

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM .5.1 DSC-13 Name of the Course: Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
a) Understand the role of financial managers effectively in an organization. b) Apply the compounding & discounting techniques for time value of money. c) Take investment decision with appropriate capital budgeting techniques for investment proposals. d) Understand the factors influencing the capital structure of an organization. e) Estimate the working capital requirement for the smooth running of the business		
Syllabus:		Hours
Module No. 1: Introduction to Financial Management		12
Introduction –Meaning of Finance, Finance Function, Objectives of Finance function, Organization of Finance function -Meaning and definition of Financial Management; Goals of Financial Management, Scope of Financial Management, Functions of Financial Management, Role of Finance manager in India- Financial planning- Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan, Financial analyst-Role of Financial analyst.		
Module No. 2: Time Value of Money		10
Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow, Multiple flow and Annuity -Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. Doubling Period- Rule 69 and 72.		
Module No. 3: Financing Decision		14
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis- Problems. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Problems.		
Module No. 4: Investment Decision		12
Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value- Internal Rate of Return and Profitability Index- Problems.		
Module 5: Working Capital Management		12
Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs – Estimation of working capital requirements -problems. Sources of working capital, Cash Management, Receivable Management, and Inventory Management (Concepts only).		

Skill Development Activities:

1. Visit the Finance Department of any organization and collect and record the Functions and Responsibilities of Finance Manager.
2. As a finance manager of a company advice the management in designing an appropriate Capital Structure.
3. Evaluate a capital investment proposal by using NPV method with imaginary figures.
4. Illustrate with imaginary figures the compounding and discounting techniques of time value of money.
5. Estimate working capital requirements of an organization with imaginary figures.
6. Any other activities, which are relevant to the course.

Books for reference:

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. B.Mariyappa, Financial Management, Himalaya Publishing House, New Delhi.
7. Ravi M Kishore, Financial Management, Taxman Publications
8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.
9. Moneycontrol.com

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.2 DSC-14 Name of the Course: Income Tax Law and Practice – I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understanding the legal framework. Understand the provisions for determining the residential status & Incidence of tax of an Individual. Comprehend the of assessment of salary income Understand and assessment of taxable house property income. Comprehend TDS , advances tax Ruling & deductions under section 80C to 80U. 		
Syllabus:		Hours
Module No. 1: Basic Concepts of Income Tax		12
Introduction –Meaning of tax-, types of taxes, cannons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation – Exempted incomes of individuals under section 10 of the Income Tax Act, 1961 (concept only). Slab rate- Under Old tax and new tax regime 115BAC		
Module No. 2: Residential Status and Incidence of Tax		10
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual.		
Module No. 3: Income from Salary		18
Introduction - Meaning of Salary -Basis of charge, Definitions–Salary, Perquisites and profits in lieu of salary - Provident Fund –Transferred balance. Retirement Benefits – Gratuity, pension and Leave salary. Deductions u/s 16 and Problems on Computation of Income from Salary.		
Module No. 4: Income from House Property		10
Introduction - Basis for charge - Deemed owners -House property: incomes exempt from tax, composite rent and unrealized rent. Annual Value –Determination of Annual Value - Deductions u/s 24 from Annual Value - Problems on Computation of Income from House Property.		
Module No. 5: Tax Deduction at Sources & Advance Tax Ruling		10
Introduction – TDS Sec 192, Advance Tax: Meaning of advance tax - Computation of advance tax - Instalment of advance tax and due dates. Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DDB, 80E, 80G, 80GG, 80TTA and 80U as applicable to Individuals.		

Skill Developments Activities:

1. Prepare a slab rates chart for different Individual assesses.
2. Collect and record the procedure involved in filing the Income tax returns of an Individual.
3. List out exempted incomes under section 10 of an Individual as per IT Act 1961.
4. Prepare the chart of perquisites received by an employee in an organization.
5. List out required documents for filling returns of an Individual.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.s
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House. 7.Income tax department website www.incometax.gov.in

