



Department of Commerce

NEP Syllabus 2021 2022 Onwards

BCOM LSCM

Logistics & Supply Chain Management

III SEM & IV SEM SYLLABUS

III SEMESTER

Sl. No	Course Code	Title of the Course	Teaching Hours per Week (L+T+P)	SA	IA	Total Marks	Credits
1	Lang.3.1	Language-I	3+1+0	60	40	100	3
2	Lang.3.2	Language – II	3+1+0	60	40	100	3
3	B.Com. LSCM.3.1	Corporate Accounting	3+0+2	60	40	100	4
4	B.Com .LSCM.3.2	Logistics Management	3+0+2	60	40	100	4
5	B.Com. LSCM.3.3	Cost Accounting	3+0+2	60	40	100	4
6	B.Com. LSCM.3.4	India & Indian Constitution	1+0+2	30	20	50	2
7	B.Com.LSCM. 3.5	Open Elective	3+0+0	60	40	100	3

NAME OF THE COURSE: CORPORATE ACCOUNTING

Module No. 1: Underwriting of Corporate Securities

Introduction - Meaning of Underwriting - SEBI regulations regarding underwriting; Underwriting Commission- Types of underwriting - Firm Underwriting Open Underwriting - Marked and Unmarked Applications - Determination of Liability in respect of underwriting contract - when fully underwritten and partially underwritten - with and without firm underwriting problem relating to Underwriting of Shares and Debentures of Companies only.

Module No. 2: Profit Prior to Incorporation

Introduction - Meaning - calculation of sales ratio - time ratio - weighted ratio - treatment of capital and revenue expenditure - Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss (Vertical Format) as per schedule III of Companies Act, 2013.

Module No.3: Valuation of Goodwill

Introduction - Valuation of Goodwill - factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems (Based on both Simple and Weighted Average).

Module No. 4: Valuation of Corporate Securities

Introduction - Meaning - Need for Valuation - Factors Affecting Valuation - Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Per Share Method, Fair Value of shares. Valuation of Preference Shares - Valuation of Debentures.

Module 5: Financial Statements of Companies

Statutory Provisions regarding preparation of Financial Statements of Companies as per schedule III of Companies Act 2013 and IND AS-1 - Treatment of Special Items - Tax deducted at source - Advance payment of Tax - Provision for Tax - Depreciation - Interest on debentures - Dividends - Rules regarding payment of dividends - Transfer to Reserves.

Reference Books:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
4. S.N. Maheshwari and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
5. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
- 6.V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
- 7.Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
8. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
9. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
10. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
11. Arulanandam& Raman ; Corporate Accounting –II
12. Madegowda J – Advanced corporate accounting, HPH
13. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
14. S. P. Jain and K. L. Narang – Corporate Accounting
15. S. Bhat- Corporate Accounting.
16. S P Iyengar, Advanced Accountancy, Sultan Chand
17. R L Gupta, Advanced Accountancy.
18. Anil Kumar. S, Rajesh Kumar.V and Mariyappa .B, Corporate Accounting, HPH.

NAME OF THE COURSE: LOGISTICS MANAGEMENT

Module No. 1: Introduction to Logistics management

Meaning, Importance and Types of Logistics - Logistics management, Benefits of Logistics Management - Logistics Interface with other functional areas, seven R's of Logistics, Elements of Logistics Management.

Module No. 2: Inventory Management in Logistics and SCM

Inventory functionality- Geographical specialization, Decoupling, Balancing demand and supply, buffer uncertainties; Types of inventory - Inventory expectations - Planning inventory (when and how much- EOQ)-managing uncertainty - fill rate estimations, Inventory management policies - Methods of inventory control - Concepts of collaborative inventory replenishment, MRP, DRP, JIT, JIT II, Kanban

Module No. 3: Transportation Management

Transport structure- Rail, Road, water, air and pipeline, Inter-modal - (Performance characteristics and suitability of each mode); Suppliers of transport service- Single mode carriers, specialized carriers, Inter-modal transportation (TOFC, COFC), Containership, Non-operating intermediaries. Transport Operation Planning- Equipment scheduling, yard management, load planning, routing and advanced shipment notification, movement administration, consolidation, negotiation, control of transport management, audit and claim administration, logistics integration; Transport documentation: BOL, Freight Bill, Shipment manifest,

Transport pricing methods- FOB, Delivery pricing, promotional pricing, menu pricing - pricing issues

Module No. 4 : Warehousing

Warehousing- Meaning and benefits of warehousing, warehouse operations, Warehouse ownership arrangement- Private, public, contract, network development Warehouse decisions-

site section, design, product mix analysis, expansion, material handling, layout, sizing, WMS (concept only)

Module No. 5: Packaging and Material Handling: 12

Packaging: Packaging perspectives within an organisation – Types of packaging- benefits of modular packaging, packaging for material handling efficiency- product design, unitization and communication. Material handling: - material handling systems- mechanized, semi-automated, automated and information directed (meaning and types of material handling under each system) Special handling consideration- E-fulfillment, environmental concerns, regulatory environment and returns processing.

Reference Books:

1. Donald J Bowersox, David J Closs, “Logistical Management – The integrated Supply Chain Process”, McGraw-Hill Edition-2000
2. John J Coyle, Edward J Bardi and C John Langley Jr. “The management of Business Logistics- A supply Chain perspective”, Thomson South- Western , 7th edition.
3. Vinod V Sphlle, Logistics Management- The supply Chain Imperative, Pearson Education
4. Sunil Chopra & Peter Meindl, Supply Chain Management- Strategy, Planning and Operation, PHI
5. Dr. R.P. Mohanty & Dr. S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing House
6. D. K. Agarwal, Supply Chain Management - Strategy, Cases and Best Practices, Cengage

7. David Simchi-Levi, Philip Kamiusky, Edith Simchi-Levi, Designing & Managing the Supply Chain, McGraw Hill
8. Donald. J. Bowersox & Donald. J. Closs, Logistical Management-The integrated Supply Chain Process, TATA Mc-Graw Hill
9. Rahul VAltekar, Supply Chain Management – Concepts and Cases, PHI
10. Sridhara Bhat, Supply Chain Management, HPH

NAME OF THE COURSE: COST ACCOUNTING

Module No. 1: Introduction to Cost Accounting

Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost Centre; Cost reduction and Cost control. Limitations of Cost Accounting.

Module No. 2: Material Cost

Materials: Meaning, Importance and Types of Materials – Direct and Indirect Materials Procurement- Procedure for procurement of materials and documentation involved in materials accounting; Material Storage: Duties of Storekeeper; Pricing of material issues- Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.

Materials control. - Technique of Inventory Control - Problems on Level Setting and EOQ.

Module No. 3: Labour Cost

Labour Cost: Meaning and Types of labour cost –Attendance procedure-Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time- Causes and Treatment (theory only). - Labour Turnover- Meaning, Reasons and Effects of labour turnover Methods of Wage Payment: Time rate system and piece rate system; Incentive schemes - Halsey plan, Rowan plan and Taylor differential piece rate system-problems based on calculation of wages and earnings only.

Module No. 4: Overheads

Overheads: - Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Collection, Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of

Absorption of Overheads (Concept only); Problems on calculation of Machine Hour Rate.

Module No. 5: Cost Sheet

Cost Sheet - Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations.

