

III Semester and IV Semester B.Com Regular Curriculum

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1		Language–I	Lang	4	80	20	100	3
2		Language–II	Lang	4	80	20	100	3
3	B.Com 3.1	Cost & Management Accounting – II	Core	5	80	20	100	5
4	B.Com 3.2	Corporate Accounting – I	Core	5	80	20	100	5
5	B.Com 3.3	Direct Tax – II	Core	5	80	20	100	5
6.	B.Com 3.4	HR/ Marketing/ Finance/ Accounting/ Analytics	Elective1	3	40	10	50	2
	B.Com 3.5	Digital Marketing/Personal Management	Optional (Any one)	3	40	10	50	2
				27				25

Semester IV								
Sl. No.	CourseCode	TitleoftheCourse	Category of Courses	Teaching Hours perWeek	SEE	IA	Total Marks	Credits
1		Language–I	Lang	4	80	20	100	3
2		Language–II	Lang	4	80	20	100	3
3	B.Com 4.1	Cost & Management Accounting – II	Core	5	80	20	100	5
4	B.Com 4.2	Corporate Accounting – II	Core	5	80	20	100	5
5	B.Com 4.3	Direct Tax – II	Core	5	80	20	100	5
6.	B.Com 4.4	HR/ Marketing/ Finance/ Accounting/ Analytics	Elective1	3	40	10	50	2
	B.Com 4.5	Real Estate Management	Skill Enhancement	2	40	10	50	2
				27				25

Curriculum for III Semester B.Com Regular

Course Contents:

3.1 Cost and Management Accounting - I

3.2 Corporate Accounting – I

3.3 Direct Tax – I

3.4 Human Resource Management

Or

Strategic Marketing Management

Or

Indian Financial System and Investment Analysis

Or

Indian Accounting Standards – I

Or

Human Resource Analytics

3.5 Digital Marketing

Or

Personal Investment Management

COST & MANAGEMENT ACCOUNTING-I			
Course Code	B.Com 3.1	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	5hrs		
Total Hours	60hrs	Credits	05
Course Learning Objectives: The objective of the course is to <ol style="list-style-type: none"> 1. To Ensure conceptual clarity of various terminologies used in Cost Accounting 2. To Provide basic knowledge on various elements of costs and its importance in cost reduction and control 3. To Understand the calculation of prime cost and preparation of cost sheet and quotations 4. To Understand the concept of labour and the calculation of labour cost 			
Module-1 BASIC CONCEPTS			10 Hours
Meaning and definition: Cost, Costing, Cost Accounting, Cost Accountancy and Management Accounting- Objectives of cost accounting-Limitations of Financial accounting- Relationship between Cost accounting and Financial accounting, Relationship between Cost accounting and Management accounting -Advantages of cost accounting- Systems, Methods and Techniques of cost accounting.			
Module-2 COST CLASSIFICATION AND COST SHEET			14 Hours
Cost unit and Cost Centre- Classification of costs on the basis of Elements, Functions and Behaviour. preparation of Cost Sheet as per Cost Accounting Standards- Tenders & Quotations.			
Module-3 MATERIAL CONTROL /INVENTORY CONTROL			12 Hours
Material control: Meaning and objectives- Purchase of Materials: Types of purchasing: centralized and decentralized purchasing- Purchase procedure- Pricing of material purchases. Stores control-Meaning-Types of stores. Inventory control-Meaning and techniques. Fixation of stock levels-Periodic Inventory System- Perpetual Inventory System- Economic Order Quantity- ABC Analysis- Just in Time (JIT). Problems on Stock Levels, EOQ			
Module-4 PRICING OF MATERIAL ISSUES			12 Hours
Material Storage-Duties of store keeper, pricing of material issues, preparations of Bin Card & preparations of store ledger account Under, FIFO and Weighted Average Methods.			
Module-5 LABOUR/ EMPLOYEE COST			12 Hours
Labour: Direct and Indirect labour- Time Keeping and Time Booking-Meaning, objectives and Methods- Idle time and Overtime: causes and control- Labour Turnover: Meaning, causes and measurement of labour turnover- Systems of wage payment- Theory and problems on Time wage, Piece rate system and Incentive Schemes-Taylor's differential piece rate system, Halsey's Incentive plan, Rowan's Incentive plan.			

Course Outcomes: At the end of the course the student will be able to:	
CO 1	Learners will be grounded with fundamental knowledge of cost concepts and its practical applications
CO 2	Apply the knowledge in real life situations

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Cost Accounting:	PattanSetty and Dr. Palekar	R Chand &Co
2	Cost and Management Accounting	Ravi M. Kishore	Taxmann Publications (P)Ltd
3	Cost Accounting	S.P. Iyengar.	Sulthan Chand &Sons
4	Cost Accounting	Dr.Ravi M.N. and Dr. Suman Shetty N.	Professional Books Publishers
5	Cost Accounting	K.S.Adiga	Shubha Prakashana
6	Cost Accounting	M.N. Arora.	Himalaya Publishing House
7	Management Accounting	S.P. Jain and K.L. Narang.	Kalyani Publishers
8	Management Accounting	M.Y. Khan and P.K.Jain.	McGraw-Hill Education
9	Management Accounting	Robert N. Anthony	Richard Dirwin
10	Cost Accounting	I.M. Pandey.	Vikas Publishing House
11	Cost Accounting	B.S. Raman.	United Publishers
12	Cost Accounting:	M.L. Agarwal.	Sahitya Bhawan Publications
13	Cost and Management Accounting:	G. Balakrishna Shetty	United King Publishers

CORPORATE ACCOUNTING-I			
Course Code	B.Com 3.2	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	5hrs		
Total Hours	60hrs	Credits	05
Course Learning Objectives: The objective of the course is to <ul style="list-style-type: none"> • Comprehend the significance, necessity, and management of share underwriting • Understand the approach for calculating profit before incorporation. • Understand the valuation of intangible assets, particularly goodwill. • Understand the valuation of equities. • Prepare the financial accounts of companies in accordance with the Companies Act, 2013, along with current industry practices. 			
Module-1 VALUATION OF GOODWILL			10 Hours
Introduction to Goodwill Valuation: Definition and Significance of Goodwill, Determinants Affecting Goodwill Value, Situations Necessitating Goodwill Valuation. Valuation Methods for Goodwill: Average Profit Method, Capitalisation of Average Profit Method, Super Profit Method, Capitalisation of Super Profit Method, Annuity Method			
Module-2 VALUATION OF SHARES			12 Hours
Introduction to Share Valuation: Definition and Significance of Share Valuation, Necessity for Share Valuation, Determinants Influencing Share Valuation. Methods of Share Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of Shares. Specialised Subjects in Valuation: Rights Offerings and the Valuation of Rights Offerings, Valuation of Warrants			
Module-3 UNDERWRITING OF SHARES			12 Hours
Introduction to Underwriting: Definition of Underwriting, SEBI Regulations Pertaining to Underwriting, Underwriting Commission. Underwriter: Roles of an Underwriter, Benefits of Underwriting. Categories of Underwriting: Designated Applications, Undesignated Applications. Assessment of Liability in Underwriting Agreements: Fully Underwritten Agreements, Partially Underwritten Agreements, Agreements with Firm Underwriting (including issues), Agreements without Firm Underwriting (including issues)			
Module-4 FINAL ACCOUNTS OF A JOINT STOCK COMPANY			14 Hours
Preparation of Financial Statements for Companies: Legal Requirements for Financial Statement Preparation, Schedule III of the Companies Act, 2013, IND AS-1: Presentation of Financial Statements. Management of Distinct Items: Tax Deducted at Source (TDS), Advance Tax Payment, Tax Provision, Depreciation, Interest on Debentures. Dividends - Regulations Concerning Dividend Disbursement and Allocation to Reserves. Preparation of Financial Statements: Statement of Profit and Loss (in accordance with Schedule III), Balance Sheet (in accordance with Schedule III)			

Module-5 PROFIT PRIOR TO INCORPORATION	12 Hours
Introduction to Profit Prior to Incorporation: Definition of Profit Prior to Incorporation, Computation of Sales Ratio, Computation of Time Ratio, Computation of Weighted Ratio. Management of Expenditures: Management of Capital Expenditure, Management of Revenue Expenditure. Determination of Pre-Incorporation and Post-Incorporation Profits: Compilation of Statement of Profit and Loss in accordance with Schedule III of the Companies Act, 2013, Compilation of Balance Sheet in accordance with Schedule III of the Companies Act, 2013	