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.3 DSC-15 Name of the Course: Principles and Practice of Auditing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
a) Understand the conceptual framework of auditing. b) Examine the risk assessment and internal control. c) Comprehend the relevance of IT in audit and audit sampling for testing. d) Examine the company audit and the procedure involved in the audit of different entities. e) Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.		
Syllabus:		Hours
Module No. 1: Introduction to Auditing		10
Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparations before commencement of new audit - Working Papers -Audit Note Book, Audit Programme. Qualities of an Auditor – Audit planning – Audit strategy –Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.		
Module No. 2: Risk Assessment and Internal Control		12
Introduction – Audit risk – Assessment of risk – Internal Control-Meaning and objectives– Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases.		
Module No. 3: Verification and Valuation of Assets and Liabilities		12
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Investments, Stock in Trade. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities.		
Module No. 4: Company Audit and Audit of other Entities		13
Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable institutions - Educational institutions – Government – Local Bodies – Cooperative societies – hotels – hospitals – clubs & Banks.		
Module 5: Audit Report & Professional Ethics		13
Introduction – Meaning – Elements of audit report –Types of audit report - Independent Auditor's report and their illustration; Professional Ethics: Code of Ethics - Professional Accountants in Public practices and business – Fundamental Principles of Professional Ethics.		

Skill Development Activities:

1. Design and develop an audit plan program for a joint stock company
2. List the various documents necessary to be verified in the audit process
3. Draft an audit report (qualified or clean) with imaginary data.
4. Record the verification procedure with respect to any one fixed asset.
5. Prepare an E-content on professional ethics of an auditor.
6. Any other activities, which are relevant to the course.

Books for Reference:

1. ICAI Study Materials on Auditing and Assurance
2. B.N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi.
3. T.R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra.
4. J.M. Manjunatha and others, Auditing and Assurance, HPH.
5. Gupta Karnal, Contemporary Auditing, Tata Mc. Graw-Hill, New Delhi.
6. R.G. Saxena, Principles of Auditing.

Note: Latest edition of books may be used.

Name of the Programme: Bachelor of Commerce (B.Com) Elective: Accounting Course Code: COM A1 (DSE) Name of the Course: Indian Accounting Standards-1		
Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	(3+0+2) 04 Hrs	60 Hrs
Pedagogy: Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.		
Course Outcomes: On successful completion of the course, the students' will be able to a) Understand the need and benefits of accounting standards. b) Prepare the financial statements as Indian Accounting standards. c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements d) Understand the Accounting Standards for Items that do not Appear in Financial Statements		
Syllabus		Hours
Module No. – 1: Introduction to Indian Accounting Standards.		12
Introduction- Meaning and Definition of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards– International Financial Reporting Standards Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS – Applicability of Ind AS in India.		
Module No. – 2: Assets based Accounting Standards		16
Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS- 23) – Investment Property (Ind AS-40) – objectives, Scope, definitions, Recognition Measurement and disclosures of the above-mentioned Standards. Problems on the above standards.		
Module No. – 3: Liability Based Indian Accounting Standards.		12
Provisions, Contingent liabilities & Contingent Assets (Ind AS 37) – Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent Assets, Relationship between provisions and contingent liability, Disclosure of Information in the Financial Statements. Employee Benefits (Ind AS 19)- Scope- Employee Benefits- Short-term employee benefits, post-employment benefits- Other long term employee benefits- termination benefits- Problems		
Module No. -4: Ind-AS 115: Revenue form contract with Customer		08
Revenue from Contracts with Customers (Ind AS 115)- Scope – Definitions: Contract, Customer, Income, Revenue, Contract Asset, Contract Liability- Performance obligation- Transaction Price- Overview of Five Step Model- Problems		
Module No. 5 : Ind-AS 1: Financial statements		12
Frame work for preparation of Financial Statements, Objectives of Financial statements-Qualitative Characteristics of financial statements-Users of Financial statements-pillars of financial statements- presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Problems on preparation of Statement of Profit and Loss, Balance sheet & other comprehensive Income Statement as per Ind-As 1.		

Skill Development Activities:

1. Detailed note on structure and functions of Indian Accounting Standards Board
2. List out the procedure for issue of an Accounting Standard by the Accounting Standards Board.
3. Collect the format of any company as per Ind AS 1 (moneycontrol.com).
4. Prepare a chart on different types of employee benefits.

Books for Reference:

1. Study material of the Institute of Chartered Accountants of India
2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
4. Dr.A.L.Saini IFRS for India, , Snow white publications.
5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards
6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited.

