

B.COM - REGULAR

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
37	COM5.1	Financial Management	DSC-13	3+0+2	60	40	100	4
38	COM5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
39	COM5.3	Principles and Practice of Auditing	DSC-15	3+0+2	60	40	100	4
40	COM5.4	Elective Group 1- Paper I	DSE-1	3+1+0	60	40	100	3
41	COM5.5	Elective Group 2- paper I	DSE-2	3+1+0	60	40	100	3
42	COM5.6	GST-Law & Practice OR Digital Marketing	Vocational-1 Anyone to be chosen	3+0+2	60	40	100	4
43	COM5.7	Cyber Security OR Employability Skills	SEC-SB	2+0+2	60	40	100	3
Sub-Total(E)					420	280	700	25

Elective Groups and Courses:

Discipline Specific Electives –V Semester (5.4/5.5)			
Elective Group	Paper	Course code	Title of the Paper
Accounting	I	A1	Advanced Accounting
Finance	I	F1	Financial Institutions and Markets
Marketing	I	M1	Consumer Behaviour and Market Research
HRM	I	HR 1	Human Resources Management
Business Analytics	I	BA 1	Business Analytics-1

Note:

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

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM.5.1		
Name of the Course: Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) Understand the Role of Financial Managers effectively in an organization. b) Apply the compounding & discounting techniques for time value of money. c) Take investment decision with appropriate capital budgeting techniques for investment proposals. d) Understand the factors influencing the capital structure of an organization. e) Understand the factors influencing the working capital requirements of an organization 		
Syllabus:		Hours
Module No. 1: Introduction to Financial Management		10
<p>Introduction: Meaning of Finance-Finance Function-Objectives of Finance function-Organization of Finance function.</p> <p>Financial Management: Meaning and definition of Financial Management- Goals of Financial Management-Scope of Financial Management-Functions of Financial Management-Role of Finance Manager in India.</p> <p>Financial planning: Meaning –Need – Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.</p>		
Module No. 2: Time Value of Money		10
<p>Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow.</p> <p>Multiple flow and Annuity – Perpetuity-Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. (Theory and Problems)</p>		
Module No. 3: Capital Structure and Leverages		12
<p>Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis.</p> <p>Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. (Theory and Problems)</p>		
Module No. 4: Capital Budgeting		14
<p>Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value- Internal Rate of Return and Profitability Index- (Theory and Problems).</p>		
Module 5: Working Capital Management		10
<p>Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs-Sources of working capital- Merits of adequate working capital -Dangers of excess and inadequate working capital. (Theory only).</p>		

Skill Development Activities:

1. Prepare the list of Functions of Finance Manager.
2. As a finance manager of a company, design an appropriate Capital Structure.
3. Evaluate a capital investment proposal by using NPV method with imaginary figures.
4. Calculate EBIT and EPS with imaginary figures.
5. Calculate PBP with imaginary figures of Uneven Cash inflow for three years.

Books for reference:

- IM Pandey, Financial management, Vikas publications, New Delhi.
- Abrish Gupta, Financial management, Pearson.
- Khan & Jain, Basic Financial Management, TMH, New Delhi.
- S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
- Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
- Ravi M Kishore, Financial Management, Taxman Publications
- Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.2 Name of the Course: Income Tax Law and Practice – I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) Understand the basic concepts of Income Tax as per Income Tax Act 1961. b) Understand the provisions for determining the residential status of an Individual. c) Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits. d) Compute the income house property for different categories of house property. e) Comprehend the assessment procedure and to know the power of income tax authorities. 		
Syllabus:		Hours
Module No. 1: Basic Concepts of Income Tax		08
Introduction –Meaning of tax- types of taxes and canons of taxation, Important definitions, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross Total Income, Total Income, Agricultural Income, Tax Rates (Old and New Regimes)- Exempted incomes of individuals under section 10.		
Module No. 2: Assessment Procedure and Income Tax Authorities		08
Meaning of Assessment - Types of Assessment– Regular Assessment- Self Assessment – Best Judgement Assessment- Summary Assessment – Scrutiny Assessment – Income Escaping Assessment - Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and functions. CBDT, CIT and AO.		
Module No. 3: Residential Status and Incidence of Tax		10
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual (excluding deductions U/S 80)		
Module No. 4: Income from Salary		18
Introduction - Meaning of Salary -Basis of charge- Definitions–Salary, allowances, Perquisites and profits in lieu of salary - Provident Fund - Retirement Benefits – Gratuity, pension and Leave salary. Deductions U/S 16 and Problems on Computation of Taxable Salary.		
Module No. 5: Income from House Property		12
Introduction - Basis of charge - Deemed owners -House property incomes exempt from tax, Vacancy allowance and unrealized rent. Annual Value –Determination of Annual Value- Deductions U/S 24 from Net Annual Value - Problems on Computation of Income from House Property.		

