Mehrotra and V. P. Agarwal, Goods and Services Tax.
8. Ghousia Khatoon, C. M. Naveenkumar and S. N. Venkatesh, "Goods and Services Tax", Himalaya Publishing House, Bangalore.
9. R.G. Saha, S. K. Podder and Shruti Prabhakar, "Fundamentals of GST and Customs Act, Himalaya Publishing House, Bangalore.

Note: Latest edition of text books may be used.

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

**Course code: 6.5(A)**

**Name of the Course: ADVANCED COST ACCOUNTING**

<b>Course Credits</b>	<b>No. of Hours per Week</b>
4 Credits	4

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

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

- a) The method of costing applicable in different industries.
- b) Determination of cost by applying different methods of costing.
- c) Prepare flexible and cash budget with imaginary figures
- d) Analyse the processes involved in standard costing.
- e) Familiarize with the Activity Based Costing and its applications.

**Syllabus:**

**Module No. 1: Job and Contract Costing**

**Job Costing:** Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems. **Contract Costing:** Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts-Problems.

**Module No. 2: Process and Service Costing**

**Process costing:** Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts. **Service costing:** Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, hospitals and educational institutions- problems on preparation of service cost statements for these service sectors.

**Module No. 3: Activity Based Costing**

Introduction - Weakness of conventional costing system – concept of ABC – Characteristics of ABC - Kaplan and Cooper's Approach – cost drivers and cost pools – allocation of overheads under ABC — Steps in the implementation of ABC – Benefits from adaptation of ABC system – difficulties faced by the industries in the successful implementation of ABC – Problems.

**Module 4: Marginal Costing**

Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing – P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). Problems on CVP analysis.

## **Module 5: Standard Costing**

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

### **Skill Development Activities:**

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

### **Text Books:**

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

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

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

**Course Code: 6.5(B)**

**Name of the Course: FINANCIAL DERIVATIVES**

Course Credits	Number of Hours per Week
4 credits	4 Hours

### **Course Objectives**

This course offers a **foundational understanding of financial derivatives**, covering their **concepts, types, and market applications**. It familiarizes students with **options, futures, pricing strategies, and hedging techniques**, while also exploring the **growth of derivatives in India**.

### **Syllabus:**

#### **Module No. 1: Financial Derivatives**

Meaning, Features and purpose of a Financial Derivative – Types of Financial Derivatives – Basic Financial derivatives – History of Derivatives Markets – Uses of Derivatives – Critiques of Derivatives – derivatives contracts: Forwards futures, options and swaps. Market participants and traders, trading mechanism of derivatives products, Settlements and regulations.

#### **Module No. 2: Financial Risk and its mitigation**

Market Risk , Interest Rate Risk, Commodity Risk, Currency Risk, Country Risk, Inflation risk, Liquidity risk, systematic and unsystematic risk credit risk

#### **Module No. 3: Futures**

Futures Contracts meaning and characteristics– Evolution of Futures Market in India – Traders in Futures Market in India: hedgers and speculators – Functions and Growth of Futures Markets Theories of Future prices – Future prices and Risk Aversion – Forward Contract Vs. Futures Contracts.

#### **Module No. 4: Options**

Concept of Options – Types of options – Option Valuation- Option margin and trading – Option Positions Naked and Covered Option – Underlying Assets in Exchange traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black Scholes Option Pricing – put call parity , index and stock options. Basic Principles of Option Trading.

#### **Module No. 5: Financial Derivatives Market in India**

Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee – Derivatives Trading at NSE/BSE – Eligibility of Stocks – Emerging Structure of Derivatives Markets in India .

### **Reference Books:**

1. Hull, J. C. (2022). *Options, Futures, and Other Derivatives* (11th ed.). Pearson.
2. Kolb, R. W., & Overdahl, J. A. (2010). *Financial Derivatives: Pricing and Risk Management*. Wiley.
3. Chance, D. M., & Brooks, R. (2015). *An Introduction to Derivatives and Risk Management* (10th ed.). Cengage.
4. Das, S. (2010). *Derivatives: The Wild Beast of Finance*. Prentice Hall.