Books for Reference:

- 1.Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
- 2.Arora, M.N. Cost Accounting – Principles and P r a c t i c e , Vikas Publishing House, New Delhi.
- 3.Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
- 4.Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
- 5.Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
- 6.Jawahar Lal, Cost Accounting., McGraw Hill Education
- 7.Madegowd a J, Cost Accounting, HPH.
- 8.Rajiv Goel, Cost Accounting, International Book House
- 9.Mariyappa B Cost Accounting, HPH

IV SEMESTER

Sl. No	Course Code	Title of the Course	Teaching Hours per Week (L+T+P)	SA	IA	Total Marks	Credits
1	Lang. 4.1	Language-I	3+1+0	60	40	100	3
2	Lang. 4.2	Language – II	3+1+0	60	40	100	3
3	B.Com. LSCM. 4.1	Advanced Corporate Accounting	3+0+2	60	40	100	4
4	B.Com. LSCM. 4.2	Purchasing and SupplyChain Management.	3+0+2	60	40	100	4
5	B.Com. LSCM. 4.3	Business Regulatory Framework	4+0+0	60	40	100	4
6	B.Com. LSCM. 4.4	Artificial Intelligence/Financial Education & Investment Awareness	2+0+0	30	20	50	2
8	B.Com. LSCM. 4.5	Open Elective	0+0+2	-	25	25	1

NAME OF THE COURSE: ADVANCED CORPORATE ACCOUNTING

Module No. 1: Redemption of Preference Shares

Meaning – Legal Provisions – Treatment of premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption– issue of bonus shares – preparation of Balance sheet after redemption (As per Schedule III of Companies Act 2013)

Module No. 2 : Redemption of Debentures

Meaning – Types of Debentures – Methods of Redemption of Debentures – Lump sum Method, Installment Method, Sinking Fund Method, Insurance Policy Method (Problems on all the methods of Redemption of Debentures)

Module No. 3 : Amalgamation and Acquisition of Companies

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Calculation of Purchase Consideration (IND AS - 103), Net asset Method - Net Payment Method and Lump Sum method, Accounting for Amalgamation (Problems under purchase method only) – Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Amalgamation and Acquisition. (As per Schedule III of Companies Act 2013).

Module No. 4: Internal Reconstruction of Companies

Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of

Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).

Module No. 5: Liquidation of Companies

Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation.

Liquidator's Statement of Account. Liquidator's remuneration.

Problems on preparation of Liquidator's Final Statement of Account.

Books for Reference:

- 1.Arulanandam & Raman ; Corporate Accounting-II, HPH
- 2.Anil Kumar.S Rajesh Kumar.V and Mariyappa .B Advanced Corporate Accounting, HPH
- 3.Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
- 4.Dr. Venkataraman. R – Advanced Corporate Accounting
- 5.S.N. Maheswari , Financial Accounting, Vikas publishing
- 6.Soundarajan A & K. Venkataramana Advanced Corporate Accounting, SHBP.
- 7.RL Gupta, Advanced Accountancy, Sultan Chand
- 8.K.K Verma – Corporate Accounting.
- 9.Jain and Narang, Corporate Accounting.
- 10.Tulsian, Advanced Accounting,
- 11.Shukla and Grewal – Advanced Accountancy, Sultan Chand
- 12.Srinivas Putty - Advanced Corporate Accounting, HPH.

Name of the Course: PURCHASING AND SUPPLY CHAIN MANAGEMENT

Module No.1: Organizing the Purchase Function

Importance of purchasing function, Tactical Purchasing versus Strategic sourcing, Purchasing objectives, The purchasing cycle, Purchasing documents, Types of purchases, Improving the purchase process, Purchasing's position within the organization, Organizing the purchase function and activities for supply chain management.

Module No. 2: Purchasing Policies and Procedures

Defining buyer- seller relationships, Purchasing Policies, Purchase procedure, Purchasing's internal and external linkages and flows, buyer- supplier relationships (contractual, collaborative and strategic alliances), Cross functional sourcing teams for improving the SC performance and relationships, advantages of CFTs.

Module No. 3: Purchasing Strategy Development Process

Purchasing and corporate strategy, purchasing strategy development process, Types of purchasing strategies, Stages of supply management strategy evolution: - Basic beginnings moderate development, limited integration, fully integrated supply chain.

Module No. 4: Procurement Technology

IT systems in procurement- e-requisitioning, e- catalogues, e- ordering, e- sourcing, e - payments technologies and their impact on purchase to pay(P2P) systems, ERP technologies/modules and access to purchasing data base, EDI, Code of ethics in procurement, types and risks of unethical behaviour, framework for buyer's ethical behaviour.

Module No 5: Purchasing and Supply Chain Tools and Techniques

Value analysis and value engineering, Process mapping, Negotiation planning, and tactics, Types of purchasing contracts, Purchasing and Supplier Performance Measurement

Books for Reference:

1. Robert Monczka, Robert Trent and Robert Handfield, "Purchasing and Supply Chain Management", Thomson South western 2nd Edition.
2. Dobler, D.W. & Others: Purchasing and Materials Management, McGraw Hill.
3. Arjan J Van Weele "Purchasing and Supply Chain Management"- Analysis, Planning and Practice, Business Press Thomson Learning, 2nd Edition, 2000, Vika Publishing House.
4. K Shridhar Bhat., Logistics and Supply Chain Management, HPH
5. David N, Burt, Donald W. Dobler, Stephen L. Starling, "World Class Supply Management- A Key to Supply Chain Management", Tata McGraw Hill Publishing Company Ltd., New Delhi.
6. Handfield, Monczka, Giunipero and Patterson, Sourcing and Supply Chain Management, CENGAGE Learning.
7. Donald J Bowersox, David J Closs, "Logistical Management – The integrated Supply Chain Process", McGraw-Hill Edition-2000
8. John J Coyle, Edward J Bardi and C John Langley Jr. "The management of Business Logistics- A supply Chain perspective", Thomson South- Western , 7th edition.
9. Vinod V Sople, Logistics Management- The supply Chain Imperative, Pearson Education
10. Sunil Chopra & Peter Meindl, Supply Chain Management- Strategy, Planning and Operation, PHI
11. Dr. R.P. Mohanty & Dr. S.G. Deshmukh, Essentials of Supply Chain Management, Jaico Publishing House
12. D. K. Agarwal, Supply Chain Management - Strategy, Cases and Best Practices, Cengage
13. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Designing & Managing the Supply Chain, McGraw Hill
14. Rahul V Altekar, Supply Chain Management – Concepts and Cases, PHI

NAME OF THE COURSE: BUSINESS REGULATORY FRAMEWORK

Module No. 1: Indian Contract Act, 1872

Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract.

Module No. 2: The Sale of Goods Act, 1930

Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions- Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer.

Module No 3: Negotiable Instruments Act 1881

Introduction – Meaning and Definition of Negotiable Instruments – Characteristics of Negotiable Instruments – Kinds of Negotiable Instruments – Promissory Note, Bills of Exchange and Cheques (Meaning, Characteristics and types) – Parties to Negotiable Instruments – Dishonour of Negotiable Instruments – Notice of dishonour – Noting and Protesting.

Module No. 4 : Consumer Protection Act 1986

Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.

Module 5: Environment Protection Act 1986

Introduction - Objectives of the Act, Definitions of Important Terms – Environment,

Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.

Books for reference:

- 1.M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
- 2.Avtar Singh, Business Law, Eastern Book Company, Lucknow.
- 3.Ravinder Kumar, Legal Aspects of Business, Cengage Learning
- 4.SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
- 5.Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
- 6.Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
- 7.Sushma Arora, Business Laws, Taxmann Publications.
- 8.Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
- 9.P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
- 10.Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
- 11.K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
- 12.N.D. Kapoor, Business Laws, Sultan Chand Publications
- 13.. K. Aswathappa, Business Laws, HPH,
- 14.. Information Technology Act/Rules 2000, Taxmann Publications Pvt. Ltd.
- 15.Chanda.P.R, Business Laws, Galgotia Publishing Company

NAME OF THE COURSE: FINANCIAL EDUCATION AND INVESTMENT AWARENESS

Module No. 1: Foundations for Finance

Introduction to Basic Concepts: Investments: Meaning, Need for Investments, Investment Objectives, Investment Goals; Long-term & Short-term Investments, Concept of Risk & Return, Savings v/s Investment, Investment v/s Speculation; concept of diversification Investment Alternatives for a Common Investor (Financial Assets & Real Assets): Stock, Debt, Bonds, PPF, Mutual Funds, Gold – Physical & Electronic, Silver & Other Precious Metals, Real Estate, Art, Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLVMY, PMKMDY

Module No. 2: Investment Management

Stock Markets: Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants
Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis; Technical Analysis – Support & Resistance, Moving Averages, EMA & SMA, Charts & Patterns (meaning only) Stock Return and Risk: Concept of Return – Periodic Returns & Capital appreciation; Systematic & Unsystematic Risks: Analysing risk-return trade off.

