

B.com Regular- VI SEMESTER

<p align="center">Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.1 (DSC) Name of the Course: Advanced Financial Management</p>		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
<p>Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,</p>		
<p>Course Outcomes: On successful completion of the course, the students' will be able to</p> <ol style="list-style-type: none"> Understand and determine the overall cost of capital. Comprehend the different advanced capital budgeting techniques. Understand the importance of dividend decisions. Evaluate mergers and acquisition. Understand the ethical and governance issues in financial management. 		
Syllabus:		Hours
Module No. 1: Cost of Capital and Capital Structure Theories		14
<p>Cost of Capital: Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems. Theories of capital structures: The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.</p>		
Module No. 2: Risk Analysis in Capital Budgeting		14
<p>Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks –Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis –Problems. .</p>		
Module No. 3: Dividend Decision and Theories		14
<p>Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Polices – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter's Model and Gordon's Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.</p>		
Module No. 4: Mergers and Acquisitions		10
<p>Meaning - Reasons – Types of Combinations - Types of Merger – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations – Leverage buyout, Management Buyout Meaning and Significance of P/E Ratio. Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS ,Market Price and Market capitalization.</p>		
Module No. 5: Ethical and Governance Issues		08
<p>Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical Issues in Financial Management, Agency Relationship, Transaction Cost Theory, Governance Structures and Policies, Social and Environmental Issues, Purpose and Content of an Integrated Report.</p>		

Skill Development Activities:

1. Visit an organization in your town and collect data about the financial objectives.
2. Compute the specific cost and Weighted average cost of capital of an Organization, you have visited.
3. Case analysis of some live merger reported in business magazines.
4. Meet the financial manager of any company, discuss ethical issues in financial management.
5. Collect the data relating to dividend policies practices by any two companies.

Books for Reference:

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Gupta, 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, Advanced 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 text books may be used

Name of the Program: Bachelor of Commerce (B.Com.)
 Course Code: COM 6.2 (DSC)
 Name of the Course: Income Tax Law & Practice – II

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

- Understand the procedure for computation of income from business and Profession.
- Understand the provisions of capital gains.
- Comprehend the sources of income under the income from other source.
- Demonstrate the computation of total income of an Individual.
- Comprehend the assessment procedure and to know the power of income tax authorities.

Syllabus:

Hours

Module No. 1: Profits and Gains of Business and Profession

20

Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.

Module No. 2: Capital Gains

10

Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.

Module No. 3: Income from other Sources

10

Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.

Module No. 4: Set Off and Carry Forward of Losses & Assessment of individuals.

10

Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) - Computation of Total Income and tax liability of an Individual under old tax regime and new tax regime 115BAC

Module No. 5: Assessment Procedure and Income Tax Authorities:

10

Introduction - Due date of filing returns, Filing of returns by different assesses, E- filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and duties.

Skill Development activities:

1. Visit any chartered accountant office and identify the procedure involved in the computation of income from profession.
2. List out the different types of capital assets and identify the procedure involved in the computation of tax for the same.
3. List out the steps involved in the computation of income tax from other sources and critically examine the same.
4. Identify the Due date for filing the returns and rate of taxes applicable for individuals.
5. Draw an organization chart of Income Tax department.

Books for Reference:

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publicat Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-II, Himalaya Publishing House. 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 6.3 (DSC)
 Name of the Course: Management Accounting

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"> Demonstrate the significance of management accounting in decision making. Analyse and interpret the corporate financial statements by using various techniques. Compare the financial performance of corporate through ratio analysis. Understand the latest provisions in preparing cash flow statement. Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance. 		
Syllabus:		Hours
Module No. 1: Introduction to Management Accounting		12
Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant.		
Module No. 2: Financial Statements Analysis and Interpretation		14
Introduction – Meaning and Nature of financial statements - Limitations of financial statements - Essentials of a good financial statement. Analysis and interpretations- Meaning and definition of Financial of analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis - Problems.		
Module No. 3: Ratio Analysis		14
Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio -Debt payment period, Assets turnover ratio, Earnings per share and Price Earnings Ratio. Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.		
Module No. 4: Cash flow Analysis		12
Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cashflow statement as per Ind AS 7 (Indirect method only). Problems.		
Module No. 5: Management Audit & Reports on Management		08
Introduction – Meaning –Nature – Scope - Importance – Need - Objectives of management audit - Differences between Financial Audit and Management Audit - Steps involved in Management Audit. Reports on Management Review and Governance: Introduction - Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business Responsibility Report – Corporate Governance Report – Secretarial Audit Report.		