Books for reference:

- ✓ M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi
- ✓ S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
- ✓ Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
- ✓ V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
- ✓ Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
- ✓ Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
- ✓ P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
- ✓ Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education

DIRECT TAX - I			
Course Code	B.Com 3.3	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	5 Hours		
Total Hours	60 Hours	Credits	5
Course Learning Objectives: The objective of the course is to <ul style="list-style-type: none"> To familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. To equip the students with a comprehensive understanding of direct taxes, their applications, and the tax laws governing them. To be taught with reference to the relevant amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time. Apply the knowledge of taxation in practical field. 			
Module - 1: Introduction			10 Hours
Definitions – Assessee – Person- Assessment Year and Previous Year – Income- Agricultural Income, Partial integration of Agricultural Income with Non-agricultural Income- Gross Total Income- Taxable Income (also known as Total Income) –Permanent Account Number (PAN)- Income tax rates of relevant assessment year for an individual assessee. Exposure to applying for PAN online. New Income Tax Bill – 2025.			
Module-2: Residential Status			12 Hours
Individual – HUF-Firm-Company-Determination of Residential Status of Individual-Incidence of Tax (scope of Total Income)-Meaning -Indian Income- Foreign Income- Deemed Income- Computation of Total Income based on residential status.			
Module-3: Exempted incomes U/s 10 relating to computation of Salary Income			12 Hours
Leave Travel Concession, Death cum Retirement Gratuity, Commuted Pension, Leave Encashment, Retrenchment Compensation, Receipts at the time of Voluntary Retirement, Foreign Allowances and Perquisites, Receipts from Life Insurance Policy, House Rent Allowance.			
Module-4: Income from Salary			14 Hours
Characteristics of salary income, meaning of salary for various purposes -allowances-perquisites and their valuation -tax free perquisites- Deductions under sec.16; Provident Fund – meaning & income tax provisions relating to Statutory Provident Fund, Recognized Provident Fund, Unrecognized Provident Fund, Superannuation Fund and Public Provident Fund; Computation of Income from Salary.			
Module-5: Computation of Taxable Salary and Relevant Deductions U/s 80			12 Hours
Problems on Computation of Taxable Salary and Deductions u/s 80C, 80CCC, 80CCD, 80CCE; Provisions relating to Deduction of Tax at Source (TDS) from Salaries u/s 192.			

Course Outcomes: At the end of the course the student will be able to:	
Understand	The structure of direct taxes in India
Comprehend	The income tax laws, procedures and regulations time to time.
Apply	The knowledge in calculation of tax liability and filing of returns

Reference Books:

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Direct Taxes,	Dr. Vinod K Singhania,	Taxmann's Publications.
2	Income Tax Law and Practice,	Dr. H.C.Mehrotra and Dr. S.P.Goyal,	Sahithya Bhavan Publication.
3	Students Hand Book on Taxation	T.N. Manoharan	Snow White Publications.
4	Practical Approach to Income Tax	Dr. Girish Ahuja and Dr. Ravi Gupta	Commercial Law Publishers (India) Pvt. Ltd.
5	Direct Tax - I	Dr. Ravi M.N., Dr. Suman Shetty N and Bhanuprakash B.E.	Professional Books publishers

HUMAN RESOURCE MANAGEMENT			
Course Code	B. Com 3.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	3 Hours		
Total Hours	36	Credits	02
Course Learning Objectives: The objective of the course is: <ul style="list-style-type: none"> • To learn the effective implementation of Human Resource Planning. • Demonstrate the methods and processes involved in procuring, selecting and training people. • Describe the relevance and process of performance appraisal. • Applying them to real-world scenarios, and developing essential skills for managing people and organisations. 			
Module-1 Employment Planning & Forecasting			09 Hours
Objectives of HRP, HRP Process, Problems with HRP, Guidelines to make HRP effective. Job Description and Job Specifications. Sources of Recruitment, E-Recruitment, Alternatives to Recruitment, Recruitment by Government Institution. Selection Procedures, Different Types of Tests, Interview Process, Placement & Induction.			
Module-2 Training			09 Hours
Objectives of Training, Training versus Development, Methods of Training, Concept of Management Development, Principles of Management Development. Career Planning: Meaning, Need, Process and Advantages of Career Planning & Development – Steps in Career Development System – Promotion – Transfer – Demotion.			
Module-3 Performance Appraisal			09 Hours
Performance Appraisal – Meaning & Definition, Objectives of Performance Appraisal, Process of Performance Appraisal, Methods of Performance Appraisal – Traditional & Modern Methods, Balanced Scorecard, Essentials of Good Performance Appraisal.			
Module-4 Compensation Management			09 Hours
Components of Compensation - Factors influencing Employee Compensation; external and internal - Challenges in Compensation; Job Based Pay, Skill Based Pay, Competency Based Pay - Concepts of Wage; Minimum, Fair & Living Wages - Objectives of Wage & Salary Administration - Wage Fixation Institution in India; Collective Bargaining, Wage Boards & Pay Commission - Equal pay, Gender pay gap - Recent Trends; Performance Based Pay, Talent Based Pay, Broad Banding, Flexible Pay, Team Based Allowance.			

Course Outcomes: At the end of the course the student will be able to:	
CO1	Understand the key theoretical perspectives, concepts in Human Resource Management (HRM) and its relevance in today's organizations.
CO2	Analyze the role of HR Manager in enhancing organizational effectiveness, employee performance and planning HR aspects as well as applying different recruitment and selection methods.
CO3	Evaluate Employee job performance including different appraisal methods and implementing the different strategies to improve employee job performances.
CO4	Develop effective HRM practices and implementing modern HR techniques and practices in the present organisations.

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Human Resources Management	L M Prasad	Sultan Chand & Sons
2	Human Resource Management: Text and Cases	K. Aswathappa	McGraw Hill
3	Human Resources Management	Dr. Suman Shetty N and Dr. Ravi M.N.	Professional Books Publishers
4	Essentials of HRM and Industrial Relation	Subba Rao P	Himalaya Publishing House
5	Human Resource Management: Text and Cases	Gupta C B	Sulthan Chand & Sons
6	Huma Resource Management: Text and Cases	Rao V S P	Excel Books
7	Human Resource Management	Kanka S S	Sulthan Chand & Sons
8	A Textbook of Human Resource Management	Dwivedi R. S	Vikas Publishing House
9	Personnel Management: Human Resource Principles, Concepts, Trends, Emerging Challenges	C. B. Mamoria& V S P Rao	Himalaya Publishing House
10	Human Resource Management	Gary Dessler & Biju Varrkey	Pearson
11	Personnel Management & Human Resources	C S Venkataratnam& B. Srivastava	McGraw Hill Publication
12	Human Resource Management	Pravin Durai	Pearson Education
13	Human Resource Management	Biswajeet Pattanayak	PHI Learning
14	Personnel Management & Industrial Relations	P C Tripathi	Sultan Chand & Sons
15	Human Resource Management	Robert L. Mathis, John H. Jackson	Cengage Learning
16	Human Resource Management	Raymond Noe, John Hollenbeck, Barry Gerhart, Patrick Wright	McGraw-Hill Education
17	Training and Development in Organizations	Jon M. Werner, Randy L. DeSimone	Pearson Education
18	Human Resource Management at Work: People Management and Development	Mick Marchington & Adrian Wilkinson	McGraw Hill
19	Principles of Personnel Management	Edwin B. Flippo	McGraw Hill
20	Employee Management Mastermind – Manage People Risks, Compensation & HR	Harjeet Khanduja	Zebra Learn Pvt Ltd

	Technology		
21	Generation Z	Corey Seemiller & Meghan Grace	Routledge
22	Managing Human Resources	Gomez-Mejia Luis R, Balkin David B. and Cardy Robert L.	Prentice Hall India
23	Human Resource Management	Alan Price	Cengage Learning
24	Human Resource Management: A South Asian Perspective	Snell, Bohlander & Vohra	Cengage Learning
25	Applied Human Resource Management: Strategic Issues and Experiential Exercises	Kenneth M. York	Sage Publication
26	Reinventing HRM: Challenges and New Directions	Ronald J. Burke & Cary L. Cooper	Poutledge