Module No. 3: Mutual Funds and Banking in India

Mutual Funds: Features of Mutual Funds, Types of Mutual Fund Plans. Net Asset Value; Criteria for selection of Mutual Funds
Banking in India: Types of Bank Deposits, Deposit Insurance, PMJDY, Traditional and New Banking Practices, Debit and Credit Cards; Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI.

References:

- 1.RBI Financial Education Handbook
- 2.NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI

3.NSE Academy Certification in Financial Markets (NCFM) Modules

Text Books:

- 1.Prasanna Chandra, Financial Management, McGraw Hill Publication.
- 2.Aswath Damodaran, Corporate Finance, John Wiley & Sons Inc.
- 3.Pitabas Mohanty, Spreadsheet Skills for Finance Professionals, Taxmann Publications
- 4.Fischer & Jordan, Security Analysis & Portfolio Management, Printice Hall.

Websites:

- 1.www.sebi.gov.in
- 2.www.nseindia.com
- 3.www.amfiindia.com

NAME OF THE COURSE : ARTIFICIAL INTELLIGENCE

Unit - 1

Overview of AI: Definition of Artificial Intelligence, Philosophy of AI, Goals of AI, Elements of AI system, Programming a computer without and with AI, AI Techniques, History of AI. Intelligent Systems: Definition and understanding of Intelligence, Types of Intelligence, Human Intelligence vs Machine Intelligence.

Unit – 2

AI Applications: Virtual assistance, Travel and Navigation, Education and Healthcare, Optical character recognition, E-commerce and mobile payment systems, 05 Image based search and photo editing. AI Examples in daily life: Installation of AI apps and instructions to use AI apps.

Unit – 3

Robotics: Introduction to Robotics, Difference in Robot System and Other AI Program, Components of a Robot.

Text Books:

1.Wolfgang Ertel, “Introduction to Artificial Intelligence”, 2nd Edition, Springer International Publishing 2017.

2.Michael Negnevitsky, “Artificial Intelligence A Guide to Intelligent Systems”, 2nd Edition, Pearson Education Limited 2005.

V SEMESTER

Sl. No	Course Code	Title of the Course	Teaching Hours per Week (L+T+P)	SA	IA	Total Marks	Credits
1	B.Com-LSCM 5.1	Financial Management	4+0+0	60	40	100	4
2	B.Com-LSCM.5.2	Entrepreneurship Development	4+0+0	60	40	100	4
3	B.Com-LSCM.5.3	Managing Procurement Contracts and Relationship	4+0+0	60	40	100	4
4	Elective 5.4	Elective 1	4+0+0	60	40	100	3
5	Elective 5.5	Elective 2	4+0+0	60	40	100	3
6	B.Com-LSCM. 5.6	GST- Law &Practice	4+0+0	60	40	100	4
7	B.Com-LSCM 5.7	Employability Skills	1+0+2	30	20	50	2

Elective Groups and Courses:

Discipline Specific Electives – V Semester										
Sl. No	Elective Code	Accounting	Elective Code	Finance	Elective Code	Marketing	Elective Code	Human Resources	Elective Code	Information Systems
1	A1	Indian Accounting Standard s-1	F1	Financial Institutions and Markets	M1	Retail Management	H1	Human Resources Development	B1	Basics of Business Analytics

NAME OF THE COURSE: FINANCIAL MANAGEMENT

Module: 1 – INTRODUCTION TO FINANCIAL MANAGEMENT

Finance: Introduction, Meaning, Objectives; Financial Management: Meaning, Definition, Goals, Functions, Role of Finance Manager

Financial Planning: Meaning, Need, Importance, Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan

Module: 2 – TIME VALUE OF MONEY

Time Value of Money: Introduction, Meaning; Time preference of money; Techniques of time value of money: Compounding Technique & Discounting Technique. Compounding Technique: Future value of Single flow, Multiple flow and Annuity; Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. Doubling Period- Thumb Rules 69 and 72.

Module: 3 – FINANCING DECISION

Financing Decision: Introduction, Meaning & Importance

Capital Structure: Meaning & Definition, 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 (Computation & Impact Analysis).

Module: 4 – INVESTMENT DECISION

Investment Decision: Introduction, Meaning and Importance

Capital Budgeting: Meaning & Definition, Steps in Capital Budgeting Process

Techniques of Capital budgeting: Traditional Methods & DCF Methods
Traditional Methods: Pay Back Period, Accounting Rate of Return . DCF Methods: Net Present Value, Internal Rate of Return and Profitability Index.

Module: 5 – WORKING CAPITAL MANAGEMENT 10 Hrs

Working Capital: Introduction, Meaning and Definition, Types of working capital, Factors affecting Working Capital, Impact of excess and inadequate working capital, Sources of working capital.

Working Capital Management: Introduction, Meaning and Definition, Importance, Operating Cycle Concepts (Problems), Estimation of working capital (Problems)
Cash Management, Receivable Management, and Inventory Management (Concepts only)

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, Sultan 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.

NAME OF THE COURSE: ENTREPRENEURSHIP DEVELOPMENT

Module No. 1: ENTREPRENEURSHIP

Introduction – Meaning & Definition of Entrepreneurship, Entrepreneur & Enterprise – Functions of Entrepreneur - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur – Qualities of an Entrepreneur – Types of Entrepreneur.

Module No. 2: SMALL SCALE INDUSTRIES

Meaning & Definition – Product Range - Capital Investment - Ownership Patterns – Meaning and importance of Tiny Industries, Ancillary Industries, Cottage Industries. Role played by SSI in the development of Indian Economy. Problems faced by SSI's and the steps taken to solve the problems - Policies Governing SSI's.

Module No. 3: FORMATION OF SMALL SCALE INDUSTRIES

Business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. Steps involved in the formation of a small business venture: location, clearances and permits required, formalities, licensing and registration procedure. Assessment of the market for the proposed project – Financial, Technical, Market and Social feasibility study.

Module No. 4: PREPARING THE BUSINESS PLAN (BP)

Meaning – importance – preparation –BP format: Financial aspects of the BP, Marketing

aspects of the BP, Human Resource aspects of the BP, Technical aspects of the BP, Social aspects of the BP. Common pitfalls to be avoided in preparation of a BP.

Module No. 5: PROJECT ASSISTANCE

Financial assistance through SFC's, SIDBI, Commercial Banks, IFCI - Non-financial assistance from DIC, SISI, AWAKE, KVIC - Financial incentives for SSI's and Tax Concessions - Assistance for obtaining Raw Material, Machinery, Land and Building and Technical Assistance - Industrial Estates: Role and Types.

BOOKS FOR REFERENCE

- 1) Vasanth Desai, Management of Small Scale Industry, HPH
 - 2) Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
 - 3) Udai Pareek and T.V. Rao, Developing Entrepreneurship
 - 4) S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
 - 5) B. Janakiraman, Rizwana M: Entrepreneurship Development, Excel Books
 - 6) Srivastava, A Practical Guide to Industrial Entrepreneurs
 - 7) Anil Kumar: Small Business and Entrepreneurship I.K. International Publishers
 - 8) Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
 - 9) Bharusali, Entrepreneur Development
 - 10) Satish Taneja ; Entrepreneur Development
 - 11) Vidya Hattangadi ; Entrepreneurship
 - 12) Dr. Venkataramanappa ; Entrepreneurial Development, SHB Publications
 - 13) N.V.R Naidu : Entrepreneurship Development, I.K. International Publishers
- Rekha & Vibha – Entrepreneurship Development , VBH.