## **Module No. 5: Emerging Trends and Contemporary Issues in Service Marketing**

Digital Services and E-Service: The rise of digital services such as e-banking, e-health, Green Marketing: Globalization and Service Marketing: understanding cultural differences, and tailoring marketing strategies-Ethical and Social Responsibility in Services: Contemporary Concepts: social media and Influencer Marketing: The growing importance of social media platforms and influencers in promoting services. Blockchain Technology:

### **Suggested Readings**

1. "Services Marketing: People, Technology, Strategy" by Christopher Lovelock & Jochen Wirtz
2. "Services Marketing" by K. Kumar & N. Rajesh
3. "Services Marketing: Text and Cases" by C. Bhattacharjee
4. "Services Marketing: Integrating Customer Focus Across the Firm" by K. Douglas Hoffman & John E. Bateson
5. Research Articles and Case Studies from journals like *Journal of Service Research*, *Journal of Marketing*, and *Service Business*.

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

**Course Code: 6.5 (C)**

**Name of the Course: INTERNATIONAL MARKETING**

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

**Course Objectives**

- To familiarize the students with the concept, decision areas and tools of International marketing
- To understand the environmental forces, market entry and marketing strategies of enterprises engaged for international Marketing.

**Syllabus**

**Module No. 1: International Marketing**

Introduction- Scope – Customer Value and value equation - Competitive or differential advantage - Management Orientations - MNCs and TNCs - Benefits of international marketing.

**Module No. 2: International Marketing Environment**

Introduction – Political Environment - Legal – Socio –cultural – Economic Environment, Technological Environment-trade theories- barriers, quotas-Tariffs- regional trading blocks – EU-EURO-SAARC- Free trade agreement-UNCTAD-UNIDO-ITC –WTO-Implication of WTO on International Marketing, India's Role in International Trade.

**Module No. 3: International Market selection and Entry Strategies:**

Introduction - market selection process determinants-of market selection –market segmentation -Different Entry Modes and Market Entry Strategies, – strategies for Indian firms

**Module No. 4: International market strategies:**

International Product Planning - Products-new Product Development, Product Adoption and Standardization, International Market Segmentation, Methods of Pricing, International Pricing Strategies, Dumping and Price Distortion, Counter Trade

**Module No. 5: International promotion strategies:**

International Logistics Planning, Distribution – Definition and Importance, Direct and Indirect Channels, factors Involved in Distribution Systems- Communications Process, principles of communication, Status of Promotion, Promotion Appeals, Media Selection, Personal Selling, Public Relations and Publicity, Sales Promotion, advertising, e-marketing

**Reference Books**

1. Francies cherunilam – International marketing – Himalaya publishing House
2. P subba Rao, -International business -Himalaya publishing house
3. Manab Adhikary -Global business management- Macmillan publishing house

- 4. Philip R. Cateora, John L. Graham, International Marketing 11/e, Tata McGraw-Hill Co.
- 5. Sak Onkvisit, John J. Shaw, International Marketing Analysis and Strategy, 3/e, Prentice-Hall of India Pvt. Ltd.,
- 6. Isobel Doole and Robin Lowe, International Marketing Strategy, 2/e, Thomson Learning,
- 7. Subhash C. Jain, International Marketing, 6/e, South-Western,
- 8. Vern Terpstra, Ravi Sarathy, International Marketing, 8/e, Harcourt Asia Pvt. Ltd
- 9. Keegan: Global marketing Management 7/e Pearson Education, Delhi.

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

**Course Code: 6.5 (D)**

**Name of the Course: COMPENSATION MANAGEMENT**

<b>Course Credits</b>	<b>No. of Hours per Week</b>
4 Credits	4 Hours

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

### **Course objectives**

- To understand the significance of compensation management
- To Describe compensation practices and their role in promoting a company's competitive advantage.
- To Understand the compensation strategy that fits the company's goals.
- To Know the essential application and establish the link between reward systems and human behavior.
- To Analyze the different ways to strengthen the pay-for-performance link.
- To Identify current trends of compensation and the choices businesses have to make in their operations
- To Evaluate compensation value to analyze the link between actual pay and employee's performance

### **Syllabus:**

#### **Module No. 1: Introduction**

Concept, historical development of payment systems and importance. Components and Dimensions of compensation program, Factors influencing compensation, The 3-p compensation concept.

