

Curriculum for III and IV Semester B.Com(Voc)(Accounting and Finance) Programme

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. Com3.1	Advanced Accounting	Core	5	80	20	100	5
4	B. Com3.2	Funds Management	Core	5	80	20	100	5
5	B. Com3.3	Direct Tax -I	Core	5	80	20	100	5
6.	B. Com3.4	HR/Marketing/Finance/Accounting/Analytics	Elective (Any one)	3	40	10	50	2
7	B. Com 3.5	Cost Accounting - I	Compulsory	3	40	10	50	2
Sub–Total				29				25

Semester IV								
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. Com4.1	Corporate Accounting – I	Core	5	80	20	100	5
4	B. Com4.2	Financial Services	Core	5	80	20	100	5
5	B. Com4.3	Direct Tax-II	Core	5	80	20	100	5
6.	B. Com 4.4	HR/Marketing/Finance/Accounting/Analytics	Elective (Any One)	3	40	10	50	2
7.	B. Com 4.5	Cost Accounting - II	Skill Enhancement	2	40	10	50	2
Sub–Total				28				25

III Semester B.Com(Voc) (Accounting and Finance):

3.1 Advanced Accounting

3.2 Funds Management

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 Cost Accounting - I

ADVANCED ACCOUNTING			
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	5 Hours		
Total Hours	60 Hours	Credits	5
<p>Course Learning Objectives: The objective of the course is to</p> <ul style="list-style-type: none"> • To equip students with the knowledge of royalty accounting, including its types, key terminologies, and accounting treatment in the books of lessee and lessor, with a focus on journal entries and ledger preparation. • To provide an understanding of branch accounting systems for dependent, independent, and foreign branches, including their objectives, types, and methods of foreign currency translation. • To develop the ability to prepare departmental accounts by understanding their advantages, basis of expense allocation, types, and the treatment of inter-department transfers. • To familiarize students with consignment transactions, terminology, valuation of consignment stock and losses, and the preparation of relevant journal entries and ledger accounts. • To enable students to account for hire purchase transactions, understand key concepts and distinctions from installment systems, and apply procedures for interest calculation and repossession. 			
Module - 1: Royalty Accounts		12 Hours	
Meaning – Types of Royalty – Technical Terms: Lessee, Lessor, Minimum Rent – Short workings – Accounting treatment in the Books of Lessee and Lessor – Journal Entries and Ledger Account including Minimum Rent Account.			
Module-2 Branch Accounts		12 Hours	
Meaning, Need, Objectives – Types of Branches – Accounting for Dependent and Independent Branches; Foreign Branches: Accounts for Foreign Branches – Techniques for Foreign currency translation (Theory Only)			
Module-3: Department Accounts		12 Hours	
Meaning – Advantages and Disadvantages – Basis of Allocation of Common Expenses among different departments, Difference between Branch Accounts and Departmental Accounts, Methods of Departmental Accounting, Types of Departments. Inter departmental transfer and its treatment.			
Module-4: Consignment Accounts		12 Hours	
Meaning, terms –consignor, consignee, proforma invoice, consignment stock, normal and abnormal loss. Valuation of consignment stock and normal and abnormal loss. Journal entries in the books of consignor and consignee.			
Module-5: Hire Purchase Accounting		12 Hours	
Meaning, terms used, difference between hire purchase and instalment, Ascertainment of interest, Accounting for hire purchase transactions, repossession.			

Course Outcomes: At the end of the course the student will be able to:	
CO 1	Understand the Accounting treatment for Royalty transactions and articulate the Royalty Agreements
CO 2	Demonstrate various accounting treatments for dependent and independent branches
CO 3	Deal with the interdepartmental transfers and their accounting treatment
CO 4	Apply the accounting treatment for consignment transactions
CO 5	Record hire purchase transactions in the relevant books

Books for Reference:

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Advanced Accounts.	M.C. Shukla, T.S. Grewal, and S.C. Gupta	S. Chand & Co., New Delhi.
2	Advanced Accounting.	S.N. Maheshwari, and S. K. Maheshwari.	Vikas Publishing House, New Delhi.
3	Fundamentals of Accounting.	Ashok Sehgal	Taxman Publication, New Delhi
4	Advanced Accounting.	Jain, S.P. and K.L. Narang.	Kalyani Publishers, New Delhi.
5	Advanced Accounting,	Amitabha Mukherjee, Mohammed Hanif	McGraw Hill Education
	Advanced Accounting,	Soundarajan. A & K. Venkataramana	VBH.

FUNDS MANAGEMENT			
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	5 Hours		
Total Hours	60 Hours	Credits	5
<p>Course Learning Objectives: The objective of the course is</p> <ul style="list-style-type: none"> • To prepare the cash budget • To know the concepts of receivables management • To understand the inventory management system • To analyse the financial statement 			
Module - 1: Treasury Management		12 Hours	
<p>Meaning, Nature of cash, Motives for holding cash, Managing cash flows. Determining Optimum Cash Balance: Optimum Cash Balance under certainty- Baumol's Model, Optimum Cash Balance under Uncertainty-The Miller -Orr Model. Preparation of Cash Budget. Determination of optimum cash balance.</p>			
Module-2: Receivables Management:		12 Hours	
<p>Meaning of receivables, Costs of maintaining Receivables, Factors influencing size of Receivables, Forecasting the Receivables, Meaning and Objectives of Receivables Management, Forming and Executing Credit Policy, Formulating and Executing Collection Policy. Problems</p>			
Module-3: Inventory Management		12 Hours	
<p>Meaning, Objectives of Inventory Management. Tools and Techniques of Inventory Management- Economic Order Quantity- Formulae method and Trial and Error Approach. ABC Analysis, VED Analysis, JIT Control System. Ind AS 2. Relationship between Receivables and Inventory.</p>			
Module-4: Financial Statement Analysis		12 Hours	
<p>Meaning and Nature of Financial Statements. Limitations of Financial Statements. Essentials of a good Financial Statement. Analysis and Interpretations: Meaning and definition of Financial Analysis. Techniques of Financial Analysis – Comparative Statement Analysis, Common Size Statements and Trend Analysis – Problems.</p>			
Module-5: Cash Flow Analysis		12 Hours	
<p>Meaning and Definition, Merits and Demerits, Provisions of Ind AS 7. Concept of Cash and Cash equivalent. Classification of Cash Flows, Preparation of Cash Flow Statement as per Ind As 7. Problems.</p>			

Course Outcomes: At the end of the course the student will be able to:	
CO 1	Understand the dimensions of Receivables Management
CO 2	Know the Tools and Techniques of Inventory Management
CO 3	Analyse and Interpret the Corporate Financial Statements by using various techniques.
CO 4	Prepare Cash Flow Statements as per Ind AS 7
CO 5	Prepare Cash Budget

Books for reference:

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Financial Management	I M Pandey	Vikas Publication.
2	Financial Management	Shashi Gupta, R.K Sharma	Kalyani Publishers
3	Financial Management	S N Maheshwari	Sulthan Chand
4	Financial Management: Text, Problems and Cases	Khan and Jain	TMH
5	Financial Management	Prasanna Chandra	TMH
6	Financial Management	Dr. V Rajeshkumar and Nagaraju V	MH India
7	Financial Management	Dr. Aswhathanarayana T	Vikas Publishing House
8	Financial Management	G. Sudarshan Reddy	Himalaya Publishing House
9	Financial Management	Ravi M Kishore	Taxman Publications

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
<p>Course Learning Objectives: The objective of the course is to</p> <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
<p>Course Learning Objectives: The objective of the course is:</p> <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 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	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	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
<p>Course Learning Objectives: The objective of the course is to</p> <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. 			
Module - 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	S.A Sherlekar Revised by R. Krishnamoorthy	Himalaya Publishing House, Mumbai
3.	Marketing Management	Rajan Saxena	McGraw 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 • Analyze the 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		
<p>Course Learning Objectives: The objective of the course is to</p> <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
<p>Course Learning Objectives: The objective of the course is to</p> <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

COST ACCOUNTING - I			
Course Code	B.Com 3.5	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		
The objective of the course is			
<ul style="list-style-type: none"> • To understand the basic concepts of cost accounting • To prepare the cost sheet • To know the concepts of material control • To learn the methods of pricing the material issues 			
Module-1: Basic Concepts		08 Hours	
Meaning and definition: Cost, costing, cost accounting, cost accountancy and management accounting- Objectives of cost accounting-Limitations of Financial Accounting-Advantages of cost accounting- Systems, Methods and Techniques of cost accounting. Cost unit and Cost Centre-Classification of costs based on Elements, Functions and Behaviour.			
Module-2: Cost Sheet		12 Hours	
Preparation of Cost Sheet as per Cost Accounting Standards- Tenders & Quotation.			
Module-3: MATERIAL CONTROL		08 Hours	
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- Just- In -Time (JIT). Problems on Stock Levels, and Bin card.			
Module-4: PRICING OF MATERIAL ISSUES		08 Hours	
Methods of pricing the material issues- Theory and Problems on FIFO, LIFO and Weighted Average Methods.			

Course Outcomes: At the end of the course the student will be able to:	
CO 1	Understand the basic concepts of cost accounting
CO 2	Classify the costs
CO 3	Prepare the cost sheet
CO 4	Know the techniques of material control
CO 5	Learn the methods of pricing the material issues

Books for reference:

1	Introduction to Cost Accounting	Tulsian P .C	S Chand
2	Cost Accounting	Ravi M. Kishore	Taxmann Publications (P) Ltd
3	Cost Accounting	S.P. Iyengar	Sulthan Chand & Sons
4	Cost Accounting	M.N. Arora	Vikas Publishing House
5	Cost Accounting	S.P. Jain and K.L. Narang	Kalyani Publishers
6	Cost Accounting	Pillai and Bagavathi	S. Chand Ltd

IV Semester BCom (Accounting and Finance)

Course content:

4.1 Corporate Accounting – I

4.2 Financial Services

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

3.5 Cost Accounting - II

CORPORATE ACCOUNTING -I			
Course Code	B. Com 4.1	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
<p>Course Learning Objectives: The objective of the course is to</p> <ol style="list-style-type: none"> 1. To facilitate the comprehension and computation of pre- and post-incorporation profits through the application of relevant ratios and statutory financial reporting formats. 2. To develop the ability to evaluate goodwill by applying recognized valuation models influenced by underlying business factors. 3. To impart knowledge on the principles and methodologies of share valuation, emphasizing their relevance in financial decision-making. 4. To enhance proficiency in the preparation and interpretation of corporate financial statements in accordance with statutory formats and accounting standards. 5. To cultivate analytical skills in interpreting financial statements through the application of key accounting ratios for performance assessment. 			
Module - 1: Profit Prior to Incorporation			12 Hours
Meaning, Calculation of sales ratio, time ratio, weighted ratio. Treatment of Capital and revenue expenditure. Ascertainment of pre incorporation and post incorporation profits by preparing statement of profit and loss and balance sheet as per schedule III of Companies Act 2013.			
Module-2: Valuation of Goodwill			12 Hours
Meaning of Goodwill, Factors influencing goodwill, methods: average profit method, super profit method, capitalization of average profit and capitalization of super profit method and annuity method. Problems.			
Module-3: Valuation of Shares			12 Hours
Meaning, need, factors affecting valuation. Methods of valuation: intrinsic value, yield method, fair value method.			
Module-4: Financial Statement of Companies			12 Hours
Income Statement, Positional Statement, Latest Vertical form with relevant notes. Treatment of special items- provision for tax, depreciation, interest on debentures, dividends, transfer to reserve.			
Module-5: Ratio Analysis			12 Hours
Meaning, Classification of Ratios, Advantages and limitations. Problems relating to Following Ratios: Current Ratio, Liquid Ratio, Gross profit Ratio, Net profit Ratio, Debt Equity Ratio, Capital gearing Ratio, Debtors Turnover Ratio, Creditors turnover Ratio, Stock turnover Ratio, Proprietors Ratio, Operating Ratio, Working Capital Ratio			

Course Outcomes: At the end of the course the student will be able to:	
CO 1	Understand the concept of pre-incorporation profits and their treatment in financial statements.
CO 2	Gain knowledge of different methods used to value goodwill and their implications on financial statements.
CO 3	Learn the techniques of valuing shares based on different valuation models.
CO 4	Acquire the ability to prepare comprehensive final accounts for companies in compliance with accounting standards
CO 5	Develop the skills to interpret financial ratios and assess a company's performance and financial health.

Books for Reference:

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Advanced Accounts.	M.C. Shukla, T.S. Grewal, and S.C. Gupta	S. Chand & Co., New Delhi.
2	Advanced Accounting.	S.N. Maheshwari, and S. K. Maheshwari.	Vikas Publishing House, New Delhi.
3	Fundamentals of Accounting.	Ashok Sehgal	Taxman Publication, New Delhi
4	Advanced Accounting.	Jain, S.P. and K.L. Narang.	Kalyani Publishers, New Delhi.
5	Advanced Accounting,	Amitabha Mukherjee, Mohammed Hanif	McGraw Hill Education
6	Advanced Accounting,	Soundarajan. A & K. Venkataramana	VBH.
7	Advanced Accountancy,	Shukla and Grewal	S. Chand & Co., New Delhi
8	Advanced Corporate Accounting,	Anil Kumar.S Rajesh Kumar.V and Mariyappa B	HPH
9	Corporate Accounting-I	Arulanandam & Rama	HPH

MANAGEMENT OF FINANCIAL SERVICES			
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	5 Hours		
Total Hours	60 Hours	Credits	5
<p>Course Learning Objectives: The objective of the course is</p> <ul style="list-style-type: none"> • To familiarize the students with the Indian financial system • To evaluate the lease and hire purchase financing • To understand the concept of factoring and forfeiting • To calculate the return on mutual fund investments • To know the recent trends in financial services 			
Module - 1: Financial System		12 Hours	
<p>Functions and Components, Financial Markets - Meaning, Types and Instruments. Financial Services - Meaning and Concept, Characteristics, Significance of Financial Services, Types of Financial Services- Asset/Fund Based Financial Services-Lease Financing, Hire Purchase Finance, Factoring and Forfeiting, Securitisation, Insurance Services, Venture Capital Financing, Banking Services, Mutual Funds. Fee Based/Advisory Financial Services-Merchant Banking, Stock Broking, Custodial Services and Credit Rating.</p>			
Module-2: Lease Financing and Hire Purchase Financing		12 Hours	
<p>Meaning of Lease Financing, Terms in Lease Agreement, Types of Lease- Finance and Operating Lease, Sales and Lease Back and Direct Lease, Single Investor Lease and Leveraged Lease and Domestic Lease and International Lease. Advantages of Lease, Contents in Lease Agreement, Financial Evaluation of Leasing from Lessee's and Lessor's points of view.</p> <p>Hire Purchase Financing- Meaning, Hire Purchase Financing Vs. Lease Financing, Hire Purchase Vs. Instalment Sale, Evaluation of Hire Purchase Financing</p>			
Module-3: Factoring and Forfeiting		12 Hours	
<p>Factoring: Meaning, Functions of a Factor, Types-Recourse and Non-recourse, Advance and Maturity, Full Factoring, Disclosed and Undisclosed Factoring, Domestic and International. Mechanism, Advantages and Disadvantages of Factoring.</p> <p>Forfeiting: Meaning, Feature, Types, Mechanism, Advantages and Disadvantages of Forfeiting.</p>			
Module-4: Mutual Funds		12 Hours	
<p>Meaning and Formation, Management, Parties to Mutual Fund: Sponsor, Trustee, Asset Management Company, Custodian and other Functionaries. Types of Mutual Fund Schemes, Net Asset Value-Meaning and Computation - Return on Mutual Funds- Risk associated with Mutual Funds</p>			
Module-5: Emerging trends in Financial Services		12 Hours	
<p>Alternative Investment Funds- Meaning and features, Categories, Benefits.</p> <p>Digitalization of financial services - Fintech – features, importance, Reg Tech, Crowd funding</p> <p>Emerging Technologies in Financial Services Industry- AI, Machine Learning</p>			

Course Outcomes: At the end of the course the student will be able to:	
CO 1	Highlight the difference between Hire Purchase Financing and Lease Financing
CO 2	Discuss the theoretical framework of lease financing
CO 3	Understand the concept and mechanism of factoring and forfeiting
CO 4	Calculate Net Asset Value of Mutual Fund Schemes
CO 5	Know the recent developments in Financial Services

Books for Reference:

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Financial Services	M.Y Khan	TATA McGraw Hill
2	Financial Services & Systems	S Gurusamy	TATA McGraw Hill
3	Financial Services	Tripathy and Nalini Prava	PHI.
4	Financial Services in India	V.A Avdhani	Himalaya Publications
5	Financial Services	Dr. R Shanmugham	Wiley
6	Financial Services	Mohan S &Elangovan R	Deep &Deep Publications
7	The Indian Financial System	Vasant Desai	Himalaya Publishing House.
8	Financial Services and System	K Sasidharan & Alex K Mathews	TATA McGraw Hill
9	Financial Services	Goel and Sandeep	PHI
10	Investment Banking and Customer Service	Kothari, C.R	Arihand Publishers, Jaipur

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
<p>Course Learning Objectives: The objective of the course is to</p> <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 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 - 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
<p>Course Learning Objectives: The objective of the course is:</p> <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 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=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	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		
<p>Course Learning Objectives: The objective of the course is to</p> <ul style="list-style-type: none"> • 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 Analysis and 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		
<p>Course Outcomes: Upon successful completion of the course, students will be able to</p> <ul style="list-style-type: none"> ✓ 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	
<p>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.</p>			
Module- 2 DISCLOSURES IN THE FINANCIAL STATEMENTS		10 Hours	
<p>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.</p>			
Module-3 VALUATION ACCORDING TO ACCOUNTING PRINCIPLES		10 Hours	
<p>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.</p>			
Module-4 REVENUE-CENTRIC ACCOUNTING STANDARDS		06 Hours	
<p>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.</p>			

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
<p>Course Learning Objectives: The objective of the course is to</p> <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:	
	1. Learn the Concepts of Marketing Analytics and their relevance in business
	2. Use MS Excel to deal with Marketing Data at basic level
	3. 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 & Avadhoot Jathar	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

COST ACCOUNTING - II			
Course Code	B.Com 4.5	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	02	Total hours	24
Credits	02		
Course Learning Objectives: The objective of the course is <ul style="list-style-type: none"> • To know the wage payment systems • To measure labour turnover • To understand the allotment and apportionment of overheads to cost centers • To reapportion the overhead 			
Module-1: Labour		06 Hours	
Direct and Indirect labour- 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, Taylor's differential piece rate system, Halsey's Incentive plan, Rowan's Incentive plan.			
Module-2: Overheads		06 Hours	
Meaning- Collection of overheads - Allocation and Apportionment of overheads to cost centers (Departmentation of overheads). Problems.			
Module-3 Secondary Distribution of Overhead		06 Hours	
Meaning-Basis of reapportionment, Methods of reapportionment: Direct distribution, Step-Ladder Method-Reciprocal service methods: Simultaneous equation method and Repeated distribution- Problems.			
Module-4 Absorption of Overheads		06 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.			

Course Outcomes: At the end of the course the student will be able to:	
CO 1	Know the wage payment system
CO 2	Measure labour turnover
CO 3	Compute labour hour and machine hour rate

Books for Reference:

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Introduction to Cost Accounting	Tulsian P .C	S Chand
2	Cost Accounting	Ravi M. Kishore	Taxmann Publications (P) Ltd
3	Cost Accounting	S.P. Iyengar	Sulthan Chand & Sons
4	Cost Accounting	M.N. Arora	Vikas Publishing House
5	Cost Accounting	S.P. Jain and K.L. Narang	Kalyani Publishers
6	Cost Accounting	Pillai and Bagavathi	S. Chand Ltd