NAME OF THE COURSE:

MANAGEMENT PROCUREMENT CONTRACTS AND RELATIONSHIPS

Module No. 1: DYNAMICS OF RELATIONSHIPS IN SUPPLY CHAINS

Types of relationships – Internal and External. Relationship spectrum, Relationship life cycle, Classification of competitive forces on relationships. Impact of Social, Technological, Economic, Environmental, Political, Legislative and Ethical (STEEPLE) factors on supply chains

Module No. 2: LEGAL ASPECTS ON PERFORMANCE OF CONTRACTS AND CONTRACT MANAGEMENT

Interpretation of financial and technical data relating to the performance of contracts. Elements of a legally binding agreement. Implied and express terms that affect the performance of contracts. Vital and non-vital terms, breach of contracts, assessment of damages, limits of liability, procedure for termination.

Module No. 3: CONTRACT MANAGEMENT

Responsibilities for contract management, Contract implementation plans and on-going demand management. Planning and governance for contract management. Resources required for contract management. Responsibilities of a contract manager.

Module No. 4: CONTRACTUAL RISK AND CONFLICT RESOLUTION

Types of Contractual Risks – Internal, Market, Economic, Legal, Ethical and external risks. Assessment of contractual risks. Approaches to conflict resolution – Negotiated settlement, Alternative dispute resolutions, other mechanisms.

Module No. 5: SUPPLIER RELATIONSHIP MANAGEMENT

Definitions and Comparison of Contract Management & Supplier Relationship Management. Techniques for Supplier Relationship Management, Approaches to supplier development, Techniques for relationship improvement.

Books for Reference:

- 1) N. Viswanadham and Y. Narahari. Performance Modelling of Automated manufacturing Systems. Prentice Hall of India, 1998.
- 2) Sunil Chopra and Peter Meindl. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002.
- 3) Jeremy F. Shapiro. Modelling the Supply Chain. Duxbury Thomson Learning, 2001.
- 4) David Simchi Levi, Philip Kaminsky, and Edith Simchi Levi. Designing and Managing the Supply Chain: Concepts, Strategies, and Case Studies. Irwin McGraw Hill, 2000.
- 5) Donald Waters, Logistics- An Introduction to Supply Chain Management, Palgrave Macmillan, New York,
- 6) Dr. Martin Khan, Sales & Distribution Management, Excel Books
- 7) Dr. S. V. Bhave, Physical Distribution Management

NAME OF THE COURSE: ACCOUNTING ELECTIVE 1 - INDIAN ACCOUNTING STANDARDS - 1

Module: 1 – INTRODUCTION TO ACCOUNTING STANDARDS 12 Hrs

Accounting Standards: Introduction, Meaning, Definition, Objectives; Process of Formulation of Accounting Standards in India; List of Indian Accounting Standards (Ind AS). International Financial Reporting Standards: Introduction & Features; Benefits of Convergence with IFRS; Applicability of Ind AS in India.

Module: 2 – PREPARATION OF FINANCIAL STATEMENTS (IND AS 1)

Frame work for preparation of Financial Statements, Presentation of Financial Statement as per Ind AS 1: Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, Statement of Cash flow and Notes to accounts. Problems on preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013

Module: 3 – PROVISION UNDER ACCOUNTING STANDARD FOR ITEMS APPEAR IN FINANCIAL STATEMENTS 18 Hrs

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 IND AS 16, IND AS 36 & IND AS 23.

Module: 4 – PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS THAT DO NOT APPEAR IN FINANCIAL STATEMENTS

Segment Reporting (Ind AS 108); Related Party Discloser (Ind AS 24); Events Occurring after Balance Sheet Date (Ind AS 10); Interim Financial Reporting (Ind As -34) (Objectives, Scope, Definitions and Disclosures of the above-mentioned Standards)

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, CommercialLaw Publishers
- 4.Dr.A.L.Saini IFRS for India, , Snow white publications
- 5.CA Shibarama Tripathy Roadmap to IFRS and Indian AccountingStandards
- 6.Ghosh T P, IFRS for Finance Executives Taxman Allied Services PrivateLimited

NAME OF THE COURSE: FINANCE ELECTIVE 1 – FINANCIAL INSTITUTIONS & MARKETS

Module: 1 – FINANCIAL SYSTEM IN INDIA

Financial System: Introduction, Meaning, Constituents & Structure; Functions of financial system; Financial System and Economic development; Challenges of Indian Financial System.

Recent Trends in Financial System: Digital transformation, UPI, Fintech, Digital Currency.

Module: 2 – CAPITAL MARKET & MONEY MARKET

Capital Market: Introduction, Meaning & Functions; Players in the capital market (Brief Discussion); Instruments of Capital Market – E. Shares, P. Shares, Debentures, Bonds, Government Securities, Gold Bonds, Insurance (concepts only)
Mutual Funds: Introduction, Meaning, Functions & Types, AMFI.

Money Market: Introduction, Meaning, & Functions; Instruments of Money Market – Treasury Bills, Certificate of Deposits, Commercial Papers, Call Money, Money at

Short Notice.

Module: 3 – PRIMARY MARKET & SECONDARY MARKET 16 Hrs

Primary Market: Introduction, Meaning & Importance; New Issue: Public Issue - IPO, FPO, Offer for Sale, Rights Issue, Bonus Issue; Private placement; ESOPs
Procedure of New Issue: Book-building Process, Price Band, Allotment, ASBA
Secondary Market: Introduction, Meaning & Importance Stock Exchanges: Function, Popular Recognized Stock Exchanges in India: BSE, NSE – OTCEI (History, Composition & Indices); Listing of Securities: Procedure & Advantages; Trading & settlement procedure in the stock market
SEBI: History, Objectives & Functions.

Module:4 – DEVELOPMENTAL FINANCIAL INSTITUTIONS, NBFCS & FOREX MARKET.

Development Financial Institutions: Introduction, Management & Functions - EXIM Bank, NABARD, SIDBI, SFCs. NBFCs: Introduction, Meaning, Functions - Insurance Companies, Investment Companies, Leasing & Hire Purchase, Housing Finance, Chit Funds, Venture Capital Funds, Factoring & Forfeiting, Credit Rating
Forex market: Introduction, Meaning & Functions; Fluctuations in foreign exchange rates- Causes and Effects.

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.Indian Financial Systems, Khan M.Y, 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.

NAME OF THE COURSE: MARKETING ELECTIVE 1 – RETAIL MANAGEMENT

Module: 1 – INTRODUCTION AND PERSPECTIVES ON RETAILING

Introduction – Meaning – Characteristics - Emergence of organizations of retailing - Types of Retailers (Retail Formats) - Multichannel Retailing -Customer Buying Behaviour, Historical Perspective – Retail Theories -Wheel of retailing - The Retail Accordion - Trends in retailing – FDI in Retail -Problems of Indian Retailing - Current Scenario.

Module: 2 – RETAIL STRATEGIES AND RETAIL PLANNING

Strategy - Financial Strategy - Site & Locations (Size and space allocation - location strategy - factors affecting the location of Retail - Retail location Research and Techniques, Objectives of Good store Design.) – Human Resource Management in retailing - Information Systems and supply chain management & Logistics in

retail.

Module: 3 – STORE MANAGEMENT AND VISUAL MERCHANDISING

Introduction - Store Management: Responsibilities of Store Manager - Store Security- Parking Space Problem at Retail Centers, Store Record and Accounting System - Coding System - Material Handling in Stores - Management of Modern retails -Store Layout, Design: Types of Layouts.

Visual Merchandising: Introduction - Visual Merchandising Techniques - Controlling Costs and Reducing Inventories Loss – Exteriors & Interiors Customer Service - Planning Merchandise

Assortments -Buying systems –Buying merchandise and Retail Communication Mix- Role of Visual Merchandiser.

Module: 4 – RETAIL PRICING

Introduction – Meaning of Retail Pricing - Factors influencing retail pricing - Retail pricing strategies.