Skill Development Activities:

1. Meet Management accountant and discuss his role in decision making in an Enterprise.
2. Collect financial statements of any one corporate entity for two year and prepare a comparative statement and analyse the financial position.
3. Collect financial statements of any one corporate entity, analyse the same by using ratio analysis
4. Meet the management accountant; discuss the steps involved in management audit.
5. Collect reports of any two corporate, analyse the management review and governance of the same.

Books for Reference:

1. Study Materials of ICAI on Management Accounting (Updated)
2. Study Materials of ICMAI on Management Accounting
3. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, Introduction to Management Accounting, Pearson Education.
4. B Mariyappa Management Accounting Himalaya Publishing House New Delhi
5. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
6. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi
7. Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com)

Elective 2: Accounting

Course Code: COM A2 (DSE)

Name of the Course: Indian Accounting Standards-2

Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	(3+0+2) 04Hrs	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		
<ul style="list-style-type: none"> a) Understand the preparation of consolidated financial statements as per Ind AS b) Understand the disclosures in the financial statements c) Understand the latest provisions of measurement-based accounting policies. d) Comprehend the Accounting and Reporting of Financial Instruments e) Analyse the Revenue based accounting standard. 		
Syllabus		Hours
Module-1 Consolidated & Separate Financial Statements of Group Entities		14
<ul style="list-style-type: none"> ▪ Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Bargain Purchase Calculation as per Ind AS 103. Problems on Consolidated Financial Statements (as per Ind AS 110)- ▪ Joint Arrangements (Ind AS 111)-Scope-Assessment- Types of Joint Arrangements (Theory only)- ▪ Investment in Associates and Joint Ventures (Ind AS 28)- Scope-Significant Influence-Equity Method (Theory only)- ▪ Separate Financial Statements (Ind AS 27) -Scope- Preparation and Presentation of Separate financial Statement (Theory only) 		
Module No. 2 Disclosures in the Financial Statements (Theory only)		12
<ul style="list-style-type: none"> ▪ Related party disclosures (Ind AS 24)-Scope-Definitions- Understanding relationship between reporting entity and a person/other entity- Related party transactions- Disclosure of related party transactions ▪ Earnings per Share (Ind AS 33)-Scope- Definitions – Measurement- Basic earnings per share- Diluted earnings per share-Presentation-Disclosures ▪ Operating Segment (Ind AS 108)-Scope-Definitions- Discontinued operations -Disclosures 		
Module No. 3 Measurement Based on Accounting Policies		12
<ul style="list-style-type: none"> ▪ Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8)-Scope- Definitions- Accounting Policies- Changes in Accounting Policies-Changes in Accounting Estimates-Errors – Disclosures of Changes in Accounting policies ▪ Events after the reporting Period (as per Ind AS 10)- Scope-Definitions-Types of Events- Disclosure require as per Ind AS 10 ▪ Fair Value Measurement (Ind as 113)-Scope-Definitions- Unit of Account-The Transaction- Market Participants-The Price- Fair Value at Initial Recognition-Valuation Techniques-Disclosures 		
Module No. 4 Accounting and Reporting of Financial Instruments		12
Presentation of Financial Instruments (Ind AS 32) – Meaning, Financial Assets, Financial Liabilities - Presentation Recognition and Measurement of financial Instruments (Ind AS 39) – Initial and Subsequent Recognition and measurement of Financial Assets and Financial Liabilities, De-recognition of Financial Assets and Financial Liabilities- Disclosures of Financial Instruments (Ind AS 107)		
Module No.5 Ind AS on Items impacting the Financial Statements- Ind AS 12 Income Tax		10
Introduction, Scope, Important definitions, Tax Expense-Current Tax-Deferred tax, Current tax: Recognition, Measurement & Accounting of current tax effects, Deferred tax: Determine the tax rate(law), Measurement, Recognition and Accounting of deferred tax, Practical Application-Deferred tax arising from a business combination.		

