

## BCOM (ACCOUNTING AND FINANCE)(VOC)

### V and VI semester programmes

V Semester								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
36	COM 5.1	Corporate Accounting II	DSC-13	3+0+2	60	40	100	4
37	COM 5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
38	COM 5.3	Security Analysis and Portfolio Management-I	DSC-15	3+0+2	60	40	100	4
39	COM 5.4	Elective 1	DSE-1	3+0+0	60	40	100	3
40	COM 5.5	Elective 2	DSE-2	3+0+0	60	40	100	3
41	COM 5.6	A. GST- Law &Practice B. DigitalMarketing	Vocational-1 Anyone to be chosen	2+0+2	60	40	100	3
42	COM 5.7	Employability Skills	SEC - SB	3+0+0	60	40	100	3
<b>Sub -Total(D)</b>					<b>420</b>	<b>280</b>	<b>700</b>	<b>24</b>

### Elective Groups and Courses

Discipline Specific Electives - V Semester (5.4 / 5.5)										
Sl. No	Course Code	Law	Course Code	Banking and Insurance	Course Code	Marketing	Course Code	Human Resources	Course Code	Information Systems
1	A1	Business Law	F1	Digital Banking	M1	Retail Management	H1	Human Resources Development	I1	Basics of Business Analytics

Note:

- Under DSE, Dual Specialization to be offered, students should choose two elective groups 1 from the above elective groups. Same elective groups should be continued in the 6<sup>th</sup> Semester also.

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
43	COM 6.1	Corporate Accounting III	DSC-16	3+0+2	60	40	100	4
44	COM 6.2	Income Tax Law and Practice-II	DSC-17	3+0+2	60	40	100	4
45	COM 6.3	Security Analysis and Portfolio Management-II	DSC-18	3+0+2	60	40	100	4
46	COM 6.4	Elective 1	DSE-3	3+0+0	60	40	100	3
47	COM 6.5	Elective 2	DSE 4-	3+0+0	60	40	100	3
48	COM 6.6	A. Assessment of persons other than-Individuals & Filing of ITRs B. E-Commerce	Vocational -2  Anyone to be chosen	2+0+2	60	40	100	3
49	COM 6.7	Mini Project	I-1	4 to 5 weeks	30	20	50	2
Sub -Total (D)					390	260	650	23

## Elective Groups and Courses

Discipline Specific Electives – VI Semester (6.4/6.5)										
Sl. No.	Course Code	Law	Course Code	Finance	Course Code	Marketing	Course Code	Human Resources	Course Code	Information Systems
1	A2	Indian Corporate Law	F2	Insurance and Risk Management	M2	Customer Relationship Management	H2	Cultural Diversity at Work Place	I2	HR Analytics

Note:

1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective group should be continued in the 6<sup>th</sup> Semester also.
2. The students shall undergo 4 to 5 weeks of internship programme in any business organization immediately after completion of 5<sup>th</sup> Semester Examination but before the commencement of 6<sup>th</sup> Semester classes.

<b>Name of the Program:</b> Bachelor of Commerce B.Com. Accounting and Finance Course Code: 5.1 <b>Name of the Course:</b> Corporate Accounting - II		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, tutorials, Group discussion, Practical lab, Seminar, Case studies & fieldwork etc.		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>To understand the procedure of Redemption of Preference shares and Debentures and to study the provision related to it.</li> <li>To understand the preparation of the Consolidated Balance Sheet of a Company.</li> <li>To know the Accounting for price level changes</li> <li>To know the Preparation of Final Accounts of Insurance Companies</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Redemption of Preference Shares</b>		<b>14</b>
Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for redemption – a minimum number of shares to be issued for redemption - issue of bonus shares – preparation of Balance sheet (Schedule III to Companies Act2013) after redemption.		
<b>Module No. 2: Redemption of Debentures</b>		<b>14</b>
Meaning – legal provisions – Sources for Redemption, Methods of redemption – (Sinking Fund) Preparation of Ledger Accounts- Journal Entries related to Redemption of Debentures.		
<b>Module No. 3: Holding Company Accounts</b>		<b>12</b>
Holding Company- Subsidiary Company – Meaning – Preparation of Consolidated Final Statement of Accounts.		
<b>Module No. 4: Inflation Accounting</b>		<b>10</b>
Meaning -- Limitations of Historic Accounting - Methods of Accounting for Price Level Changes - General Price Level Accounting or Current Purchasing Power Accounting - Current Cost Accounting Method - An Appraisal of CPP Method and CCA Method.		
<b>Module No. 5: Accounting for Insurance Companies</b>		<b>10</b>
Introduction - Life Insurance - General Insurance - Accounts of Life Insurance business - Statutory and Subsidiary Books. Revenue Account - Balance Sheet - Determination of Net Liability - Ascertainment of Profit or Loss - Accounts of General Insurance Companies – Accounting Treatment – Revenue Account, Profit and Loss Account and Balance Sheet.		
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.</li> <li>Prepare Consolidated Balance sheet with imaginary figures.</li> <li>Research different methods of Inflation Accounting.</li> <li>Collect the annual report of different Insurance companies and analyze it.</li> </ol>		

5. Any other activities, which are relevant to the course.

<p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 5.2 <b>Name of the Course:</b> Income Tax Law and Practice -1</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Comprehend the procedure for computation of Total Income and tax liability of an individual.</li> <li>Understand the provisions for determining the residential status of an individual.</li> <li>Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.</li> <li>Compute the income house property for different categories of house property.</li> <li>Comprehend TDS &amp; advances tax Ruling and identify the various deductions under section 80.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Basic Concepts of Income Tax</b>		<b>12</b>
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, assessee, 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.		
<b>Module No. 2: Residential Status and Incidence of Tax</b>		<b>10</b>
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.		
<b>Module No. 3: Income from Salary</b>		<b>18</b>
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.		
<b>Module No. 4: Income from House Property</b>		<b>10</b>
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.		
<b>Module No.5: Tax deduction at sources and Advance Tax Ruling</b>		<b>10</b>
Introduction - Meaning of TDS - Provisions regarding TDS - TDS to be made from Salaries- Filing of Quarterly statement – Theory and Problems; Advance Tax: Meaning of advance tax - Computation of advance tax - Instalment of advance tax and due dates. <b>Deductions</b> under		

Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U as applicable to Individuals.

