III Semester and IV Semester B.Com (VOC)(OM & SP) 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	Entrepreneurship and Innovation Management	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	Behavioural Financial Management	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	Introduction to Sustainable and Ethical E-commerce	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	Personal Financial Planning and Treasury Management	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(Voc) (OM & SP)

Course Contents:

3.1 Entrepreneurship and Innovation Management

3.2 Corporate Accounting – I

3.3 Behavioural Financial Management

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

Entrepreneurship and Innovation Management			
Course Code :	**B.Com 3.1**	IA Marks	20
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	5 Hours		
Total Hours	60	Credits	05

Course Learning Objectives: The objective of the course is to

- To Develop an entrepreneurial mindset and proactive problem-solving skills.
- To Understand the process of innovation from idea generation to implementation.
- To Learn how to identify and evaluate business opportunities in various industries.
- To Gain practical skills in creating business models and writing business plans

Module-1 Introduction to Entrepreneurship 10 Hours

Definition and types of entrepreneurship, Role of entrepreneurs in the economy, Entrepreneurial mindset and characteristics, Process of entrepreneurship development

Module-2 Opportunity Identification and Business Planning 10 Hours

Identifying and evaluating business opportunities, Market research and feasibility analysis, Developing a business model, Writing a business plan

Module-3 Innovation & Creativity in Business and Innovation Management 14 Hours

Meaning and objectives of innovation. Types of innovation (product, process, business model), Creativity and idea generation techniques

Managing innovation in startups and established firms, Role of R&D and technology in innovation.

Innovation strategy and culture, Open innovation and collaboration, Innovation metrics and KPIs

Case studies of innovative companies

Module-4 Stress Management 10 Hours

Meaning & Definition, Causes of stress, Coping with stress. Concept of Counseling- Definitions, Types of Counseling,

Module-5 Word Processing and MSWord interface 16 Hours

Meaning of Word Processor, Need and Uses of Word Processing, Advantages and Limitations of Word Processing, Software used for Word Processing.

Selecting text and editing text, Formatting text. Bullets and Numbering. Creation of Table and charts.

Course Outcomes: At the end of the course the student will be able to:	
C01	To collaborate effectively in teams to simulate real-world entrepreneurial environments
C02	To Exhibit leadership and communication skills essential for managing innovation and change.
C03	To Develop and present a comprehensive business plan incorporating innovative strategies.
C04	To identify and evaluate viable business opportunities using market research and feasibility analysis.
C05	Demonstrate an understanding of entrepreneurial concepts, characteristics, and the innovation process.

Reference Books

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Entrepreneurship: Theory, Process and Practice	Donald F. Kuratko	Cengage Learning
2	Innovation and Entrepreneurship	Peter F. Drucker	HarperBusiness
3	Entrepreneurship Development	S.S. Khanka	S. Chand & Company
4	The Innovator's Dilemma	Clayton M. Christensen	Harvard Business Review Press
5	Business Model Generation	Alexander Osterwalder & Yves Pigneur	Wiley
6	The Lean Startup	Eric Ries	Crown Business
7	S.K Bhatia Human Resource Essentials of Human Resource Management by	T.N.Chhabra and Monica S.Chhabra	
8	Basic and Advanced MS Word	Dr.Daziye Kulkarni	
9	Microsoft Word by Labyrnth		
10	Microsoft Word 2019 step by step		

Web links and Video Lectures (e-Resources):

- **Coursera** – Entrepreneurship Specializations
- **edX** – Innovation and Entrepreneurship Programs
- **MIT OpenCourseWare** – Entrepreneurship Courses

Entrepreneurship & Innovation Section
– https://www.startupschool.org
– https://ecorner.stanford.edu
Strategyzer Tool
https://www.bplans.com
https://www.startupindia.gov.in
NPTEL – Entrepreneurship Development

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

- 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 PublishingHouse, New Delhi.
- ✓ Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, NewDelhi.
- ✓ 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, InternationalBook House
- ✓ P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
- ✓ Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw HillEducation

Secretarial Management			
Course Code	**B.Com 3.3**	IA Marks	20
Course Type (Theory/Practical/Integrated)	Integrated	End SemMarks	80
		Total Marks	100
Teaching Hours/Week	05		
Total Hours	60	Credits	05

Course Learning Objectives: The objective of the course is to

1. Get familiar with Secretarial skills for managing the office.
2. Gain knowledge on the public relationship to deal with the clients.
3. Employ a proactive role in handling job responsibilities within a team environment

Module-1 Secretarial Management 10 Hours

Meaning of Secretarial Management, Importance &Characteristics. Skills of a Secretary- Entry level, Mid-level & Senior level secretary skills. Public Relation- Needs & features. Functions and Developments. General principles regarding Income Tax. Auditing and Banking in the Offices.