Skill Development Activities:

1. Prepare consolidated Balance sheet with imaginary figures.
2. Justify any five disclosures of Ind AS.
3. Enumerate accounting policies of any two companies.
4. Enlist the compliance requirements of Ind AS disclosed in the Notes to Accounts in Annual Reports.

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 text books may be used

Name of the Program: Bachelor of Commerce (B.Com.)
Elective 2: Finance
Course Code: COM F2 (DSE)
Name of the Course: Investment 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

- a) Understand the concept of investments, its features and various instruments.
- b) Comprehend the functioning of secondary market in India.
- c) Underline the concept of risk and return and their relevance in purchasing and selling of securities.
- d) Illustrate the valuation of securities and finding out the values for purchase and sale of securities.
- e) Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market.

Syllabus:

	Hours
Module No. 1: Concept of Investment	10
Introduction - Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market instruments, Capital Market Instruments. Derivatives.	
Module No. 2: Fundamental Analysis	12
Fundamental analysis-EIC Frame Work, Global Economy-, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis.	
Module No. 3: Technical Analysis	12
Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency	
Module No. 4: Risk & Return	12
Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return.	
Module No. 5: Portfolio Management	14
Portfolio Management: Meaning, Need, 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).	

Skill Developments Activities:

1. Collect and compare the data on financial instruments selected for investment from any five investors.
2. Open Demat account, learn how to trade in stock market and submit the report on prospectus and challenges of stock trading.
3. Discuss with investors on systematic and unsystematic risk analysis, submit report on the same.
4. Calculate the intrinsic value of any five bonds listed on BSE / NSE, making necessary assumptions.
5. Summarise the parameters of 'Economy Analysis' of any five countries and give your inference.

Books for Reference:

1. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas., Investments, Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Sharpe F. William, Alexander J Gordon and Bailey V Jeffery, Investments, Prentice Hall of India Private Limited, New Delhi.
3. Fischer E Donald and Jordan J Ronald., Security Analysis and Portfolio Management, Prentice Hall of India Private Limited, New Delhi.
4. Kevin S., Portfolio Management, PHI, New Delhi.
5. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Private Limited, New Delhi.
6. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill Publishing Company Limited, New Delhi.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Elective 2: Human Resource Course Code: COM H2 (DSE) Name of the Course: Cultural Diversity at Work Place		
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.,		
<p align="center">Course Outcomes: On successful completion of the course, the students' will be able to</p> <p>a) Understand, interpret question reflect upon and engage with the notion of "diversity".</p> <p>b) Recall the cultural diversity at work place in an organization.</p> <p>c) Support the business case for workforce diversity and inclusion.</p> <p>d) Identify diversity and work respecting cross cultural environment.</p> <p>e) Assess contemporary organizational strategies for managing workforce diversity and inclusion.</p>		
Syllabus:		Hours
Module No. 1: Introduction to Diversity		10
Introduction to cultural diversity in organizations, Evolution of Diversity Management, Over View of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope, Challenges and issues in diversity management. Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity.		
Module No. 2: Exploring Differences , Skills and Competencies		14
Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression. Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations		
Module No. 3: Visions of Diversity		12
Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-		
Module No. 4: Cross Cultural Management		12
Cultural Management: Kluckhohn and Strobeck framework, Hofstede's Cultural Dimensions, Trompenaars's Dimensions, Schwartz Value Survey, GLOBE study.		
Module No 5: Recent Trends in Diversity Management		12
Emerging workforce trends–Dual-career couples–Cultural issues in international working on work-life balance–Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on workforce diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity.		
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Visit any MNCs, identify and report on the cultural diversity in an organization. 2. Interact and List out the ways in which dehumanization done in public/ private sector organization. 3. Interact with HR Manager of any MNCs, explore and report on cross cultural management. 4. Explore the benefits of multi-cultural organizations. 5. Examine and report on diversity management in select IT organizations. 		