**Skill Developments Activities:**

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

**Books for Reference:**

1. Mehrotra H.C and T.S. Goyal, Direct taxes, Sahitya Bhavan Publication, Agra.
2. Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B. Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 5.3 <b>Name of the Course: Security Analysis and Portfolio Management-I</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ul style="list-style-type: none"> <li>a) Understand the nature of investment decisions</li> <li>b) Know the types of issues in the primary market</li> <li>c) Understand the nature of secondary market</li> <li>d) Analyse economy, industry and company</li> <li>e) Apply the tools of technical analysis in investment decisions</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Investment</b>		<b>10</b>
Introduction - Meaning, characteristics, and objectives of Investment. Principles of Investment. Investment attributes Types of investors, Investment Vs speculation, Investment Avenues. Investment decision process-Phases of Portfolio Management – Risk Return Analysis		
<b>Module No. 2: Primary Market</b>		<b>08</b>
Introduction – Primary Market-features, methods of issuing securities in the primary market-IPO, Rights Issue, Public Issue- Book Building procedure. Listing Procedure. SEBI – functions and powers.		
<b>Module No. 3: Secondary Market</b>		<b>18</b>
Introduction - Secondary Market-meaning, characteristics of Stock Exchange, Role and functions of Stock Exchange, members of Stock Exchange-characteristics of brokers and basic operation, Types of dealings in Stock Exchange- cash and derivatives market-trading mechanism, NSE, BSE-characteristics, grouping of shares. Index. Speculators, Speculative transactions. On -line Stock Market trading- Opening Demat Account.		
<b>Module No. 4: Fundamental Analysis</b>		<b>14</b>
Introduction - : Fundamental Analysis Economy - Industry - Company Analysis: Economy Analysis Macro Economic Analysis, Fiscal Policy, Monetary Policy, Significance of Economic Analysis, Economic Forecasting-Techniques.		
Industry Analysis-Industry Life Cycle Analysis, Pioneering Stage, Expansion Stage, Stabilization Stage, Decay Stage. Forecasting Methods- Market Profile, Cumulative Methods, Conditions and Profitability, Technology and Research. Techniques of Industry Analysis		
Company Analysis -Non-financial Aspects, Financial Analysis, Fundamental Analyst's		

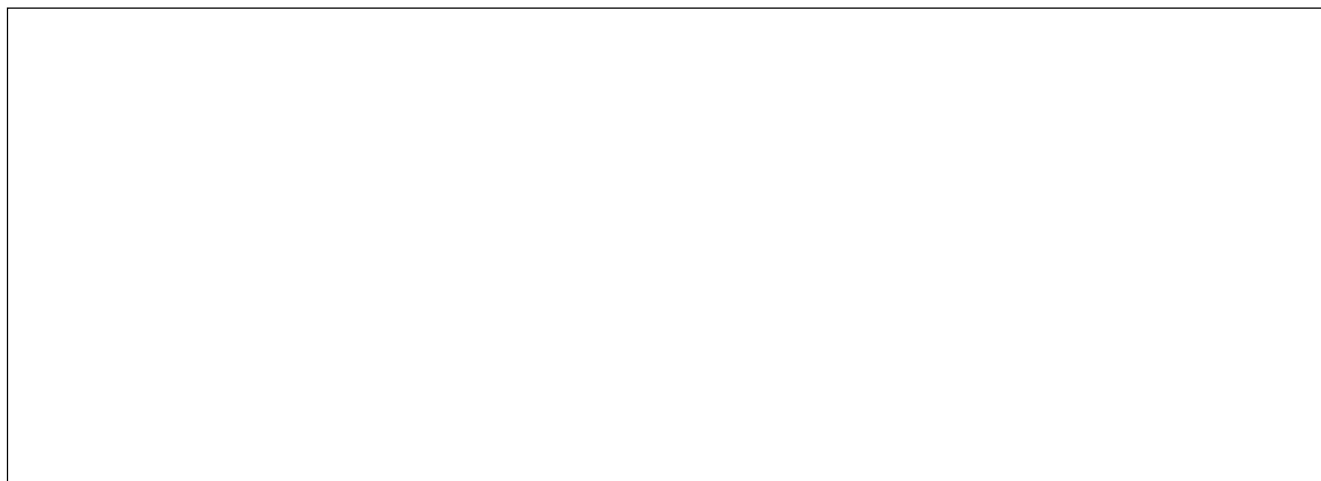
Model, Earnings Analysis, Accounting Income Effect on Balance Sheet, Forecasting Earnings. Determining Earnings – Multiplier (P/E) Ratio. Comparative P/E Approach. Growth Stocks. Guidelines for Investment.	
<b>Module No 5: Technical Analysis</b>	10
Introduction: Assumptions- theories used in Technical Analysis-Dow Theory-Tools and Techniques used in Technical Analysis-charts-line, bar-candlestick-simple moving averages-oscillators-support and resistance-Relative Strength Index (RSI). Advance Decline or spread. Fundamental Vs Technical Analysis	
<b>Skill Development Activities:</b> <ul style="list-style-type: none"> <li>• Risk return analysis of BSE 30/NSE 50 companies</li> <li>• Prepare the details of companies went for IPOs during the year</li> <li>• Company analysis any of the listed companies</li> <li>• Preparing Technical analysis chart of companies of your choice</li> <li>• Any other activity relevant to the subject</li> </ul>	
<b>References:</b> <ol style="list-style-type: none"> <li>1. Investment Analysis &amp; Portfolio Management – Reilly – 8/e – Thamson / Cengage Learning.</li> <li>2. Security Analysis &amp; Portfolio Management – Fisher and Jordan , 6/e Pearson, PHI.</li> <li>3. Investment science – David G.Luenberger. Oxford.</li> <li>4. Alexander, Sharpe, Bailley – Fundamentals of Investment – Pearson / PHI, 3/e, 2008</li> <li>5. Portfolio Management – Barua, Verma and Raghunathan (TMH), 1/e, 2009</li> <li>6. Portfolio Management –S. Kevin – Prentice Hall India.</li> <li>7. Reilley &amp; Brown – Investment Analysis &amp; Portfolio Mgmt. – Thomson Learning</li> <li>8. Ranganathan &amp; Madhumathi – Investment Analysis &amp; Portfolio Mgmt. – Pearson, PHI.</li> <li>9. V A Avadhani – Securities Analysis &amp; Portfolio Mgmt. – HPH</li> <li>10. Punithavathy Pandian – Security Analysis &amp; Portfolio Mgmt. – Vikas, 2/e, 2008.</li> <li>11. Prasanna Chandra, “Investment Analysis and Portfolio Management”, TMH, New Delhi, 2013</li> <li>12. Sudhindra Bhat, Security Analysis and Portfolio Management, Excel Books, 2011</li> </ol>	