Note: Latest edition of books may be used s

Name of the Program: Bachelor of Commerce (B.Com.) Elective: Finance Course Code: COM F1 (DSE) Name of the Course: Financial Institutions and Markets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
a) Understand the structure of Indian financial system and its constituents. b) Outline the role of capital and money market in economic development. c) Comprehend primary and secondary market and its relevance in capital formation. d) Appraise the role played by banking and development financial institutions in economic development so far. e) Understand the different types of NBFCs and their contribution.		
Syllabus:		Hours
Module No. 1: Financial System in India		12
Introduction – Meaning of Financial System– Financial concepts - Constituents of Financial System – Structure Financial System – Role of Financial system- Functions of Financial System – Development of Financial System in India. Financial Sector Reforms - Financial System and Economic Development – Weakness of Indian financial system.		
Module No. 2: Capital Market & Money Market		12
Capital Market: Meaning –Structure, Importance – Functions – Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market. Money Market: Meaning-Structure, functions Importance – Functions – Instrument of Money Market – Recent trends in Money Market.		
Module No. 3: Primary Market		12
Primary Market: Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets— Methods of floating new issues: Public issue–Offer for sale – Right Issue – Private placement – Problems of Indian Primary Markets;		
Module No. 4: Secondary Market		12
Secondary Market: Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Methods in Stock Markets - Recognition of stock exchanges – Function of stock exchanges of BSE- NSE – OTCI – Listing of securities – Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market; SEBI Objectives - functions –Role and Reforms in Secondary Market.		
Module No. 5: Non-Banking Financial Companies (NBFCs) & Forex Market		12
Introduction – Meaning- Role – Importance – Types of NBFCs – Insurance Companies - Loan Companies-Investment Companies — Leasing & Hire Purchase - Housing Finance,— Chit Funds - Mutual funds -Venture Capital Funds - Factors & Forfeiting - Credit Rating - Depository and Custodial Services; Forex market- Concept- Meaning-Importance-Merits of Forex market- Fluctuations in foreign exchange rates- Causes and Effects.		

Skill Developments Activities:

1. List out any five recent Financial Sectors Reforms and analyse them.
2. Collect Share Application Forms of any five different companies who have offered IPO in the last or present financial year.
3. Visit website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs
4. Identify the Different types of Venture capital firms operating in Karnataka and their investment.

Books for Reference:

1. Livingston, Miles; Financial Intermediaries; Blackwell
2. Sudhindra Bhat, Financial Institutes and Markets, Excel Books.
3. Niti Bhasin; Banking and Financial Markets in India 1947 To 2007; New Century.
4. Khan M.Y, Indian Financial Systems, Tata McGraw Hill, New Delhi.
5. E Gordon, K.Natarajan (2010). Financial Markets and Services. Himalaya Publishing House, New Delhi
6. Shashi k Gupta, Nisha Aggarwal & Neeti Gupta (2008), Financial Markets. Kalyani Publishers, New Delhi
7. Vasanth Desai (2009). Financial Markets and Services. Himalaya Publishing House.

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Elective: Human Resource Course Code: COM H1 (DSE) Name of the Course: Human Resources Development		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> a) Understand the need of HRD. b) Comprehend the framework of HRD. c) Know the models for evaluating the HRD programs. d) Comprehend the need for employee counselling. e) Apprehend the HR performance. 		
Syllabus:		Hours
Module No. 1: Conceptual Analysis of HRD		12
Introduction – Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor		
Module No. 2: Frame Work of Human Resource Development		12
Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.		
Module No. 3: HR Performance		12
Introduction -HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - Work Force Reduction, Realignment and Retention - HRD programs for diverse employees - Expatriate & Repatriate support and development. Realistic Job Review.		
Module No. 4: HRD Programs		12
Introduction-Evaluating HRD Programs - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization.		
Module No. 5: Management Development		12
Introduction - Employee counselling and wellness services – Counselling as an HRD Activity- Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.		
Skill Development Activities: <ol style="list-style-type: none"> 1. Discuss with HR manager on HRD and report on the same. 2. Visit any Organisation in your locality, collect information and report on employee welfare facilities provided by the company. 3. Meet HR trainer, discuss their role and responsibilities. 4. Visit any Organisation, discuss with employees about effectiveness of training. 5. Visit any Organisation in your locality, collect information and report on employee wellness and health promotion programme provided by the company 		