Video Lectures (e – resources)

1. <https://courses.lumenlearning.com/wm-humanresourcesmgmt/>
2. <https://www.whatishumanresource.com/>
3. <https://www.managementstudyguide.com/>
4. <https://hr-guide.com/>
5. <https://www.citehr.com/>
6. <https://www.icmrindia.org/case%20volumes/Case%20Studies%20in%20Human%20Resource%20Management%20Vol%20I.htm>
7. <https://open.umn.edu/opentextbooks/textbooks/71>
8. <https://hbsp.harvard.edu/cases/>
9. <https://www.coursera.org/specializations/human-resource-management>
10. https://onlinecourses.nptel.ac.in/noc20_mg15/preview
11. https://alison.com/course/introduction-to-modern-human-resource-management-revised#google_vignette
12. <https://www.classcentral.com/course/managing-human-resources-5462>
13. <https://onlinelibrary.wiley.com/toc/1099050x/2025/64/1>

STRATEGIC MARKETING MANAGEMENT			
Course Code	B.Com 3.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	3 Hours		
Total Hours	36 Hours	Credits	2
Course Learning Objectives: The objective of the course is to <ul style="list-style-type: none"> To understand the classical Marketing perspectives and contrasts. To understand the dynamics of various Environmental factors. Familiarize the students regarding dimensions of Consumer behavior, New Product Development. To have an elementary knowledge of Pricing strategies, and other preliminary concepts. 			
Unit - 1: Marketing Environment			09 Hours
Introduction, Nature of Marketing Environment, Kinds of Marketing Environments, Macro Marketing Environment, Micro Environment, Strategies to deal with marketing environment			
Module-2: Consumer Behavior			09 Hours
Meaning, Consumer Buying Motives, Theories of Consumer Buying Behaviour, Factors Influencing Consumer Behaviour, Types of buying behavior.			
Module-3: New Product Development			09 Hours
Introduction, Product Development, Stages in New Product Development, Process in product planning & development, Classification of new product, Product Failure, Product Quality Assurance, ISO:9000 Series-Quality Standards			
Module-4: Pricing Strategies			09 Hours
Introduction, Importance of pricing, Types of pricing decisions, Pricing Decisions and Strategies, Pricing of New Products, Recent Innovation in pricing, Discounts and allowances			

Course Outcomes: At the end of the course the student will be able to:	
1	Students will get the exposure of Marketing.
2	Subject will give vast and wide insight of traditional and contemporary aspects in marketing.
3	It will help students to understand about dynamics of various Environment of Marketing, New Product Development, Pricing strategies and so on.
4	This subject will empower the students to gain insights into day to day marketing.

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1.	Marketing Management	T. N. Chhabra S.K. Grover	Gagan Kapur Dhanpat RAi & Co. (P) Ltd., Delhi
2.	Marketing Management Concepts & Cases	Late S.A Sherlekar Revised by R. Krishnamoorthy	Himalaya Publishing House, Mumbai
3.	Marketing Management	Rajan Saxena	McGrew Hill Education (India) Private Limited, Chennai

4.	Marketing Management	Dr. S.P. Bansal	Kalyani Publishers, New Delhi
5.	Marketing Management	Philip Kotler Kevin Lane Keller	Pearson Education
6.	Marketing Management	Dr. Amit Kumar Dr. B. Jagdish Rao	Sahitya Bhawan Publications

INDIAN FINANCIAL SYSTEM AND INVESTMENT ANALYSIS			
Course Code	B.Com 3.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	03	Total hours	36
Credits	02		
Course Learning Objectives: The objective of the course is to <ul style="list-style-type: none">• Understand the structure of Indian financial system• Analyzethe various financial services in the financial market• Apply the knowledge of Investments in wise Investment decisions			
Module-1 INDIAN FINANCIAL SYSTEM		08 Hours	
Financial system and Securities Market: Financial System – Concept, Securities Market Structure- Structure of money market and capital market — Call money market. Treasury bill market, Commercial bill market including commercial paper and certificate of deposits, Government securities market, Primary and secondary market for securities. Market Participants			
Module-2 FINANCIAL SERVICES AND FINANCIAL INNOVATIONS		12 Hours	
Financial Services- Concept and Role of Financial Services, Mutual fund – meaning , parties to the mutual fund and kinds of Mutual fund schemes. Exchange traded funds- concept and operation of ETF. Credit rating – concept, kinds, methodology and agencies. Venture Capital- concept, stages of VC financing, types. FinTech- concept, Evolution and Importance of FinTech			
Module-3 ELEMENTS OF INVESTMENT		08 Hours	
Investment: Meaning – Characteristics – Importance – Objectives – Factors of Sound Investment – Investment Environment – Investment Media – Principles of Investment – Speculation – Gambling, Difference between investment, speculation, and gambling -Investment Process (Theory)			
Module-4 VALUATION OF SECURITIES		08 Hours	
Concept of Valuation- Equity valuation and Analysis, Bond valuation and Analysis. Contemporary issues in Finance			

Course Outcomes: At the end of the course the student will be able to:	
CO 1	Understand the structure of the financial markets
CO 2	Comprehend the various financial services and their importance in the financial markets
CO 3	Apply concepts to the real-world scenario

Books for reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Investment and Security Markets in India	V A Avadhani	Himalaya Publishing house
2	Security Analysis and Portfolio Management	Punithavathy Pandian	Vikas Publishing House
3	Indian Financial Systems	M Y Khan	Tata McGraw Hill
4	Financial Markets and Services	Vasanth Desai	Himalaya Publishing House
5	Financial Markets and Services	K Natrajan E Gordon	Himalaya Publishing House

INDIAN ACCOUNTING STANDARDS - I			
Course Code	B.Com 3.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	03	Total hours	36
Credits	02		
Course Learning Objectives: The objective of the course is to <ul style="list-style-type: none"> ✓ Comprehend the necessity and advantages of accounting standards ✓ Compile financial statements in compliance with Indian Accounting Standards (Ind AS) ✓ Understand the stipulations of Indian Accounting Standards regarding the recognition, measurement, and disclosure of specific items in financial statements. ✓ Comprehend the Accounting Standards relevant to items excluded from financial statements 			
Module-1 INTRODUCTION TO INDIAN ACCOUNTING STANDARDS 10 Hours			
Meaning and Definition of Accounting Standards, Objectives of Accounting Standards, Benefits and Limitations of Accounting Standards, Process of Formulation of Accounting Standards in India, Overview and List of Indian Accounting Standards (Ind AS), Need for Convergence Towards Global Standards. Introduction to International Financial Reporting Standards (IFRS): Features of IFRS, Merits and Demerits of IFRS, Benefits of Convergence with IFRS. Applicability of Ind AS in India			
Module-2 PREPARATION OF FINANCIAL STATEMENTS (IND AS 1) 10 Hours			
Framework for Preparation of Financial Statements, Presentation of Financial Statements as per Ind AS 1. Components of Financial Statements: Statement of Profit and Loss, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Notes to Accounts. Practical Problems on Preparation of: Statement of Profit and Loss, Balance Sheet (As per Schedule III of the Companies Act, 2013)			
Module-3 RECOGNITION, MEASUREMENT, AND DISCLOSURE OF FINANCIAL STATEMENT ITEMS UNDER ACCOUNTING STANDARDS 06 Hours			
Ind AS 16 – Property, Plant, and Equipment. Ind AS 116 – Leases. Ind AS 38 – Intangible Assets. Ind AS 23 – Borrowing Costs. Ind AS 40 – Investment Property. Objectives and Scope of each Standard, Key Definitions under each Standard, Recognition Criteria, Measurement Principles (Initial and Subsequent), Disclosure Requirements, Simple Practical Problems on the above Standards			
Module-4 ACCOUNTING STANDARDS FOR ITEMS NOT APPEARING IN FINANCIAL STATEMENT STANDARDS COVERED 10 Hours			
Ind AS 108 – Segment Reporting, Ind AS 24 – Related Party Disclosures, Ind AS 10 – Events Occurring After the Reporting Period (Balance Sheet Date), Ind AS 37 Provisions, Contingent Liabilities and Contingents Assets. Ind AS 33 Earnings per Share. Objectives and Scope of Each Standard, Key Definitions and Concepts, Recognition and Disclosure Requirements, Importance and Implications for Financial Reporting			

Books for Reference:

- Study material of ICAI
- Indian Accounting Standards by Anil Kumar, Rajesh Kumar and Mariyappa, HPH
- Indian Accounting Standards Made Easy by Miriyala, Ravikanth, Commercial Law Publishers
- IFRS for India by Dr. A.L. Saini, Snow white Publications.
- Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
- IFRS for Finance Executives by Ghosh T P, Taxman Allied Services Private Limited.