Module: 5 – EMERGING TRENDS IN RETAIL INDUSTRY

Artificial intelligence in retailing – Shopping with Augmented Reality - Hyperlocal in retailing - Productcustomization - Visual search - Omnichannel experiences - Pop-up shops - Same-day delivery - Social shopping - Private label brands - Ethical and value-based brands - Online Shopping.

BOOKS FOR REFERENCE

1.Sinha, Piyush Kumar & Uniyal (2010), Managing Retailing, Oxford University Press

2. Chetan Bajaj, Retail Management, Oxford University press
3. Levy & Weitz (2012), Retail Management, TMH, 8th Edition
4. David Gilbert, Retail Marketing Management, Pearson Education, 2nd Edition
5. A. J. Lamba, The Art of Retailing, McGraw Hill
6. Swapna Pradhan (2012), Retailing Management, TMH
7. Barry Berman, Joel R. Evans, Retail Management: A Strategic Approach, Pearson Publications.

NAME OF THE COURSE: HUMAN RESOURCE ELECTIVE 1 – HUMAN RESOURCE DEVELOPMENT

Module: 1 – Introduction to HRD

Human Resource Management: Introduction, Meaning, Definition & Human Resource Management Process. Human Resource Development – Evolution of HRD - the difference between education, training, learning and the concept of the transfer of learning, Contemporary realities and emerging trends in HRD.

HRD Functions, Roles and Competencies of HRD Professionals; Employee Behaviour - Implications on HRD – External and Internal factors – Learning and HRD – Learning Strategies and Styles.

Module: 2 – FRAME WORK OF HUMAN RESOURCE DEVELOPMENT

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. Employee Orientation - Fundamental concepts of Socialization - Realistic Job Review - 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: 3 – EVALUATING HRD PROGRAMS

Introduction-Evaluating HRD programs - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - - Career Management and Development – Stages and Process.

Module: 4 – MANAGEMENT DEVELOPMENT

Introduction - Management Development – Managerial Global Competencies – Designing Management Development Programs, Employee counselling and wellness services– Counselling Programs - Employee Assistance Programs – Mental Health - Stress Management Interventions.

Module: 5 – HR PERFORMANCE

Performance Management – Introduction and Stages – Performance Measurement tools: Balanced Score Card, Benchmarking; Coaching and Mentoring – HR Performance Management System - HR Research - Impact of Globalization on HRD- Diversity of Work Force – HRD programs for diverse employees - Expatriate

& Repatriate support and development

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 Publications 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

NAME OF THE COURSE: BUSINESS ANALYTICS ELECTIVE 1 – BASICS OF BUSINESS ANALYTICS

Module: 1 – INTRODUCTION TO BUSINESS ANALYTICS

Business Analytics: Concept, Evolution of business analytics, Terminologies used in analytics; Meaning, Importance, Scope and Uses of Business analytics; Types of

Analytics: Descriptive, Diagnostics, Predictive, Prescriptive; Application of Business analytics; Architecture of business analytics; Business Strategy and analytics alignment; Role of a business analyst: Classical requirements and tasks performed by business analysts Project Management: Project phases, types: Waterfall, Agile, Iterative, Incremental.

Module: 2 – INTRODUCTION TO DATA

Introduction to Data Science: Meaning of Data and Data science, Sources of data; Data collection methods and tools; Use of data in Decision making, Importance of data quality, Types of Digital data: Structured, Semi Structured and Unstructured data; Data Warehouse, Data mining, Data integration: meaning, need and advantages; Data profiling, Big data (meaning only), Data quality assurance and ethics.

Module: 3 – INTRODUCTION TO DBMS

Database: Meaning of Database and DBMS, Characteristics of DBMS, Architecture & Security, Types of Data Models, Concepts and constraints of RDBMS, Introduction to Structured Query Language; SQL Commands: DDL, DML, DCL, DQL, SQL constraints Different RDBMS available - MySQL, MariaDB, PostgreSQL and others OLTP and OLAP: Meaning, Difference between OLTP and OLAP, RDBMS: Installer, Download sample Database, Loading Sample Database in RDBS (preferably open source RDBMS).

Module: 4 – INTRODUCTION TO SPREADSHEETS (LIBREOFFICE CALC, MS EXCEL OR OTHERS)

Introduction to spreadsheets: Office Suite overview; Basic text and cell formatting; Basic arithmetic calculation (sum, subtraction, product, exponent, round-off) ;

Paste special; Freeze pane; Auto completion of series; Sort and filter; Charts
Functions: Perform calculations by using the SUM, MIN and MAX, COUNT,
AVERAGE, logical operations by using the IF function, SUMIF, AVERAGEIF,
COUNTIF Data validation - Text Functions: LEN, TRIM, PROPER,
UPPER, LOWER, CONCATENATE.

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

NAME OF THE COURSE: VOCATIONAL COURSE – GST – LAW & PRACTICE

Module: 1 – INTRODUCTION TO GST (THEORETICAL BASED)

The concept of tax and the objective for its levy, the concept of Direct and Indirect tax and the differences between the two types of taxes, the basic features of Indirect taxes and the principal Indirect taxes in India, Source Based Vs destination based taxation structure and its features. The need for GST in India, The historical background of GST in India, The framework of GST (Dual Model) and various benefits to be accrued from implementation of GST. The significant amendments made in Constitution (101st Amendment) Act, 2016. GST Council: Constitution, Power and Functions.

Module: 2 – IMPORTANT DEFINITIONS IN GST AND SUPPLY UNDER GST

Definitions of: Goods, Services, Person, Consideration, Aggregate Turnover, Fixed Establishment, Casual taxable person, Taxable Supplies, Exempt Supply, Non-taxable supply, Supply with consideration in course/ furtherance of business, Supply without consideration; Schedule I, II, and III to the GST Act. Continuous supply, Composite supply, Mixed Supply, Taxability of Interstate supply and Intra state supply. (Problems) Exempt Supply – Education sector, Government Organisation, Agriculture Sector, Interest Income, Rental Income, Transportation, Health Sector.

Module: 3 – PROCEDURE AND LEVY UNDER GST

Registration under GST based on Turnover Limits; Casual registration; Levy and collection of CGST/SGST/IGST; GST Under Composition levy- Goods and Services; Reverse Charge Mechanism (RCM)- GTA, Legal Service, Director Remuneration; Tax Invoice and essential elements in Invoice; GST on items containing Alcohol; Petroleum Products; GST on Tobacco Products.

Module: 4 – TIME AND VALUE OF SUPPLY

Time of Supply for Goods/Services (Point of Tax) for both forward and reverse charge when consideration is received in money and when consideration other than money, residuary cases. Value of Supply to unrelated persons when price is the sole consideration of the supply; Computation of Value of supply (Inclusions and exclusion), concept of Discount and its treatment.

Module: 5 – INPUT TAX CREDIT AND PAYMENT OF TAXES

Definition of: Input (Goods), Input Services, Capital goods, Input on Capital Goods, Concept of elimination of Tax Cascading Effect through Value added tax system. Concept of Input tax credit. Eligibility and conditions for taking ITC, Cross Utilization of ITC between Goods and Services, blocked credits Sec17(5). Concept of Electronic Credit Ledger, Electronic Cash Ledger.

GST Returns: Returns for Outward supply (GSTR-1), Returns for Inward Supply (GSTR-2A and 2B), Final Monthly Returns (GSTR-3B). Due dates, Late fees and interest. Setting off OF ITC and Payment of Tax- Computation of GST- Full-fledged Problems.

BOOKS FOR REFERENCE

- 1.V.S.Datey, Goods and Services Taxes, Taxman
- 2.Sathpal Puliana, 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

8.Customs Act, Himalaya Publishing House

9.G. B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.

Note: Latest edition of text books may be used.

NAME OF THE COURSE: SEC – EMPLOYABILITY SKILLS

Module: 1 – COMPETITIVE EXAMINATIONS

Central Government Examinations: UPSC, SSC, IBPS, LIC, RRB, RBI, NABARD and Department of Posts.