<b>Name of the Program:</b> Bachelor of Commerce B.Com. Accounting and Finance ( Elective) Course Code: <b>Name of the Course:</b> Indian Business Law		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, tutorials, Group discussion, Practical lab, Seminar, Case studies & fieldwork etc.		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>Demonstrate a basic understanding of the laws relating to Contract, Information Technology and Intellectual Property Rights.</li> <li>Develop acceptable attitudes and viewpoints with respect to the legal environment of business.</li> <li>Apply basic knowledge acquired to business transactions in their career ahead</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction</b>		<b>10</b>
Meaning of Law, meaning of Mercantile Law, sources of Mercantile Law Indian Contract Act, 1872 - Meaning of contract, essentials of a valid contract Classification of contract based on validity, creation and performance.		
<b>Module No. 2: Offer, Acceptance, Consideration and Contractual Capacity</b>		<b>08</b>
Offer - Meaning, legal rules and termination Acceptance - Meaning, and legal rules. Lawful Consideration - Meaning, legal rules, Capacity to Contract -Persons disqualified from contracting, effects of minor's agreements.		
<b>Module No. 3: Free Consent, Lawful Object and Contingent Contract</b>		<b>08</b>
Free Consent - Meaning and essentials of coercion, undue influence, fraud and misrepresentation. Mistake - Mistake of law, mistake of fact, bilateral and unilateral mistake (meaning only). Lawful Object - Meaning, agreements opposed to public policy, wagering agreements. Contingent contract - Meaning only.		
<b>Module No. 4: Quasi Contract, Discharge of Contract and Remedies for the Breach of Contract</b>		<b>08</b>
Quasi Contract - Meaning and circumstances. Discharge of Contract - Meaning and various modes of discharge. Remedies for the breach of contract - Various remedies available for the aggrieved party.		
<b>Module No. 5: Contemporary Issues in Business Law</b>		<b>08</b>
Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' -Need for Right to Information. Information Technology Act - Purpose and significance. Cyber Crimes - Types of Crimes. Intellectual Property Law - Patent, trademark, copyright and industrial design		
<b>Skill Developments Activities:</b> <ol style="list-style-type: none"> <li>Discuss any one case law relating to minors.</li> <li>State the procedure for getting a patent for 'inventions' and / or 'non-inventions'. List out any top upcoming jobs in cyber security and examine the skills</li> <li>Required for the same.</li> <li>Any other activities, which are relevant to the course</li> </ol>		

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B. Com <b>Name of the Course:</b> Digital Banking		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> 1. Understand need for digital banking products and the usage of cards. 2. Classify the usage of various payment systems. 3. Discuss risk management and frauds of mobile and internet banking. 4. Design and execute marketing campaigns for digital banking services. 5. Understand the features and services of ATM and Cash Deposit Machine.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Digital Banking</b>		<b>10</b>
Meaning-Features-Need and Importance of Digital Banking-Customer Education for digital banking products- Channels of Digital Banking. Role of Ombudsman Bank cards: Meaning-Benefits, Various types of cards a bank provides to its customers-EMV Technology-Approval processes for the issue of cards-Recovery and follow-Ups for cards. Digital Lending: Meaning and process-Non-Performing Assets (NPA)-Digital banking frauds-Future trends in Digital banking.		
<b>Module No. 2: Payment System</b>		<b>08</b>
Overview of Domestic and Global Payment systems-RuPay-Immediate Payment Services (IMPS)-National Automated Clearing House (NACH)-Aadhaar Enabled Payment System (AEPS)-E KYC-Cheque Truncation system (CTS)-Real Time Gross Settlement System (RTGS)-National Electronic Fund Transfer (NEFT)-Digital Sign-QR Code Payment-Meaning and key features.		
<b>Module No. 3: Mobile and Internet Banking:</b>		<b>08</b>
Meaning-Features-Individual and corporate banking integration with E-Commerce merchant sites-IMPS-Risk Management and frauds-Cyber Crime-Cyber Security-Block chain technology-crypto currency and bitcoins.		
<b>Module No. 4: Marketing of Digital Banking Products</b>		<b>08</b>
Introduction-Product planning, structure for Marketing Digital Banking Products, Sales delivery to customers, Concept of E-Galleries, After sales services to customers-use of analytics in Marketing Digital Banking Products.		
<b>Module No. 5: Automated Teller Machine and Cash Deposit Systems</b>		<b>08</b>
ATM-Cash Deposit System Machine (CDM), Meaning and features-ATM instant money transfer system-National financial switch (NFS)- ATM Security, surveillance and fraud prevention.		
<b>Skill Developments Activities:</b> 1. Hands on session on using digital banking tools & cyber security in digital banking. 2. Role playing scenarios where students act as customers and bank representatives to resolve digital banking issues. 3. Conduct survey on digital payment system usage and preference. 4. Explore and compare different mobile banking apps.		

5. Invite bank professionals for mock interviews About operation, security, and future of ATM, CDS & POS.
6. Certification on Digital banking and Information Technology (IT in banks) from Udemy Platform.
7. Any other activities, which are relevant to the course.



<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM H1 <b>Name of the Course:</b> Human Resources Development		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the need ofHRD.</li> <li>Comprehend the framework ofHRD.</li> <li>Know the models for evaluating the HRDprograms.</li> <li>Comprehend the need for employeeecounselling.</li> <li>Apprehend the HRperformance.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Conceptual Analysis of HRD</b>		<b>08</b>
Introduction – Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a MotivationalFactor, Concerns of Trade Unions.		
<b>Module No. 2: Frame Work of Human Resource Development</b>		<b>10</b>
Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs- HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.		
<b>Module No. 3: Evaluating HRD Programs</b>		<b>08</b>
Introduction- - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization - Realistic Job Review - Career Management and Development.		
<b>Module No. 4: Management Development</b>		<b>08</b>
Introduction - Employee counselling and wellness services – Counselling as an HRD Activity- Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.		
<b>Module No. 5: HR Performance</b>		<b>08</b>
Introduction -Work Force Reduction, Realignment and Retention - HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriate support and development.		

**Skill Development Activities:**

1. Discuss with HR manager on HRD and report on the same.
2. Visit any Organisation in your locality, collect information and report on employee welfare facilities provided by the company.
3. Meet HR trainer, discuss their role and responsibilities.
4. Visit any Organisation, discuss with employees about effectiveness of training.
5. Any other activities, which are relevant to the course.

**Books for Reference:**

1. Werner & Desimone, Human Resource Development, Cengage Learning.
2. William E. Blank, Handbook for Developing Competency Based Training Programmes, Prentice -Hall, New Jersey
3. Uday Kumar Haldar, Human Resource Development, Oxford University Press.
4. Srinivas Kandula, Strategic Human Resource Development, PHI Learning.
5. Nadler, Leonard: Corporate Human Resource Development, Van Nostrand Reinhold, ASTD, New York.
6. Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2005.
7. Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
8. Viramani, B. and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
9. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Pub. Pvt, Ltd., New Delhi, 2003.
10. Rao, T.V: HRD Audit, Sage Publications, New Delhi.
11. ILO, Teaching and Training Methods for Management Development Handbook, McGraw-Hill, New York.
12. Rao, T.V: Human Resource Development, Sage Publications, New Delhi.
13. Kapur, Sashi: Human Resource Development and Training in Practice, Beacon Books, New Delhi.