Books for Reference:

1. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage.
2. Harvey, C.P. & Allard, M.J. (2015). Understanding and managing diversity:
3. Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Elective 2: Information system Course Code: COM I2 (DSE) Name of the Course: Human Resource Analytics		
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"> Understand the role of Analytics in Human Resource. Identify a list of HR metrics relevant to an organization's mission or goals. Apply best practices for using HR analytics to support making data-driven decisions. Demonstrate the use of Analytical techniques to analyse and interpret HR data 		
Syllabus:		Hours
Module No. 1: HR Decision-making and HR Analytics		12
Introduction – HR decision making – importance and significance of HR analytics – benefits of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers – aligning human resources to business through HR analytics – HR analytics framework and models – LAMP Framework.		
Module No. 2: HR Business Process		12
Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non- parametric tests- HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard		
Module No. 3: Forecasting and Measuring HR value propositions with HR analytics		10
Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics		
Module No. 4: HR Data Analytics		14
HR data and data quality – data collection – big data for human resources – transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – datafication of human resources, Excel exercises: Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover, For-Cause Dismissals, and Layoffs,		
Module No. 5: HR Analytics and Productive Modelling		12
Different phases of HR analytics and predictive modelling – data and information for HR predictive analysis – software solutions – predictive analytics tools and techniques – understanding future human resources.		
Skill Development Activities: <ol style="list-style-type: none"> Draft a procedure for implantation of HR analytics List out various statistical tools in HR analytics. List out the HR activities for the sustainable trained workforce. List out the HR analytics tools to improve the business. 		

Books for Reference:

1. Dipak Kumar Bhattacharya, HR Analytics: Understanding Theories and Applications, SAGE publications, 2017
2. Ron Person, Balanced Scorecards & Operational Dashboards with Microsoft Excel, Wiley Publications.
3. Jac Fitz-enz, The New HR Analytics- Predicting the Economic Value of Your Company's Human Capital Investments, AMACOM.
4. Jac Fitz-enz John R. Mattox II, Predictive Analytics for Human Resources, Wiley & SAS Business Series.
3. **Note: Latest edition of text books may be used.**

Name of the Program: Bachelor of Commerce (B.Com.) Elective 2 : Marketing Course Code: COM .M2 (DSE) Name of the Course: Customer Relationship Management		
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		
<ul style="list-style-type: none"> a) Understand the concept of CRM b) Analyze the CRM link with the other aspects of marketing. c) Understand the Role of CRM in the performance of the company. d) Understand the CRM models in service industry. e) Comprehend the different issues in CRM 		
Syllabus:		Hours
Module No. 1: Evolution of Customer Relationship		12
Introduction - CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.		
Module No. 2: CRM Concepts		12
Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support.		
Module No. 3: Planning for CRM		14
Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.		
Module No. 4: CRM Planning and Implementation		12
Introduction - Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.		
Module No. 5: CRM and Marketing Strategy		10
Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.		
Skill Development Activities:		
<ul style="list-style-type: none"> 1. List out the CRM programs in banks. 2. Conduct online survey on customer satisfaction of insurance products of any company. 3. List out the CRM activities of Retail telecommunication outlet. 4. Interact with five call centre employees on CRM strategies to maintain the customer relationship. 		

Books for Reference:

1. Francis Buttle, Stan Maklan, Customer Relationship Management: Concepts and Technologies, 3rd edition, Routledge Publishers, 2015
2. Kumar, V., Reinartz, Werner Customer Relationship Management Concept, Strategy and Tools, 1st edition, Springer Texts, 2014.
3. Jagdish N.Sheth, Atul Parvatiyar&G.Shainesh, "Customer Relationship Management", Emerging Concepts, Tools and Application", 2010, TMH
4. Dilip Soman & Sara N-Marandi," Managing Customer Value" 1st edition, 2014, Cambridge.
5. Alok Kumar Rai, "Customer Relationship Management: Concepts and Cases", 2008, PHI.
6. Ken Burnett, the Handbook of Key "Customer Relationship Management", 2010, PearsonEducation.
7. Mukesh Chaturvedi, Abinav Chaturvedi, "Customer Relationship Management- An Indian Perspective", 2010 Excel Books, 2nd edition