Books for Reference:

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

Note: Latest Edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Elective: Information Systems Course Code: COM I1 (DSE) Name of the Course: Basics of Business Analytics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4Credits	4Hrs	60Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students 'will be able to <ol style="list-style-type: none"> Understand analytical applications in practice. Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems. Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real-time problems. Be aware about the emerging trends in the world of analytics. 		
Syllabus:		Hours
ModuleNo.1: Introduction to Business Analytics		10
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.		
ModuleNo.2: Technology of Big Data		10
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 Map Reduce-Features of Map Reduce.		
ModuleNo.3: Data Scientists and Data Visualization		14
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		
ModuleNo.4: Practices of Analytics		14
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		
ModuleNo.5: Social Network Analytics		12
Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier-Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inference –Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-Kaggle- Facebook-Amazon, Google Analytics – Practical Approach		
Skill Development Activities:		
Course teacher can identify and give the skill development activities.		

Books for Reference:

1. Big Data Black Book, DT Editorial Services, Dreamtech Press, 2015.
2. Big Data at Work, Thomas H. Davenport, Harvard Business Review Press, Boston, Massachusetts, 2014.
3. Analytics in a Big Data World, John Wiley & Sons, Inc., Hoboken, New Jersey, 2014.
4. Big Data and Internet of Things: A Roadmap for smart Environments, Nik Bessis Ciprian Dobre Editors, Springer International Publishing Switzerland 2014

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Elective: Marketing Course Code: COM M1 (DSE) Name of the Course: Retail Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Understand the contemporary of retail management, issues, strategies and trends in Retailing. b) Utilize the theories and strategies of retail planning. c) Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context. d) Prioritize the factors to be considered while fixing the price in retailing. e) Comprehend the emerging trends in Retail Industry. 		
Syllabus:		Hours
Module No. 1: Introduction to Retailing		08
Introduction – Meaning and Definition – Characteristics of Retailing -Functions of Retailing- Types of Retailing-Forms of Retailing based on ownership. Retail Theories- Wheel of Retailing- Retail Life cycle- Retail Business in India. Influencing factor- Present Indian retail scenario. International Perspective in Retail Business.		
Module No. 2: Consumer Behaviour in Retail Business		10
Buying Decision Process and its Implication on Retailing – Influence of Group and Individual Factors, Customer Shopping Behaviour, Customer Service and Customer Satisfaction. Retail Planning Process: Factors to Consider in Preparing a Business Plan – Implementation – Risk Analysis.		
Module No. 3: Retail Operations		16
Factors Influencing location of Store - Market Area Analysis – Trade Area Analysis – Rating Plan method - Site Evaluation. Retail Operations: Stores Layout and Visual Merchandising, Stores designing, Space Planning, Inventory Management, Merchandise Management, Category Management.		
Module No. 4: Retail Marketing Mix		16
Product: Decisions Related to Selection of Goods (Merchandise Management Revisited) Decisions Related to Delivery of Service. Pricing: Influencing Factors – Approaches to Pricing – Price Sensitivity - Value Pricing – Markdown Pricing. Place: Supply Channel-SCM Principles – Retail Logistics – Computerized Replenishment System- Corporate Replenishment Policies. Promotion: Setting objectives – Communication Effects - Promotional Mix.		
Module No. 5: Impact of Information Technology in Retailing		11
Non-Store Retailing (E-Retailing) - The Impact of Information Technology in Retailing - Integrated Systems and Networking – EDI – Bar Coding – Electronic Article Surveillance Electronic Shelf Labels – Customer Database Management System. Legal Aspects in Retailing, Social Issues in Retailing, Ethical Issues in Retailing, Artificial Intelligence in Retailing.		

Skill Developments Activities:

- 1) Identify any 10 Retail Business Stores at you Conveniences
- 2) Make a list of factors influence on choice of retail stores
- 3) Conduct a survey after sale service of any retail outlet
- 4) Collect the information on factors influencing on retail pricing.