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM I1 <b>Name of the Course:</b> Basics of Business Analytics		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand analytical applications in practice.</li> <li>Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems.</li> <li>Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real time problems.</li> <li>Be aware about the emerging trends in the world of analytics.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Business Analytics</b>		<b>06</b>
Data, Types of Data- Forms of Data-Evolution of Big Data- Business Analytics -Need for Analytics- Types of Analytics-Importance of Business Analytics in Decision Making- Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things.		
<b>Module No. 2: Technology of Big Data</b>		<b>06</b>
Overview of DBMS, Data Warehousing: Concepts, Need, Objectives- Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System-Features of HDFS-MapReduce-Features of MapReduce.		
<b>Module No. 3: Data Scientists and Data Visualization</b>		<b>10</b>
Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists-Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources- Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values- Standardizing Data-Categorization-Weights of Evidence Coding-Variable Selection-Segmentation		
<b>Module No. 4: Practices of Analytics</b>		<b>12</b>

Predictive Analytics- Target Definition-Linear Regression -Logistic Regression -Decision Trees - Neural Networks -Support Vector Machines-Ensemble Methods -Multiclass Classification Techniques -Evaluating Predictive Models-Descriptive Analytics- Association Rules -Sequence Rules –Segmentation-Survival Analysis- Survival Analysis Measurements-Kaplan Meier Analysis- Parametric Survival Analysis-Proportional Hazards Regression-Extensions of Survival Analysis Models-Evaluating Survival Analysis Models-Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier- Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inferencing-Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-Kaggle- Facebook-Amazon.

Module No. 5: Big Data and Emerging trends	08
<p>Data for Big Data-Enterprise orientation for Big data –leadership –Targets-Analysts- Other Factors to Consider in Big Data Success-Emerging Technologies in Health Information Systems: Transforming Health in Information Era-Omics Revolution and Personalized Medicine-Genomic Data Integration into Medical Records-Socio- demographic Data for Health Records-Family Health History-Genomics Driven Wellness Tracking and Management System (GO-WELL)- Emerging trends of analytics in Education, Government, Finance &amp; Supply Chain Management.</p>	
<p><b>Skill Development Activities:</b>  <b>Course teacher can identify and give the skill development activities.</b></p>	
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. Big Data Black Book, DT Editorial Services, Dreamtech Press,2015.</li> <li>2. BigDataatWork,ThomasH.Davenport,HarvardBusinessReviewPress,Boston, Massachusetts,2014.</li> <li>3. AnalyticsinaBigDataWorld,JohnWiley&amp;Sons,Inc.,Hoboken,New Jersey,2014.</li> <li>4. BigDataand InternetofThings:A Roadmapfor smartEnvironments,NikBessisCiprian Dobre Editors, Springer International Publishing Switzerland2014</li> </ol>	
<p><b>Note: Latest edition of books may be used.</b></p>	

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM M1 <b>Name of the Course:</b> Retail Management		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the contemporary of retail management, issues, strategies and trends in Retailing.</li> <li>Utilize the theories and strategies of retail planning.</li> <li>Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context.</li> <li>Prioritize the factors to be considered while fixing the price in retailing.</li> <li>Comprehend the emerging trends in Retail Industry.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Retailing</b>		<b>08</b>
Introduction – Meaning and Definition – Characteristics of Retailing -Functions of Retailing-Types of Retailing- Forms of Retailing based on ownership. Retail Theories- Wheel of Retailing- Retail Lifecycle-Retail Business in India. Influencing factor- Present Indian retail scenario. International Perspective in Retail Business.		
<b>Module No. 2: Consumer Behaviour in Retail Business</b>		<b>10</b>
Buying Decision Process and its Implication on Retailing – Influence of Group and Individual Factors, Customer Shopping Behaviour, Customer Service and Customer Satisfaction. Retail Planning Process: Factors to Consider in Preparing a Business Plan – Implementation – Risk Analysis.		
<b>Module No. 3: Retail Operations</b>		<b>10</b>
Factors Influencing location of Store - Market Area Analysis – Trade Area Analysis – Rating Plan method - Site Evaluation. Retail Operations: Stores Layout and Visual Merchandising, Stores designing, Space Planning, Inventory Management, Merchandise Management, Category Management.		
<b>Module No. 4: Retail Marketing Mix</b>		<b>06</b>
<b>Product:</b> Decisions Related to Selection of Goods (Merchandise Management Revisited) Decisions Related to Delivery of Service. <b>Pricing:</b> Influencing Factors – Approaches to Pricing – Price Sensitivity - Value Pricing – Markdown Pricing. <b>Place:</b> Supply Channel-SCM Principles – Retail Logistics – Computerized Replenishment System- Corporate Replenishment Policies. <b>Promotion:</b> Setting objectives – Communication Effects - Promotional Mix. Human Resource Management in Retailing – Manpower Planning – Recruitment and Training – Compensation – Performance Appraisal Methods.		
<b>Module No. 5: Impact of Information Technology in Retailing</b>		<b>08</b>



Non-Store Retailing (E-Retailing) - The Impact of Information Technology in Retailing - Integrated Systems and Networking – EDI – Bar Coding – Electronic Article Surveillance Electronic Shelf Labels – Customer Database Management System. Legal Aspects in Retailing, Social Issues in Retailing, Ethical Issues in Retailing. Artificial Intelligence in Retailing.

**Skill Developments Activities:**

- 1) Identify any 10 Retail Business Stores at your Conveniences
- 2) Visit any Established Retail Mall and Draw a Chart of Product Segmentation
- 3) Make a list of factors influence on choice of retail stores
- 4) Conduct a survey after sale service of any retail outlet
- 5) Contact any retailer, collect the information on factors influencing on retail pricing.
- 6) Any other activities, which are relevant to the course.

**Books for Reference:**

1. Barry Berman and Joel Evans: "Retail Management – A Strategic Approach", PHI New Delhi,
2. A.J. Lamba, "The Art of Retailing", Tata McGraw Hill, New Delhi,
3. Swapna Pradhan: Retailing Management, TMH
4. James R. Ogden & Denise T: Integrated Retail Management
5. Levy & Weitz: Retail Management-TMH
6. Rosemary Varley, Mohammed Rafiq-: Retail Management
7. Chetan Bajaj: Retail Management -Oxford Publication.
8. Uniyal & Sinha: Retail Management - Oxford Publications.
9. Suja Nair: Retail Management
10. R.S Tiwari: Retail Management, HPH, New Delhi

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 5.6 <b>Name of the Course:</b> GST-Law & Practice		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>(2+0+2) 4 Hrs</b>	<b>48 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Comprehend the concepts of Goods and Servicestax.</li> <li>Understand the fundamentals ofGST.</li> <li>Analyse the GST Procedures in theBusiness.</li> <li>Know the GST Assessment and itscomputation.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to GST</b>		<b>08 Hours</b>
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions, GST Council meetings. CGST Act,2017- Feature and Important definitions. Reverse Charge Mechanism, Documents: Tax Invoice, Credit and Debit Notes.		
<b>Module No. 2: GST Registration and Taxable Event</b>		<b>10 Hours</b>
Registration under GST provision and process - Regular and composition levy, Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types of Supply - 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 on Aggregate Turnover, Taxable Turnover, Time of supply, place of supply and Tax Payable..		
<b>Module No. 3: Valuations of Goods and Services Under GST</b>		<b>15Hours</b>
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, Valuation rules for supply of goods and services: valuation for discount. Transaction Value/Value of taxable Supply: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value.Valuation of imported goods and services, Duties on import of goods and services, Assessable value for customs purpose and duty payable on imported goods and services. Problems on value of taxable supply &Customs duty payable.		
<b>Module No. 4: Input Tax Credit</b>		<b>08Hours</b>
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Availability of Tax Credit in special circumstances; Transfer of Input tax, Problems on input tax credit.		
<b>Module No. 5: GST Assessment</b>		<b>07Hours</b>
Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti- Profiteering, Avoidance of dual control- issues in filing of returns, monthly collection targets.		