Karnataka State Government Examinations: KPSC, KEA, KSPEB. Eligibility criteria for various examinations. Common Examination pattern. Private Organizations: Access vacancies from Naukari.com; Indeed.com; shine.com; linkedin.com etc.,
Practical: Explore various vacancies notified by the above-stated authorities.

Module: 2 – QUANTITATIVE APTITUDE, LOGICAL REASONING & ANALYTICAL ABILITY

Quantitative aptitude: Percentage, Profit or loss calculation, Time and work, Speed and Distance, Ratio and proportion. (Simple problems) Logical Reasoning: Coding and Decoding, Blood Relations, Directions, and Venn Diagram. Analytical Ability: Statement and assumptions and Data interpretation. Practical: Conduct Mock competitive examination for quantitative aptitude, logical reasoning and analytical ability.

Module: 3 – DIGITAL LITERACY

Basic computer skills: MS Word and MS Excel (only layout, basic operations and shortcut keys). MS PowerPoint, Internet and web browsing skills, Email etiquette.

Practical: Draft an Email to the HR of a company as an aspirant for the job by

attaching your resume.

Module: 4 – SOFT SKILLS

Communication Skills: Verbal and Non-verbal communication, Effective listening skills, Excellent writing skills, and Presentation skills.

Interpersonal Skills: Understanding the importance of teamwork, Conflict resolution, and Building positive relationships with team members. Leadership skills: importance and Effective leadership.

Practical: As a team leader write a draft appreciation letter to the team members for the completion of the project successfully.

Module: 5 – CAREER DEVELOPMENT AND WORKPLACE ETIQUET

Career Development: SWOC analysis for self-assessment, Setting career goals and creating a career plan, Job search strategies, Interview skills, and effective resume writing. Workplace Etiquette: Time Management- importance and strategies for effective time management, Dress code, personal grooming, Office and workplace manners, Meeting etiquette. Work ethics and integrity.

BOOKS FOR REFERENCE

- 1.V.S.Datey, Goods and Services Taxes, Taxman
- 2.Sathpal Puliana, 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.

A2	Indian Accounting Standards-2	F2	Investment Management	M2	Customer Relationship Management	H2	Cultural Diversity at Work Place	B2	Advanced Business Analytics
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NAME OF THE COURSE: MANAGEMENT ACCOUNTING

Module: 1 – INTRODUCTION TO MANAGEMENT ACCOUNTING AND FINANCIAL STATEMENT ANALYSIS

Management Accounting – 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. Financial Statements Analysis & Interpretations–Meaning and definition of Financial Analysis, Types of analysis, Techniques of Financial Analysis– Comparative Statements, Common Size Statements and Trend Analysis– (Problems with comments on Solvency, Liquidity, Profitability and Productivity in case of B/S and on CGS, G/P, Operating Profit and N/P in case of Income Statement)

Module: 2 – RATIO ANALYSIS

Ratio Analysis: Introduction, Meaning and Definition, Uses, Limitations–Classification of Ratios Financial Ratios: Liquidity ratios: Current

ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio, Turnover Ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio -Debt payment period, Assets turnover ratio, Profitability Ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Earnings per share and Price Earnings Ratio, Return on capital employed;
Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.

Module: 3 – FUND FLOW ANALYSIS

Concept and Meaning of Fund, Fund Flow Statement-Meaning, Definition, Uses and Limitations. Preparation of Fund Flow Statement-Statement of Changes in Working Capital- Statement of Fund from Operation-Statement of Sources and Application of Funds.

Module: 4 – CASH FLOW ANALYSIS

Introduction- Meaning and Definition, Merits and De-merits. Cash and Cash Equivalent; Differences between Fund flow and cash flow statements; Provision of Ind AS 7- Classification of Cash Flows-Procedure of Cash Flow Statement. Preparation of Cash Flow Statement as per Ind AS 7

Module: 5 – MANAGEMENT REPORTING

Meaning, Requisites of a Good Report, Principles of good report. Reports on Management Review and Governance: Introduction- Annual Report on CSR -- Corporate Governance Report.

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
- 4.Introduction to Management Accounting, Pearson Education.
- 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 textbooks may be used

**NAME OF THE COURSE: PROJECT MANAGEMENT AND SUPPLY CHAIN
PROCESS**

Module No. 1: Project Management

What is Project Management, Steps in Project Management, Deming cycle for Project Management. Project Manager – Roles & Responsibilities, Project management Tools and techniques.

Module No. 2: Project Planning

Project Planning –Scope, Objective, Project Feasibility Study –Technical feasibility –Scope, Project Budgeting and Costing, Social Cost Benefit Analysis –steps.

Module No. 3: Project Risk Management

Types of Project Risk in Supply Chain, Risk components, Measures of Risk Sensitivity Analysis.

Module No. 4: Project Data Management

Basic Steps in Data collection for Project Management, System & Procedure. Planning the Project of Supply Chain management – Communication, Man Management, Material Management and Cost management

Module No. 5: Project Control

Project Control –Program/Scope, Performance, Schedule, and Cost Control-Methods of Cost Control, PERT AND CPM, HR Role in Project Management and Organization Structure.

NAME OF THE COURSE:

SOURCING FOR LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Module: 1 – SOURCE

Definition. Approaches to sourcing. Sole sourcing – Single, Dual & Multiple sourcing arrangements, other sourcing/purchasing strategies, Tendering – Open, Restricted and Negotiated approaches. Intra-Company trading and Transfer pricing arrangement, Implications of International Sourcing.

Module: 2 – EXTERNAL SOURCING

Criteria for sourcing requirement from external suppliers – Quality Assurance, Environmental and Sustainability, Technical Capabilities, System Capabilities, Labour Standards, Financial Capabilities. Award criteria – Price, Total Life Cycle Costs, Technical Merit, Added Value Solutions, Systems, Resources.

Module: 3 – ASSESSMENT OF FINANCIAL STABILITY

Sources of information on potential suppliers' Financial performance. Financial reports – Profit & Loss Statements, Balance Sheets, and Cash Flow Statements. Ratio Analysis on Liquidity, Profitability, Gearing and Investment. Role of credit rating agencies.

Module: 4 – ASSESSMENT OF MARKET DATA

Analysing Suppliers' Market. Secondary Data on Markets & Suppliers. Indices that measure economic data. Process of obtaining tenders and quotations. Decision criteria for tenders and quotations. Criteria to assess tenders and quotations – use of weighted points system.

Module: 5 – LEGISLATIVE, REGULATORY & ORGANIZATIONAL REQUIREMENTS

Legislative, Regulatory & Organizational Requirements when sourcing from not-for-profit, private and public sector suppliers. Competitive tendering process. Timescales on tendering process. Procedure for award of contract. Regulatory bodies.

BOOKS FOR REFERENCE

1. Donald Waters, Logistics - An Introduction to Supply Chain Management, Palgrave Macmillan, New York,

2. John Gattorna , Handbook of Logistics and Distribution Management.
3. P. Fawcett, R. McLeish and I Ogden, Logistics Management.
4. D.M. Lambert & J R Stock, Richard D Irwin Inc., Strategic Logistics Management.
5. Martin Christopher, Logistics and Supply Chain Management, Pitman Publishing, 2 nd Edition
6. David N, Burt, Donald W. Dobler, Stephen L. Starling, “World Class Supply Management- A Key to Supply Chain Management”, Tata McGraw Hill Publishing Company Ltd., New Delhi.

NAME OF THE COURSE: ACCOUNTING ELECTIVE 2 - INDIAN ACCOUNTING STANDARDS – II

Module: 1 – CONSOLIDATED FINANCIAL STATEMENT (IND AS 110)

Holding Company: Meaning and Definition; Subsidiary Company: Meaning and Definition; Steps in Preparation of Consolidated Financial Statements; Capital Profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve, Unreleased profit, Mutual indebtedness. (Problems on Preparation of

Consolidated Balance Sheet, Non-controlling Interest & Goodwill)

Module: 2 – DISCLOSURES IN THE FINANCIAL STATEMENTS

Employee benefits (Ind As 19); Earnings per Share (Ind AS 33); Lease (Ind AS 116), Share- based Payment (Ind AS 102).