#### **Module No. 2: Economic and Behavioral Dimensions of Compensation Management**

Economic Theory of wages and its limitations, Motivational issues in compensation management, organizational justice and compensation, impact of compensation on employee behaviors, consequences of dissatisfaction with compensation, Job evaluation and compensation

#### **Module No. 3: Wage and Salary Administration**

Concept of wages, wage determination process, Methods of wage fixation, Theories of wages, Types of wages, Wage differentials, wage policy, legal framework and compensation, objective of national wage policy.

#### **Module No. 4: Employee Benefits**

Fringe benefit-health benefits, child care leave, paternity leave, employee stock option plans (ESOP's), insurance benefits, retirement benefits, financial benefits, lifestyle benefits.

#### **Module No 5: Laws on Compensation Management:**

The Payment of Wages Act 1936, Equal Remuneration Act 1976, Consolidated Omnibus Budget Reconciliation Act 1985, Family and Medical Leave Act 1993, Pension scheme Act 1995, Old

pension scheme vs New pension scheme and Unified Pension Scheme, Maternity Benefit Act 1961.

**Books for reference:**

1. Milkovich G. T, Newman J .M, & Venkata Ratnam C. S- Compensation - McGraw Hill Irwin.
2. Armstrong, M and H Murlis Reward Management: A Hand Book of Remuneration Strategy and Practice - Kogan Page, London.
3. Martocchio J. J.-Strategic Compensation - Pearson Education.
4. Gerhart B & Rynes S L-Compensation Theory, Evidence and Strategic Implications- Sage Publishers, New Delhi.
5. Sarma A.M- Understanding Wages and Compensation Management - Himalaya Publishing House, Mumbai.
6. Dr. Kanchan Batia- Compensation Management, - Himalaya Publishing House, Mumbai.
7. B.D.Singh- Compensation and Reward Management, - Excel Books, New Delhi.
8. Wallace M.J. and Fay C.H- Compensation Theory and Practice - Tata Mc Graw Hill.
9. Henderson, Richard I- Compensation Management in a knowledge Based World – Printice Hall.
10. Director Soms, MS- 27, Wage and Salary Administration IGNOU, New Delhi.
11. Decenzo A, David and Robbins P Stephen- Personnel/HRM, Prentice Hall of India, New Delhi.
12. Mousomi S. Bhattacharya & Nilanjan Sengupta 'Compensation Management'; Excel Books; Latest Edition.

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

**Course Code: 6.6 (A)**

**Name of the Course: INCOME TAX- II**

Course Credits	No. of Hours per Week
<b>4 Credits</b>	<b>4 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 procedure for computation of income from business and other Profession.
- b) the provisions for determining the capital gains.
- c) Compute the income from other sources.
- d) Demonstrate the computation of total income of an Individual.
- e) Comprehend the assessment procedure and to know the power of income tax authorities.

#### **Syllabus:**

##### **Module No. 1: Income from other Sources**

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 No. 2: Tax Deduction at Sources & Deductions from Gross Total Income**

Introduction - Meaning of TDS - Provisions regarding TDS - TDS to be made from Salaries - Filing of Quarterly statement – Advance Tax: Meaning of advance tax - Computation of advance tax - Instalment of advance tax and due dates. **Deductions** under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA ,80TTB and 80U as applicable to Individuals.

##### **Module No. 3: Assessment of Individuals and Hindu Undivided Family**

**Set Off and Carry Forward of Losses:** Introduction – Provisions of Set off and Carry Forward of Losses - Computation of Total Income and tax liability of an Individual and HUF, Assessment procedure.