**Skill Development Activities:**

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Prepare a chart showing rates of GST.
4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
5. List out the exempted Goods and Services under GST.
6. Analyse the custom duties rates of last five years.
7. Any other activities, which are relevant to the course.

**Books for Reference:**

1. V.S. Datey, Goods and Services Taxes, Taxman.
2. Sathpal Puliana, M. A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
3. Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore.
4. H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax.
5. H.C. Mehrotra and S.P. Goyal, Goods and Services Tax.
6. Ghousia Khatoon, C.M. Naveen Kumar and S.N. Venkatesh, Goods and Services Tax, Himalaya Publishing House, Bangalore.
7. R.G. Saha, S.K. Podder and Shruthi Prabhakar, Fundamentals of GST and Customs Act, Himalaya Publishing House.
8. G. B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.

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

<p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 5.6 (B) <b>Name of the Course: Digital Marketing</b></p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>(2+0+2) 4 Hrs</b>	<b>48 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Gain knowledge on Digital Marketing, Email marketing and Contentmarketing.</li> <li>Understand Search Engine Optimization tools and techniques</li> <li>Gain skills on creation of Google AdWords &amp; Google AdSense</li> <li>Gain knowledge on Social Media Marketing and WebAnalytics.</li> <li>Gain knowledge on YouTube Advertising &amp; Conversions</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Digital Marketing</b>		<b>08 hours</b>
Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business Email Marketing :Importance of e-mail marketing, e-mail Marketing platforms, Creating e-mailers, Creating a Contact Management and Segmentation Strategy, Understanding e-mail Deliverability & Tracking e-mails, How to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Open rates and CTR of e-mail, Drive leads from e-mail, What are opt-in lists , Develop Relationships with Lead Nurturing & Automation Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework, Becoming an Effective Writer , Extending the Value of Your Content through Repurposing, How to Effectively Promote Content, Measuring and Analyzing Your Content		
<b>Module No. 2: Search Engine Optimization(SEO)</b>		<b>12 hours</b>
Search Engine Optimization (SEO):Meaning of SEO, Importance and Its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension), Recent Google Updates & How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.		
<b>Module No. 3: Google AdWords &amp; Google AdSense</b>		<b>08 hours</b>
Google AdWords: Google Ad-Words Fundamentals, Google AdWords Account Structure, Key terminologies in Google AdWords, How to Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process, Ad approval process, Keyword Match types , Keyword targeting & selection (Keyword planner), Display Planner, Different types of extensions , Creating location extensions, Creating call extensions, Create Review extensions, Bidding techniques- Manual/Auto, Demographic Targeting/Bidding, CPC-based, CPA based & CPM-based accounts, Google Analytics Individual Qualification (GAIQ), Google AdSense : Understanding ad networks and AdSense's limitations, Learning which situations are best for		

using AdSense, Setting up an AdSense account, Creating new ad units, Displaying ads on a website, Configuring channels and ad styles, Allowing and blocking ads , Reviewing the AdSense dashboard, Running AdSense reports and custom reports, Exporting data, Reviewing payee and account settings.

<b>Module No. 4: Social Media Marketing (SMM) &amp; Web Analytics</b>	<b>10 hours</b>
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Social Media Marketing (SMM) Facebook Marketing, Twitter Marketing, LinkedIn Marketing, Google plus Marketing, YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs The ROI in Social Media Marketing, Tools Is and Dashboards, Reputation management Web Analytics: The need & importance of Web Analytics, Introducing Google Analytics, The Google Analytics layout Basic Reporting Basic Campaign and Conversion Tracking, Google Tag Manager, Social Media Analytics, CRM & Analytics, Other Web analytics tools, Making better decisions, Common mistakes analysts make.

<b>Module No. 5: Youtube Advertising (Video Ads) &amp; Conversions</b>	<b>10 hours</b>
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Youtube Advertising (Video Ads): Youtube advertising? ,Why should one advertise on youtube, Creating youtube campaigns, Choose the audience for video ads, Instream ads, Invideo ads, In-search ads, In-display ads, Measuring your YouTube ad performance, Drive leads and sales from YouTube Conversions: Understanding Conversion Tracking, Types of Conversions, Setting up Conversion Tracking, Optimizing Conversions, Track offline conversions, Analyzing conversion data, Conversion optimizer.

**Skill Development Activities:**

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

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

**Books for Reference:**

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

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

<p align="center"><b>Name of the Program:</b> Bachelor of Commerce B.Com. Accounting and Finance Course Code: 6.1 <b>Name of the Course:</b> Corporate Accounting - III</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, tutorials, Group discussion, Practical lab, Seminar, Case studies & fieldwork etc.		
<p><b>Course Outcomes: On successful completion of the course, the students will be able to</b></p> <ul style="list-style-type: none"> <li>d. To understand the procedure of Redemption of Preference shares and Debentures and to study the provision related to it.</li> <li>e. To understand the preparation of the Consolidated Balance Sheet of a Company.</li> <li>f. To understand the treatment of Underwriting of Shares.</li> <li>d. To know the Procedure of Corporate Financial Reporting as per IFRS and GAAP</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Liquidation of Companies</b>		<b>12</b>
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by the 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.		
<b>Module No. 2: Mergers and Acquisition of Companies</b>		<b>14</b>
Meaning of Amalgamation and 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 (purchase method) – Journal Entries and 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)		
<b>Module No. 3: Final Accounts of Banking Companies</b>		<b>12</b>
Meaning of Banking Company- Asset Classification -Concept of Non-Performing Assets ( NPA) Preparation of Profit and Loss Account. Preparation of Balance sheet.		
<b>Module No. 4: Internal Reconstruction of Companies</b>		<b>10</b>
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).		
<b>Module No. 5: Emerging Trends in Corporate Accounting</b>		<b>08</b>
Automation and AI, Blockchain Technology, Sustainability and ESG Reporting, Big Data and Advanced Analytics, Cyber Security in Financial Reporting, Regulatory changes and Compliance and Forensic Accounting. ( Theory only)		

**Skill Development Activities:**

10. List out legal provisions in respect of Redemption of Preference shares.
11. Calculation of Purchase consideration with imaginary figures.
12. List any five cases of amalgamation in the nature of the merger or acquisition of Joint Stock Companies.
13. List out legal provisions in respect of internal reconstruction.
14. List out any five-concepts related to recent trends in Corporate Accounting.
15. Any other activities, which are relevant to the course.