Note: Latest edition of books may be used

HUMAN RESOURCE ANALYTICS			
Course Code	B.Com 3.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	03		
Total Hours	36	Credits	2
Course Learning Objectives: The objective of the course is to <ul style="list-style-type: none"> Understand the role of Analytics in Human Resource Management Identify a list of HR metrics relevant to achieve organization's mission or goals Apply HR analytics to support data driven HR decisions Impart hands-on experience to analyze and interpret HR data 			
Module-1: Introduction and Foundation of HR Analytics(10hours)			
HR Analytics and Changing Role of HR Professionals. Importance and Scope of HR Analytics. Significance of HR Analytics, Benefits and Applications of HR Analytics, Levels of Analysis, Framework and Models of HR Analytics, Aligning HR analytics with Business Strategy and Outcomes.			
Module-2: Data Sources for HRAnalytics(8hours)			
Major HR Functions- HRMS/HRIS for HR decision-making – Understanding HR Data: Importance of HR Data, Types and Scales of Data; Methods of Capturing Data, Data Examination & Purification			
Module-3:: HR Metrics for Analytics(10hours)			
Developing Key HR metrics for reporting–HRP metrics- recruitment metrics – training and development metrics- performance appraisal metrics – Talent Management metrics- Employee Engagement metrics- Compensation Management metrics-HR scorecard – HR dashboard Models of HR Analytics			
Module-4: HR Descriptive & Predictive Analytics(8hours)			
Types of Business Analytics-Descriptive, Diagnostic, Predictive & Prescriptive- Tools for HR Analytics- Translating HR Metrics Results into Actionable Business Decisions for Upper Management (Calculation of Mean, Median, Mode, SD, Variance, Standard Error, Range, Kurtosis, Skewness Correlation, Regression for HR data Using Excel Application Exercises, HR Dashboards			

Course Outcomes: At the end of the course the student will be able to:	
	1. Understand concept and role HR Analytics
	2. Understand various HR Metrics for HR Analytics
	3. Application of HR analytics in HR decision making

Books for Reference

Sl.No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	HR Analytics: Understanding Theories and Applications	Dipak Kumar Bhattacharya	SAGE publications
2	Ramesh Soundrarajan&Kuldeep Singh	Winning on HR Analytics	Sage
3	Human Resource Analytics	NishantUppal	Pearson
4	HR Analytics	Rama Shankar Yadav& Sunil Maheshwari	Wiley

DIGITAL MARKETING			
Course Code	B.Com 3.5	IA Marks	10
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	03		
Total Hours	36	Credits	02
Course Learning Objectives: The objectives of the course is to <ul style="list-style-type: none"> • Introduce the fundamentals of digital marketing and its evolution. • Explore various digital marketing channels and tools. • Develop skills in content marketing, SEO, SEM, social media, and analytics. • Enable students to create, manage, and evaluate digital marketing campaigns. 			
Module-1: Introduction to Digital Marketing			09 Hours
Meaning and Evolution of Digital Marketing, Traditional Marketing vs. Digital Marketing, Components of Digital Marketing Ecosystem, Benefits and Challenges of Digital Marketing, Digital Marketing Trends and Career Opportunities.			
Module-2 : Digital Marketing Channels and Strategies			09 Hours
Meaning, Concept, Importance of Digital Marketing Channels, Website Planning and Development, Content Marketing Strategy, Email Marketing – Planning and Execution, Affiliate and Influencer Marketing, Mobile Marketing and App-based Marketing, Online Reputation Management (ORM)			
Module-3 : Search Engine and Social Media Marketing			09 Hours
Search Engine Optimization (SEO): On-page and Off-page Techniques, Search Engine Marketing (SEM) and Google Ads, Pay Per Click (PPC) Advertising, Social Media Platforms: Facebook, Instagram, LinkedIn, Twitter, YouTube, Social Media Campaign Planning and Management, Tools for Social Media Management			
Module - 4: Web Analytics and Digital Campaign Planning			09 Hours
Introduction to Web Analytics (Google Analytics, etc.), Key Metrics: Traffic, Conversion, Bounce Rate, Engagement, ROI Measurement in Digital Marketing, Budgeting and Media Planning for Campaigns, Legal and Ethical Aspects of Digital Marketing			

Course Outcomes: At the end of the course the student will be able to:	
CO1	Understand the basics and importance of digital marketing and Identify the key differences and advantages over traditional marketing.
CO2	Create and manage content strategies across platforms, Plan and execute email and mobile marketing campaigns.
CO3	Gain practical knowledge of SEO and SEM techniques, Design and monitor social media campaigns effectively.
CO4	Analyze and interpret data from digital campaigns, Plan and present a digital marketing strategy for a product or service.

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Understanding Digital Marketing	Damian Ryan	Kogan Page
2	Marketing 4.0: Moving from	Philip Kotler, Hermawan Kartaja	Wiley

	Traditional to Digital	ya, IwanSetiawan	
3	Digital Marketing	Dave Chaffey & Fiona Ellis-Chadwick	Pearson Education
4	Digital Marketing Essentials	Jeff Larson & Stuart Draper	Stukent
5	Digital Marketing for Dummies	Ryan Deiss& Russ Henneberry	Wiley
6	Social Media Marketing: A Strategic Approach	Melissa Barker, Donald Barker, Nicholas Bormann, Krista Neher	Cengage Learning
7	The Art of Digital Marketing	Ian Dodson	Wiley
8	Digital Marketing Strategy: An Integrated Approach to Online Marketing	Simon Kingsnorth	Kogan Page
9	SEO 2023: Learn Search Engine Optimization	Adam Clarke	Independently published

Web links and Video Lectures (e-Resources):

- **Google Digital Garage** – <https://learndigital.withgoogle.com>
- **HubSpot Academy** – <https://academy.hubspot.com>
- **Simplilearn – Digital Marketing Full Course:** <https://www.youtube.com/watch?v=nU-IIXBWIS4>
- **Marketing91 (India-based):** <https://www.youtube.com/@Marketing91>
- **Coursera – Digital Marketing Specializations:** <https://www.coursera.org/specializations/digital-marketing>

Personal Investment Management			
Course Code	B.Com 3.5	IA Marks	10
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	3 Hours		
Total Hours	36	Credits	02
Course Learning Objectives: The objectives of the course are to <ul style="list-style-type: none">• Create awareness about various financial products in the market.• Enable the learners to acquire basic knowledge and skills in managing personal investment.• Understand the basics of investment in financial and capital market.• Encourage learners to take up careers in financial planning and Financial Advisory.			
Module-1 Introduction to Investment:		08 Hours	
Savings vs Investment, Objectives of Investment, Principles of Investment: Liquidity, Safety or Security & Profitability or Return, Other Considerations: Tax implications, Rate of Interest & Inflation.			
Module-2 Investment Avenues:		08 Hours	
Term deposits, Insurance Policies, Retirement Plans, Real Estate, Gold and Bullion, Stock market securities & Mutual Funds. Basics of Investment Products – Goals & Time Frame, Assessing Risk Profile, Diversification & Asset Allocation, Capital Market vs Money Market, Market Participants & Stock Return and Risk			
Module-3 Investment in Stock Market Securities:		10 Hours	
Meaning of Stock market securities. How to Invest in Stock market. Stock indices: SENSEX, NIFTY. Risks involved in Stock market investments and Investor protection –SEBI.			
Module-4 Investment in Mutual Funds:		10 Hours	
Meaning of Mutual Funds, Types/classification of Mutual Funds, How to Invest in Mutual Funds, Net Asset Value: Meaning and computation. Benefits of Mutual Fund Investment. Financial Planning, Life Cycle & Personal Budget. Personal Investment Planning and Personal Financial Planning with Case Studies			

Course Outcomes: At the end of the course the student will be able to:	
1	Take up careers in Personal Investment and Financial Planning
2	Set up their own offices for Stock Market and Investment advisory
3	Be aware of the investment products and work in terms of Financial Independence.