##### **Module No 4: Assessment of Firms**

Meaning of Firm, Residential status, Tax rates applicable to Firms, Computation of income of partnership firm-Provisions relating to Remuneration, Interest and unabsorbed depreciation and Book profit. Assessment procedure.

##### **Module No 5: Assessment of Companies**

Introduction-Meaning of Company- Classes of companies under Income tax Act –Domestic and Foreign Companies-Closely held and widely held companies-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, Assessment procedure.

**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: 6.6 (B)**

**Name of the Course: FUNDAMENTALS OF INTERNATIONAL FINANCIAL MANAGEMENT**

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

**Course Objectives**

- To have exposure on international aspects of financial management.
- To understand the Foreign Exchange Management.

**Syllabus:**

**Module No. 1: International Dimensions of Financial Management**

The Emergence of MNC - Nature of the MNC - Objectives of the firm - Risk Management - Domestic Financial Management and International Financial Management - Role of Finance Manager in Global context.

**Module No. 2 : Foreign Investment Decision**

Theories and Strategies -International Project Appraisal - Exchange Rate Risk - Cost of Capital - International Joint Ventures - A review of NPV Approach -Repositioning of Funds - FDI & FII in India.- FEMA

**Module No. 3 : Foreign Exchange Market**

Nature, Structure -Types of transactions - Exchange rate quotation & Arbitrage - Spot & Forward - Foreign Exchange Market in India - Nature, Structure, Operations & Limitations - Exchange Rate Determination - Structural Models of Exchange Rate Determination - Global Financial Environment.

**Module No. 4: Risk Exposure**

Managing Foreign Exchange exposure - Management of foreign exchange Risk - Management of translation exposure - Management of transactions exposure - Management of economic exposure - Types of Risk - The Risk management Process - Hedging, Swaps, Futures, Options - Types of Derivatives -Role SEBI.

**Module No. 5: International Money Markets**

International Equity Sources - Global Equity Markets - New Equity issues, International Debts sources - Debt Management and Funding Goals - International Debt Instruments – International Bank Loans - Euro Notes - International Bond Market - International Portfolio Management - Decision to invest in portfolio -International CAPM - Capital Management - Cash management - Receivables and inventory management.

**Books for Reference:**

1. Ravi M Kishore, Financial Management, Taxman Publications
2. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
3. Apte. P.G. , International Financial Management ,Tata Mcgraw-Hill,
4. Sharan,V, International Financial Management, Prentice-Hall,

5. Shapiro, Alan, Multinational Financial Management, Wiley ,
6. M Pandey, Financial management, Vikas publications, New Delhi.
7. Ambrish Guptha, Financial management, Pearson.
8. Khan & Jain, Basic Financial Management, TMH, New Delhi.
9. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
10. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
11. B.Mariyappa, Advanced Financial Management, Himalaya Publishing House, New Delhi.

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

**Course Code: 6.6 (C)**

**Name of the Course: Sales and Distribution Management**

<b>Course Credits</b>	<b>No. of Hours per Week</b>
4 Credits	4

### **Course Outcomes**

By the end of this course, students should be able to:

1. Demonstrate a deep understanding of the principles, processes, and functions of sales and distribution management.
2. Develop effective sales strategies by analyzing market segments, targeting appropriate customers, and positioning products.
3. Understand and manage various distribution channels, both traditional and modern, to deliver products efficiently to customers.
4. Learn how to manage and motivate the sales force to meet sales targets and improve overall sales performance.
5. Apply contemporary tools such as CRM software, AI, and digital marketing in sales and distribution strategies.

### **Syllabus:**

#### **Module No. 1: Introduction to Sales and Distribution Management**

Sales and Distribution Management: Concepts and Definition, Introduction to sales management and its role in business strategy. Functions of Sales Management: Planning, organizing, directing, controlling, and evaluating the sales process. Sales Objectives: Types of sales objectives (e.g., sales volume, profitability, market share). Evolution of Distribution Channels: Traditional vs. modern distribution channels and their roles in today's business environment. Contemporary Concepts: Digital Sales Channels: E-commerce platforms, online marketplaces, and the role of social media in sales. Omnichannel Distribution: The integration of multiple distribution channels to provide a seamless customer experience across online and offline touchpoints.