**Books for Reference: .**

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Anil Kumar.S Rajesh Kumar.V and Mariyappa .B Advanced Corporate Accounting, HPH
3. Dr. Venkataraman. R – Advanced Corporate Accounting
4. S.N. Maheswari , Financial Accounting, Vikas publishing
5. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
6. RL Gupta, Advanced Accountancy, Sultan Chand
7. K.K Verma – Corporate Accounting.
8. Jain and Narang, Corporate Accounting.
9. Tulsian, Advanced Accounting,
10. Shukla and Grewal – Advanced Accountancy, Sultan Chand
11. Srinivas Putty, Advanced Corporate Accounting, HPH.

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

<p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 6.2 <b>Name of the Course:</b> Income Tax Law &amp; Practice – II</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<p><b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar &amp; field work etc.,</p>		
<p><b>Course Outcomes: On successful completion of the course, the students' will be able to</b></p> <ul style="list-style-type: none"> <li>a) Understand the procedure for computation of income from business and other Profession.</li> <li>b) the provisions for determining the capital gains.</li> <li>c) Compute the income from other sources.</li> <li>d) Demonstrate the computation of total income of an Individual.</li> <li>e) Comprehend the assessment procedure and to know the power of income tax authorities.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Profits and Gains of Business and Profession</b>		<b>18</b>
<p>Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner- Advocate and Chartered Accountants.</p>		
<b>Module No. 2: Capital Gains</b>		<b>12</b>
<p>Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.</p>		
<b>Module No. 3: Income from other Sources</b>		<b>10</b>
<p>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.</p>		
<b>Module No. 4: Set Off and Carry Forward of Losses &amp; Assessment of individuals.</b>		<b>12</b>
<p>Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) - Computation of Total Income and tax liability of an Individual.</p>		
<b>Module No. 5: Assessment Procedure and Income Tax Authorities:</b>		<b>08</b>



Introduction - Due date of filing returns, Filing of returns by different assesses, E- filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions where quoting of PAN is compulsory. Income Tax Authorities their Powers and duties.

**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, Sahitya Bhavan Publication, Agra.
2. Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publication Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-II, Himalaya Publishing House, Delhi.
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

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

<p align="center"><b>Name of the Program:</b> Bachelor of Commerce (B.Com.)</p> <p align="center"><b>Course Code:</b> COM 6.3</p> <p align="center"><b>Name of the Course:</b> Security Analysis and Portfolio Management-II</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>5 Hrs</b>	<b>60 Hrs</b>
<p><b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar &amp; field work etc.,</p>		
<p><b>Course Outcomes:</b> On successful completion of the course, students' will be able to</p> <ol style="list-style-type: none"> <li>a) Construct portfolio</li> <li>b) Analyse risk and return of portfolio</li> <li>c) Learn portfolio selection models</li> <li>d) Understand the concept of risk-free assets, risk free lending and borrowing</li> <li>e) Know and apply portfolio revision strategies</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>

<b>Module No. 1: Portfolio Analysis</b>	<b>10</b>
Introduction- Meaning of portfolio, diversification, rationale of diversification of investments, approaches to portfolio construction-traditional and modern. Portfolio Management-meaning, points to be considered, phases of Portfolio Management.	
<b>Module No. 2: Portfolio Selection</b>	<b>12</b>
Introduction - Optimal Portfolio: selection and problems, Rates of Return, Expected Return on a Portfolio, Markowitz Model, Sharpe's Single Index Market Model: the mean-variance criterion.	
<b>Module No. 3: Capital Market Theory</b>	<b>14</b>
Introduction - Risk-free, Risky lending and borrowing, CAPM, Portfolio risk, Security Market Line(SML), Capital Market Line (CML), Beta factor of a Market Portfolio, benefits and limitations of CAPM. Arbitrage Pricing Model	
<b>Module No. 4: Portfolio Revision</b>	<b>12</b>
Introduction – Meaning, need for portfolio revision, Portfolio revision strategies, Constraints in Portfolio Revision.	
<b>Module No. 5: Portfolio Evaluation</b>	<b>12</b>
Introduction - Methods of calculating portfolio returns, Portfolio performance and Risk Adjusted Methods-Sharpe's Ratio, Treynor's Measure and Jensen's Differential Returns. Determinants of Portfolio performance, market timing, Benchmark Portfolios for performance evaluation	

**Skill Development activities:**

- Construct portfolio using Markowitz model
- Calculate expected return of securities using CAPM Model
- Evaluate Mutual Fund Scheme using Sharpe's, Treynor's and Jensen's Measures
- Any other activity relevant to the subject

**Books for Reference:**

1. Reilly – Thamson ,Cengage Learning, Investment Analysis & Portfolio Management
2. Fisher and Jordan , Pearson, PHI, Security Analysis & Portfolio Management
3. David G. Luenberger, Oxford, Investment science
4. Alexander, Sharpe, Bailey – Fundamentals of Investment – Pearson
5. Barua, Verma and Raghunathan (TMH), Portfolio Management
6. S. Kevin – Prentice Hall India, Portfolio Management
7. Reilley & Brown – Investment Analysis & Portfolio Mgmt. – Thomson Learning
8. Ranganathan & Madhumathi – Investment Analysis & Portfolio Mgmt. – Pearson, PHI.
9. V A Avadhani – Securities Analysis & Portfolio Mgmt. – HPH
10. Punithavathy Pandian – Security Analysis & Portfolio Mgmt. – Vikas.
11. Prasanna Chandra, “Investment Analysis and Portfolio Management”, TMH, New Delhi.
12. Sudhindra Bhat, Security Analysis and Portfolio Management, Excel Books, 2011