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.6 (Vocational 2)		
Name of the Course: Assessment of Persons other than Individuals and Filing of ITRs		
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		
<ul style="list-style-type: none"> a) Understand the calculation of Depreciation and allowance b) Comprehend the assessment of partnership Firms and determine the tax liability. c) Comprehend the assessment of corporate entities and determine the tax liability. d) Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing. 		
Syllabus:		Hours
Module No. 1: Depreciation and Investment Allowance		08
Introduction-Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems.		
Module No. 2: Assessment of Partnership firms		12
Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)		
Module No. 3: Assessment of Companies.		16
Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act – Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB)Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problems on Computation of Tax Liability (Use of available Software Package)		
Module No. 4: Tax Under E-Environment		12
Advance Tax Sections-Tax Deducted at Source (TDS)- online payment of tax- problems on Advance Tax and TDS.]		
Module No. 5: Filing of Income tax returns (ITR)		12
Filing of Income tax returns (ITR) as per IT Act – Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR –form16 - 26AS & AIS significance returns- E-filing of return on Income Tax Portal, Verification of ITR. Problems on Section 234(A) 234(B) 234(c)		
Skill Development Activities:		
<ul style="list-style-type: none"> 1. Prepare a chart showing rates of depreciation for different assets. 2. Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures. 3. Narrate the procedure for calculation of Book Profit. 4. Students should able to e-file and understand ITR forms. 5. Any other activities, which are relevant to the course 		

Books for Reference:

1. Vinod K Singhanía – “Direct Taxes - Law and Practice”, Taxmann Publications
2. H C Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
3. Gaur and Narang ; Direct Taxes, Kalyani Publishers
4. Rajiva S. Mishra –Direct & Indirect Tax 5. Santhil&Santhil ; Business taxation.
5. B.Mariyappa Business Tax Himalaya Publication House. New Delhi.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.6 (B) (Vocational 2) Name of the Course: E-Commerce		
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 E-commerce Understand the e-retailing benefits Analyse the benefits of EDI Understand the issues of Cyber security 		
Syllabus:		Hours
Module No. 1: E-commerce and its Technological Aspects		12
Overview of developments in Information Technology and Defining E-Commerce: The scope of Ecommerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E-Commerce Architecture.		
Module No. 2: Consumer Oriented E Commerce		12
E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of E-retailing, Features of e-retailing. e-services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e-entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.		
Module No. 3: Electronic Data Interchange:		12
Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheque and credit cards on the Internet.		
Module No. 4: Security Threats in E-Commerce		12
Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.		
Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic		
Module No. 5: Issues in E-Commerce		12
Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance.		
Skill Development Activities: <ol style="list-style-type: none"> Develop the E-content on marketing Prepare the chart for B2B List out the methods of e-payments Enlist the IPR in e-commerce. 		

Reference Books:

1. Dr. C. S. Rayudu – E Commerce, HPH
2. C.S.V Murthy- E Commerce, HPH 9
3. Kamlesh K. Bajaj, —E-Commerce- The Cutting Edge of BusinessI, Tata McGraw-Hill, 1 st Edition, 2005.
4. J. Christopher Westland, Theodore H. K Clark, —Global Electronic Commerce- Theory and Case StudiesI,University Press, 1st Edition, 1999.
5. Dr. Sudeshna Chakraborty , Priyanka Tyagi - E Commerce for Entrepreneurs-1st edition BPB Publications
6. S.J. P.T. Joseph-E-COMMERCE : An Indian Perspective- 6th edition -PHI Learning Pvt. Ltd

Name of the Program: Bachelor of Commerce			
Course Code: B.com 5.7 (SEC-VB)			
Course Title	Cyber Security (Theory)		
Course Code:	COM 5.7	No. of Credits	03
Formative Assessment Marks	40	Summative Assessment Marks	60

Course Outcomes (COs): After the successful completion of the course, the student will be able to:

- CO1: After completion of this course, students would be able to understand the concept of Cyber security and issues and challenges associated with it.
- CO2: Students, at the end of this course, should be able to understand the cybercrimes, their nature, legal remedies and as to how report the crimes through available platforms and procedures.
- CO3: On completion of this course, students should be able to appreciate various privacy and security concerns on online social media and understand the reporting procedure of inappropriate content, underlying legal aspects and best practices for the use of Social media platforms.