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Financial Education & Investment Awareness	--	NSE Academy
2	NSDL Primer on Personal Finance	--	NSDL
3	Personal Investment Management	Louis Manoj & Dr Therese Pereira	Louis Publication

4	Let's Talk Money	Monika Halan	Harper Business
5	Retire Rich: Invest ₹40 a Day	P .V. Subramanyam	TV18 Broadcast Ltd
6	The Money Manual: How to Control Your Budget and Your Finances	Tonya B Rapley	Createspace Independent Publishing Platform
7	The Richest Engineer	Abhishek Kumar	Manjul Publish House
8	Finance for Non-Finance People	Vishal Thakkar	JA Enterprises/ Network 18 Publications
9	Stocks to Riches	Parag Parikh	McGraw Hill Education
10	Value Investing and Behavioural Finance	Parag Parikh	McGraw Hill Education
11	How to Budget & Manage your Money	Rachel Mercer	Independently Published

Web links and Video Lectures (e-Resources):

- Saa᳚thi App of SEBI can be downloaded for insights into financial planning and investment tips.
- <https://youtu.be/sGrpyFiqNEI?si=HAT8XvKw4Nr01h09> – 11 Financial Rules for Financial Planning and help you retire early.
- https://youtu.be/MabD5R8kRak?si=A0Xn3umJRjeGS_1w – The Ultimate Financial Plan in 10 minutes
- <https://youtu.be/Y4a3I4TjMrc?si=GDrmMdyOlkUfdCFV> – Financial Planning & Personal Budget
- https://youtu.be/CU4l_rs50Kk?si=_b1zUpHQTf7Qfyrz – Steps for Money Management and Financial Planning.
- <https://youtu.be/4j2emMn7UaI?si=UB9W2WY0A-ooVYTQ> – Financial Literacy
- <https://youtu.be/UcAY6qRHlw0?si=-Gkc66rcbW284TJk> – Personal Finance Basics

Curriculum for IV Semester B.Com Regular

Course Contents:

4.1 Cost and Management Accounting - II

4.2 Corporate Accounting – II

4.3 Direct Tax – II

4.4 Human Resource Development

Or

Sales Promotions & Advertising Strategies

Or

Portfolio and Investment Management

Or

Indian Accounting Standards – II

Or

Marketing Analytics

4.5 Real Estate Management

COST & MANAGEMENT ACCOUNTING – II			
Course Code	B.Com 4.1	IA Marks	20
Course Type (Theory/Practical/Integrated)		End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	05		
Total Hours	60	Credits	5
Course Learning Objectives: The objective of the course is to			
■ To make the students understand the basic concepts of overheads			
■ To enhance their knowledge on the elements of cost where cost control and cost reduction techniques are used.			
■ To make the students to understand how cost accounts reconcile itself with financial accounts.			
Module-1 OVERHEADS		14 Hours	
Meaning- Collection of overheads - Classification of overheads on the basis of Functions, Elements and Behaviour. Allocation and Apportionment of overheads to cost centers (Departmentation of overheads). Problems on primary distribution of factory overheads. Secondary distribution of overheads Meaning-Basis of reapportionment, Methods of reapportionment: Direct distribution, Step Ladder Method-Reciprocal service methods: Simultaneous equation method and Repeated distribution- Problems on all methods of secondary distribution.			
Module-2 ABSORPTION OF OVERHEADS		12 Hours	
Meaning - Methods of absorption: Percentage on direct material cost, direct labour cost, prime cost, direct labour hour rate & machine hour rate. Problems on direct labour hour rate and machine hour rate.			
Module-3 MODERN TECHNIQUES OF OVERHEAD ABSORPTION		10 Hours	
Activity based costing (ABC) Weakness of conventional costing system -Concept of ABC - Characteristics of ABC- Kaplan and Cooper’s Approach to ABC -Cost drivers and Cost pools, allocation of overheads under ABC-Steps in Implementation of ABC -Benefits of ABC system - Difficulties faced by industries in the successful implementation of ABC- Time Driven Activity Based costing (TDABC)-theory only .Lean Accounting Methods -(Theory only)			
Module-4 ACCOUNTING FOR COSTS (Non-Integrated Accounting System)		12 Hours	
Meaning, features, books maintained, Journal Entries and Ledger Accounts-Trial Balance excluded.			
Module-5 RECONCILIATION OF COST & FINANACIAL ACCOUNTS		12 Hours	
Introduction, Meaning of reconciliation, Need for reconciliation, Procedure for reconciliation, Reasons for disagreement in profits. Problems on reconciliation.			

Course Outcomes: At the end of the course the student will be able to:	
1	Learners would benefit regarding the Cost Concepts and its application.
2	They can easily go in for higher learning in the subject.

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Cost Accounting:	PattanSetty and Dr. Palekar	R Chand &Co
2	Cost and Management Accounting	Ravi M. Kishore	Taxmann Publications (P)Ltd
3	Cost Accounting	S.P. Iyengar.	Sulthan Chand &Sons
4	Cost Accounting	Dr.Ravi M.N. and Dr. Suman Shetty N.	Professional Books Publishers
5	Cost Accounting	K.S.Adiga	Shubha Prakashana
6	Cost Accounting	M.N. Arora.	Himalaya Publishing House
7	Cost Accounting	I.M. Pandey.	Vikas Publishing House
8	Cost Accounting	B.S. Raman.	United Publishers
9	Cost Accounting:	M.L. Agarwal.	Sahitya Bhawan Publications
10	Cost and Management Accounting:	G. Balakrishna Shetty	United King Publishers

CORPORATE ACCOUNTING-II			
Course Code	B.Com 4.2	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	5hrs		
Total Hours	60hrs	Credits	05
Course Learning Objectives: Upon successful completion of the course, students will be able to <ul style="list-style-type: none"> ✓ Comprehend the legal regulations and procedures for the redemption of preference shares. ✓ Understand the various techniques of mergers and acquisitions involving joint stock corporations. ✓ Comprehend the procedure of internal reconstruction. ✓ Comprehend the implications and conditions of liquidation, and formulate the liquidator's conclusive financial statement. ✓ Acquire understanding of contemporary advancements in accounting and accounting norms. 			
Module-1 REDEMPTION OF PREFERENCE SHARES			12 Hours
Definitions and Legal Regulations, Treatment of Premium on Redemption. Establishment of Capital Redemption Reserve Account for New Share Issuance for Redemption. Organising Cash Reserves for Redemption, Establishment of the Minimum Quantity of Shares Required for Redemption. Issuance of Bonus Shares, Preparation of Balance Sheet in accordance with Schedule III of the Companies Act, 2013 post-Redemption			
Module-2 MERGERS AND ACQUISITION OF JOINT STOCK COMPANIES			16 Hours
Amalgamation and Acquisition of Companies: Definition of Amalgamation and Acquisition, Categories of Amalgamation, Amalgamation as a Merger, Amalgamation as a Purchase. Calculation of Purchase Consideration: Lump Sum Method, Net Asset Method, Net Payment Method. Accounting for Amalgamation: Pooling of Interests Method (including issues), Purchase Method (including issues). Accounting Procedures: Journal Entries and Ledger Accounts in the Transferor Company's Records, Journal Entries in the Transferee Company's Records, Preparation of Balance Sheet Post-Merger (in accordance with Schedule III of the Companies Act, 2013).			
Module-3 INTERNAL RECONSTRUCTION OF JOINT STOCK COMPANIES			10 Hours
Internal Reconstruction and Capital Reduction: Definition of Capital Reduction, Aims of Capital Reduction, Regulations for Share Capital Reduction under the Companies Act, 2013. Methods of Capital Reduction. Journal Entries for Capital Reduction: Accounting for Capital Reduction. Preparation of the Capital Reduction Account and the Balance Sheet post-reduction in accordance with Schedule III of the Companies Act, 2013.			
Module-4 LIQUIDATION OF COMPANIES			12 Hours
Liquidation of Companies: Definition of Liquidation, Methods of Winding Up, Compulsory Winding Up, Voluntary Winding Up, Winding Up under Judicial Supervision. Essential Elements of Liquidation: Payment Hierarchy during Liquidation, Liquidator's Financial Statement, Liquidator's Compensation. Practical Application: Issues Regarding the Preparation of the Liquidator's Statement of Account.			
Module-5 RECENT DEVELOPMENTS IN ACCOUNTING AND ACCOUNTING STANDARDS			10 Hours
Recent Advancements in Accounting and Accounting Standards: Global Reporting Initiative (GRI) concepts: General disclosure of ESG factors. Inflation Accounting: Introduction, meaning, objectives and applications			