#### **Module No. 2: Sales Planning and Forecasting**

Sales Forecasting: Importance of sales forecasting, methods of forecasting (qualitative and quantitative). Sales Planning Process: Steps in sales planning, including market analysis, target setting, sales strategy formulation, and execution. Sales Budgeting: Creating and managing a sales budget to align with company goals. Market Segmentation and Targeting: Identifying market segments and targeting the most profitable ones. Contemporary Concepts: Predictive Analytics in Sales: Use of AI and data analytics for more accurate sales forecasts and predicting customer behavior. Sales Automation Tools: Leveraging technology (e.g., CRM, AI-based tools) to automate sales processes and improve efficiency.

#### **Module No. 3: Distribution Channels and Logistics Management**

Types of Distribution Channels: Direct and indirect channels, single-level and multi-level channels, and channel design decisions. Channel Management: Channel selection, motivation, and conflict resolution. Role of Intermediaries: Wholesalers, retailers, and agents in the distribution process. Logistics and Supply Chain Management: Relationship between sales, distribution, and logistics in ensuring product availability and timely delivery. Contemporary Concepts: E-Distribution Models: How digital platforms are changing the distribution landscape, including

dropshipping and direct-to-consumer (D2C) models. Blockchain in Distribution: Using blockchain to improve transparency, security, and efficiency in supply chains.

#### **Module No. 4: Sales Force Management**

Sales Force Recruitment and Selection: Identifying and hiring the right talent for sales roles. Training and Development: Ongoing training programs to improve skills and performance of the sales team. Sales Force Motivation: Motivational techniques, incentives, and compensation plans for salespeople. Sales Performance Evaluation: Key performance indicators (KPIs) and methods of evaluating the performance of the sales force. Contemporary Concepts: Sales Gamification: Using gamification techniques (leaderboards, rewards, challenges) to motivate and engage the sales team. AI in Sales Force Management: Leveraging AI for performance tracking, lead scoring, and predictive sales analytics.

#### **Module No. 5: Contemporary Issues and Trends in Sales and Distribution**

Technological Innovations: The role of technology in transforming sales and distribution management, including CRM, AI, and big data. Customer Relationship Management (CRM): Managing long-term customer relationships through CRM software, customer segmentation, and personalized marketing. Ethical and Legal Issues: Ethics in sales and distribution, including fair pricing, anti-competitive practices, and consumer protection laws. Globalization and Distribution: The impact of globalization on distribution strategies and managing cross-border sales. Contemporary Concepts: Social Media and Influencer Marketing: The growing influence of social media in promoting sales and distribution, particularly in B2C businesses. Sustainability in Distribution: Green logistics and eco-friendly distribution practices in response to environmental concerns and consumer demand for sustainable practices.

#### **Reference Books:**

1. "Sales and Distribution Management" by Krishna K. Havaldar and Vasant M. Cavale
2. "Sales Management: Analysis and Decision Making" by Mark W. Johnston and Greg W. Marshall
3. "Fundamentals of Sales Management" by Richard R. Still, Edward W. Cundiff, Norman A. Govoni
4. "Sales and Distribution Management" by S.L. Gupta
5. Research Articles and Case Studies from journals like *Journal of Marketing*, *Journal of Sales & Marketing*, and *Harvard Business Review*.