Module: 3 – MEASUREMENT BASED ON ACCOUNTING POLICIES

Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8); First time adoption of Ind As (Ind As 101); Accounting for Government Grants and Disclosure of Government Assistance (Ind AS 20); Share Based Payment (Ind AS 102)

Module: 4 – ACCOUNTING AND REPORTING OF FINANCIAL INSTRUMENTS

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, Derecognition of Financial Assets and Financial Liabilities; Disclosures of Financial Instruments (Ind AS 107)
(Problems on IND AS 39)

Module: 5 – REVENUE BASED ACCOUNTING STANDARD

Revenue from Contracts with Customers (Ind AS 115); Fair Value Measurement(Ind AS 113); Contract, Practical Provisions and problems on the above standards.

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, CommercialLaw 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 COURSE: FINANCE ELECTIVE 2 – INVESTMENT MANAGEMENT

Module: 1 – CONCEPT OF INVESTMENT

Investment: Introduction, Meaning, Attributes, Objectives & Constraints; An overview of various investment avenues; Investment & Speculation, Features of a

good investment, Investment Process.

Module: 2 – FUNDAMENTAL ANALYSIS

Fundamental analysis: Economic Analysis, Industry Analysis & Company Analysis

Valuation of securities: Valuation of Bonds and debentures and preference shares, equity shares- no growth rate, normal growth rate and super normal growth rate.

Module: 3 – RISK & RETURN

Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return.

Module: 4 – TECHNICAL ANALYSIS

Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory; Support & Resistance Levels; Charts: Types, Trend and Trend Reversal Patterns.

Indicators & Oscillators – Moving averages – SMA & EMA, RSI, Bollinger Bands
Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency.

Module: 5 – PORTFOLIO MANAGEMENT

Portfolio Management: Meaning, Need, Objectives, Process of Portfolio management, Selection of securities and Portfolio analysis; Construction of Optimal Portfolio; Portfolio Performance evaluation (Theory only)

BOOKS FOR REFERENCE

1. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas., Investments, Tata McGrawHill 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 COURSE: MARKETING ELECTIVE 2 - CUSTOMER RELATIONSHIP MANAGEMENT

Module: 1 – EVOLUTION OF CUSTOMER RELATIONSHIP

CRM: Introduction, 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: 2 – CRM CONCEPTS

Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Customer Satisfaction Measurements, Web based Customer Support. Three levels of Service/Sales profiling, Service Level agreements (SLA's), Creating and Managing effective SLA's.

Module: 3 – PLANNING FOR CRM

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: 4 – CRM AND MARKETING STRATEGY

Introduction - CRM Marketing Initiatives, Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.

Module: 5 – CRM PLANNING AND IMPLEMENTATION

Introduction - Issues and Challenges in implementing CRM, Information

Technologytools in CRM; CRM Implementation Roadmap; Road Map (RM)
Performance: Measuring CRM performance, CRM Metrics.

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 RelationshipManagement", 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 COURSE: HUMAN RESOURCE ELECTIVE 2 – CULTURAL DIVERSITY AT WORKPLACE

Module: 1 – INTRODUCTION TO DIVERSITY

Introduction to cultural and workforce diversity in organizations, Evolution of Diversity Management, Overview 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, Myths about Cultural diversity.

Module: 2 – EXPLORING DIFFERENCES

Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and Oppression, Strategies for managing diversity, Diversity Management System, Technology and managing diversity

Module: 3 – VISIONS OF DIVERSITY AND CROSS - CULTURAL MANAGEMENT

Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences.

Cross-Cultural Management: Meaning and Concepts, Elements, Cultural Values and International Management, Cross – cultural negotiations Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck framework, Hofstede's Cultural Dimensions, Trompenaars and Hampden-Turner's Model, Schwartz Value Survey, GLOBE study.

Module: 4 – SKILLS AND COMPETENCIES

Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Culture and Diversity

Intelligence, Communication roadblocks, Leading Global Virtual Teams
Organisational Equity and Team Inclusion, MBI Model.

Module: 5 – RECENT TRENDS IN DIVERSITY MANAGEMENT

Emerging workforce trends–True Inclusion and Tokenism, Multigenerational Workforce, Dual-career couples–Cultural issues in international working on work-life balance– Managing multi-cultural teams: Issues and challenges, Unconscious Bias, Data and Diversity, Diversity Leadership, DEI Measures and their impact.

Global demographic trends: Mental Health and workforce diversity, Hybrid working and diversity & inclusion dilemmas, psychological safety.

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: Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson

NAME OF THE COURSE: BUSINESS ANALYTICS ELECTIVE 2 - ADVANCED BUSINESS ANALYTICS

Module: 1 – VARIABLES FOR DATA ANALYTICS

Introduction to Variables, definition, Types of Variables: numerical, categorical, nominal, ordinal, interval, ratio, continuous, discrete and others; Determining the nature of variables in data analysis - Differentiation between numerical and categorical variable, Distinction between nominal and ordinal variables - Differentiation between interval and ratio - Distinguish between continuous and discrete.

Module: 2 – INFERENCE STATISTICS

Population and Sample; Meaning and Definition, Types of sampling, Sample frame, sample size, sampling design; Normal Distribution; Hypothesis: Concept and Meaning, Null and Alternate Hypothesis, Level of Significance; Parametric and Non Parametric tests: T-Test, Z-Test, Chi- Square Test, Correlation, Regression, ANOVA, MANOVA, Man-Whitney, Kruskal-Wallis test, Factor Analysis, Path Analysis (concepts and applications only)

Module: 3 – INTRODUCTION TO R PROGRAMMING

Basics of R, Installation of R and R studio/other IDEs, Vectors, Matrices (meaning) Data types, Importing files, Writing files, Merging Files, Data Manipulation, Creation and Deletion of New Variables, Sorting of Data, Functions, Graphical

Presentation and Descriptive Statistics.

Module: 4 – DATA VISUALISATION AND BUSINESS DECISION MAKING

Introduction to Dimensions and measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart); Basic understanding in dashboard and storyboard. Data visualisation and functions in spreadsheet: charts, Vlookup and Hlookup and pivot tables; Data visualisation using Ggplot2 in R Decision support systems, interpretation of analytical results, developing data driven strategies.

**NAME OF THE COURSE: VOCATIONAL COURSE 2 - INCOME TAX
FUNDAMENTALS**

Module: 1 - BASIC CONCEPTS OF INCOME TAX

Introduction - Meaning of tax-, types of taxes, Important definitions: assessment - assessment year - previous year (including exceptions) - assessee - person - income - casual income - Gross total income - Total income - Agricultural income - scheme of taxation, - Exempted incomes of an individual U/S- 10 (Important ones Restricted to Individual Assessee) .

Residential Status and Incidence of Tax : Introduction - Residential status of an individual. Conditions for Determination of residential status of an individual - Incidence of tax or Scope of Total income (Theory Only)

Module: 2 - INCOME FROM SALARY

Introduction - Meaning of Salary -Basis of charge- Definitions-Salary - Allowances -Perquisites and profits in lieu of salary -Provident Fund-Deductions Simple problems on Computation of Taxable Salary without working notes, all values are given directly.

Module: 3 - INCOME FROM HOUSE PROPERTY

Introduction - Basis for charge - Deemed owners -House property incomes

exempt from tax, composite rent and unrealized rent. Annual Value -Determination of Annual Value - Deductions from Annual Value - Problems on Computation of Income from House Property on Let out, Self Occupied properties only.

Module: 4 – Profits & Gains of Business & Capital Gains

Profits and Gains of Business and 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. Simple Problems on computation of income from business of a sole trading concern (With a very simple adjustments)
Capital Gains: Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain – Simple problems (excluding deductions U/S 54 to 54G).