Skill Development Activities:

1. Prepare slab rates chart for different Individual assesses (Old Regime).
2. List out any 6 Incomes exempt from tax under section 10 of an Individual.
3. Draw an organization chart of Income Tax Authorities.
4. Prepare the chart of perquisites received by an employee in an organization.
5. Prepare the chart of Computation of Income under House Property.

Books for Reference:

- Mehrotra H.C and T.S. Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
- Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
- Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
- Bhagawathi Prasad, Direct Taxes.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM 5.3		
Name of the Course: Principles and Practice of Auditing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Understand the 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:		Hours
Module No.1: Introduction to Auditing		10
Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers -Audit Note Book - Audit Programme. Qualities of an Auditor – Audit planning – Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.		
Module No.2: Risk Assessment and Internal Control		12
Introduction–Audit risk–Assessment of risk. Internal Control: Meaning and objectives–Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment –Cash sales – and Cash purchases.		
Module No.3: Verification and Valuation of Assets and Liabilities		12
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets. Verification and Valuation of different items of Assets: Land and Building - Plant and Machinery – Investment - Stock in Trade. Verification and Valuation of different items of Liabilities: Bills payable - Sundry Creditors and Contingent liabilities.		
Module No.4: Company Audit and Audit of other Entities		12
Company Auditor: Appointment – Qualification – Powers -Duties and liabilities - Professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable Institutions – Educational institutions – Government – Local Bodies – Cooperative societies – Hotels – Hospitals – Clubs & Banks.		
Module No.5: Audit Report & Professional Ethics		10
Introduction–Meaning–Elementsof auditreport–Typesof auditreport-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 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. Record the verification procedure with respect to any one fixed asset.
5. Draft an audit program of Joint Stock Company/ Partnership Firm.

Books for Reference:

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

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM A1		
Name of the Course: Advanced Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) Understand the key principles and theories of Advanced Accounting. b) Learn various valuation methods and techniques used in practice. c) Develop skills in Advanced Accounting. d) Explore the challenges and considerations involved in preparation of financial statements of Banking & Insurance companies. e) Gain knowledge of Advanced Accounting and their impact on business. 		
Syllabus:		Hours
Module No. 1: Buy Back of Shares		06
Introduction and meaning - Objectives and benefits of buy-back -Provisions regarding buy-back of shares under Companies Act, 2013 - SEBI regulations regarding buy-back of shares. Methods of buy-back: through tender offer to existing shareholders - through open market and through book-building - Accounting entries for buy-back of shares - Problems.		
Module No. 2 Investment Accounts		14
Meaning of Investments - Types or Classification of Investments - Valuation of Investments -Cost of Investments - Accounting treatment for Re-classification of Investments - Disposal of Investments and income from investments – Problems		
Module No. 3: Financial Statements of Banking Companies		14
Introduction - Functions of a bank - Important provisions of Banking Regulation Act, 1949 with regard to Minimum Capital and Reserves - Statutory Reserve - Cash Reserve - Statutory Liquidity Ratio etc., - Special Features of Bank Accounting. Final Accounts of Banking Companies – components and formats - Accounting treatment for Rebate on Bills Discounted – Acceptance - Endorsement and Other Obligations - Problems on preparation of bank final accounts.		
Module 4: Financial Statements of Life Insurance Companies		14
Introduction - Classification of Insurance Business - Life Insurance and General Insurance. Components of Financial Statements of Life Insurance Business – Revenue Account - Profit and Loss Account - Balance Sheet and Schedules. Problems.		
Module 5: Financial Statements of General Insurance Companies		08
Components of Financial Statements of General Insurance Business – Revenue Account - Profit and Loss Account - Balance Sheet and Schedules - Accounting Principles for preparation of Financial Statements of Insurance companies – Problems on Revenue accounts of Fire & Marine Business only		

Skill Development Activities:

1. List any six companies which have exercised buy back along with the terms of Buy back.
2. Prepare an Investment A/c with imaginary figures.
3. Prepare a table of rebate on bills discounted with imaginary figures.
4. Prepare a schedule of premiums with imaginary figures in respect of Life Insurance Company.
5. Prepare a statement of claims with imaginary figures of General Insurance Company.