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

**Course Code: 6.6 (D)**

**Name of the Course: TRAINING AND DEVELOPMENT**

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

**Course Outcome**

- Understand the principles of learning and training and the process of training in an organization
- Understand various off the job and on the job training methods and apply and analyze their effectiveness
- Understand the technology implications on training and apply the training evaluation methods
- Understand the management development factors, process and challenges in implementing
- Understand various off the job and on the job management development methods and apply and analyze their effectiveness

**Syllabus:**

**MODULE NO. 1: INTRODUCTION TO TRAINING:**

Training Meaning and Definition – Need for Training – Importance of training – Objectives of Training – Steps in training programs – Training Policy - Training for different employees – Principles of learning and training

**MODULE NO 2: TRAINING METHODS:**

Training methods – On the job – Vestibule training, Training by experienced workman, Training by supervisor, Demonstrations and examples, Simulation, Apprenticeship – Off the job – Lectures, Conference method, Seminar or Team discussion, Case studies, Role Playing, Programmed instruction, T group trainings, Audio visual aids

**MODULE NO 3: TRAINING IMPLEMENTATION:**

The lesson plan, The traditional Trainees, Training and Development – Materials, Equipments, Site Preparation, Scheduling, Delivery, Gagne's Nine Events of Instruction. Training instrument / Tests- Myers Briggs Type Indicator, Tests for Selection and Training, Passive, Aggressive and Assertiveness, FIRO-B Questionnaire.

**MODULE NO 4: EVALUATION OF TRAINING & DEVELOPMENT METHODS**

Kirkpatrick's framework, Reaction evaluation, The performance Grid, Cost-Benefit analysis and Return on investment, Why to conduct evaluation, Barriers to training Evaluation, Types and Models.

**MODULE NO 5: DEVELOPMENT**

Development – Importance of development – Differences between Training and Development- Management development – Purpose and objectives – Stages – Components – Factors inhibiting development,

## BOOKS FOR REFERENCE

1. Nike Blanchard P, James W Thaker, Anand Ram V, Effective training- Systems, Strategies, and Practices, Pearson Education, New Delhi.
2. Raymond A None, Employee Training and Development, The Mc Graw-Hill Companies, New Delhi
3. Steve Truelove, Training and Development, Theory and Practice, Jaico Publishing House, New Delhi,
4. Bhatia S.K, Forwarded by Dr. AbadAhmad, Training and Development, Concepts & Practices, Emerging Developments, Challenges & Strategies in HRD, New Delhi,
5. David Simmonds, Designing & Delivering Training, Excel Books, New Delhi.
6. K. Ashwathapa, Human Resource Management Publisher: Himalaya Publishing House
7. V. S. P Rao, Human Resource Management Publisher: Excel Publishing House L. M Prasad, Human Resource Management Publisher: Sultan Chand Publishing House.

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

**Course Code: Skill-3. 6.7**

**Name of the Course: SKILL ACTIVITES ON INDIRECT TAXES**

<b>Course Credits</b>	<b>Teaching hours per week</b>
<b>2 Credits</b>	<b>2 Hours.</b>

**Pedagogy :** Classroom Lecture, Case Studies, Group Discussion, Seminar, Field Visit and Quiz.

**Syllabus:**

**Module No. 1: Furnishing Returns under GST**

Introduction-Return mechanism in GST-Modes of filing return-GSTN Portal, Off line Utilities, GST Suvida Provides-Types of Returns- Regular Tax payers, Composition Supplier, Tax Deductor, Input Service Distributors, Non-Resident Taxable Person and Other returns. Forms to be used GSTR-1, GSTR-2, GSTR-3, GSTR-4, GSTR-5, GSTR-6, GSTR-7, GSTR-8, GSTR-9, GSTR-10 and GSTR-11-Due dates of submission

**Module No. 2: TDS under GST**

Deductors of Tax at source-Categories of persons not liable to deduct TDS-Deductees, Rate of Deduction-No TDS-Deposit of TDS with Govt-TDS Certificate-Registration-Rectification of TDS amount.

**Module No 3: Payment of GST**

Electronic Cash Ledger, Electronic Credit Ledger, Payment by Challan, Electronic Liability Ledger, Interest on delayed payment of tax.

**Reference Books:**

1. CA KM Bansal "GST and Customs Law" Taxmann Publications
2. HC Mehrotra and V P Agarwal "Goods and Services Tax" Sahitya Bhawan Publications
3. "GST Manual (Act & Rules) without Forms - 4th Edition 2025 Bare Act" by Bharat Law House