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

<p align="center"><b>Name of the Program:</b> Bachelor of Commerce  B.Com. Accounting and Finance ( Elective)  Course Code:  <b>Name of the Course:</b> Indian Corporate Law</p>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, tutorials, Group discussion, Practical lab, Seminar, Case studies & fieldwork etc.		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ul style="list-style-type: none"> <li>d) To demonstrate a comprehensive and accurate knowledge of laws relating to the formation, administration and operations of a company.</li> <li>e) To develop an understanding of current policy trends and developments in Corporate Law in Indian scenario.</li> <li>f) To demonstrate an in-depth understanding of the Companies, Act, 2013 along with all its amendments.</li> <li>g) Examine the procedure involved in the corporate meeting and the role of the company secretary in the meeting.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction</b>		<b>10</b>
Introduction to Indian Companies Act, 2013 Definition and Characteristics of a Joint Stock Company Corporate Personality and Lifting of Corporate Veil Kinds of Companies Distinction between private company and public company.		
<b>Module No. 2: Formation of a Company</b>		<b>08</b>
Promoter - Meaning, functions, fiduciary position and remuneration Incorporation - Meaning, documents to be filed with the Registrar and effects Memorandum of Association: Meaning, significance and contents Articles of Association: Meaning and contents The doctrine of Ultra-vires Memorandum and Articles ( Meaning only) The doctrine of Constructive Notice Doctrine of Indoor Management - Relevance and Exceptions Prospectus: Meaning and importance.		
<b>Module No. 3: Shares and Debentures</b>		<b>08</b>
Shares - Meaning and Definition Kinds of shares - Equity (including sweat equity) Preference (sub-classification excluded) Issue and Allotment - Legal rules for allotment of shares Buyback of shares - Legal provisions relating to buy back of shares Transfer and transmission of shares - meaning and distinction, electronic transfer. Debentures - meaning, features and types.		
<b>Module No. 4: Company Management and Membership</b>		<b>08</b>
Company Secretary and Director – Meaning, Qualification and Duties. Member and shareholder - Meaning and distinction Modes of Acquiring Membership and Termination of Membership Rights and liabilities of members		
<b>Module No. 5: Corporate Meetings</b>		<b>08</b>

Requisites of a valid General Body Meeting Kinds of Company Meetings - Legal provisions regarding Annual General Body Meeting, Extraordinary General Meeting and Board meeting Motions and Resolutions - Meaning of motions, meaning and kinds of resolutions.

**Skill Developments Activities:**

16. Collect the Companies Act 2013 from the Ministry of Corporate Affairs website and prepare the highlights of the same.
17. Visit any Registrar of the Companies; find out the procedure involved in the formation of the companies.
18. Visit any Company and discuss with Directors of the same on role and responsibilities and prepare a report on the same.
19. Collect a copy of the notice of the Meeting and Resolutions, Prepare the dummy copy of the Notice and resolutions.
20. Any other activities, which are relevant to the course.

**Books for Reference:**

1. N.D. Kapoor, 'Elements of Company Law', (New Delhi: S. Chand & Sons, 2015).
2. P.P.S. Gogna, 'A Textbook of Company Law', (New Delhi: S. Chand & Company Pvt. Ltd., 2016).
3. Avatar Singh, 'Company Law', (Lucknow: Eastern Book Company, 2018).
4. M.C. Kuchal, 'Modern Indian Company Law', (Delhi: Shee Mahaveera Book Depot, 2012).
5. B.S.Raman, 'Indian Corporate Law', (Mangaluru: New United Publishers, 2015).
6. B. Vamana Baliga, 'Indian Corporate Law', (Mangaluru: New United Publishers, 2017).

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B. Com <b>Name of the Course:</b> Insurance and Risk Management		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, tutorials, Group discussion, Practical lab, Seminar, Case studies & field work etc.		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> a)Evaluate the growth, development and functioning of Insurance Business. b)Obtain an overview of Regulatory Framework of Insurance Sector. c)Understand calculation of Premium and claims management procedure. d)Efficiently manage and analyze insurance data using MS Excel Functions. e)Study the inter-relationship between insurance and Risk Management f)Analyze the Role of Insurance Business Intermediaries.		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Insurance</b>		<b>10</b>
Meaning and Definitions of Insurance-Nature and Scope of Insurance-Functions of Insurance-Principles of Insurance- -Classification of Insurance Business-Role of insurance In Economic Development-Digital Insurance-Problems in Insurance Business-Emerging trends in Insurance sector.		
<b>Module No. 2: Regulatory Framework of Insurance Sector</b>		<b>08</b>
Nature, Scope and essentials of Insurance Contract- Insurance Regulatory and Development Authority (IRDA) Act 1999 and its role- Overview of Insurance Act 1938-Regulation of Insurance Business in India.		
<b>Module No. 3: Life Insurance Policy Servicing and Claims Management</b>		<b>08</b>
Premium: Types-Calculation of Life Insurance Premium-Lapse and Revival-Nomination and Assignment. Introduction to Claims Management-Claim settlement in General Insurance-General Guidelines for settlement of Claims-Claims Management in Life Insurance-Maturity Claims-Documents required-Death Claims-Implementation and monitoring of claim system.		
<b>Module No. 4: Excel Skills for Insurance Professionals</b>		<b>08</b>
Excel Basics and Starter Formulas-Intermediate formulas (V Lookups and H Lookups, Troubleshooting formulas)-Pivot table Creation, Navigation and formatting-Calculations-Graphs-Creation and types of Graphs-selecting data and formatting graphs.		
<b>Module No. 5: Risk Management and Underwriting:</b>		<b>08</b>

Meaning of Risk-Classification of Risks- Risk Management Process. Risk identification-Risk Analysis-Risk Mitigation techniques.  
Concept of Underwriter-Role of underwriter-underwriting life and non-life insurance business-Case Studies.

**Skill Developments Activities:**

1. Analyze the insurance potential in India based on secondary data.
2. Meet insurance advisors and have a discussion on requirement of insurance selling.
3. Visit the IRDA Website and identify the rules and regulations governed by IRDA with respect to marketing of insurance products.
4. Select insurance company and study the risk management procedure followed by that company.
5. Arrange internships or field visits to insurance companies.
6. Certification on Excel Skills for Insurance Professionals from Udemy Platform.
7. Any other activities, which are relevant to the course

**Books for Reference:.**

1. Insurance and Risk Management-Dr. P.K. Gupta
2. Philip Kotler-Risk Management and Insurance.
3. Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., New Delhi) 2.
4. Ganguly Anand - Insurance Management (New Age International Publishers, New Delhi).
5. Ben G Baldwin-New Life insurance investment advisor.
6. Christopher L Culp-Art of Risk Management
7. Mastering Advanced Excel-Ritu Arora

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM H2 <b>Name of the Course:</b> Cultural Diversity at Work Place		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> <li>a) Understand, interpret question reflect upon and engage with the notion of "diversity".</li> <li>b) Recall the cultural diversity at work place in an organization.</li> <li>c) Support the business case for workforce diversity and inclusion.</li> <li>d) Identify diversity and work respecting cross cultural environment.</li> <li>e) Assess contemporary organizational strategies for managing workforce diversity and inclusion.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Diversity</b>		<b>08</b>
Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope-Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity.		
<b>Module No. 2: Exploring Differences</b>		<b>08</b>
Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression.		
<b>Module No. 3: Visions of Diversity and Cross Cultural Management</b>		<b>10</b>
Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck framework, Hofstede's Cultural Dimensions, Trompenaars's Dimensions, Schwartz Value Survey, GLOBE study.		
<b>Module No. 4: Skills and Competencies</b>		<b>08</b>
Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations.		