Books for Reference:

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

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.6 (Vocational) Name of the Course: GST-Law & Practice		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(3+0+2) 4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Comprehend the concepts of Goods and Services tax. Understand the fundamentals of GST. Comprehend the GST registration procedure Analyse the GST Procedures in the Business. Know the GST Assessment and its computation. 		
Syllabus:		Hours
Module No. 1: Introduction to GST		10
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Tax subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act,2017-Features		
Module No. 2: GST Registration and Taxable Event		10
Registration under GST provision and process. Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types- composite supply, Mixed supply. Determination of time and place of supply of goods and services. List of exempted goods and services- GST Rates on different goods and services.		
Module No. 3: Valuations of Goods and Services Under GST		16
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.		
Module No. 4: Input Tax Credit& GST Assessment		14
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profitteering-Problems on input tax credit		
Module No. 5: Imports on GST		10
Levy and collection of customs duty- goods included under customs duty ACT-methods of valuation of customs duty -problems		

Skill Development Activities:

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Prepare a chart showing rates of GST.
4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
5. List out the exempted Goods and Services under GST.

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.6 (B) (Vocational) Name of the Course: Digital Marketing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(3+0+2) 4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to <ol style="list-style-type: none"> Gain knowledge on Digital Marketing, Email marketing and Content marketing. Understand Search Engine Optimization tools and techniques Gain skills on creation of Google AdWords & Google AdSense Gain knowledge on Social Media Marketing and Web Analytics. Gain knowledge on YouTube Advertising & Conversions. 		
Syllabus:		Hour
Module No. 1: Introduction to Digital Marketing		12
Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business Email Marketing :Importance of e-mail marketing, e-mail Marketing platform Creating e-mailers, Creating a Contact Management and Segmentation Strategy, Understanding e-mail Deliverability & Tracking e-mails, How to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Open rates and CTR of e-mail, Drive leads from e-mail, What are opt-in lists , Develop Relationships with Lead Nurturing & Automation Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework, Becoming an Effective Writer , Extending the Value of Your Content through Repurposing, How to Effectively Promote Content, Measuring and Analysing Your Content.		
Module No. 2: Search Engine Optimization (SEO)		10
Search Engine Optimization (SEO):Meaning of SEO, Importance and Its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension), Recent Google Updates & How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.		
Module No. 3: Google AdWords & Google AdSense		12
Google AdWords: Google Ad-Words Fundamentals, Google AdWords Account Structure, Keyterminologies in Google AdWords, How to Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process, Ad approval process, Keyword Match types, Keyword targeting & selection (Keyword planner), Display Planner, Different types of extensions, Creating location extensions, creating call extensions, Create Review extensions, Bidding techniques – Auto, Demographic Targeting / Bidding, CPC-based, CPA based & CPM-based accounts., Google Analytics Individual Qualification (GAIQ), Google AdSense: Understanding ad networks and AdSense's limitations, Learning which situations are best for using AdSense, Setting up an AdSense account, creating new ad units, Displaying ads on a website, Configuring channels and ad s Allowing and blocking ads, Reviewing the AdSense dashboard, Running AdSense reports and custom reports, Exporting data, Reviewing payee and account settings.		
Module No. 4: Social Media Marketing (SMM)		16

Social Media Marketing (SMM) Facebook Marketing, Twitter Marketing, LinkedIn Marketing, Google plus Marketing, YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs The ROI in Social Media Marketing, Tools and Dashboards, Reputation management. YouTube Advertising (Video Ads): YouTube advertising?, Why should one advertise on YouTube?, Creating YouTube campaigns, Choose the audience for video ads, Instream ads, In video ads, In-search ads, In-display ads, Measuring your YouTube ad performance, Drive leads and sales from YouTube ads Conversions: Understanding Conversion Tracking, Types of Conversions, Setting up Conversion Tracking, Optimizing Conversions, Track offline conversions, Analysing conversion data, Conversion optimizer.

Module No. 5: Web Analytics

10

Web Analytics: The need & importance of Web Analytics, Introducing Google Analytics, The Google Analytics layout, Basic Reporting, Basic Campaign and Conversion Tracking, Google Tag Manager, Social Media Analytics, Social CRM & Analytics, Other Web analytics tools, Making better decisions, Common mistakes analysts make.

Skill Development Activities:

1. List out the key digital marketing activities.
2. Develop E-content on digital marketing.
3. List out the core features of CRM and retention programmes
4. Identify the metrics used in digital marketing.

Books for Reference:

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