Module-2 Handling Of Mail And Postal Services 10 Hours

Meaning of Mail, Need for establishing inward and outward mail routines, Nature of Mail – E mail and Physical Mail, Types of Mail, Inward Mail, Outward Mail and Inter-departmental Mail, Handling of Inward and Outward Mail, Mechanizing of Mail Services, Mail room Equipment, Postal Services &Services provided by Courier Companies.

Module-3 Appointments And Travel Arrangements 15 Hours

Meaning of Appointments, Scheduling Appointments, Duties of Secretary before, during and after Appointment. Modes of travel, How to make railway reservations , Air travel, E-ticket and Paper tickets ▪ Role and selection of travel agency ▪ Hotel reservations ▪ Preparation of itinerary ▪ Organising travel. Tour advance and tour claim. Overseas travel arrangements

Module-4 Inkscape 10 Hours

Meaning, Characteristics and Importance, Master tools, Edit objects and manage colour, Boolean functions. Tracing , creating clones and adding symbols, Inkscape exercises

Module-5 INKSCAPE EXERCISES 15 Hours

Interface and Basic Drawing, Drawing Landscapes, Inkscape Deep dive. Logo Designing, Floral designing, Drawing Cup and Saucer.

Course Outcomes: At the end of the course the student will be able to:

C01	Capability of the students to work independently on railway ticket reservations
C02	Students will learn to handle inward and outward mails.
C03	Handle independently the auditing and banking in offices
C04	Mastering in designing logos and images.

Reference Books

Sl. No.	Title of the Book	Name of the Author/s
1	The Definitive Personal Assistant & Secretarial Handbook: A Best Practice Guide for All Secretaries, PAs, Office Managers and Executive Assistants	Sue France
2	Administrative Assistant's & Secretary's Handbook	James Stroman
3	Secretarial Practice,18th Edition	Kuchhal M.C.
4	Office Management and Secretarial Practice	Dr. I M Sahai
5	Office Organisation and Management Including Secretarial Work	Lawrence Robert Dicksee
6	An Introduction to Office Management for Secretaries	Desiree Cox
	The Professional Secretary	J. L. Spencer
	Office Management	Pillai R. S. N

Note: Latest edition of text books may be used.

Web links and Video Lectures (e-Resources):

- https://www.udemy.com/course/behavioral-finance-the-psychology-of-human-misjudgement/
- https://archive.nptel.ac.in/courses/110/105/110105144/
- https://www.udemy.com/course/behavioral-finance-the-psychology-of-human-misjudgement/
- https://www.udemy.com/course/behavioral-finance-financial-decision-making-and-psychology/
- https://www.youtube.com/watch?v=gBRG2apb2Qg

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:

- 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 Panning & 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 Technology	Harjeet Khanduja	Zebra Learn Pvt Ltd

21	Generation Z	Corey Seemiller & Meghan Grace	Roultedge
22	Managing Human Resources	Gomez-Mejia Luis R, Balkin David B. and Cardy Robert L.	Prentice Hall India
23	Human Resource Management	Alan Price	Ceneage Learning
24	Human Resource Management: A South Asian Perspective	Snell, Bohlander & Vohra	Ceneage 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

- 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

- 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 AAvadhani	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

- ✔ 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 SSTANDARDS 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 Standardsby Anil Kumar, Rajesh Kumar and Mariyappa,HPH
- Indian Accounting Standards Made Easy by Miriyala,Ravikanth,,CommercialLaw Publishers
- IFRS for India by Dr.A.L.Saini, Snow white Publications.
- Roadmap to IFRS andIndianAccounting Standardsby CA ShibaramaTripathy
- IFRS for Finance Executives by Ghosh T P, Taxman AlliedServicesPrivate 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

- 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 objectivesof the course is to

- 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 Traditional to Digital	Philip Kotler, HermawanKartajaya, IwanSetiawan	Wiley

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-IIXBWlS4**
- **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 objectivesof the course are to

- 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-4Investment 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):

- Saa□thi 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=GDrnMdyOlkUfdCFV – 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(Voc) (OM & SP)

Course Contents:

4.1 Introduction to Sustainable and Ethical E-commerce

4.2 Corporate Accounting – II

4.3 Personal Financial Planning and Treasury Management

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

Introduction to Sustainable and Ethical E-commerce			
Course Code	**B.Com 4.1**	IA Marks	20
Course Type (Theory/Practical/Integrated)	Integrated	End SemMarks	80
		Total Marks	100
Teaching Hours/Week	05		
Total Hours	60	Credits	05

Course Learning Objectives: The objective of the course is to

- Understand Key Concepts like e-commerce, including environmental impact, fair labour practices, and responsible sourcing.
- Analyze the environmental and social implications of various e-commerce business models, including logistics, packaging, and supply chain management.
- Identify and assess strategies businesses can adopt to reduce their environmental footprint and improve ethical standards in online operations.
- Examine current regulations, certifications, and shifting consumer expectations driving sustainability and ethics in the digital marketplace.

Module-1 Introduction to Sustainable and Ethical E-commerce 12 Hours

- Definition and scope
- Importance in the modern business world
- Differences between sustainability and ethics in e-commerce
- Key drivers (consumer awareness, regulations, climate change)

Module-2 Ethical Sourcing and Supply Chain Transparency 12 Hours

- Ethical labor practices
- Fair trade and local sourcing
- Use of block chain for supply chain traceability
- Certifications and standards (e.g., B Corp, Fair Trade Certified)

Module-3 Eco-Friendly Packaging and Shipping 12 Hours

- Sustainable packaging materials
- Carbon-neutral shipping
- Reducing return rates to minimize waste
- Logistics innovations (e-bikes, consolidation centers)

Module-4 Consumer Behavior and Green Marketing 12 Hours

- Psychology of sustainable consumption
- Avoiding green washing
- Transparent communication and storytelling
- Role of influencers in ethical commerce

Module-5 Advance Excel 12 Hours

- Transpose Tables
- Data Table
- Scenarios
- Combo Charts
- Data analysis
- Planning and Dashboard
- Adding tables and charts to dashboard
- Inserting Hyperlinks
- Track Changes

Course Outcomes: At the end of the course the student will be able to:	
C01	Demonstrate Understanding of Sustainability Principles
C02	Critically Assess E-commerce Models
C03	Apply Ethical Frameworksto real-world e-commerce scenarios.
C04	Design Sustainable Solutions for making online businesses more sustainable and socially responsible.
C05	Communicate the Value of Ethics in E-commerceto stakeholders, including consumers and business partners.

Reference Books

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Sustainable Business and Competitive Strategies: Retail Industry and E-marketing	Ajoy Kumar Dey& Hanna Lehtimäki	Bloomsbury Publishing India Pvt. Ltd
2	Ethical and Sustainable Supply Chain Management in a Global Context	UlasAkkucuk	IGI Global
3	Advancing SMEs Toward E-Commerce Policies for Sustainability	RajasekharaMouly Potluri&Narasimha Rao Vajjhala	IGI Global
4	The Ethical Business Book: A Practical, Non-preachy Guide to Business Sustainability	Sarah Duncan	LID Publishing
5	Green to Gold: How Smart Companies Use Environmental Strategy to Innovate, Create Value, and Build Competitive Advantage	Daniel C. Esty& Andrew S. Winston	Yale University Press
6	E-COMMERCE: AN INDIAN PERSPECTIVE	P.T. Joseph, S.J.	Prentice-Hall India

Web links and Video Lectures (e-Resources):

- https://www.practicalecommerce.com/examples-of-sustainable-ecommerce
- https://www.codebridge.tech/articles/sustainability-in-e-commerce-how-to-build-an-eco-friendly-online-store
- https://huedmagazine.com/sustainable-ecommerce-websites-in-india/
- https://neilpatel.com/blog/sustainable-e-commerce/
- https://www.youtube.com/watch?v=1Pe3FpBvSxk
- https://www.youtube.com/watch?v=zCRKvDyyHmI
- https://www.youtube.com/watch?v=UvudmVNDc2k
- https://www.falconfulfillment.com/blog/e-commerce-sustainability-best-practices/
- https://bizcorplaw.com/business-ethics-in-e-commerce/
- https://www.paymentsjournal.com/ethical-guidelines-for-the-use-of-e-commerce-data/

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

- ✓ 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

Personal Financial Planning and Treasury Management			
Course Code	**B.Com 4.3**	IA Marks	20
Course Type (Theory/Practical/Integrated)	Integrated	End SemMarks	80
		Total Marks	100
Teaching Hours/Week	05		
Total Hours	60	Credits	05

Course Learning Objectives: The objective of the course is

- To Understand Financial Fundamentals
- To Develop a Personal Budget
- To Understand Investment Basics and Build a Long-Term Financial Plan
- To Understand the Role of Treasury
- To Manage Cash and Liquidity Effectively
- To Understand CorelDraw Interface and Tools
- To Create and Edit Vector Graphics

Module-1 Introduction to Financial Planning and Treasury Management 12 Hours

- Concept and Importance of Personal Financial Planning
- Principles of Sound Financial Planning
- Role of Treasury in Organizations
- Objectives and Functions of Treasury Management
- Link between individual and corporate financial decisions

Module-2 Investment Planning 12 Hours

- Investment goals and risk profiling
- Investment options: Equities, Bonds, Mutual Funds, Fixed Deposits, Real Estate
- Diversification and Asset Allocation
- Time Value of Money and Compounding
- Treasury's role in surplus fund investments

Module-3 Retirement and Tax Planning 12 Hours

- Retirement Needs Analysis
- Pension plans, PPF, NPS, Annuities
- Tax planning strategies: Exemptions, Deductions under Income Tax Act
- Corporate Taxation and Tax Compliance
- Treasury's role in tax-efficient fund deployment

Module-4 Borrowing and Debt Management 12 Hours

- Personal Loans: Types, Interest Rates, Credit Score
- Credit Card Management and EMI Planning
- Corporate Borrowing: short-term and long-term instruments
- Working Capital Management
- Debt Servicing and Restructuring

Module-5 CorelDraw 12 Hours

- Exploring CorelDraw
- Bitmaps versus Vector Graphics
- Working with multiple drawings
- Selecting, Zooming and Panning objects
- Drawing shapes and formatting objects
- CorelDraw exercises

Course Outcomes: At the end of the course the student will be able to:	
C01	Develop comprehensive personal and corporate financial plans
C02	Analyze and manage cash flows
C03	Evaluate short- and long-term financial instruments
C04	Apply principles of treasury operations
C05	Design professional vector-based graphics
C06	Demonstrate proficiency in layout creation and file preparation

Reference Books

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Personal Financial Planning	Randy Billingsley, Lawrence J. Gitman, Michael D. Joehnk	Cengage Learning
2	Personal Financial Planning	Benedict Koh, WaiMun Fong	Pearson
3	Personal Financial Management	C. Robinson, Gilles Bernier	Institute of Canadian Bankers
4	Treasury Management: The Practitioner's Guide	Steven M. Bragg	Wiley
5	Financial Management: Principles and Applications	Sheridan Titman, Arthur Keown, John Martin	Pearson
6	CorelDRAW X7: The Official Guide	Gary David Bouton	McGraw-Hill Education
7	CorelDRAW Training Guide	Prof. Satish Jain	BPB Publications

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:

- 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-1Conceptual 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-4Globalisation 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 Haldar	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=bBGvDuiuW-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:

- 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	Late S.A Sherlekar	Himalaya Publishing House, Mumbai

	Concepts & Cases	**Revised by** R. Krishnamoorthy	
4.	Marketing Management	Rajan Saxena	McGrew 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

- Understand the various avenues of investment
- Underline the concept of risk and return and their relevance in trading in securities
- Apply 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 ValueIdentification 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 andIndian Accounting Standards by CA ShibaramaTripathy
- IFRS for Finance Executives by Ghosh T P, Taxman Allied ServicesPrivate 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

- 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

- 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/EIWoQGJEfnk?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?