Books for reference:

- Arulanandam & Raman; Advanced Accountancy, HPH
- Hanif and Mukherjee, Corporate Accounting, McGraw Hill Publishers.
- Dr. S.N. Maheswari, Financial Accounting, Vikas Publication
- S P Jain and K. L. Narang, Financial Accounting, Kalyani Publication
- Soundarajan & K. Venkataramana, Financial Accounting, SHBP.
- Anil Kumar, Rajesh Kumar and Mariyappa, Advanced Accounting, HPH
- Radhaswamy and R.L. Gupta, Advanced Accounting, Sultan Chand
- M.C. Shukla and Grewal, Advanced Accounting

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM F1		
Name of the Course: Financial Institutions and Markets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) Understand the structure of Indian financial system and its constituents. b) Outline the role of capital and money market in economic development. c) Comprehend primary and secondary market and its relevance in capital formation. d) Appraise the role played by banking and development financial institutions in economic development so far. e) Understand the different types of NBFCs and their contribution. 		
Syllabus:		Hours
Module No. 1: Financial System in India		08
Introduction – Meaning of Financial System– Financial concepts - Constituents of Financial System – Structure of Financial System – Role of Financial system- Functions of Financial System – Development of Financial System in India. Financial Sector Reforms - Financial System and Economic Development – Weakness of Indian financial system.		
Module No. 2: Capital Market & Money Market		10
Capital Market: Meaning –Structure, Importance – Functions – Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market. Money Market: Meaning-Structure, functions Importance – Functions – Instrument of Money Market – Recent trends in Money Market.		
Module No. 3: Primary Market & Secondary Market		14
Primary Market: Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets-- Methods of floating new issues: Public issue–Offer for sale – Right Issue – Private placement – Shortcomings of Indian Primary Markets in India. Secondary Market: Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Methods in Stock Markets - Recognition of stock exchanges – Function of stock exchanges of BSE- NSE – OTCEI – Listing of securities – Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market.		
Module No. 4 Security Exchange Board of India		12
Introduction – Meaning of Regulators – Types of Financial Regulars - Organization Structure of SEBI – Objectives of SEBI - Role of SEBI in regulating Primary Market – Capital Market – Mutual Funds – Intermediaries – Stock Exchange. Insider Trading: Meaning – Causes of Insider Trading – Remedies to overcome the problems of Insider Trading.		
Module No. 5:Banking & Development Financial Institutions		12
Banking: Introduction – Meaning – Role and functions – Types of Banks.Development Financial Institutions: Structure, Role & Functions of EXIM Bank ,NABARD , SIDBI , MUDRA ,NHB , LIC & GIC , UTI , SFCs , NBFCs.		

Skill Development Activities:

1. List out any six recent Financial Sectors Reforms
2. List out the different companies who have offered IPO in the last or present financial year.
3. List any six stock broking Companies in India.
4. Draw the organization structure of SEBI.
5. List the methods of mobilizing funds from Primary Market.

Books for Reference:

- Livingston, Miles; Financial Intermediaries; Blackwell
- Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
- Niti Bhasin; Banking and Financial Markets in India 1947 To 2007; New Century.
- Khan M.Y, Indian Financial Systems, Tata Mc Graw Hill, New Delhi.
- E-Gordon, K. Natarajan (2010). Financial Markets and Services. Himalaya Publishing House, New Delhi
- Shashik Guptha, Nisha Aggarwal & Neeti Guptha (2008), Financial Markets. Kalyani Publishers, New Delhi
- Vasanth Desai (2009). Financial Markets and Services. Himalaya Publishing House.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM M1 Name of the Course: Consumer Behaviour and Market Research		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: <ol style="list-style-type: none"> Understanding of Consumer Behavior towards products, brands and services. Establish the relevance of consumer behavior theories and concepts to marketing decisions. Implement appropriate combinations of theories and concepts. Understanding of market research process Understanding of Data Analysis and reporting in market research. 		
Syllabus:		Hours
Module No.1: Introduction to Consumer Behaviour		10
Introduction to Consumer Behaviour - A managerial & consumer perspective; Need to study Consumer Behaviour; Applications of consumer behaviour knowledge; Models of Consumer Behaviour - Engel-Kollat -Blackwell (EKB) Model , Howard Sheth Model, Nicosia Model Consumer decision-making process.		
Module No.2: Consumer Buying Behaviour		14
Individual determinants - Consumer needs & motivation; personality and self-concept; consumer perception; learning & memory; nature of consumer attitudes; consumer attitude formation and change. Environmental determinants- Cultural influences - Social class - Reference groups and family influences - Opinion leadership and the diffusion of innovations.		
Module No.3: Marketing Research		12
The nature of marketing research and its applications, types of Market Research - Exploratory, Descriptive and Causal; The Market Research process – Defining the problem, Developing the plan, Collection and Analysis of data, Findings and Conclusion.		
Module No.4: Data Collection		10
Meaning and Types of Data- Primary and Secondary Data, Collecting data – Census and Sampling method. Research Methods – Qualitative Research Method – Interview, Focus Group and Observations. Quantitative Research Methods – Survey and Experiment; Tools to collect data- Questionnaire and Schedule, differences between Questionnaire and Schedule.		
Module No.5: Data Visualization, Analysis and Reporting		10
Data Visualisation using excel (bar diagram and pie chart). Preparation of Data Tables for Descriptive Statistics. Data analysis techniques - average, t-test, z-test, Chi-Square and ANOVA (only meanings). Reports: Types of reports, Layout of reports.		

Skill Developments Activities:

1. Prepare a diagram showing anyone model of consumer behaviour.
2. Design a questionnaire to collect information on consumer satisfaction on a specific product of your choice
3. Prepare a market survey report with imaginary information.
4. Write a report on the marketing problem faced by an organization.
5. Prepare a chart showing the Diffusion of Innovation

Books for Reference:

- Leon. G. Schiffman & Leslve Lazer Kanuk; Consumer behaviour; 6th Edition; PHI, New Delhi, 2000.
- Suja. R. Nair, Consumer behaviour in Indian perspective, First Edition, Himalaya Publishing House, Mumbai, 2003.
- Batra/Kazmi; Consumer Behaviour.
- David. L. Loudon & Albert J. Bitta; Consumer Behaviour; 4th Edition, McGraw Hill Inc; NewDelhi,1993.
- K. Venkatramana, Consumer Behaviour, SHBP.
- Assael Henry; Consumer behaviour and Marketing Action; Asian Books(P)Ltd, Thomson learning, 6th Edition; 2001.
- Jay D. Lindquist & M. Joseph Sirgy, Shopper, Buyer and ConsumerBehaviour,2003.
- Blackwell;ConsumerBehaviour,2ndEdition.
- S.A. Chunawalla: Commentary on Consumer Behaviour, HPH.
- Sontakki; Consumer Behaviour, HPH.
- Schiffman; Consumer Behaviour, Pearson Education.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM HR 1		
Name of the Course: Human Resources Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to:		
<ul style="list-style-type: none"> a) Describe the role and responsibility of Human resources management functions on business b) Describe HRP, Recruitment and Selection process c) Describe to induction, training, and compensation aspects. d) Explain performance appraisal and its process. e) Demonstrate Employee Engagement and Psychological Contract. 		
Syllabus:		Hours
Module No.1: Introduction to Human Resource Management		10
Meaning and Definition of HRM – Features Objectives, Differences between Human Resource Management and Personnel Management, Importance, Functions and Process of HRM, Role of HR Manager, Trends influencing HR practices.		
Module No.2: Human Resource Planning, Recruitment & Selection		14
<p>Human Resource Planning: Meaning and Importance of Human Resource Planning, Process of HRP; HR Demand Forecasting- Meaning and Techniques (Meanings Only) and HR supply forecasting.</p> <p>Job Analysis: Meaning and Uses of Job Analysis, Process of Job Analysis–Job Description, Job Specification, Job Enlargement, Job Rotation, Job Enrichment (Meanings Only);</p> <p>Recruitment–Meaning, Methods of Recruitment, Factors affecting Recruitment, Sources of Recruitment;</p> <p>Selection–Meaning, Steps in Selection Process, Barriers to effective Selection, Placement.</p>		
ModuleNo.3: Induction, Training and Compensation		10
<p>Induction: Meaning, Objectives and Purpose of Induction, Induction Program Planning, Problems faced during Induction.</p> <p>Training: Need for training, Benefits of training, Assessment of Training Needs, Methods of Training and Development.</p> <p>Compensation: Direct and Indirect forms of Compensation (Meaning Only), Compensation Structure.</p>		
Module No. 4: PerformanceAppraisal,Promotion&Transfers		14
<p>Performance appraisal: Meaning and Definition, Objectives and Methods of Performance Appraisal; Uses and Limitations of Performance Appraisal, Process of Performance Appraisal</p> <p>Promotion: Meaning, Purpose of Promotion, Basis of promotion</p> <p>Transfer: Meaning of Transfer, Reasons for Transfer, Types of Transfer.</p>		
ModuleNo.5: Employee Engagement and PsychologicalContract		08
Employee Engagement (EE): Meaning and Types of EE, Drivers of engagement- Measurement of EE, Benefits of EE. Psychological Contract: Meaning and features		