<b>Module 5: Recent Trends in Diversity Management</b>	<b>08</b>
Emerging workforce trends–Dual-career couples–Cultural issues in international working on work-life balance–Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on workforce diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Visit any MNCs, identify and report on the cultural diversity in an organization.</li> <li>2. Interact and List out the ways in which dehumanization done in public/ private sector organization.</li> <li>3. Interact with HR Manager of any MNCs, explore and report on cross cultural management.</li> <li>4. Explore the benefits of multi-cultural organizations.</li> <li>5. Examine and report on diversity management in select IT organizations.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage.</li> <li>2. Harvey, C.P. &amp; Allard, M.J. (2015). Understanding and managing diversity: Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.</li> </ol>	
<b>Note: Latest edition of text books may be used.</b>	



HR ANALYTICS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<p><b>a) Course Outcomes: On successful completion of the course, the students' will be able to</b></p> <p><b>b)</b> Understand the role of Analytics in HumanResource.</p> <p><b>c)</b> Identify a list of HR metrics relevant to an organization's mission or goals.</p> <p><b>d)</b> Apply best practices for using HR analytics to support making data-driven decisions.</p> <p><b>e)</b> Demonstrate the use of Analytical techniques to analyse and interpret HR data</p>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: HR Decision-making and HR Analytics</b>		<b>08</b>
Introduction – HR decision making – importance and significance of HR analytics – benefits of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers– aligning human resources to business through HR analytics – HR analytics framework and models – LAMP Framework.		
<b>Module No. 2: HR Business Process and HR Analytics</b>		<b>08</b>
Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non- parametric tests- HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard		
<b>Module No. 3: Forecasting and Measuring HR value propositions with HR analytics</b>		<b>06</b>
Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics		
<b>Module No. 4: HR analytics and Data</b>		<b>12</b>
HR data and data quality– data collection– big data for human resources– transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – datafication of human resources, Excel exercises: Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover, For-Cause Dismissals, and Layoffs		
<b>Module 5: HR Analytics and Predictive Modelling</b>		<b>08</b>

Different phases of HR analytics and predictive modelling – data and information for HR predictive analysis – software solutions – predictive analytics tools and techniques – understanding future human resources.

**Skill Development Activities:**

**Course teacher can identify and give the skill development activities.**

**Books for Reference:**

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

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM .M2 <b>Name of the Course: Customer Relationship Management</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>To be aware of the nuances of customer relationship.</li> <li>To analyze the CRM link with the other aspects of marketing.</li> <li>To impart the basic knowledge of the Role of CRM in increasing the sales of the company.</li> <li>To make the students aware of the different CRM models in service industry.</li> <li>To make the students aware and analyze the different issues in CRM</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Evolution of Customer Relationship</b>		<b>09</b>
Introduction - CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.		
<b>Module No. 2: CRM Concepts</b>		<b>10</b>
Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support.		
<b>Module No. 3: Planning for CRM</b>		<b>08</b>
Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.		
<b>Module No. 4: CRM and Marketing Strategy</b>		<b>07</b>
Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.		
<b>Module 5: CRM Planning and Implementation</b>		<b>08</b>
Introduction - Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.		

## **Skill Development**

### **Activities:**

1. Visit any bank, identify and note customer relationship management by banker.
2. Conduct online survey on customer satisfaction of insurance products of any company.
3. Visit any telecommunication retail service outlet, discuss CRM related aspects with CRM manager.
4. Discuss from any five call centre employees on how their work helps to maintain customer relationship.
6. Prepare report how technology impacts on CRM.

Any other activities which are relevant to the course.

### **Books for Reference:**

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

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 6.6 <b>Name of the Course:</b> Assessment of Persons other than Individuals and Filing of ITRs		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>(2+0+2) 4 Hrs</b>	<b>48 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the calculation of Depreciation and allowance</li> <li>Comprehend the assessment of partnership Firms and determine the tax liability.</li> <li>Comprehend the assessment of corporate entities and determine the tax liability.</li> <li>Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Depreciation and Investment Allowance</b>		<b>08</b>
Introduction-Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems.		
<b>Module No. 2: Assessment of Partnership firms</b>		<b>14</b>
Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)		
<b>Module No. 3: Assessment of Companies.</b>		<b>12</b>
Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act -- Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problems on Computation of Tax Liability (Use of Software Package-Quick Books/ Electro com)		
<b>Module No. 4: Tax Under E-Environment</b>		<b>08</b>
Filing of Income tax returns (ITR) – Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR-form 26AS significance returns- Advance Tax Sections-Tax Deducted at Source (TDS)- online payment of tax- problems on Advance Tax and TDS.] E-filing of return on Income Tax Portal, Verification of ITR..		

<b>Module No. 5: Case laws and Amendments</b>	<b>06</b>
Introduction - Recent Amendments in Filing of Returns as per Finance Bill; Recent Case Laws for guidance. Deputethe students atleast two weeksto any Audit Firm to learn practically the filing of Returns of various kinds of assesses. Like individuals, Firms and Companies.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1) Prepare a chart showing rates of depreciation for different assets.</li> <li>2) Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures.</li> <li>3) Narrate the procedure for calculation of Book Profit.</li> <li>4) Students should be able to e-file and understand ITR forms.</li> <li>5) Any other activities, which are relevant to the course</li> </ol>	
<b>Books for Reference:</b> <ol style="list-style-type: none"> <li>1. Vinod K Singhania – “Direct Taxes - Law and Practice”, Taxmann Publications</li> <li>2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications</li> <li>3. Gaur and Narang ; Direct Taxes, Kalyani Publishers</li> <li>4. Rajiva S. Mishra –Direct &amp; Indirect Tax</li> <li>5. Santhil &amp; Santhil : Business taxation.</li> <li>5. B.Mariyappa Business Tax Himalaya Publication House. New Delhi.</li> </ol>	
<b>Note: Latest edition of text books may be used.</b>	

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 6.6 (B) <b>Name of the Course:</b> E-Commerce		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>(2+0+2) 4 Hrs</b>	<b>48 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ul style="list-style-type: none"> <li>j) Comprehend the concepts of E-commerce</li> <li>k) Understand the e-retailing benefits and key success factors</li> <li>l) Analyse the benefits of EDI</li> <li>m) To understand Cybersecurity</li> <li>n) Know the Issues in E-commerce.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: E-commerce and its Technological Aspects</b>		<b>10</b>
Overview of developments in Information Technology and Defining E-Commerce: The scope of E-commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E-Commerce Architecture.		
<b>Module No. 2: Consumer Oriented E Commerce</b>		<b>10</b>
E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of e-retailing, Features of e-retailing. e-services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e-entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.		
<b>Module No. 3: Electronic Data Interchange:</b>		<b>10</b>
Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheque and credit cards on the Internet.		
<b>Module No. 4: Security in E Commerce Threats in Computer Systems:</b>		<b>08</b>

Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

**Module No. 5: Issues in E-Commerce**

**10**

Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance.