



**MANGALAGANGOTRI**

## **Syllabus**

### **Bachelor of Commerce**

**(BCOM Regular)**

**As per the resolutions of BOS in Commerce from the Academic Year 2024-25**

**Department of Studies in Commerce  
(Faculty of Commerce)  
Mangalore University  
Mangalagangotri**

# **Bachelor of Commerce (Regular)**

## **Programme Outcomes (PO) of BCom Degree Programme**

The Bachelor of Commerce (BCom) programme has the core objective of preparing employable and resourceful graduates. With this positive outlook, the **programme outcomes** of BCom would be as follows:

- a. To provide students with the knowledge, skills, attitudes and values that will help them take decisions for their lives.
- b. Hands on tools to help them in the world of business and commerce with in depth awareness of the contents of different courses under the Programme.
- c. Holistic development of the personality to understand and actively participate in the well-being of the society.
- d. Work collaboratively and productively in teams. Critically evaluate new ideas, research findings, methodologies and theoretical framework in their chosen elective field.
- e. Courses like Financial Accounting, Quantitative Techniques, and Foundation of Commerce will build the basics of the field and help a student choose electives in the 3<sup>rd</sup> & 4<sup>th</sup> Semester. Corporate Accounting course will help a student build confidence in the accounting knowledge of the corporate world, Business and Corporate Law will strengthen the legal aspects of the business, Financial Management, Direct Tax, Cost & Management Accounting & GST will help in all round growth of a learner about the working of any business.

## **Programme Objectives of BCom Degree**

- a. To create Employable and resourceful Graduates ready to seek either fruitful employment or build in confidence to pursue entrepreneurship.
- b. Demonstrate leadership skills in all walks of life, be it personal or professional.
- c. Become academically brilliant and inculcate research skills to add to the existing stock of knowledge in the public domain.
- d. Create an unfulfilling urge to become enriching global citizens and
- e. Overall a constructive citizens of our country.

## Scheme of Teaching and Evaluation for BCom Programme

<b>Semester I</b>								
<b>Sl. No.</b>	<b>CourseCode</b>	<b>TitleoftheCourse</b>	<b>Category of Courses</b>	<b>Teaching Hours perWeek</b>	<b>SEE</b>	<b>IA</b>	<b>Total Marks</b>	<b>Credits</b>
1		<b>Language–I</b>	<b>Lang</b>	<b>4</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>3</b>
2		<b>Language–II</b>	<b>Lang</b>	<b>4</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>3</b>
3	<b>BCom 1.1</b>	<b>Quantitative Techniques – I</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
4	<b>BCom 1.2</b>	<b>Foundation of Commerce – I</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
5	<b>BCom 1.3</b>	<b>Financial Accounting – I</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
6.	<b>B.Com 1.4</b>	<b>Individual and Team Management / Fundamentals of Business Analytics/Strategic Managerial Economics</b>	<b>Optional</b>	<b>4</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>3</b>
7		<b>Constitutional values</b>	<b>Compulsory</b>	<b>3</b>	<b>40</b>	<b>10</b>	<b>50</b>	<b>2</b>
<b>Sub–Total</b>				<b>30</b>				<b>26</b>

<b>Semester II</b>								
<b>Sl. No.</b>	<b>CourseCode</b>	<b>TitleoftheCourse</b>	<b>Category of Courses</b>	<b>Teaching Hours perWeek</b>	<b>SEE</b>	<b>IA</b>	<b>Total Marks</b>	<b>Credits</b>
1		<b>Language–I</b>	<b>Lang</b>	<b>4</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>3</b>
2		<b>Language–II</b>	<b>Lang</b>	<b>4</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>3</b>
3	<b>BCom 2.1</b>	<b>Quantitative Techniques – II</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
4	<b>BCom 2.2</b>	<b>Foundation of Commerce – II</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
5	<b>BCom 2.3</b>	<b>Financial Accounting – II</b>	<b>Core</b>	<b>5</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>5</b>
6.	<b>B.Com 2.4</b>	<b>Fundamentals of Organisational Behaviour/Strategic Management/Foreign Exchange Markets</b>	<b>Optional</b>	<b>4</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>3</b>
		<b>Environmental Studies</b>	<b>Compulsory</b>	<b>3</b>	<b>40</b>	<b>10</b>	<b>50</b>	<b>2</b>
<b>Sub–Total</b>				<b>30</b>				<b>26</b>

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

<b>Semester IV</b>								
<b>Sl. No.</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Category of Courses</b>	<b>Teaching Hours per Week</b>	<b>SEE</b>	<b>IA</b>	<b>Total Marks</b>	<b>Credits</b>
1		Language-I	Lang	4	80	20	100	3
2		Language-II	Lang	4	80	20	100	3
3	B.Com 4.1	Cost & Management Accounting - II	Core	5	80	20	100	5
4	B.Com 4.2	Corporate Accounting - II	Core	5	80	20	100	5
5	B.Com 4.3	Income Tax - II	Core	5	80	20	100	5
6.	B.Com 4.4	HR/ Marketing/ Finance/ Accounting/ Analytics	Elective- II (Any one)	2	40	10	50	2
	B.Com 4.5	Real Estate Management	Skill Enhancement	2	40	10	50	2
				27				25

**Note:**

1. All Core Courses, Electives, Skill Enhancement and Optional courses under B.Com Programme should be taught by Commerce Faculty members only.
2. Strategic Managerial Economics and Foreign Exchange Markets papers may be taught by MA Economics Faculty in case of workload shortage for permanent faculty. It is a workload of Commerce Department.

## **ISemester B.Com:**

### **Course content:**

- 1.1: Quantitative Techniques – I
- 1.2: Foundation of Commerce – I (HR, Marketing & Finance)
- 1.3: Financial Accounting – I
- 1.4: Individual and Team Management

or

Fundamentals of Business Analytics

Or

Strategic Managerial Economics

## **QUANTITATIVE TECHNIQUES-I**

**5 Hours per week**

**60 Hours**

### **COURSE OUTCOMES:**

**After completing the course, the student will be able to**

- 1. Study concerning metrics of dispersion, mean, median, and mode.
- 2. Connect a formal quantitative approach to problem solving and decision-making.
- 3. Utilize the idea of index numbers to comprehend current market conditions
- 4. Compute the ratios, proportions, discounts, and percentages that are utilized in business.

### **COURSE CONTENTS:**

<b>Module</b>	<b>Particulars</b>	<b>No of hrs</b>
<b>Module 1</b>	<b>Introduction and Basic Concepts</b> Introduction to Statistics: Meaning and Definitions (Singular and Plural), Types of Data and Variables, Measures of Central Tendency-Arithmetic Mean-Properties (Combined Mean Included), Median and Mode.	<b>12</b>
<b>Module 2</b>	<b>Descriptive Statistics of Univariate Distribution</b> Measures of dispersion, Absolute and Relative Measures, Types-Range, Quartile deviation, Mean deviation, Standard Deviation. Coefficient of Variation and Variance	<b>12</b>
	<b>Index Numbers</b> Meaning and Uses of Index Numbers, Steps in the Construction of Index Numbers, Construction of Index Numbers: Simple and Weighted Average of Price Relatives, Weighted Aggregative	

<b>Module 3</b>	Method: Laspeyres's, Paasche's, and Fisher's Index Numbers Tests of consistency of index number, time reversal, and factor reversal. Consumer Price Index Number: Aggregative Expenditure Method and Family Budget Method.	<b>12</b>
<b>Module 4</b>	<b>Number System and Indices</b> Introduction- Natural Numbers, Whole Numbers, Integers-Prime numbers -Rational and Irrational Numbers (simple Problems on sum of Natural numbers.....)Real Number- HCF and LCM calculations. Indices and Laws of Indices: Problems	<b>12</b>
<b>Module 5</b>	<b>Commercial Arithmetic</b> Concept of Percentages- problems on Profit/Loss,, Simple Interest, Compound Interest, Nominal and Effective Rate of Interest, Cash Discount and Trade Discount.	<b>12</b>

### Skill Development Activities

1. Visit the college office and collect data regarding student strength, results, etc. and analyze the same using statistical techniques.
2. Visit any Commercial Bank in your area and collect the information about types of loans and the rates of interest on loans
3. Use consumer price data to create and interpret index values in order to analyze inflation and economic trends.
4. Any other Activities which are relevant to the course

### Books for Reference:

1. Business Statistics- S.C. Gupta
2. Business Mathematics- D.C. Sanchete & V.K. Kapoor, Sulthan Chand and sons
3. Business Statistics- S.P. Gupta, S.E. Gupta, B.N. Gupta
4. Business Mathematics-Madappa and Sridhara Rao, Shubhash Publications
5. Business Mathematics, S. N Doraira, United Publication
6. Financial Mathematics, A Lenin Jyothi, Himalaya Publications, Mumbai
7. Business Statistics & Mathematics, Vittal
8. Quantitative Techniques - I, Nagaraja U., Professional Books Publishers, Hyderabad.
9. Business Mathematics – S.P Gupta
10. Business Mathematics – Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain, Himalaya Publications
11. Business Mathematics – Kashyap Trivedi, Chirag Trivedi, Pearson Publications
12. Comprehensive Statistical Methods – P.N. Arora, Sumeet Arora & S. Arora, Chand Publications

## Foundation of Commerce – I

5 Hours per week

60 Hours

### COURSE OUTCOMES:

After completing the course, the student will be able to

1. Create awareness of how HR works in organization and its role and functions.
2. Understand the basic concepts of Marketing, Marketing Management and Market Segmentation
3. Understand the basic concepts of Financial Management and the decisions involved in finance

### COURSE CONTENTS:

Module	Particulars	Noof Hrs
<b>Module 1</b>	<b>Introduction to Human Resource Management</b> Introduction, concept and meaning of Human Resource, Human Resource Management –Meaning - Characteristics, Objectives and scope, Significance of HRM, Personnel Management V/s. HRM, Paradigm shift in HRM, Significance of HRM, Human Resource Manager –Qualities of HR manager - changing role of HR manager, Human Resource Information System – Benefits of HRIS.	<b>12</b>
<b>Module 2</b>	<b>Dimensions of Human Resource Management</b> Human Resource Planning – meaning, characteristics and importance, Job Analysis – meaning and objectives, Recruitment and Selection –meaning, features and objectives, Training and Development – meaning, features and importance, Leadership - meaning, objectives and importance, Communication - meaning, objective and importance, Motivation - meaning, objectives and importance.	<b>12</b>
<b>Module 3</b>	<b>Introduction to Marketing</b> Introduction, Meaning and Definition of Market, Marketing, Nature/ Features of Marketing , Scope of Marketing/ Marketing Entities, Importance of Marketing, Core Concepts of Marketing , Approaches to the study of Marketing, Marketing Philosophies, Marketing Management – Meaning, features, importance	<b>12</b>
<b>Module 4</b>	<b>Market Segmentation</b> Meaning and Definition, Need, Criteria of Effective Segmentation, Bases, Target Market Selection-Positioning Concept (STP Model) –Importance, Product Differentiation vs.	<b>12</b>

	Market Segmentation. Marketing Mix- Meaning, Elements (4 Ps/ 7 Ps/ 4 Cs)	
<b>Module 5</b>	<b>Fundamentals of Financial Management</b> Meaning of Business Finance – Meaning and definition of Financial Management - Objectives of Financial management: Profit maximization and wealth maximization –Financial Decisions: Financing decision, Investment decisions and Dividend decisions – Organisation of Structure of Finance Department - Functions of a Finance Manager	<b>12</b>

### **Skill Development Activities:**

1. Visit the nearby industry or startup and evaluate the hiring process and make study on relevance of human resource in the organisation.
2. Analyze the marketing environment of your locality and identify need, wants & purchasing power of customers.
3. Students can collect and present the organization chart of Finance Section of any business firm.

### **Books for Reference:**

1. Human Resource Management by P.Subba Rao, Himalaya Publishing house, Mumbai.
2. Personnel management by P.Subba Rao, Himalaya Publishing house, Mumbai.
3. Human Resource Management by K Ashwathappa, Mc Graw Hill Publication
4. Human Resource Management by Suman Shetty N and Ravi M.N., Professional Books Publishers, Hyderabad.
5. Foundation of Commerce – I by Dr.Ravi M.N., Seema Prabhu S., and Dr. Roshni Yeshawanth Professional Books Publishers, Hyderabad.
6. Philip Kotler (2015), Principles of Marketing. 13th edition.Pearson Education.
7. SaxenaRajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
8. Kumar Arun &MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
9. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
10. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education
11. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
12. Chhabra, T.N., and S. K. Grover. Marketing Management.Fourth Edition. Note: Latest edition of text books may be used.
13. Financial Management: Text, Problems and Cases" by M.Y. Khan and P.K. Jain.
14. Financial Management: I.M.Pandey
15. Financial Management Theory and Practice: ShashiK.Gupta and R.K.Sharma
16. Financial Management: Ravi M Kishore.

## Financial Accounting - I

5 Hours per week

60 Hours

### COURSE OUTCOMES:

After completing the course, the student will be able to

1. Understand the need of maintaining proper books of records of financial nature for an organisation.
2. Prepare financial statements of a sole trader to assess the financial position and results.
3. Understand the meaning and financial records of a non-trading concerns.

### COURSE CONTENTS:

Module	Particulars	No of Hrs
<b>Module 1</b>	<b>Introduction to Accounting:</b> Meaning of Accounting – Basic Terms in Accounting – Entity, Business Transaction, Capital, Drawings, Assets, Liability, Debtor, Creditor, Stock, Purchases and Sales. Accounting Concepts – Meaning – Types (Business Entity, Money Measurement, Going Concern, Accounting Period, Cost, Dual Aspect, Revenue Recognition, Matching, Accrual, Objective Evidence) Accounting Conventions – Conservatism, Consistency, Full Disclosure and Materiality. Basis of Accounting – Cash & Accrual, Systems of Accounting – Single & Double Entry. Rules of Debit & Credit as per American Approach - Accounting Equation Accounting Cycle – Journal, Ledger & Trial Balance	<b>12</b>
<b>Module 2</b>	<b>Depreciation Accounting:</b> Meaning of depreciation and amortisation, Causes, Factors determining economic life of the asset – Methods of charging depreciation Accounting treatment for charging depreciation under Straight Line Method & Written Down Value Method - Change in Method of Depreciation	<b>12</b>
<b>Module 3</b>	<b>Final Accounts of Sole Trading Concerns:</b> Preparation of Trading & Profit & Loss Account and Balance Sheet of a Sole Trader. Adjustments – Closing Stock, Outstanding & Prepaid Expenses, Accrued Incomes & Incomes Received in Advance, Bad Debts & Provisions for Doubtful Debts, Provision for discount on Debtors, Depreciation, Interest on Capital & Drawings, Manager's Commission, Goods Sent on Sale or Return basis, Treatment of deferred revenue expenditure.	<b>12</b>
<b>Module 4</b>	<b>Final Accounts of Not for Profit Organisations:</b> Meaning & Characteristics of Non- Profit Organisations Meaning of Capital & Revenue Income & Expenditure – Deferred Revenue Expenditure	<b>12</b>

	Meaning of Receipts & Payment Account, Income & Expenditure Account and Balance Sheet. Differences between Income & Expenditure Account and Receipt and Payments Account. Preparation of Income & Expenditure and Balance Sheet when Receipts & Payment Account is given with adjustments for existing and new organisations.	
<b>Module 5</b>	<b>Bank Reconciliation Statement:</b> Meaning & Reasons for difference between Cash book and Pass book Balance Problems on preparation of BRS (problems when cash book and pass extract is given to be included)	<b>12</b>

#### **Skill Development:**

1. Visit minimum three Sole Trading Concern and examine its accounting practices.
2. Identify a non-trading concern and assist them in preparing its financial statements.
3. Apply depreciation methods to real life scenarios.  
Develop numerical, analytical and decision-making abilities

#### **Books for Reference:**

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting
2. SP Iyengar, Advanced Accounting, Sultan Chand & Sons, Vol. 1
3. Advanced Accounting Shukla M.C., Grewal T.S., S Chand, Vol. 1
4. Advanced Accounting, Gupta R.L., Sultan Chand & Sons, Vol. 1
5. Advanced Accounting Jain & Narang, Kalyani Publishers, Vol. 1
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Financial Accounting – I, Ishwara Gowda, Suresh V. and Madhava M, Professional Books Publishers, Hyderabad.
8. B.S. Raman, Financial Accounting Vol. I & II, United Publishers & Distributors.

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

## Individual and Team Management

4 Hours per week

48 Hours

### COURSE OUTCOMES:

After studying this course the students can

1. Become effective in their day to day transactions.
2. Develop interpersonal skills
3. Enhance individual resourcefulness in all walks of life and thereby improve the quality of their thinking and become self-motivated in their personal dealings.

### COURSE CONTENTS:

Module	Particulars	No of hrs
Module 1	<b>Managerial Effectiveness and Inter-Personal Skills:</b> Meaning of Managerial Effectiveness, Essentials for Managerial Effectiveness and Importance of ME for an organization. Meaning of Inter- personal skills – Importance, Essentials IP skills – communication, clarity, empathy, etc., developing IP Skills – Assertiveness, Responsibility, Managing conflicts & factors hampering IP Skills, self-development goals & its relevance in the present time	12
Module 2	<b>Stress &amp; Time Management:</b> Meaning of Stress, Sources of stress – Internal, external and types, Effects of stress & burnout – effect on environment and personal life. Strategies for coping with Stress – Avoiding and fighting stress, maintaining Work life balance – its importance and benefits. Importance of Time Management, Analysis of Time – time logs, Time wasters & time Abusers, Planning Time and Resources – Need & strategies for planning time – Matrix of Time Management, Setting Goals and objectives – Advantages and setting SMART goals and planning to achieve goals – Scheduling, Delegating and controlling time-wasters.	12
	<b>Creativity &amp; Emotional Intelligence in Management:</b> Meaning of Creativity & Innovation, Stage of Creativity, Importance of Creativity, Barriers to Creative thinking, Developing Creativity and techniques of enhancing creativity – Brainstorming, Six Thinking Hats & Mind Mapping.	

Module 3	Nature of Emotional Intelligence (EI), Definition of emotions – empathy, fear, anger and depression, Components of Emotional Intelligence, analysing the importance of emotions in the workplace – Negative and Positive emotions and Characteristic features of people with High IQ or High EQ.	12
Module 4	<b>Working in Teams:</b> Meaning of Team & Team work, Importance of teamwork, Challenges of working in a Team, Characteristics of a successful team, Team dynamics vs Group dynamics, Employee engagement, 5C's & 4P's of Team building, Collaboration – meaning, benefits and tips to improve workplace collaboration.	12

#### **Skill development:**

1. Collecting the list of Best practices of enhancing managerial effectiveness of a few corporates.
2. Analysing the different techniques used by corporates in promoting work life balance amongst its employees.
3. Preparing a Time log of 24 hours for every student and providing feedback as to its improvement for better productivity
4. Application of Creativity techniques in a learners day to day social transactions
5. Team building games can be conducted on specific characteristics of a successful Team.

#### **Books & Materials for Reference:** (Text Books and Websites for additional reading)

1. The Effective Executive: Peter Drucker – Harper Collins
2. Workplace Stress – Concepts and Cases: Gopal V V – ICFAI University Press
3. Managing Time: David Fontana – BPS Books, New Delhi
4. The Seven Habits of Highly Effective People: Stephen R Covey – Simon & Schuster
5. The On-time, On Target Manager: Ken Blanchard and Steve Gottry – Harper Collins
6. Individual and Team management, Patrick A., Rudrakumar and Professional Books Publishers, Hyderabad.
7. Getting Things Done – The Art of Stress Free Productivity: David Allen – Penguin Books
8. Lifelong Creativity – An Unending Quest: Pradip N Khandwalla, Tata McGraw Hill.
9. Emotional Intelligence: Why It Can Matter More Than IQ: Daniel Goleman, Bantam Books.
10. How to Win Friends and Influence People: Dale Carnegie – Simon & Schuster
11. <https://www.sessionlab.com/blog/team-building-activities/>
12. <https://asana.com/resources/team-building-games>
13. <https://teambuildinghub.com/team-building/activities-games/quick-team-building/>
14. <https://teambuilding.com/blog/team-building-games>

# Strategic Managerial Economics

**Duration:** 48 Hours

## **Course Objectives:**

1. To equip students with the application of economic principles in real-world business decision-making.
2. To analyse market structures and economic environments influencing business performance.
3. To develop the ability to use quantitative and qualitative economic tools to address business challenges.
4. To enhance critical thinking for strategic planning and problem-solving in business contexts.

## **Course Contents:**

### **Module 1: Introduction to Managerial Economics (12 Hours)**

Definition and Scope of Managerial Economics; Role of Economics in Business Decision-Making; Demand Analysis: Demand Function, Elasticity, and Demand Forecasting Techniques; Supply Analysis: Determinants and Elasticity of Supply; Case Studies on Demand and Supply Applications in Business

### **Module 2: Market Structures and Pricing Strategies (12 Hours)**

Market Structures: Perfect Competition, Monopoly, Monopolistic Competition, and Oligopoly; Pricing Strategies in Different Market Structures; Game Theory and Strategic Decision-Making in Oligopoly; Cost-Volume-Profit Analysis for Pricing Decisions; Real-World Applications and Case Studies

### **Module 3: Macroeconomic Environment and Business (12 Hours)**

Macroeconomic Indicators: GDP, Inflation, Unemployment, and Interest Rates; Fiscal and Monetary Policies and their Impact on Business; Business Cycles: Phases and Implications for Business Strategies; Global Economic Trends and International Trade Dynamics; Case Studies on Policy Impacts on Business

### **Module 4: Managerial Economics in Practice (12 Hours)**

Decision-Making under Risk and Uncertainty; Cost-Benefit Analysis in Business Projects; Corporate Social Responsibility and Sustainable Economic Practices; Use of Data Analytics in Economic Decision-Making; Practical Applications through Case Studies and Projects

## **References:**

1. Baye, M. R., & Prince, J. T. (2020). Managerial Economics and Business Strategy (9th ed.). McGraw-Hill Education.
2. Baumol, W. J., & Blinder, A. S. (2021). Economics: Principles and Policy (14th ed.). Cengage Learning.
3. Besanko, D., Dranove, D., Shanley, M., & Schaefer, S. (2020). Economics of Strategy (8th ed.). Wiley.
4. Brealey, R. A., Myers, S. C., & Allen, F. (2020). Principles of Corporate Finance (13th ed.). McGraw-Hill Education.
5. Krugman, P., & Wells, R. (2021). Microeconomics (6th ed.). Worth Publishers.
6. Mankiw, N. G. (2020). Principles of Economics (9th ed.). Cengage Learning.
7. Pindyck, R. S., & Rubinfeld, D. L. (2022). Microeconomics (10th ed.). Pearson.
8. Salvatore, D. (2019). Managerial Economics: Principles and Worldwide Applications (9th ed.). Oxford University Press.
9. Sloman, J., Garratt, D., & Guest, J. (2020). Economics for Business (8th ed.). Pearson.
10. Stiglitz, J. E., & Rosengard, J. K. (2020). Economics of the Public Sector (5th ed.). W. W. Norton &

# Fundamentals of Business Analytics

4 Hours per week

48 Hours

## COURSE OUTCOMES:

After studying this course the students should be able to,

1. Understand analytical applications in practice.
2. Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems.
3. Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real time problems.
4. Become aware about the emerging trends in the world of analytics

## COURSE CONTENTS:

Module	Particulars	No of hrs
Module 1	<b>Introduction to Business Analytics:</b> Data, Types of Data- Forms of Data-Evolution of Big Data- Business Analytics -Need for Analytics - Types of Analytics- Importance of Business Analytics in Decision Making- Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things.	7
Module 2	<b>Technology of Big Data:</b> Overview of DBMS, Data Warehousing: Concepts, Need, Objectives– Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System- Features of HDFS- MapReduce-Features of MapReduce.	12
Module 3	<b>Data Scientists and Data Visualization:</b> Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists- Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources- Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values- Standardizing Data-Categorization- Weights of Evidence Coding-Variable Selection-Segmentation	12
	<b>Practices of Analytics and Emerging Trends in Big Data:</b>	

<b>Module 4</b>	<p>Predictive Analytics- Target Definition-Linear Regression - Logistic Regression -Decision Trees - Neural Networks -Support Vector Machines-Ensemble Methods -Multiclass Classification Techniques -Evaluating Predictive Models-Descriptive Analytics- Association Rules -Sequence Rules –Segmentation-Survival Analysis- Survival Analysis Measurements-Kaplan Meier Analysis- Parametric Survival Analysis-Proportional Hazards Regression-Extensions of Survival Analysis Models-Evaluating Survival Analysis Models-Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier- Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inferencing – Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft- Kaggle- Facebook- Amazon.</p> <p>Data for Big Data-Enterprise orientation for Big data –leadership –Targets-Analysts- Other Factors to Consider in Big Data Success-Emerging Technologies in Health Information Systems: Transforming Health in Information Era-Omics Revolution and Personalized Medicine-Genomic Data Integration into Medical Records-Socio- demographic Data for Health Records-Family Health History-Genomics Driven Wellness Tracking and Management System (GO-WELL)- Emerging trends of analytics in Education, Government, Finance &amp; Supply Chain Management.</p>	<b>17</b>
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#### **Skill development:**

Course teacher can identify and give the skill development activities.

#### **Books & Materials for Reference:**

1. Big Data Black Book, DT Editorial Services, Dreamtech Press,2015.
2. BigDataatWork,ThomasH.Davenport,HarvardBusinessReviewPress,Boston, Massachusetts,2014.
3. AnalyticsinaBigDataWorld,JohnWiley&Sons,Inc.,Hoboken,New Jersey,2014.
4. BigDataand InternetofThings:A Roadmapfor smartEnvironments,NikBessisCiprianDobre Editors, Springer International Publishing Switzerland2014.

## II Semester BCom:

### Course content:

- 1.1: Quantitative Techniques – II
  - 1.2: Foundation of Commerce – II (Insurance, Banking & Finance)
  - 1.3: Financial Accounting – II
  - 1.4: Fundamentals of Organisational Behaviour
- or
- Strategic Management
- Or
- Foreign Exchange Markets

### QUANTITATIVE TECHNIQUES – II

5 Hours per week

60 Hours

### COURSE OUTCOMES:

After completing the course, the student will be able to

1. Establish relationships between variables in real-world situations by using methods like regression and correlation.
2. Use the ideas from probability distributions to solve practical issues.
3. Predict future results using time series
4. Recognise the relationship between two variables and how to use ratios and proportions to express it.

### COURSE CONTENTS:

Module	Particulars	No of hrs
<b>Module 1</b>	<b>Descriptive Analysis of Bivariate Data:</b> Correlation- Meaning and Definition, Linear and Non-linear correlation, Correlation and causation, Scatter Diagram, Karl Pearson's Co-efficient of Correlation, Calculation and Spearman's Rank Correlation.	<b>12</b>
<b>Module 2</b>	<b>Regression Analysis:</b> Regression Analysis- Principle of Least Squares and Regression lines, Regression equations and estimation. Properties of Regression Coefficients.	<b>12</b>
<b>Module 3</b>	<b>Time Series Analysis and Theory of Probability:</b> Meaning and uses of Time Series, Various components of Time series, determination of Trend using Moving Average and Least square method Theory of Probability: Some important concepts, Addition Theorem of probability for two non-mutually and mutually exclusive events - Multiplication theorem of probability for dependent and independent events.	<b>12</b>

	Simple problems	
<b>Module 4</b>	<b>Ratios and Proportions and Theory of Equations:</b> Definition- Equality of Ratio- Simple Problems. Proportion- definition- Direct Proportion-Inverse Proportion- Continued Proportion- Problems on proportions Equations: Definition - Degree of Equation. Types of Equation - Linear equations and its solution-Simultaneous linear equations-Quadratic equation-Solution by method of factorisation and formula method.	<b>12</b>
<b>Module 5</b>	<b>Permutation and Combinations:</b> Factorial Notations- permutations of n different things-Circular permutations-Permutation of things not all different- Restricted Permutation-Simple problems. Combinations- Simple problems based on formula.	<b>12</b>

#### **Skill Development Activities**

1. Determine the strength and direction of the relationship between advertisement expenditure and sales income by computing the correlation coefficient.
2. Use historical sales data to create a simple linear regression model to predict future sales based on advertisement expenditure.
3. Utilize a time series model to analyze monthly sales data to identify trends and seasonal patterns and generate a forecast for the upcoming year.
4. Instruct the students to use their knowledge of ratios to determine how much of each ingredient they would require to make the recipe for exactly the number of people in the group
5. The task involves resolving a shelf arrangement issue to maximize visibility by utilizing permutations and combinations to explore various arrangements

#### **Books for Reference:**

1. Business Statistics- S.C. Gupta
2. Business Mathematics- D.C. Sancheti & V.K. Kapoor, Sulthan Chand and sons
3. Business Statistics- S.P. Gupta, S.E. Gupta, B.N. Gupta
4. Business Mathematics-Madappa and Sridhara Rao, Shubhash Publications
5. Business Mathematics, S. N Dorairaj, United Publication
6. Financial Mathematics, A Lenin Jyothi, Himalaya Publications, Mumbai
7. Business Mathematics – S.P Gupta
8. Business Mathematics – Dr. Amarnath Dikshit & Dr. Jinendra Kumar Jain, Himalaya Publications
9. Quantitative Techniques-II, Shylet Mathias., Professional Books Publishers, Hyderabad.
10. Business Mathematics – Kashyap Trivedi, Chirag Trivedi, Pearson Publications
11. Comprehensive Statistical Methods – P.N. Arora, Sumeet Arora & S. Arora, Chand Publications

## Foundation of Commerce – II

5 Hours per week

60 Hours

### COURSE OUTCOMES:

After completing the course, the student will be able to

1. Understand the concepts of Insurance, Banking and Finance.
2. Apply Fundamental conceptual knowledge to analyse and interpret relevant areas in Insurance, Banking and Finance.
3. Learn new reforms and technology in Insurance and Banking sector.
4. Evaluate the investment opportunities using risk and return

### COURSE CONTENTS:

Module	Particulars	No of Hrs
Module 1	<b>Basics of Insurance:</b> Concept of Risk, Assurance and Insurance – Meaning – Definition – Functions – Need and Importance, Principles of Insurance Contract – Insurance Industry in India – IRDAI- Insurance Sector reforms – Bank assurance. Claims management – Claim settlement – legal frame- work – Third Party Administration.	12
Module 2	<b>Types of Insurance:</b> Life Insurance – Features – Principles – Life Insurance Products – Policy Conditions – Application and Acceptance – Assignment – Nomination – Surrender – Re-Insurance in life Insurance. Marine Insurance – Features – Policy Conditions – Clauses and covers. Fire Insurance – Motor vehicle Insurance. Health Insurance – Clauses – Health Insurance Frauds – Personal accident Insurance – Group Insurance.	12
Module 3	<b>Basics of Banking:</b> Origin – Evolution of banking – Definition of term bank and banking – Commercial Banks. Functions – Primary and subsidiary functions. Co-operative Banking – Primary – Central and State Co-operatives. Banks – Functions and Features. Principles of Investment Policy- Basic and allied principles. Financial Inclusion-Meaning, need and Importance. Cheques - Meaning and definition - features - Types and Crossing of Cheques. Paying Banker and Collecting Banker (Meaning only) Dishonour of Cheques-Reasons for Dishonour.	12

<b>Module 4</b>	<b>Innovative and Digital Banking:</b> ATM – Debit Cards – Credit Cards – Smart Cards – Internet Banking – Mobile Banking – Wallet Banking – Digital Cash – Core Banking System – NEFT – RTGS – IFSC – UPI – IMPS – AEPS - CIBIL- CTS – ECS – MICR.	<b>12</b>
<b>Module 5</b>	<b>Basic Financial concepts:</b> Introduction to Risk & Return: Meaning of Risk and Return, Measurement of return- Return on Investment, Types of Risk- systematic & unsystematic risk, Risk analysis- Expected return, Standard deviation and Coefficient of Variation. Risk -Return trade off.	<b>12</b>

**Skill development activities:**

1. Learners should collect data from the company reports and analyse the risk and return
2. Learners can enhance knowledge by collecting Banking product details by visiting the bank.
3. Learners can understand Risk assessment, policy analysis and interpretations by taking a print of any insurance policy.
4. Learners can have ideas on technology usage in banking by using their mobile.

**Reference Books:**

1. Principles and practice of Life Insurance – P Perya Swamy.
2. Insurance Principles and Practice – Mishra M N.
3. Insurance and Risk Management – P K Gupta.
4. A Text Book on principles and Practice of life Insurance – G Krishna Swamy.
5. Foundation of Commerce – II by Dr.Ravi M.N., Seema Prabhu S., and Dr. Roshni Yeshawanth Professional Books Publishers, Hyderabad.
6. Financial Management: Text, Problems and Cases" by M.Y. Khan and P.K. Jain.
7. Indian Banking by R Parmeshwaram.
8. Banking Theory and Practice by P N Varshney.
9. Banking Theory, Law and Practice by KPM Sundharam and P N Varshney.
10. Principles and Practice of Banks by Indian Institute of Banking and Finance.
11. Digital Banking by Indian Institute of Banking and Finance.

## Financial Accounting – II

5 Hours per week

60 Hours

### COURSE OUTCOMES:

After completing the course, the student will be able to

1. Learn about Accounting Standards and Indian Accounting standards.
2. Understand the recent developments in the field of financial accounting.
3. Learn to deal with special transactions and situations while preparing financial statements.

### COURSE CONTENTS:

Module	Particulars	No of Hrs
<b>Module 1</b>	<b>Accounting Standards and Recent Developments in Accounting:</b> Accounting Standards - Meaning, Procedure to issue – Applicability Indian Accounting Standards – Meaning – Applicability Recent Trends in Accounting –Computerised Accounting - Big data Analytics, Cloud Computing in Accounting, Accounting with drones.	<b>12</b>
<b>Module 2</b>	<b>Conversion of Single Entry into Double Entry System:</b> Introduction – Meaning – Limitation of Single-Entry System – Differences between Single Entry & Double Entry System Problems on Conversion of Single Entry into Double Entry (preparing Opening Statement of Affairs, Cash Book, Total Debtors Account, Total Creditors Account, Trading & Profit & Loss Account and Balance Sheet).	<b>12</b>
<b>Module 3</b>	<b>Hire Purchase Accounting:</b> Introduction, Meaning of Hire Purchase, Features Terms used – Hire Purchaser, Hire Vendor, Cash Price, Hire Purchase Price, Total Interest, Down Payment & Net Cash Price Accounting for Hire Purchase transactions in the books of Hire Purchaser (when Cash Price and Rate of Interest is given) under Credit purchase with interest method only. Repossession – Complete & Partial	<b>12</b>
<b>Module 4</b>	<b>Departmental Accounts:</b> Meaning, Types of Departments, Advantages, Basis of Allocation of common expenses and income among various departments Departmental Accounts – Columnar Trading & Profit & Loss Account, General Profit & Loss Account and Consolidated Balance Sheet Treatment of Inter Departmental Transfers at Cost and Selling Price.	<b>12</b>
<b>Module 5</b>	<b>Royalty Accounts:</b> Meaning – Types of Royalty. Terminologies – Lessor, Lessor, Minimum Rent, Short working – Recoupment of Short working. Accounting Treatment in the books of Lessee with opening Minimum Rent Account.	<b>12</b>

**Skill Development:**

1. Collect a copy of Hire Purchase agreement and examine the various terminologies.
2. Identify a business where royalty accounting is applied.
3. Learn to prepare financial statement with incomplete records using imaginary figure.
4. Know the differences between Accounting Standards and Indian Accounting Standards.

**Books for Reference:**

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar, Advanced Accounting, Sultan Chand & Sons, Vol. 1
3. Advanced Accounting Shukla M.C., Grewal T.S., S Chand, Vol. 1
4. Advanced Accounting, Gupta R.L., Sultan Chand & Sons, Vol. 1
5. Advanced Accounting Jain & Narang, Kalyani Publishers, Vol. 1
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. Financial Accounting – II, Ishwara Gowda, Suresh V. and Madhava M, Professional Books Publishers, Hyderabad.
8. B.S. Raman, Financial Accounting Vol. I & II, United Publishers & Distributors.

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

## Fundamentals of Organisational Behaviour

**4 Hours per week**

**48 Hours**

### COURSE OUTCOMES:

After completing the course, the student will be able to

1. Create awareness about how organizational behaviour works in an organization and its role and functions.
2. Develop insight with different theories of motivations and strategies to improve motivation in the workplace.
3. Understand group dynamics and demonstrate skills required for working in groups and team building
4. Understand the concepts of Personality and attitude, Perception and motivation,

### COURSE CONTENTS:

Module	Particulars	No of Hrs
<b>Module 1</b>	<b>Introduction to Organisational Behaviour:</b> Meaning of Organizations –Importance of organizations- contributing disciplines to the Organizational Behavior- definitions and meaning of Organization Behaviour - Nature and characteristics of Organizational Behaviour- scope/ key elements of organizational behavior- OB Models- Importance of OB- role of managers in OB – Interpersonal, Informational, decisional roles, challenges & opportunities for OB- Limitations of organizational behavior.	<b>12</b>
<b>Module 2</b>	<b>Foundations of Individual Behavior:</b> Factors affecting Individual Behavior. Personality- Characteristics of Personality- Determinants of personality- Personality traits influencing OB. <b>Attitudes</b> -Features of Attitude- components of attitude- attitude formation- major types of work-related attitudes. <b>Job Satisfaction</b> - Ways to Measure Job Satisfaction- Causes & Impacts of job satisfaction.	<b>12</b>
<b>Module 3</b>	<b>Emotions, Perception and Learning:</b> <b>Emotions &amp; Moods</b> - Basic Set of Emotions- Sources of Emotions and Moods- Emotional Labor- Emotional Intelligence - Elements of Emotional Intelligence- OB Applications of Emotions and Moods. <b>Perception</b> - Factors influencing perception - Perceptual Process- Importance of Perception in OB-Perception and Individual Decision Making- Group Organisational decision-making <b>Learning</b> - Nature of learning- Factors affecting learning- components of	<b>12</b>

	learning process.	
<b>Module 4</b>	<b>Motivation and Group Dynamics:</b> <b>Motivation:</b> Concept, importance and theories of motivation. Maslow's Theory of hierarchical needs, Hertzberg's two-factor Theory, McClelland's Theory of Needs, Vroom's Theory of Expectancy. <b>Group Dynamics:</b> Meaning of groups and group dynamics, Formation, Characteristics and Types of groups, Group cohesiveness - Factors influencing group cohesiveness - Group decision making process.	<b>12</b>

#### **Skill Development:**

1. Visit any organization and make a study on factors affecting perception.
2. Collect Bio-data of Motivational theory Proposers.
3. Visit nearby organization and analyse the Role of Managers.
4. Make a survey on measures followed by organization regarding Job Satisfaction
5. Any other activity relevant to the course.

#### **Reference Books:**

1. Organisation Behaviour An Evidence Approach – Fred Luthans McGraw Hill
2. Organisation Behaviour – Stephen P Robins Timorty A Judge
3. Organisation Behaviour by K. Ashwathappa
4. A Text Book of Organisational Behaviour -With Text and cases -CB Gupta- S Chand New Delhi.
5. Personnel Management (Text and Cases) C B Memoria and V.S.P. Rao- Himalaya Publishing House, New Delhi
6. Strategic Management and Organisation Behaviour \_ Dr. Suman Shetty N, Hyderali, Dr. Ravi M .N., and Umesh Shetty, Professional Books Publishers, Hyderabad.
7. Fundamentals of Organisational Behaviour \_ Dr. Suman Shetty N and Dr. Ravi M .N., Professional Books Publishers, Hyderabad.

# STRATEGIC MANAGEMENT

4 Hours per week

48 Hours

## COURSE OUTCOMES:

At the end of the course students would be able to:

1. Understand the basic concepts and principles of strategic management, analyse the internal and external environment of business
2. Develop and prepare organizational strategies that will be effective for the current business environment
3. Devise strategic approaches to managing a business successfully in a global context

## COURSE CONTENTS:

Module	Particulars	No of hrs
<b>Module 1</b>	<b>Introduction to Strategy:</b> Introduction - Meaning and definition, nature and characteristics, scope of strategies and importance of strategy. Strategic intent, characteristics, hierarchy of strategic intent, vision, Mission, goals, objectives and plans. Difference between goals and objectives. Types of strategies - functional strategy, corporate level strategy (grand strategies), Corporate level strategy, operational and generic (cost, leadership, differentiation focus). Strategies for competitive advantage- Porters' model (in brief).	<b>12</b>
<b>Module 2</b>	<b>Strategic Management:</b> Introduction, meaning and definition, features – Scope and importance of Strategic Management - Strategic management process - Limitations of strategic Management. Meaning and definition, characteristics of Strategic decision, strategic decision making process – Advantages and limitations of strategic decision making - Role of top Management in strategic decision making.	<b>12</b>
<b>Module 3</b>	<b>Environmental Analysis:</b> Meaning of Business-features, Concept of Business Environment, Features of Business Environment and Types of business Environment – Internal Environment and External Environment. Internal Environment – Structure, Value System, Core Competencies, Stake holders and Resources. Methods of Internal analysis. External Environment analysis, Micro Environment – employees, suppliers, Customers, Shareholders, General public. Macro Environment – Economic Environment – economic systems, economic policies & economic conditions,	<b>12</b>

	Political and legal, environment - Democracy and totalitarian, constitutional environment- Socio-Cultural Environment. Meaning of Culture, elements of culture, ethics and impact of culture on business – Technological Environment. SWOC and SOAR Analysis	
<b>Module 4</b>	<b>Strategy Formulation and Implementation:</b> Introduction, meaning and need for strategic formulation, process. understanding strategic intent through vision mission - external environmental analysis, organizational (internal) analysis, formulation of corporate level / grand strategies, business level strategies, strategic analysis and choice. Strategy Implementation process - Reasons for Strategy failure- methods to overcome strategy failure (organizational structure, leadership, culture, style). Meaning of Strategic Business Unit (SBU) - BCG Matrix.	<b>12</b>

#### **Skill Development Activities:**

1. Visit any business organization and collect the information about their vision and mission.
2. Visit any business organization and collect different types of authority followed and also the draw the organizational structure.
3. Visit any manufacturing firm and identify their value system.

#### **Reference Books:**

1. Strategic Management -John A Pearce ,Richard B Robinson and AmitaMital - McGraw Hill
2. Strategic Management - Azhar Kazmi Adela Kazhmi- Mcgraw Hill
3. Strategic Management –The Indian Context – R Srinivasan PHI
4. Strategic management – CB Gupta - S Chand New Delhi
5. Business Environment – Francis Cherunilam – Himalaya Publications
6. Essentials of Business Environment - K Aswathappa- Himalaya publishing House
7. Business Environment – Dr. Vivek Mittal –Excel books
8. Business Environment—Raj Agrawal- Excel books
9. Strategic Management and Organisation Behaviour - Dr. Suman Shetty N, Hyderali, Dr. Ravi M..N. and Umesh Shetty, Professional Books Publishers, Hyderabad.
10. Strategic Management - Dr. Suman Shetty N and Dr. Ravi M .N., Professional Books Publishers, Hyderabad.
11. Strategic Management and OrganisationBehaviour- K.SAdiga
12. Strategic Management and Organisation Behaviour - Dr Herald Monis
13. Strategic Management and OrganisationalBehaviour – Dr Udayachandra P and Dr Praveen KC - Himalaya Publishing House
14. Strategic Management and OrganisationalBehaviour - Chandrashekara .K and Dr. Parameshwara- New United Publishers

## **FOREIGN EXCHANGE MARKETS**

**Course Duration:48 Hours**

### **Course Objectives:**

1. To understand the fundamental principles of foreign exchange markets and their operations.
2. To analyse the determinants of exchange rates and their impact on the global economy.
3. To evaluate foreign exchange risk management techniques.
4. To explore the role of international financial institutions in foreign exchange markets.

### **MODULE 1: INTRODUCTION TO FOREIGN EXCHANGE MARKETS(12 Hours)**

Foreign Exchange Markets- types of markets (spot, forward, futures, options)-Exchange Rate Systems: Fixed, floating, and managed float systems- Foreign Exchange Market Participants: Central banks, commercial banks, corporations, and individual investors-Exchange Rate Determination: Purchasing Power Parity (PPP), Interest Rate Parity (IRP).

### **MODULE 2: EXCHANGE RATE THEORIES AND MODELS (12 Hours)**

Theories of Exchange Rate Determination: The monetary approach, portfolio balance approach- Exchange Rate Forecasting: Fundamental analysis, technical analysis, and market-based models-Speculation and Arbitrage: The role of speculators and arbitrageurs in the foreign exchange market

### **MODULE 3: FOREIGN EXCHANGE RISK MANAGEMENT (12 Hours)**

Types of Foreign Exchange Risks: Transaction risk, translation risk, and economic risk-Risk Management Techniques: Forward contracts, futures, options, and swaps-Hedging Strategies: Corporate hedging, natural hedging-Multinational Corporations (MNCs) and Exchange Rate Risk: Managing risks in global operations

### **MODULE 4: INTERNATIONAL FINANCIAL INSTITUTIONS AND FOREIGN EXCHANGE MARKETS (12 Hours)**

International Monetary Fund (IMF):Role and impact on foreign exchange stability-World Bank and Foreign Exchange-Bank for International Settlements (BIS):Role in international banking and foreign exchange markets-European Central Bank (ECB) and Exchange Rates:Influence on Eurozone and global foreign exchange markets-Global Financial Crises:Impact on foreign exchange markets

### **REFERENCES:**

- Caves, R. E., Frankel, J. A., & Jones, R. W. (2022). World trade and payments: An introduction (10th ed.). Pearson.
- Copeland, L. S. (2022). Exchange rates and international finance (6th ed.). Pearson.
- Eichengreen, B. (2023). Globalizing capital: A history of the international monetary system (4th ed.). Princeton University Press.
- Eiteman, D. K., Stonehill, A. I., & Moffett, M. H. (2020). Multinational business finance (15th ed.). Pearson.
- Eun, C. S., & Resnick, B. G. (2021). International financial management (9th ed.). McGraw-Hill Education.
- Krugman, P. R., Obstfeld, M., & Melitz, M. J. (2023). International economics: Theory and policy (12th ed.). Pearson.
- Madura, J., & Fox, R. (2021). International financial management (14th ed.). Cengage Learning.
- Mussa, M. (2021). The role of the IMF: Issues and challenges (2nd ed.). International Monetary Fund.
- Pilbeam, K. (2023). International finance (5th ed.). Palgrave Macmillan.
- Sarno, L., & Taylor, M. P. (2021). The economics of exchange rates (2nd ed.). Cambridge University Press.
- Shapiro, A. C. (2020). Multinational financial management (11th ed.). Wiley.
- Stiglitz, J. E., & Charlton, A. (2022). The economics of international policy (3rd ed.). W.W. Norton & Company
- World bank and IMF report

## **Curriculum for III Semester B.Com Regular**

### **Course Contents:**

**3.1 Cost and Management Accounting - I**

**3.2 Corporate Accounting – I**

**3.3 Income Tax – I**

**3.4 Human Resource Management**

**Or**

**Strategic Marketing Management**

**Or**

**Indian Financial System and Investment Analysis**

**Or**

**Indian Accounting Standards – I**

**Or**

**Human Resource Analytics**

**3.5 Digital Marketing**

**Or**

**Personal Investment Management**

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

<b>Course Outcomes:</b> At the end of the course the student will be able to:	
<b>CO 1</b>	Learners will be grounded with fundamental knowledge of cost concepts and its practical applications
<b>CO 2</b>	Students will also be able to analyze costs for decision-making and control purposes.
<b>CO 3</b>	Apply the knowledge in real life situations

**Books for Reference**

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

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

<b>Course Outcomes:</b> At the end of the course the student will be able to:	
<b>CO 1</b>	Students should be able to understand and apply accounting principles specific to companies.
<b>CO 2</b>	Familiarize the analytical skills in Corporate Accounting.
<b>CO 3</b>	Gain confidence in preparation of company accounts in new format.
<b>CO 4</b>	Apply the knowledge in real life situations.

#### **Books for reference:**

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

<b>INCOME TAX - I</b>			
Course Code	<b>B.Com 3.3</b>	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
<b>Course Learning Objectives:</b> The objective of the course is to <ol style="list-style-type: none"> <li>1. To familiarize the students with the Legal Provisions and Procedural aspects of Income Tax.</li> <li>2. To equip the students with a comprehensive understanding of direct taxes, their applications, and the tax laws governing them.</li> <li>3. 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.</li> <li>4. Apply the knowledge of taxation in practical field.</li> </ol>			
<b>Module - 1: Introduction</b>			<b>10 Hours</b>
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.			
<b>Module-2: Residential Status</b>			<b>12 Hours</b>
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.			
<b>Module-3: Exempted incomes U/s 10 relating to computation of Salary Income</b>			<b>12 Hours</b>
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.			
<b>Module-4: Income from Salary</b>			<b>14 Hours</b>
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.			
<b>Module-5: Computation of Taxable Salary and Relevant Deductions U/s 80</b>			<b>12 Hours</b>
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.			

<b>Course Outcomes:</b> At the end of the course the student will be able to:	
<b>CO 1</b>	To understand the structure of direct taxes in India
<b>CO 2</b>	To comprehend the income tax laws, procedures and regulations time to time.
<b>CO 3</b>	To apply the knowledge in calculation of tax liability and filing of returns

**Reference Books:**

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

<b>HUMAN RESOURCE MANAGEMENT (ELECTIVE – I)</b>			
Course Code	<b>B. Com 3.4</b>	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	2 Hours		
Total Hours	24	Credits	02
<b>Course Learning Objectives:</b> The objective of the course is: <ol style="list-style-type: none"> <li>1. To learn the effective implementation of Human Resource Planning.</li> <li>2. Demonstrate the methods and processes involved in procuring, selecting and training people.</li> <li>3. Describe the relevance and process of performance appraisal.</li> <li>4. Applying them to real-world scenarios, and developing essential skills for managing people and organisations.</li> </ol>			
<b>Module-1 Employment Panning &amp; Forecasting</b>			<b>09 Hours</b>
Objectives of Human Resource Planning (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.			
<b>Module-2 Training</b>			<b>09 Hours</b>
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.			
<b>Module-3 Performance Appraisal</b>			<b>09 Hours</b>
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.			
<b>Module-4 Compensation Management</b>			<b>09 Hours</b>
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.			

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

**Books for Reference**

<b>Sl. No.</b>	<b>Title of the Book</b>	<b>Name of the Author/s</b>	<b>Name of the Publisher</b>
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	Cengage Learning
24	Human Resource Management: A South Asian Perspective	Snell, Bohlander & Vohra	Cengage Learning
25	Applied Human Resource Management: Strategic Issues and Experiential Exercises	Kenneth M. York	Sage Publication
26	Reinventing HRM: Challenges and New Directions	Ronald J. Burke & Cary L. Cooper	Poutledge

Video Lectures (e – resources)

1. <https://courses.lumenlearning.com/wm-humanresourcesmgmt/>
2. <https://www.whatishumanresource.com/>
3. <https://www.managementstudyguide.com/>
4. <https://hr-guide.com/>
5. <https://www.citehr.com/>
6. <https://www.icmrindia.org/case%20volumes/Case%20Studies%20in%20Human%20Resource%20Manageme%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](https://onlinecourses.nptel.ac.in/noc20_mg15/preview)
11. [https://alison.com/course/introduction-to-modern-human-resource-management-revised#google\\_vignette](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 (ELECTIVE – 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	2 Hours		
Total Hours	24 Hours	Credits	2
<b>Course Learning Objectives:</b> The objective of the course is to			
1. To understand the classical Marketing perspectives and contrasts.			
2. To understand the dynamics of various Environmental factors.			
3. Familiarize the students regarding dimensions of Consumer behavior, New Product Development.			
4. To have an elementary knowledge of Pricing strategies, and other preliminary concepts.			
<b>Unit - 1: Marketing Environment</b>		<b>09 Hours</b>	
Introduction, Nature of Marketing Environment, Kinds of Marketing Environments, Macro Marketing Environment, Micro Environment, Strategies to deal with marketing environment			
<b>Module-2: Consumer Behavior</b>		<b>09 Hours</b>	
Meaning, Consumer Buying Motives, Theories of Consumer Buying Behaviour, Factors Influencing Consumer Behaviour, Types of buying behavior.			
<b>Module-3: New Product Development</b>		<b>09 Hours</b>	
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			
<b>Module-4: Pricing Strategies</b>		<b>09 Hours</b>	
Introduction, Importance of pricing, Types of pricing decisions, Pricing Decisions and Strategies, Pricing of New Products, Recent Innovation in pricing, Discounts and allowances			

<b>Course Outcomes:</b> At the end of the course the student will be able to:	
<b>CO 1</b>	Students will get the exposure of Marketing.
<b>CO 2</b>	Subject will give vast and wide insight of traditional and contemporary aspects in marketing.
<b>CO 3</b>	It will help students to understand about dynamics of various Environment of Marketing, New Product Development, Pricing strategies and so on.
<b>CO 4</b>	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, <b>Revised by</b> 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 (ELECTIVE – 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	02	Total hours	24
Credits	02		
<b>Course Learning Objectives:</b> The objective of the course is to 1. Understand the structure of Indian financial system 2. Analyzethe various financial services in the financial market 3. Apply the knowledge of Investments in wise Investment decisions			
<b>Module-1 INDIAN FINANCIAL SYSTEM</b>		<b>08 Hours</b>	
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			
<b>Module-2 FINANCIAL SERVICES AND FINANCIAL INNOVATIONS</b>		<b>12 Hours</b>	
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			
<b>Module-3 ELEMENTS OF INVESTMENT</b>		<b>08 Hours</b>	
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)			
<b>Module-4 VALUATION OF SECURITIES</b>		<b>08 Hours</b>	
Concept of Valuation- Equity valuation and Analysis, Bond valuation and Analysis. Contemporary issues in Finance			

<b>Course Outcomes:</b> At the end of the course the student will be able to:	
<b>CO 1</b>	Understand the structure of the financial markets
<b>CO 2</b>	Comprehend the various financial services and their importance in the financial markets
<b>CO 3</b>	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

<b>INDIAN ACCOUNTING STANDARDS – I (ELECTIVE – I)</b>			
Course Code	<b>B.Com 3.4</b>	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		
<b>Course Learning Objectives:</b> The objective of the course is to <ol style="list-style-type: none"> <li>1. Comprehend the necessity and advantages of accounting standards</li> <li>2. Compile financial statements in compliance with Indian Accounting Standards (Ind AS)</li> <li>3. Understand the stipulations of Indian Accounting Standards regarding the recognition, measurement, and disclosure of specific items in financial statements.</li> <li>4. Comprehend the Accounting Standards relevant to items excluded from financial statements</li> </ol>			
<b>Module-1 INTRODUCTION TO INDIAN ACCOUNTING STANDARDS 10 Hours</b>			
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			
<b>Module-2 PREPARATION OF FINANCIAL STATEMENTS (IND AS 1) 10 Hours</b>			
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)			
<b>Module-3 RECOGNITION, MEASUREMENT, AND DISCLOSURE OF FINANCIAL STATEMENT ITEMS UNDER ACCOUNTING STANDARDS 06 Hours</b>			
<b>Ind AS 16</b> – Property, Plant, and Equipment. <b>Ind AS 116</b> – Leases. <b>Ind AS 38</b> – Intangible Assets. <b>Ind AS 23</b> – Borrowing Costs. <b>Ind AS 40</b> – 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			
<b>Module-4 ACCOUNTING STANDARDS FOR ITEMS NOT APPEARING IN FINANCIAL STATEMENT STANDARDS COVERED 10 Hours</b>			
<b>Ind AS 108</b> – Segment Reporting, <b>Ind AS 24</b> – Related Party Disclosures, <b>Ind AS 10</b> – Events Occurring After the Reporting Period (Balance Sheet Date), <b>Ind AS 37</b> Provisions, Contingent Liabilities and Contingents Assets. <b>Ind AS 33</b> Earnings per Share. Objectives and Scope of Each Standard, Key Definitions and Concepts, Recognition and Disclosure Requirements, Importance and Implications for Financial Reporting			

<b>Course Outcomes:</b> At the end of the course the student will be able to:	
<b>CO 1</b>	Equip students with the ability to apply these standards in preparing financial statements, understand their objectives and formulation process, and compare them with international standards.
<b>CO 2</b>	Students will be able to analyze the impact of Ind AS on financial statement disclosures and gain a practical understanding of Ind AS-based accounting policies.
<b>CO 3</b>	Apply concepts to the real-world scenario

**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

<b>HUMAN RESOURCE ANALYTICS (ELECTIVE – I)</b>			
Course Code	<b>B.Com 3.4</b>	IA Marks	10
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	02		
Total Hours	24	Credits	2
<b>Course Learning Objectives:</b> The objective of the course is to <ol style="list-style-type: none"> <li>1. Understand the role of Analytics in Human Resource Management</li> <li>2. Identify a list of HR metrics relevant to achieve organization's mission or goals</li> <li>3. Apply HR analytics to support data driven HR decisions</li> <li>4. Impart hands-on experience to analyze and interpret HR data</li> </ol>			
<b>Module-1: Introduction and Foundation of HR Analytics(10hours)</b>			
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.			
<b>Module-2: Data Sources for HRAnalytics(8hours)</b>			
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			
<b>Module-3:: HR Metrics for Analytics(10hours)</b>			
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			
<b>Module-4: HR Descriptive &amp; Predictive Analytics(8hours)</b>			
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			

<b>Course Outcomes:</b> At the end of the course the student will be able to:	
<b>CO 1</b>	Understand concept and role HR Analytics
<b>CO 2</b>	Understand various HR Metrics for HR Analytics
<b>CO 3</b>	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

<b>DIGITAL MARKETING (Optional)</b>			
Course Code	<b>B.Com 3.5</b>	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
<b>Course Learning Objectives:</b> The objectives of the course is to <ul style="list-style-type: none"> <li>• Introduce the fundamentals of digital marketing and its evolution.</li> <li>• Explore various digital marketing channels and tools.</li> <li>• Develop skills in content marketing, SEO, SEM, social media, and analytics.</li> <li>• Enable students to create, manage, and evaluate digital marketing campaigns.</li> </ul>			
<b>Module-1: Introduction to Digital Marketing</b>			<b>09 Hours</b>
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.			
<b>Module-2 : Digital Marketing Channels and Strategies</b>			<b>09 Hours</b>
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)			
<b>Module-3 : Search Engine and Social Media Marketing</b>			<b>09 Hours</b>
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			
<b>Module - 4: Web Analytics and Digital Campaign Planning</b>			<b>09 Hours</b>
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			

<b>Course Outcomes:</b> At the end of the course the student will be able to:	
<b>CO1</b>	Understand the basics and importance of digital marketing and Identify the key differences and advantages over traditional marketing.
<b>CO2</b>	Create and manage content strategies across platforms, Plan and execute email and mobile marketing campaigns.
<b>CO3</b>	Gain practical knowledge of SEO and SEM techniques, Design and monitor social media campaigns effectively.
<b>CO4</b>	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, Hermawan Kartajaya, Iwan Setiawan	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-IIXBWS4>
- **Marketing91 (India-based):** <https://www.youtube.com/@Marketing91>
- **Coursera – Digital Marketing Specializations:** <https://www.coursera.org/specializations/digital-marketing>

<b>Personal Investment Management (Optional)</b>			
Course Code	<b>B.Com 3.5</b>	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	2 Hours		
Total Hours	24	Credits	02
<b>Course Learning Objectives:</b> The objectives of the course are to <ol style="list-style-type: none"> <li>1. Create awareness about various financial products in the market.</li> <li>2. Enable the learners to acquire basic knowledge and skills in managing personal investment.</li> <li>3. Understand the basics of investment in financial and capital market.</li> <li>4. Encourage learners to take up careers in financial planning and Financial Advisory.</li> </ol>			
<b>Module-1 Introduction to Investment:</b>			<b>08 Hours</b>
Savings vs Investment, Objectives of Investment, Principles of Investment: Liquidity, Safety or Security & Profitability or Return, Other Considerations: Tax implications, Rate of Interest & Inflation.			
<b>Module-2 Investment Avenues:</b>			<b>08 Hours</b>
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			
<b>Module-3 Investment in Stock Market Securities:</b>			<b>10 Hours</b>
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.			
<b>Module-4 Investment in Mutual Funds:</b>			<b>10 Hours</b>
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			

<b>Course Outcomes:</b> At the end of the course the student will be able to:	
<b>CO 1</b>	Take up careers in Personal Investment and Financial Planning
<b>CO 2</b>	Set up their own offices for Stock Market and Investment advisory
<b>CO 3</b>	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):**

- Saaθhi 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](https://youtu.be/MabD5R8kRak?si=A0Xn3umJRjeGS_1w) – The Ultimate Financial Plan in 10 minutes
- <https://youtu.be/Y4a3I4TjMrc?si=GDrmMdyOlkUfdCFV> – Financial Planning & Personal Budget
- [https://youtu.be/CU4l\\_rs50Kk?si=\\_b1zUpHQTf7Qfyrz](https://youtu.be/CU4l_rs50Kk?si=_b1zUpHQTf7Qfyrz) – Steps for Money Management and Financial Planning.
- <https://youtu.be/4j2emMn7UaI?si=UB9W2WY0A-ooVYTQ> – Financial Literacy
- <https://youtu.be/UcAY6qRHlw0?si=-Gkc66rcbW284TJk> – Personal Finance Basics

## **Curriculum for IV Semester B.Com Regular**

### **Course Contents:**

**4.1 Cost and Management Accounting - II**

**4.2 Corporate Accounting – II**

**4.3 Income Tax – II**

**4.4 Human Resource Development**

**Or**

**Sales Promotion & Advertising Strategies**

**Or**

**Portfolio and Investment Management**

**Or**

**Indian Accounting Standards – II**

**Or**

**Marketing Analytics**

**4.5 Real Estate Management**

<b>COST &amp; MANAGEMENT ACCOUNTING – II</b>			
Course Code	<b>B.Com 4.1</b>	IA Marks	<b>20</b>
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	<b>80</b>
		Total Marks	<b>100</b>
Teaching Hours/Week	<b>05 Hours</b>		
Total Hours	<b>60 Hours</b>	Credits	<b>5</b>
<b>Course Learning Objectives:</b> The objective of the course is to <ol style="list-style-type: none"> <li>1. To make the students understand the basic concepts of overheads</li> <li>2. To enhance their knowledge on the elements of cost where cost control and cost reduction techniques are used.</li> <li>3. To make the students to understand how cost accounts reconcile itself with financial accounts.</li> </ol>			
<b>Module-1 OVERHEADS</b>			<b>14 Hours</b>
Meaning- Collection of overheads - Classification of overheads on the basis of Functions, Elements and Behaviour. Allocation and Apportionment of overheads to cost centers (Departmentation of overheads). Problems on primary distribution of factory overheads. Secondary distribution of overheads Meaning-Basis of reapportionment, Methods of reapportionment: Direct distribution, Step Ladder Method-Reciprocal service methods: Simultaneous equation method and Repeated distribution- Problems on all methods of secondary distribution.			
<b>Module-2 ABSORPTION OF OVERHEADS</b>			<b>12 Hours</b>
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.			
<b>Module-3 MODERN TECHNIQUES OF OVERHEAD ABSORPTION</b>			<b>10 Hours</b>
Activity based costing (ABC) Weakness of conventional costing system -Concept of ABC - Characteristics of ABC- Kaplan and Cooper's Approach to ABC -Cost drivers and Cost pools, allocation of overheads under ABC-Steps in Implementation of ABC -Benefits of ABC system - Difficulties faced by industries in the successful implementation of ABC- Time Driven Activity Based costing (TDABC)-theory only .Lean Accounting Methods -(Theory only )			
<b>Module-4 ACCOUNTING FOR COSTS (Non-Integrated Accounting System)</b>			<b>12 Hours</b>
Meaning, features, books maintained, Journal Entries and Ledger Accounts-Trial Balance excluded.			
<b>Module-5 RECONCILIATION OF COST &amp; FINANCIAL ACCOUNTS</b>			<b>12 Hours</b>
Introduction, Meaning of reconciliation, Need for reconciliation, Procedure for reconciliation, Reasons for disagreement in profits. Problems on reconciliation.			

<b>Course Outcomes:</b> At the end of the course the student will be able to:	
<b>CO 1</b>	Learners would benefit regarding the Cost Concepts and its application.
<b>CO 2</b>	Equip students with the ability to understand, calculate, and control costs within a business.
<b>CO 3</b>	Students will grasp the concept of absorption costing, where all manufacturing costs (both fixed and variable) are assigned to products.

**Books for Reference**

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

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

<b>Course Outcomes: At the end of the course the student will be able to:</b>	
<b>CO 1</b>	Students should be able to understand and apply accounting principles specific to companies
<b>CO 2</b>	Familiarize the analytical skills in corporate accounting.
<b>CO 3</b>	Gain knowledge on recent development in accounting and accounting standards.
<b>CO 4</b>	Apply the knowledge in real life situations

#### **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

<b>INCOME TAX - II</b>			
Course Code	<b>B.Com 4.3</b>	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
<b>Course Learning Objectives:</b> The objective of the course is to <ol style="list-style-type: none"> <li>1. To familiarize the students with the Legal Provisions and Procedural aspects of Income Tax.</li> <li>2. To equip the students with a comprehensive understanding of direct taxes, their applications, and the tax laws governing them.</li> <li>3. 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.</li> <li>4. Apply the knowledge of taxation in practical field.</li> </ol>			
<b>Module - 1: Income from House Property</b>			<b>14 Hours</b>
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.			
<b>Module-2: Depreciation</b>			<b>08 Hours</b>
Rules governing Depreciation – Additional Depreciation - Computation of Depreciation and Written Down Value under Block of Assets Method.			
<b>Module-3: Profit and Gain from Business and Profession</b>			<b>14 Hours</b>
Deduction Permissible u/s 30 to 37, Payments not Deductible - Computation of Professional Income and Business Income.			
<b>Module-4: Capital Gains</b>			<b>12 Hours</b>
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.			
<b>Module-5: Income from Other Sources</b>			<b>12 Hours</b>
Interest on securities-Grossing up – Other Important Exemptions u/s10 including section 10(15) - Deductions u/s 57.			

<b>Course Outcomes:</b> At the end of the course the student will be able to:	
<b>CO 1</b>	Familiar with the computation of income from house property
<b>CO 2</b>	Illustrate the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
<b>CO 3</b>	Illustrate the concepts and features of assessment of all five heads of income

**Books for Reference**

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

<b>HUMAN RESOURCE DEVELOPMENT (Elective II)</b>			
Course Code	<b>B.Com 4.4</b>	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	02hrs		
Total Hours	24	Credits	02
<b>Course Learning Objectives:</b> The objective of the course is: <ol style="list-style-type: none"> <li>1. Articulate the core principles, concepts of HRD.</li> <li>2. Analyze the role of HRD in improving individual and organizational performance.</li> <li>3. Apply HRD strategies like training and development in real-world scenarios.</li> <li>4. Evaluate effective HRD programs.</li> <li>5. Demonstrate an understanding of global issues in HRD practices.</li> </ol>			
<b>Module-1 Conceptual Framework of HRD</b>			<b>09 Hours</b>
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.			
<b>Module-2 Design and Implementation of HRD Programs</b>			<b>09 Hours</b>
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.			
<b>Module-3 HRD Strategies for Enhancing HR Performance</b>			<b>09 Hours</b>
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.			
<b>Module-4 Globalisation and HRD</b>			<b>09 Hours</b>
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.			

<b>Course Outcomes:</b> At the end of the course the student will be able to:	
<b>CO1</b>	Understand the key theoretical perspectives, concepts, and definitions of Human Resource Development (HRD) and its strategic importance in modern organizations.
<b>CO2</b>	Analyze the role of HRD in enhancing organizational effectiveness, employee performance, and fostering a learning culture.
<b>CO3</b>	Evaluate HRD systems and processes, including their design, implementation, and impact on employee development and organizational success.
<b>CO4</b>	Apply HRD principles and frameworks in real-world scenarios, including needs assessment, program development, and evaluation of HRD initiatives.
<b>CO5</b>	Develop effective HRD programs and interventions, considering contemporary trends such as digital HR tools, AI, automation, and employee wellness.
<b>CO6</b>	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=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://avce.digimat.in/nptel/courses/video/109105121/L51.html>
- [https://www.mindluster.com/certificate/14575/Human-Resource-full-explanation-video#google\\_vignette](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>

<b>SALES PROMOTION &amp; ADVERTISING STRATEGIES (Elective II)</b>			
<b>Course Code</b>	<b>B.Com 4.4</b>	<b>IA Marks</b>	10
<b>Theory/Practical/Integrated</b>	Theory	<b>End Sem Marks</b>	40
		<b>Total Marks</b>	50
<b>Teaching hours / week</b>	2Hours.		
<b>Total Hours</b>	24 Hrs.	<b>Credits</b>	2
<b>Course Learning Objectives:</b> <ol style="list-style-type: none"> <li>1. To understand the dynamics of various Sales Promotions &amp; CRM.</li> <li>2. To understand the classical Advertising and their Ethics including Global Marketing.</li> <li>3. To have an elementary knowledge of Marketing Ethics with Social Responsibilities and Consumer Protection Act.</li> <li>4. Familiarize the students regarding dimensions of Retail Management.</li> </ol>			
<b>Module – 1 Sales Promotion &amp; Customer Relationship Management 09 Hours</b>			
Introduction, Objectives of Sales Promotions, Types of Sales Promotion Programmes, Setting Sales Targets, Customer interactions & build relationships, Customer satisfaction & Loyalty, Measuring of CRM.			
<b>Module – 2 Advertising &amp; Global Marketing 09 Hours</b>			
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.			
<b>Module – 3 Marketing Ethics &amp; Social Responsibilities 09 Hours</b>			
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.			
<b>Module – 4 Retail Marketing 09 Hours</b>			
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.			

<b>Course Outcomes:</b> At the end of the course the student will be able to:	
<b>CO 1</b>	Get an exposure of Marketing.
<b>CO 2</b>	Get vast and wide insight of traditional and contemporary aspects in marketing.
<b>CO 3</b>	To understand about dynamics of various aspects of Global Marketing, Sales Promotions, Marketing Ethics, Social Responsibilities, Retail Marketing and so on.
<b>CO 4</b>	To 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 <b>Revised by R. Krishnamoorthy</b>	Himalaya Publishing House, Mumbai
4.	Marketing Management	Rajan Saxena	McGraw Hill Education (India) Private Limited, Chennai
5.	Marketing Management	Dr. S.P. Bansal	Kalyani Publishers, New Delhi
6.	Marketing Management	Philip Kotler Kevin Lane Keller	Pearson Education
7.	Marketing Management	Dr. Amit Kumar Dr. B. Jagdish Rao	Sahitya Bhawan Publications
8.	Customer Relationship Management	Dr. Manjula A Soudatti	Sankalp Publication

Portfolio and Investment Management (Elective 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	02	Total hours	24
Credits	02		
<b>Course Learning Objectives:</b> The objective of the course is to <ol style="list-style-type: none"><li>1. Understand the various avenues of investment</li><li>2. Underline the concept of risk and return and their relevance in trading in securities</li><li>3. Apply the knowledge the fundamental analysis and the technical analysis for buying and selling of securities</li></ol>			
<b>Module-1</b>	<b>Avenues of Investment</b>	<b>08 Hours</b>	
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.			
<b>Module-2</b>	<b>Fundamental Analysis and Technical Analysis</b>	<b>12 Hours</b>	
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.			
<b>Module-3</b>	<b>Risk and Return</b>	<b>08 Hours</b>	
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			
<b>Module-4</b>	<b>Portfolio Management</b>	<b>08 Hours</b>	
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)			

<b>Course Outcomes:</b> At the end of the course the student will be able to:	
<b>CO 1</b>	Understand the various avenues of investment
<b>CO 2</b>	Analyse the Risk and return in building an efficient portfolio
<b>CO 3</b>	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	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

<b>Indian Accounting Standards – II (Elective II)</b>			
Course Code	<b>B.Com 4.4</b>	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		
<b>Course Objectives:</b> The objectives of the course is to <ol style="list-style-type: none"> <li>1. Understand the necessary disclosures in financial statements.</li> <li>2. Comprehend the most recent stipulations of measurement-based accounting rules.</li> <li>3. Understand the accounting and reporting of financial instruments</li> <li>4. Examine the revenue recognition accounting standard</li> </ol>			
<b>Module-1 CONSOLIDATED FINANCIAL STATEMENTS (INDIAN ACCOUNTING STANDARD 110) 10 Hours</b>			
Definition and Significance of Consolidated Financial Statements, Concepts of Parent Company and Subsidiary Company, Procedures for Preparing Consolidated Financial Statements. <b>Treatment of:</b> 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.			
<b>Module- 2 DISCLOSURES IN THE FINANCIAL STATEMENTS 10 Hours</b>			
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.			
<b>Module-3 VALUATION ACCORDING TO ACCOUNTING PRINCIPLES 10 Hours</b>			
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.			
<b>Module-4 REVENUE-CENTRIC ACCOUNTING STANDARDS 06 Hours</b>			
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.			

<b>Course Outcomes:</b> At the end of the course the student will be able to:	
<b>CO 1</b>	Equip students with the ability to apply these standards in preparing financial statements, understand their objectives and formulation process, and compare them with international standards.
<b>CO 2</b>	They should also be able to analyze the impact of Ind AS on financial statement disclosures and gain a practical understanding of Ind AS-based accounting policies.
<b>CO 3</b>	Apply concepts to the real-world scenario

**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 (Elective II)			
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	02		
Total Hours	24	Credits	2
<b>Course Learning Objectives:</b> The objective of the course is to <ol style="list-style-type: none"><li>1. To provide an understanding of Fundamentals of Marketing Analytics</li><li>2. To understand the source and nature of Marketing data for Marketing Analytics</li><li>3. To understand nature and role of customer and digital marketing analytics for marketing decisions</li></ol>			
<b>Module-1: Introduction to Marketing Analytics</b>		<b>10 Hours</b>	
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			
<b>Module-2: Summarizing Marketing Data</b>		<b>08 Hours</b>	
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)			
<b>Module-3:: Customer Analytics</b>		<b>10 Hours</b>	
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			
<b>Module-4: Digital Marketing Analytics</b>		<b>08 Hours</b>	
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			

<b>Course Outcomes:</b> At the end of the course the student will be able to:	
<b>CO 1</b>	Learn the Concepts of Marketing Analytics and their relevance in business
<b>CO 2</b>	Use MS Excel to deal with Marketing Data at basic level
<b>CO 3</b>	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 (Skill Enhancement)			
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	2 Hours		
Total Hours	24 Hours	Credits	2
<b>Course Learning Objectives:</b> The objective of the course is to			
1. Become aware about the latest trends in Real Estate dealings.			
2. Become a well-rounded Real Estate Advisors.			
3. Make a career in Real Estate.			
4. Get insights into Real Estate Dealings.			
5. Learn the tax implications of real estate transactions.			
<b>Module-1 Introduction to Real Estate</b>		<b>( 6 hours)</b>	
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.			
<b>Module-2 Sources of Finance and Trends in Real Estate in India</b>		<b>( 6 hours)</b>	
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.			
<b>Module-3 Trends in Real Estate Investment and Tax Implications:</b>		<b>( 8 hours)</b>	
Trends in Real Estate: Real Estate Investment Trust’s, AI based Real Estate Analytics. 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.			
<b>Module-4 Real Estate (Regulation &amp; Development) Act (RERA) 2016.</b>		<b>( 4 hours)</b>	
Purpose & objectives of RERA. Applicability of RERA (Projects / Layouts), Authorities under RERA. Remedies available to the buyers under RERA. Penalties under RERA (Sellers).			

<b>Course Outcomes:</b> At the end of the course the student will be able to:	
<b>CO 1</b>	Make Career choices in Real Estate Field
<b>CO 2</b>	Understand the nuances of Real Estate and be clear when making such a transaction
<b>CO 3</b>	Apply the tax laws to their advantage and plan their income tax on real estate dealings
<b>CO 4</b>	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/EIW0QGJEfuk?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?

**Notes:**

1. Semester End Exams will be for 3 hours duration and for 80 marks.
2. Two internal Assessment exams of 1 hour duration for 30 marks each must be conducted.
3. Internal Assessment will be for 20 marks. It encompasses 10 marks for two internal assessment exams (5 marks each), 5 marks for Assignment/Projects & 5 marks for Class Test/Course Activity/Quizzes/Workshops, etc.
4. Wherever possible, the teacher must be able to focus more on practical insights rather than just theoretical foundation alone.
5. All the above courses must enhance student productivity and encourage them to take up either fruitful employment or entrepreneurship or higher education of their choice.

**Question Paper Pattern for 100 Marks Paper****Internal Exams**

Total Marks: 30

Time: 1 hour

**Section A**

Answer any one of the following

 $4 * 1 = 4$ 

1. XXXX
2. XXXX
3. XXXX

**Section B**

Answer any one of the following

 $10 * 1 = 10$ 

4. XXXX
5. XXXX
6. XXXX

**Section C**

Answer any one of the following

 $16 * 1 = 16$ 

7. XXXX
8. XXXX

## **Question Paper Pattern for 100 Marks Paper**

### **Semester End Exams**

Total Marks: 80

Time: 3 hours

#### **Section A**

Answer any four of the following

4\*4 =16

1. XXXX
2. XXXX
3. XXXX
4. XXXX
5. XXXX
6. XXXX

#### **Section B**

Answer any four of the following

8\* 4 = 32

7. XXXX
8. XXXX
9. XXXX
10. XXXX
11. XXXX
12. XXXX

#### **Section C**

Answer any two of the following

16\*2 = 32

13. XXXX
14. XXXX
15. XXXX
16. XXXX

**Question Paper Pattern for 50 Marks Papers**

**Internal Exams**

**Time: 1 Hours**

**Total Marks: 20**

**Section A**

**Answer any two of the following**

**2\*2 =4**

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

**Section B**

**Answer any two of the following**

**4\* 2 = 8**

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

**Section C**

**Answer any one of the following**

**8\*1= 8**

9. XXXX
10. XXXX

**\*\*\*\*\***

**Question Paper Pattern for 50 Marks Papers**

**Semester End Exams**

**Time: 2 Hours**

**Total Marks: 40**

**Section A**

**Answer any four of the following**

**2\*4 =8**

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

**Section B**

**Answer any four of the following**

**4\* 4 = 16**

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

**Section C**

**Answer any two of the following**

**8\*2 = 16**

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

**\*\*\*\*\***