Skill Development Activities:

1. List and briefly explain the sources of recruitment
2. Preparation of Job Descriptions and Job specifications for a Job profile
3. Briefly highlight the uses of training programs
4. Develop a format showing the criteria to appraise the performance of an employee.
5. Discussion of any two Employee Engagement models.

Books for Reference :

- Aswathappa, Human Resource Management, McGraw Hill
- Edwin Flippo, Personnel Management, McGraw Hill
- C.B.Mamoria, Personnel Management, HPH
- Subba Rao, Personnel and Human Resources Management, HPH
- Reddy & Appanainah, Human Resource Management, HPH
- S. Sadri & Others: Geometry of HR, HPH
- Michael Porter, HRM and Human Relations, Juta & Co. Ltd.
- K. Venkataramana, Human Resource Management, SHBP

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM. BD 1		
Name of the Course: Business Analytics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminars & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Analyze and model financial data. b) Access the different open-source domains. c) Evaluate and build model on time series data. d) Understand tools used in statistical analysis. 		
Syllabus:		Hours
Module No.1: Introduction to Business Analytics		12
Business Analytics, Terminologies used in Analytics: Business Analytics, Business Intelligence, Meaning, Importance, Scope, Uses of Business Analytics, Architecture of Business Analytics, Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive; Areas of Application of Business analytics; Introduction to Data Science and Big Data.		
Module No.2: Role of Data in The Organization		10
Role of Data in Decision making, Importance of data quality, Sources of data, Types of Digital Data- Structured, Semi Structured, Unstructured Data; Data warehouse, Data mining, Data Integration – Meaning, Need, advantages of each.		
Module No.3: Tools Used for Data Analytics		8
Introduction to data analytics software – Types of data analytics software – open source and proprietary software. Open Source: R- programming, Python, Gretel, JAMOVI; Proprietary Sources- SPSS, E-Views, Tableau, Power BI,		
Module No.4: Data Visualization Using Tableau		14
Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart); Basic understanding in dashboard and storyboard. (Practical examples using Tableau - Public Version).		
Module No.5: Business Performance Management:		12
Business performance management cycle, KPI, Dashboard Analytics in Business Support Functions: Sales & Marketing Analytics, HR Analytics, Financial Analytics.		

Skill Developments Activities:

1. Prepare a bar chart or pie chart using imaginary data.
2. List out the areas of application of Business analytics
3. List out the open source and proprietary software's used in business data analytics
4. Prepare an imaginary dash board relating to sales of a company
5. List out any three HR Analytical tools.

Books for References:

- Business Analytics: Text and Cases, Tanushri Banerjee, Arvindram Banerjee, Publisher: Sage Publication
- Business Analytics, U Dinesh Kumar, Publication: Wiley
- Business Analytics, R. Evans James, Publisher: Pearson
- Fundamental of Business Analytics, Seema Acharya R N Prasad, Publisher: Wiley
- Business Analytics: Data Analysis and Decision Making, Albright and Winston published by Cengage Learning.
- Swain Scheps, Business Intelligence for Dummies.
- Rick Sherman, Business Intelligence Guidebook: From Data Integration to Analytics
- Cindi Howson, Successful Business Intelligence, Second Edition: Unlock the Value of BI & Big Data
- Seema Acharya R N Prasad, Fundamentals of Business Analytics, 2ed, Wile