Books for Reference

- ✓ Arulanandam& Raman - Corporate Accounting-II, HPH
- ✓ Anil Kumar.S Rajesh Kumar.V and Mariyappa B Advanced Corporate Accounting, HPH
- ✓ Dr. Venkataraman. R – Advanced Corporate Accounting
- ✓ S.N. Maheswari , Financial Accounting, Vikas publishing
- ✓ Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP
- ✓ RL Gupta, Advanced Accountancy, Sultan Chand
- ✓ K.K Verma – Corporate Accounting.
- ✓ Jain and Narang, Corporate Accounting.
- ✓ Tulsian, Advanced Accounting
- ✓ Shukla and Grewal – Advanced Accountancy, Sultan Chand

DIRECT TAX - II			
Course Code	B.Com 4.3	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	5 Hours		3 Hours
Total Hours	60 Hours	Credits	5
Course Learning Objectives: The objective of the course is to <ul style="list-style-type: none"> • To familiarize the students with the Legal Provisions and Procedural aspects of Income Tax. • To equip the students with a comprehensive understanding of direct taxes, their applications, and the tax laws governing them. • To be taught with reference to the relevant amendments made to Direct Tax Laws of India by Finance Acts passed in the Parliament from time to time. • Apply the knowledge of taxation in practical field. 			
Module - 1: Income from House Property			14 Hours
Composite Rent, Annual Value of let out property- self occupied property-concept of Unrealized Rent and Arrears of Rent and its treatment-recovery of arrears of rent, deductions from Annual Value.			
Module-2: Depreciation			08 Hours
Rules governing Depreciation – Additional Depreciation - Computation of Depreciation and Written Down Value under Block of Assets Method.			
Module-3: Profit and Gain from Business and Profession			14 Hours
Deduction Permissible u/s 30 to 37, Payments not Deductible - Computation of Professional Income and Business Income.			
Module-4: Capital Gains			12 Hours
Meaning –Transfer, Transactions not regarded as Transfer- Short Term and Long Term Capital Gains -Cost of Acquisition – Capital Gains Exempt u/s 54 –Problems on Computation of Taxable Capital Gains.			
Module-5: Income from Other Sources			12 Hours
Interest on securities-Grossing up – Other Important Exemptions u/s10 including section 10(15) - Deductions u/s 57.			

Course Outcomes: At the end of the course the student will be able to:	
Understand	The structure of direct taxes in India
Comprehend	The income tax laws, procedures and regulations time to time.
Apply	The knowledge in calculation of tax liability and filing of returns

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Direct Taxes,	Dr. Vinod K Singhanian,	Taxmann's Publications.
2	Income Tax Law and Practice,	Dr. H.C.Mehrotra and Dr. S.P.Goyal,	Sahithya Bhavan Publication.
3	Students Hand Book on Taxation	T.N. Manoharan	Snow White Publications.
4	Practical Approach to Income Tax	Dr. Girish Ahuja and Dr. Ravi Gupta	Commercial Law Publishers (India) Pvt. Ltd.
5	Direct Tax - II	Dr. Ravi M.N., Dr. Suman Shetty N and Bhanuprakash B.E.	Professional Books publishers

HUMAN RESOURCE DEVELOPMENT			
Course Code	B.Com 4.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	03hrs		
Total Hours	36	Credits	02
Course Learning Objectives: The objective of the course is: <ul style="list-style-type: none"> • Articulate the core principles, concepts of HRD. • Analyze the role of HRD in improving individual and organizational performance. • Apply HRD strategies like training and development in real-world scenarios. • Evaluate effective HRD programs. • Demonstrate an understanding of global issues in HRD practices. 			
Module-1 Conceptual Framework of HRD			09 Hours
Meaning and Definition of HRD; Need for HRD; Functions of HRD; HRD in Organizational Effectiveness; Structure of HRD; HRD Mechanism; HRD and Technology integration (AI, Automation, Digital HR tools); Challenges in HRD.			
Module-2 Design and Implementation of HRD Programs			09 Hours
HRD Process; Assessing the need for HRD; Designing and developing effective HRD programs; Implementing HRD Programs; Evaluating effectiveness of HRD Programs; HRD in Indian Industry: Current Practices and Innovation.			
Module-3 HRD Strategies for Enhancing HR Performance			09 Hours
Employee Counselling and Mental health support; Counselling Programs; Issues in Employee Counselling; Employee Wellness and Health Promotion Program; Management of Human resource surplus and shortage - Workforce Reduction and Realignment, downsizing and outplacement services, HR performance and benchmarking, Retention of human resources, Upskilling & Reskilling, Life-long Learning, Hybrid Work System, Moonlighting.			
Module-4 Globalisation and HRD			09 Hours
Impact of Globalisation on HRD; Diversity of workforce, discrimination, equal employment opportunity, managing diversity and diversity training, HRD Programs for diverse Employees; Global assignment management – staffing global assignment, Pre-departure orientation and training, Expatriate and Repatriate support and Development, international compensation.			

Course Outcomes: At the end of the course the student will be able to:	
CO1	Understand the key theoretical perspectives, concepts, and definitions of Human Resource Development (HRD) and its strategic importance in modern organizations.
CO2	Analyze the role of HRD in enhancing organizational effectiveness, employee performance, and fostering a learning culture.
CO3	Evaluate HRD systems and processes, including their design, implementation, and impact on employee development and organizational success.
CO4	Apply HRD principles and frameworks in real-world scenarios, including needs assessment, program development, and evaluation of HRD initiatives.
CO5	Develop effective HRD programs and interventions, considering contemporary trends such as digital HR tools, AI, automation, and employee wellness.
CO6	Integrate employee empowerment, counselling, mental health support, and diversity and inclusion strategies within HRD initiatives.

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Human Resource Development	Subba Rao	Himalaya Publishers
2	Human Resource Development and Management	V. S. P. Rao	Excel Books
3	Human Resource Development	P C Tripathi	Sultan Chand & Sons
4	Human Resource Development	Mukund Chandra Mehta & Doel Kar	Bharathi Publications
5	Human Resources Development in India: Conceptual Analysis and Strategies	Tomar M S & Yadav B S	Shree Publishers
6	Human Resource Development: Theory & Practice	Rakesh Kumar Sudan & Minakshi Sharma	New Century Publications
7	Effective Human Resource development	Ajit Kumar Ghoshdr& Ananya Ghosh	Manas Publications
8	Human Resource Development	Uday Kumar Halder	Oxford university Press
9	Strategic Human Resource Development	M. P. Gupta	Sage Publications
10	Future of HRD	T V Rao	Laxmi Publication
11	Strategic Human Resource Development	Kandula Srinivas R	PHI Learning
12	Human Resource Development: Theory & Practice.	David McGuire & Kenneth Molbjerg Jorgenson	Sage Publication
13	Strategic Human Resource Development	Lyle Yorks	Cengage Learnings
14	The Handbook of Human Resource Development	Elaine Farndale, K. H. K. Kock, Paul Boselie	Wiley-Blackwell
15	Training and Development in Organizations	Jon M. Werner, Randy L. DeSimone	Pearson Education
16	Human Resource Development: A Concise Introduction	Jon M. Werner & Randy L. DeSimone	Cengage Learning
17	Human Resource Development	Ronald L. O'Leonard	Pearson Education
18	Foundations of Human Resource Development	Richard A Swanson	Berrett-Koehler
19	Strategically Integrated HRD	Jerry W Gilley & Ann Maycunich Gilley	Basic Books

20	Human Resource Development: From Theory into Practice	Eugene Sadler - Smith	Sage Publication Ltd
21	The HRD Almanac	Vidhya Srinivasan	Notion Press
22	HRD Management: A Strategic Approach	A. K. Nayak	Commonwealth Publishers
23	Big Book of HR	Barbara Mitchell & Cornelia Gamlem	Career Press
24	Strategic Human Resource Management	Randall S. Schuler & Susan E. Jackson	Blackwell Publishing
25	Strategic Human Resource Development: A Journey in Eight Stages	Matthias T. Meifert	Springer

Web links and Video Lectures (e-Resources):

- <https://hbr.org/topics>
- <https://www.cipd.org/asia>
- <https://www.classcentral.com/course/youtube-human-resource-development-47761>
- https://www.youtube.com/watch?v=sBA_5KbwfC4
- <https://www.youtube.com/watch?v=bBGvDuiW-M>
- <https://www.youtube.com/watch?v=l59ff73Kg0k>
- <https://www.shrm.org/in/foundation>
- <https://www.ahrd.org/>
- <https://archive.nptel.ac.in/courses/109/105/109105121/>
- <https://www.youtube.com/watch?v=b2UZKco-drw>
- <https://avcce.digimat.in/nptel/courses/video/109105121/L51.html>
- https://www.mindluster.com/certificate/14575/Human-Resource-full-explanation-video#google_vignette
- <https://onlinelibrary.wiley.com/journal/15321096>
- <https://www.tandfonline.com/toc/rhrd20/current>

SALES PROMOTIONS & ADVERTISING STRATEGIES			
Course Code	B.Com 4.4	IA Marks	10
Theory/Practical/Integrated	Theory	End Sem Marks	40
		Total Marks	50
Teaching hours / week	3 Hours.		
Total Hours	36 Hrs.	Credits	2
Course Learning Objectives: <ul style="list-style-type: none"> To understand the dynamics of various Sales Promotions & CRM. To understand the classical Advertising and their Ethics including Global Marketing. To have an elementary knowledge of Marketing Ethics with Social Responsibilities and Consumer Protection Act. Familiarize the students regarding dimensions of Retail Management. 			
Module – 1 Sales Promotion & Customer Relationship Management 09 Hours Introduction, Objectives of Sales Promotions, Types of Sales Promotion Programmes, Setting Sales Targets, Customer interactions & build relationships, Customer satisfaction & Loyalty, Measuring of CRM.			
Module – 2 Advertising & Global Marketing 09 Hours Introduction, Function & Objectives, Importance, Types of Advertising, Advertising Copy, Advertising Layout, Advertising Appeal, Advertising Ethics, New trends in Advertising, Global Marketing meaning, Global Marketing Strategies, Global Marketing Planning.			
Module – 3 Marketing Ethics & Social Responsibilities 09 Hours Introduction, Business Objectives, Impact of marketer's actions on consumers and society, Marketing Ethics and their Impact, Consumer Protection meaning, Rights of consumer protection Act, Different Agencies in consumer protection.			
Module – 4 Retail Marketing 09 Hours Meaning, Features & Importance, Types of retail Marketing, Wheel of retailing, Retail Mix, Retail Environment, Store layout, Types of stores, Point of sale systems, In-store Promotions.			

Course Outcomes: At the end of the course the student will be able to:	
1	Students will get the exposure of Marketing.
2	Subject will give vast and wide insight of traditional and contemporary aspects in marketing.
3	It will help students to understand about dynamics of various aspects of Global Marketing, Sales Promotions, Marketing Ethics, Social Responsibilities, Retail Marketing and so on.
4	This subject will empower the students to gain insights into day to day marketing.

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1.	Marketing Management	T. N. Chhabra S.K. Grover	Gagan Kapur Dhanpat Rai & Co. (P) Ltd., Delhi
2.	Marketing Management Concepts & Cases	Late S.A. Sherlekar Revised by R. Krishnamoorthy	Himalaya Publishing House, Mumbai
4.	Marketing Management	Rajan Saxena	McGraw Hill Education (India) Private Limited, Chennai
5.	Marketing Management	Dr. S.P. Bansal	Kalyani Publishers, New Delhi

6.	Marketing Management	Philip Kotler Kevin Lane Keller	Pearson Education
7.	Marketing Management	Dr. Amit Kumar Dr. B. Jagdish Rao	Sahitya Bhawan Publications
8.	Customer Relationship Management	Dr. Manjula A Soudatti	Sankalp Publication

Portfolio and Investment Management			
Course Code	B.Com 4.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	03	Total hours	36
Credits	02		
Course Learning Objectives: The objective of the course is to <ul style="list-style-type: none">Understand the various avenues of investmentUnderline the concept of risk and return and their relevance in trading in securitiesApply the knowledge the fundamental analysis and the technical analysis for buying and selling of securities			
Module-1	Avenues of Investment	08 Hours	
Investment Avenues- Meaning and features, Traditional - Bank deposits, PPF, NSC, Postal schemes, Market Based schemes- Shares, Debentures, Mutual Fund, ETF s, Real Assets- Real estate, Gold and precious metals. Alternative investments- Hedge funds, Private equity, Cryptocurrency.			
Module-2	Fundamental Analysisand Technical Analysis	12 Hours	
Fundamental analysis- EIC framework- Economy, Business cycles, Industry analysis and Company analysis Technical Analysis- Concept, Dow theory, Charts- types, Trend and Trend Reversal patterns, Mathematical indicators- Moving averages, ROC, RSI and Market indicators. Random walk and Efficient Market Hypothesis, Forms of Market Efficiency.			
Module-3	Risk and Return	08 Hours	
Risk and Return – Concept and calculation of risk and return. Portfolio Risk and Return: Expected return on the portfolio, Calculation of Portfolio Risk and Return. Risk-return trade off			
Module-4	Portfolio Management	08 Hours	
Portfolio Management: Meaning, Objectives, process of portfolio management, Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe’s Single Index Model. Portfolio performance evaluation(Theory only)			

Course Outcomes: At the end of the course the student will be able to:	
Understand	The various avenues of investment
Comprehend	The Risk and return in building a portfolio
Apply	The concepts to the real-world scenario

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Investment	William Sharpe, Alexander Gordon, Jeffery Bailey	Prentice Hall
2	Security Analysis and Portfolio Management	Punithavathy Pandian	Vikas Publishing House
3	Investment Analysis and Portfolio Management	Prasanna Chandra	Tata McGraw Hill
4	Security Analysis and Portfolio Management	Kevin S	PHI, New Delhi

Indian Accounting Standards - II			
Course Code	B.Com 4.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	03	Total hours	36
Credits	02		
Course Outcomes: Upon successful completion of the course, students will be able to ✓ Comprehend the formulation of consolidated financial statements in accordance with Ind AS. ✓ Understand the necessary disclosures in financial statements. ✓ Comprehend the most recent stipulations of measurement-based accounting rules. ✓ Understand the accounting and reporting of financial instruments ✓ Examine the revenue recognition accounting standard			
Module-1 CONSOLIDATED FINANCIAL STATEMENTS (INDIAN ACCOUNTING STANDARD 110) 10 Hours			
Definition and Significance of Consolidated Financial Statements, Concepts of Parent Company and Subsidiary Company, Procedures for Preparing Consolidated Financial Statements. Treatment of: Capital Profit and Revenue Profit, Non-controlling Interest, Goodwill or Capital Reserve, Unreleased Profit, Mutual Indebtedness. Practical Challenges in the Preparation of Consolidated Balance Sheet.			
Module- 2 DISCLOSURES IN THE FINANCIAL STATEMENTS 10 Hours			
Ind AS 19 – Employee Benefits, Ind AS 28 Investments in Associates and Joint Ventures, Ind AS 34 - Interim Financial Reporting, Ind AS 102 – Share-based Payment. Goals and Parameters of Each Standard, Fundamental Definitions and Concepts, Disclosure Obligations in Financial Statements, Exhibition and Documentation of Pertinent Information, Practical Considerations and Illustrations Pertaining to Disclosures.			
Module-3 VALUATION ACCORDING TO ACCOUNTING PRINCIPLES 10 Hours			
Ind AS 8 - Accounting Policies, Changes in Accounting Estimates and Errors, Ind AS 101 — Initial Implementation of Indian Accounting Standards, Ind AS 20 - Accounting for Government Grants and Disclosure of Government Assistance, Ind AS 36 Impairment of Assets. Comprehending Accounting Policies and Their Implications, Management of and Reporting on Modifications in Accounting Estimates and Previous Period Errors, Protocols and Modifications in the Initial Implementation of Ind AS, Recognition, Measurement, and Disclosure of Government Subsidies, Accounting and Reporting of Equity-based Compensation.			
Module-4 REVENUE-CENTRIC ACCOUNTING STANDARDS 06 Hours			
Ind AS 115 Revenue from Contracts with Customers, Ind AS 113 Fair Value Measurement. Fundamental Concepts and Definitions Pertaining to Revenue Recognition and Fair Value Identification of Contracts and Revenue Recognition in accordance with Ind AS 115, Fair Value Measurement: Scope, Framework, and Application according to Ind AS 113, Pragmatic Provisions of the Preceding Standards, Resolving Practical Issues Pertaining to Ind AS 115 and Ind AS 113.			