Contents	45 Hrs
Module-I. Introduction to Cyber security: Defining Cyberspace and Overview of Computer and Web-technology, Architecture of cyberspace, Communication and web technology, Internet, World wide web, Advent of internet, Internet infrastructure for data transfer and governance, Internet society, Regulation of cyberspace, Concept of cyber security, Issues and challenges of cyber security.	15
Module-II . Cyber crime and Cyber law: Classification of cyber crimes, Common cyber crimes- cyber crime targeting computers and mobiles, cyber crime against women and children, financial frauds, social engineering attacks, malware and ransomware attacks, zero day and zero click attacks, Cybercriminals modus-operandi, Reporting of cyber crimes, Remedial and mitigation measures, Legal perspective of cyber crime, IT Act 2000 and its amendments, Cybercrime and offences, Organizations dealing with Cybercrime and Cyber security in India, Case studies.	15
Module III. Social Media Overview and Security: Introduction to Social networks. Types of social media, Social media platforms, Social media monitoring, Hashtag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media, Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content, Best practices for the use of Social media, Case studies.	15

Pedagogy: Problem Solving

Formative Assessment for Theory	
Assessment Occasion/type	Marks
Internal Test=2 Nos	(30% of 40) 2 =24
Assignment/Surprise Test= 2 Nos	(20%of 40) 2 =16
Total	40 Marks
<i>Formative Assessment as per guidelines.</i>	

Text/References	
1	Cyber Crime Impact in the New Millennium, by R. C Mishra , Auther Press. Edition 2010
2	Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd. (First Edition, 2011)
3	Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform. (Pearson , 13 th November, 2001)
4	Cyber Laws: Intellectual Property & E-Commerce Security by Kumar K, Dominant Publishers.
5	Fundamentals of Network Security by E. Maiwald, McGraw Hill.
6	Network Security Bible, Eric Cole, Ronald Krutz, James W. Conley, 2nd Edition, Wiley India Pvt. Ltd.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM 5.7 (SEC-VB)		
Course Title	EMPLOYABILITY SKILLS	Teaching hrs=03
Course Code:	COM 5.7	No. of Credits 03
Formative Assessment =40 marks		Summative Assessment =60 marks
Learning Objectives: the course is designed to suit the need of the outgoing students to face various competitive examination and campus interview by acquainting them quantitative aptitude, logical reasoning and analytical reasoning		
Course outcomes: on the successful completion of the course the students will able to understand <ol style="list-style-type: none"> The basic concept of quantitative ability the basic concept of logical reasoning skill the basic concept of analytical ability acquire satisfactory competency in the use of reasoning able to solve the placement and various competitive examination papers quantitative aptitude, logical reasoning and analytical ability 		
Contents		45 hrs
Unit-1 Quantitative Aptitude		20 hrs
1.1 Number System, 1.2 LCM and HCF, 1.3 Decimal fraction 1.4 Square roots & Cub roots 1.5 Surds, and Indices, 1.6 Averages 1.7 Percentage 1.8 Problems on ages 1.9 Profit and Loss, 1.10 simple and compound Interest 1.11 Ratio and Proportion 1.12 Probability 1.13 Time and Work, 1.14 Time, Speed and Distance, 1.15 Permutation and Combination.		
Unit-2 Logical Reasoning (Deductive Reasoning)		12 hrs
2.1 Analogy 2.2 Coding and decoding 2.3 Blood Relations, 2.4 Directional series 2.5 Number and letter 2.6 calendars 2.7 clocks 2.8 Venn Diagram 2.9 Seating Arrangements 2.10 mathematical operations		
Unit-3 Analytical Reasoning		13 hrs
3.1 Statement and Arguments 3.2 Statements and Assumptions 3.3 Statements and conclusion 3.4 Passage and conclusion 3.5 Assertion and reason 3.6 causes and effects 3.7 simple and coded inequality 3.8 conditions and grouping 3.9 critical reasoning 3.10 syllogism		
Reference books		
<ol style="list-style-type: none"> A modern Approach to verbal and Non- verbal Reasoning by R S Agarwal Analytical and Logical reasoning By Sijiwali B S Quantitative Aptitude for Competitive examination by R S Agarwal Analytical and logical reasoning for CAT and other management entrance test by Sijiwal B S Quantitative aptitude for competitive examinations by Abhijit Guha 4th edition Hand book on Employability skills by Karnataka State Higher Education Council and Karnataka Skill development corporation (download from Bangalore university website) http://orepinsta.com. http://www.indiabix.com http://www.javatpoint.com 		