Name of the Program: Bachelor of Commerce (B.Com)		
Course Code: COM 5.6 (a) (Vocational Course-1)		
Name of the Course: GST - LAW & PRACTICE		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to:		
<ul style="list-style-type: none"> a) Comprehend the concepts of Goods and Services tax. b) Understand the fundamentals of GST. c) Understand the GST Registration Process. d) Analyze the GST Procedures in Business. e) Know the GST Assessment and its computation. 		
Syllabus:		Hours
Module No.1: Introduction to GST		10
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act-2017-Features and Important definitions.		
Module No.2: GST Registration and Taxable Event		10
Registration under GST provision and process. Amendment and cancellation of registration, Taxable-event- Supply of goods and services - Meaning, Scope and types – composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services-Problems.		
Module No.3: Input Tax Credit		12
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.		
Module No.4: GST Assessment		12
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profiteering, and Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.		
Module No.5: Valuations of Goods and Services Under GST		12
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money. Valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.		

Skill Development Activities:

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Prepare a chart showing rates of GST.
4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
5. List out the exempted Goods and Services under GST.

Books for Reference:

- V.S. Datey, Goods and Services Taxes, Taxman.
- Sathpal Puliana, M.A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
- Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore.
- H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax.
- H.C. Mehrotra and S.P. Goyal, Goods and Services Tax.
- G.B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.

Name of the Program: Bachelor of Commerce (B. Com) Course Code: 5.6 (b) (Vocational Course-1) NAME OF THE COURSE : DIGITAL MARKETING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Group Discussion, Seminar, Case Studies and Field Work etc.		
Course Outcomes: On successful completion of the course, the students' will be able to a) Gain knowledge on Digital Marketing, Email marketing and Content marketing b) Understand Search Engine Optimization tools and techniques c) Gain skills on creation of Google AdWords & Google AdSense d) Gain knowledge on Social Media Marketing and Web Analytics e) Gain knowledge on YouTube Advertising & Conversions.		
SYLLABUS:		HOURS
Module No. 1: Introduction to Digital Marketing		10
Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms, Professional and Business Email Marketing: Importance of Email Marketing- Creating a Contact Management and Segment Strategy, understanding e-mail Deliverability & Tracking e-mails, outlining the Design of Marketing e-mails, Nurturing & Automation Content Marketing: Planning a Long-Term Content Strategy, Extending the Value of Content through Repurposing, Measuring and Analyzing Content.		
Module No. 2: Search Engine Optimization (SEO)		12
Search Engine Optimization (SEO) Meaning of SEO, Importance and Its Growth in recent Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid to Extension). Recent Google Updates & Google Algorithm works, On-Page Optimization (PO) Off-Page Optimization Miscellaneous SEO Tools: Google Webmaster Tools Site Map Craters, Page Rank tools. Pinging & indexing tools, Dead links identification Open site tools, explorer, Domain information/who is tools, Quick sprat, Google My Business		
Module No. 3: Google AdWords & Google AdSense		12
Google AdWords: Google AdWords Fundamentals Google AdWords Account terminologies in Google AdWords, Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process. Display Planner Different types of extension creating location extensions, creating call extension Create Review extensions Budding techniques Auto, Demographic Targeting / bidding, CPC-based, & CPS-based Analytics Individual Qualification (GAIQ Google AdSense: Understanding all networks AdSense's limitations. Understanding up in ad senses account, displaying ads on a website Configuring channels and ad Allows and blocking ads. Reviewing the AdSense dashboard.		
Module No. 4: Social Media Marketing (SMM) & Web Analytics		12
Social Media Marketing (SMM) Facebook Marketing Twitter Marketing Linked Marketing Google plus Marketing. YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs, ROI in Social Media Marketing, Tools and Dashboards, Reputation Management Web Analytics: Need & Importance of Web Analytics, Introducing Google Analytics, Google analytics layout, Basic Reporting Basic Campaign and Conversion Tracking Google Tag Manager, Social Media Analytics.		
Module No. 5: YouTube Advertising (Video Ad) & Conversions		10
Youth Advertising (Video Adds) YouTube advertising- Choose the audience for video ads instream ads Inc Video ads in search also In-display ads, measuring the YouTube ad-performance, Drive leads and sales from YouTube ads Conversions: Understanding Conversion Tracking. Types of Conversions, Optimizing Conversions, track offline conversions, Analyzing convenient data, Conversion optimizer.		