Books for Reference:

- Study material of ICAI
- Indian Accounting Standards by Anil Kumar, Rajesh Kumar and Mariyappa, HPH
- Indian Accounting Standards Made Easy by Miriyala, Ravikanth, , Commercial Law Publishers
- IFRS for India by Dr.A.L.Saini, Snow white Publications.
- Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
- IFRS for Finance Executives by Ghosh T P, Taxman Allied Services Private Limited.

Note: Latest edition of text books may be used

MARKETING ANALYTICS			
Course Code	B.Com 4.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	03		3 Hours
Total Hours	36	Credits	2
Course Learning Objectives: The objective of the course is to <ul style="list-style-type: none"> To provide an understanding of Fundamentals of Marketing Analytics To understand the source and nature of Marketing data for Marketing Analytics To understand nature and role of customer and digital marketing analytics for marketing decisions 			
Module-1: Introduction to Marketing Analytics			10 Hours
Definition, Need and Scope of Marketing Analytics, Marketing Functions, Marketing Analytics Vs Marketing Research, Levels in Marketing Analytics, Adoption and Application of Marketing Analytics, Ethical considerations in Marketing Analytics, Marketing Analytics and Business Intelligence			
Module-2: Summarizing Marketing Data			08 Hours
Understanding customer needs and wants through data analysis, Organize and Summarize Marketing Data- Summarizing Revenue Data: Month-wise and Product-wise, Demographic Analysis- Analyzing Sales Data by Age, Gender, Income and Location, Construction of Crosstabs of Two Demographic Variables-Measuring the impact of marketing activities on sales-Measuring the effectiveness of advertising campaigns (Use MS Excel as a Tool for conduction of Marketing Analytics)			
Module-3:: Customer Analytics			10 Hours
Metrics for Tracking Customer Experience: Customer Feedback Metrics & Behavior- Measuring customer satisfaction and loyalty, Customer lifetime value and its significance- Customer churn and retention analysis- Identifying and analyzing customer touch points- Predicting consumer behavior using analytics			
Module-4: Digital Marketing Analytics			08 Hours
Overview of digital marketing analytics tools, Tracking and analyzing website traffic and engagement, Search engine optimization (SEO) analytics, Pay-per-click (PPC) advertising analytics, Social media analytics, E mail marketing analytics, Mobile app analytics, Digital campaign measurement and optimization, Attribution modeling in digital marketing analytics			

Course Outcomes: At the end of the course the student will be able to:	
	4. Learn the Concepts of Marketing Analytics and their relevance in business
	5. Use MS Excel to deal with Marketing Data at basic level
	6. Apply Marketing analytics in Marketing decision making

Books for Reference

Sl.No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Marketing Analytics	Seema Gupta &AvadhootJathar	Wiley
2	Digital Marketing Analytics	Chuck Hermann, Ken Burbary	Que Publishing
3	Marketing Analytics	Mike Grigsby	Kogan Page
4	Measuring Marketing Analytics	Robert Kozielski	Emerald Publishing

REAL ESTATE MANAGEMENT			
Course Code	B.Com 4.5	IA Marks	10
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	3 Hours		
Total Hours	36	Credits	2
Course Learning Objectives: The objective of the course is to <ul style="list-style-type: none">• Become aware about the latest trends in Real Estate dealings.• Become a well-rounded Real Estate Advisors.• Make a career in Real Estate.• Get insights into Real Estate Dealings.• Learn the tax implications of real estate transactions.			
Module-1 Introduction to Real Estate		10 Hours	
Meaning & Scope of Real Estate - Meaning of Immovable Property. Types of immovable property – Freehold, Agriculture & Leasehold. Terms associated with Real Estate – Carpet Area, Built up area, Super Built up area, Loading factor, Plot area, Floor Space Index/Floor Area Ratio, Set back area and Per square Feet rate. Precautionary measures to be taken while purchasing the Immovable Property - Sale deed, Gift deed, Partition deeds, Release deeds, Guidance value, stamp Duty. Registration of Immovable Property. Pre and Post registration –compliances. Loss of original documents - Remedies.			
Module-2 Sources of Finance and Trends in Real Estate in India		8 Hours	
Loans from Financial Institutions, Documents Required. Mortgages – Types - Equitable Mortgage & Reverse Mortgage. Simple Problems on EMI. Affordable Housing- Pradhan Mantri Awas Yojana, Gated Communities for High Net Worth Individuals. Property Insurance. Trends in Real Estate: Fractional Ownership, Proptech Integration, Co-living and Co-working spaces and Flexible Office spaces.			
Module-3 Trends in Real Estate Investment and Tax Implications:		10 Hours	
Trends in Real Estate: Real Estate Investment Trust’s, AI based Real Estate Analytics & Crowd funding.Transfer of properties, Capital gains on sale. Holding period under IT Act. Computation of gains: STCG LTCG. Income tax applicability on gains. Exemptions under Sections 54, 54B and 54F.			
Module-4 Real Estate (Regulation & Development) Act (RERA) 2016.		08 Hours	
Purpose & objectives of RERA. Applicability of RERA (Projects / Layouts), Authorities under RERA. Remedies available to the buyers under RERA. Penalties under RERA (Sellers). Case studies			

Course Outcomes: At the end of the course the student will be able to:	
1	Make Career choices in Real Estate Field
2	Understand the nuances of Real Estate and be clear when making such a transaction
3	Apply the tax laws to their advantage and plan their income tax on real estate dealings
4	Get a clear understanding of RERA

Books for Reference:

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Real Estate Management	P. K. Gupta.	Himalaya Publishing House
2	Real Estate Management	Louis Manoj & Dr Therese Pereira	Louis Publications
3	Urban Land Economics and Real Estate Market	S. C. Gupta	S Chand & Sons
4	Real Estate Development and Investment: An Indian Perspective	Gaurav Jain & Sumit Sharma	Jain Book Agency
5	Principles of Real Estate Management	Dr. V. K. Jain	S Chand & Co
6	Buy it, Rent it, Profit!	Bryan M Chavis	Touchstone Publishers
7	Real Estate Regulation & Development with Model Forms	M L Bhargava	Kamal Publishers
8	Real Estate Management and Financial Analysis	Gaurav Jain	Jain Book Agency

Web links and Video Lectures (e-Resources):

- <https://youtu.be/EIWQJJEfuk?si=0fhSMiN4knN0sZW6> - Real Estate: Property Management
- <https://youtu.be/I-XiX1u0iaE?si=agOV16CAxkQmYlWm> - Property-technology: The Future of Real Estate in India | Aditya Jhaveri | TEDxYouth@DAIS
- <https://youtu.be/6aGXr302-k4?si=D1cNNnlvv0T467NC> - Earn Money from Real Estate Business without Investment | How to Start Real Estate Business?

Question Paper Pattern for 50 Marks Papers

Internal Exams

Time: 1 Hours

Total Marks: 20

Section A

Answer any two of the following

2*2 =4

1. XXXX
2. XXXX
3. XXXX
4. XXXX

Section B

Answer any two of the following

4* 2 = 8

5. XXXX
6. XXXX
7. XXXX
8. XXXX

Section C

Answer any one of the following

8*1= 8

9. XXXX
10. XXXX

Question Paper Pattern for 50 Marks Papers

Semester End Exams

Time: 2 Hours

Total Marks: 40

Section A

Answer any four of the following

2*4 =8

11. XXXX
12. XXXX
13. XXXX
14. XXXX
15. XXXX
16. XXXX

Section B

Answer any four of the following

4* 4 = 16

17. XXXX
18. XXXX
19. XXXX
20. XXXX
21. XXXX
22. XXXX

Section C

Answer any two of the following

8*2 = 16

23. XXXX
24. XXXX
25. XXXX
26. XXXX