Skill Development Activities:

1. Explain the key Digital Marketing activities needed for competitive success.
2. Examine the concept of Digital Media and benefits to be derived.
3. Recognize the core features of CRM and retention programmes
4. List out any Six companies who optimized their sales through SEO
5. Organize how we can limit the marketing materials we get through e-mail.

Books for Reference:

- The Art of Digital Marketing: The Definitive Guide to Creating Strategic by Jan Dodson
- Internet Marketing: a practical approach By Alan Charlesworth
- Social Media Marketing: A Strategic Approach by Melissa Barker, Donald 1. Barker, Nicholas E
- Bormann, Krista E Neber
- Chhabra, T.N. and S.K. Grover. Marketing Management. Fourth Edition.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.7 Name of the Course: Employability Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Solve the problems on quantitative aptitude, logical reasoning and analytical ability. Exhibit the communication and leadership skills. Face interviews and write resumes Conduct self SWOC analysis and set his career goals. 		
Syllabus:		Hours
Module 1: Soft Skills		10
Communication Skills: Verbal and Non-verbal communication, Oral and Written communication, Effective communication skills, Effective listening skills, Excellent writing skills and Presentation skills. Interpersonal Skills: Understanding the importance of teamwork, Conflict resolution, and Building positive relationships with team members. Leadership skills: Importance of leadership skills and Effective leadership. Practical: As a team leader write a draft appreciation letter to the team members for the completion of the project successfully.		
Module 2: Quantitative aptitude, logical reasoning, and analytical ability		14
Quantitative aptitude: Percentage, Profit or loss calculation(Simple problems) Logical Reasoning: Coding and Decoding, Blood Relations, Non-verbal reasoning (Simple problems) Analytical Ability: Statement and assumptions and Data interpretation (Simple problems). Practical: Conduct Mock competitive examination for quantitative aptitude, logical reasoning and analytical ability.		
Module 4: Career Development and Workplace Etiquette		12
Career Development: SWOC analysis for self-assessment, Setting career goals and creating a career plan, Job search strategies, Resume preparation, Types of resumes and Points to consider for effective resume writing. Workplace Etiquette: Time Management- Importance and strategies for effective time management, Dress code, Personal grooming aspects, Office and workplace manners, Meeting etiquette. Professional ethics- Meaning and features. Practical: 1. Prepare a resume with at least 2 references. 2. Conduct a mock interview based on the resume prepared by the students.		
Module 4: Interview skills		09
Interviews -Types of Interviews, Decoding interviews – Basic interview skills, Stages of an interview, Parameters for scoring in an interview- Salutation, Voice clarity, Resume, Introduction, Strengths, Subject knowledge; Handling rejections and failure- ways to handle; Group discussions: Steps; Professional networking - Meaning, importance and ways. Practical: Conduct mock group discussions and Interviews.		

Skill development:**1. A brief theoretical introduction to the various Competitive Examinations:**

- Central Government Examinations:** UPSC, SSC, IBPS, LIC, RRB, RBI, NABARD and Department of Posts. **Karnataka State Government Examinations:** KPSC, KEA, KSPEB.
2. Prepare a report of self SWOC analysis for self-assessment
 3. List out the essential details to be covered in a resume
 4. Draft an appreciation letter to the team members for the completion of the project successfully.
 5. Draw a Pie chart showing the monthly expenditure of a family with imaginary figures

Books for Reference:

- Barun K Mitra, Personality Development and Soft Skills, Oxford university press, New Delhi.
- Gitangshu Adhikary, Communication and Corporate Etiquette, Notion Press, Mumbai.
- Seema Gupta, Soft Skills- Interpersonal & Intrapersonal skills development, V&S Publishers, New Delhi.
- Dr. R S Aggarwal, Quantitative Aptitude, S.Chand Publication, New Delhi.
- Bittu Kumar, Mastering MS Office, V&S Publisher, New Delhi
- [List of Government Competitive Exams, Jobs & Vacancies \(exampur.com\)](http://www.exampur.com)
- <https://www.safalta.com>
- <https://sarkariservice.in>