Module: 5 – Income from other Sources and Total Income

Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up- Simple problems on computation of Income from other Sources with simple adjustments. Computation of Total Income under new tax regime.

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 Publications, Ludhiana.

4. Bhagawathi Prasad, Direct Taxes.

5. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing

NAME OF THE COURSE: FINANCIAL EDUCATION AND INVESTMENT AWARENESS

Module No. 1: Foundations for Finance

Introduction to Basic Concepts: Investments: Meaning, Need for Investments, Investment Objectives, Investment Goals; Long-term & Short-term Investments, Concept of Risk & Return, Savings v/s Investment, Investment v/s Speculation; concept of diversification Investment Alternatives for a Common Investor (Financial Assets & Real Assets): Stock, Debt, Bonds, PPF, Mutual Funds, Gold – Physical & Electronic, Silver & Other Precious Metals, Real Estate, Art, Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLVMY, PMKMDY

Module No. 2: Investment Management

Stock Markets: Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis; Technical Analysis – Support & Resistance, Moving Averages, EMA & SMA, Charts & Patterns (meaning only) Stock Return and Risk: Concept of Return – Periodic Returns & Capital appreciation; Systematic & Unsystematic Risks: Analysing risk-return trade off.

Module No. 3: Mutual Funds and Banking in India

Mutual Funds: Features of Mutual Funds, Types of Mutual Fund Plans. Net Asset

Value; Criteria for selection of Mutual Funds Banking in India: Types of Bank Deposits, Deposit Insurance, PMJDY, Traditional and New Banking Practices, Debit and Credit Cards; Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI.

References:

- 1.RBI Financial Education Handbook
- 2.NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI
- 3.NSE Academy Certification in Financial Markets (NCFM) Modules

Text Books:

- 1.Prasanna Chandra, Financial Management, McGraw Hill Publication.
- 2.Aswath Damodaran, Corporate Finance, John Wiley & Sons Inc.
- 3.Pitabas Mohanty, Spreadsheet Skills for Finance Professionals, Taxmann Publications
- 4.Fischer & Jordan, Security Analysis & Portfolio Management, Printice Hall.

Websites:

- 1.www.sebi.gov.in
- 2.www.nseindia.com
- 3.www.amfiindia.com

OPEN ELECTIVE OFFERING - III & IV SEMESTER

**NAME OF THE PROGRAM: BACHELOR OF COMMERCE (B.COM) COURSE CODE:
B.COM 3.6(A)**

NAME OF THE COURSE: BUSINESS ETHICS

Module: 1 – INTRODUCTION TO ETHICAL CONCEPTS

Ethics: Introduction, Meaning, Scope; Types of Ethics; Characteristics; Factors influencing Managerial Ethics; Importance of Managerial Ethics; Arguments for and against Managerial Ethics; Corporate Social Responsibility – Issues of Management – Crisis Management.

Module: 2 – PERSONAL ETHICS

Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – Karma Yoga – Proactive – Flexibility and Purity of Mind.

Module: 3 –ETHICS IN MANAGEMENT

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.

Module: 4 –CORPORATE GOVERNANCE

Corporate Governance: Meaning, Scope; Composition of BODs, Cadbury Committee, Various Committees, Reports on Corporate Governance, Scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.

Books for Reference:

- 1.Murthy CSV - Business Ethics and Corporate Governance - HPH
- 2.Dr. Muralidhar S & others – Managerial Ethics – Kalyani Publishers
- 3.Bholananth Dutta, S.K. Podder – Corporation Governance - VBH.
- 4.Dr. K. Nirmala, Karunakara Readdy - Business Ethics and Corporate Governance - HPH
- 5.H.R.Machiraju - Corporate Governance
- 6.K. Venkataramana - Corporate Governance - SHBP
- 7.N.M.Khandelwal - Indian Ethos and Values for Managers
- 8.S Prabhakaran - Business ethics and Corporate Governance
- 9.C.V. Baxi - Corporate Governance
- 10.R. R. Gaur, R. Sanghal, G. P. Bagaria - Human Values and Professional ethics
- 11.B O B Tricker - Corporate Governance - Principles , Policies and Practices
- 12.Michael, Blowfield - Corporate Responsibility

13. Andrew Crane - Business Ethics

14. Ghosh - Ethics in Management and Indian ethos

**NAME OF THE PROGRAM: BACHELOR OF COMMERCE (B.COM) COURSE CODE:
B.COM 3. 6(B)**

NAME OF THE COURSE: CORPORATE ENVIRONMENT

Module: 1 - INTRODUCTION TO COMPANY

Company: Meaning, Definition, Features; Steps in Formation of Joint Stock Company; Kinds of Companies – One Person Company, Private Company, Public Company, Company Limited by Guarantee, Company Limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small

Company, Foreign Company, Global Company, Body Corporate, Listed Company.

Module: 2 - FORMATION OF A COMPANY

Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & Contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation Subscription Stage: Meaning & Contents of Prospectus, Statement in lieu of Prospects and Book Building Commencement Stage: Document to be filed; Registrar of Companies, Certificate of Commencement of Business.

Module: 3 – COMPANY ADMINISTRATION

Key Managerial Personnel: Managing Director, Whole time Directors, Company Secretary, Chief Financial Officer, Resident Director, Independent Director; Auditors: Appointment, Powers, Duties & Responsibilities; Audit Committee; CSR Committee. Company Secretary: Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or Dismissal.

Module: 4 - CORPORATE MEETINGS

Corporate Meetings - Types of Meetings – Annual General Meeting – Extraordinary General Meetings – Board Meetings and Resolutions - Requisites of a Valid Meeting.

Reference Books:

1.S.N Maheshwari - Elements of Corporate Law - HPH.

2.Dr. Muralidhar & Others – Corporate Environment – Kalyani Publishers

3. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration - VBH
4. Dr. P.N. Reddy and H.R. Appanaiah - Essentials of Company Law and Secretarial Practice - HPH.
5. K. Venkataramana - Corporate Administration – SHBP
6. N.D. Kapoor - Company Law and Secretarial Practice - Sultan Chand.
7. M.C. Bhandari - Guide to Company Law Procedures - Wadhwa Publication
8. S.C. Kuchal - Company Law and Secretarial Practice

NAME OF THE PROGRAM: BACHELOR OF COMMERCE (B.COM)

COURSE CODE: B.COM 4. 6(A)

NAME OF THE COURSE: INCOME TAX FOR BEGINNERS

Module 1: INTRODUCTION TO INCOME TAX

Introduction: History of Income Tax in India – Meaning of Tax – Objectives of Taxation – Agricultural Income – Assessee – Person – Individual – Income – Gross

Total Income – Total Income – Assessment year – Previous year.

Module: 2 – RESIDENTIAL STATUS

Residential Status of Assessee – Basic Conditions – Additional conditions – Incidence of Tax – Computation of Gross Total Income on the Basis of Residential Status (Individuals only)

Module: 3 – EXEMPTED INCOMES

Exempted Incomes – under Section 10 (2), 10 (2A), 10(5), 10(10), 10(10A), 10(10AA)

Module: 4 – INCOME FROM SALARY

Computation of Income from Salary: Different forms of Salary, Employer Employee relationship – Allowances – Perquisites – Provident Funds – Deductions – 80C, 80D, 80DD, 80E, 80U (Practical problems).

Reference Books:

- 1.Ahuja G.K. & Ravi Gupta., Systematic Approach to Income Tax and Central Sales Tax, Bharath Law House, New Delhi
- 2.Singhania Vinod K and Singhania Monica., Direct Tax Planning and Management, Taxmann Publications, New Delhi
- 3.Lakhotia R.N., Corporate Tax Planning, Vision Publications, New Delhi
- 4.Lal B.B. and Vashisht, Direct Taxes, Pearson Education.
- 5.Mehrotra H.C. and Goyal S.P., Income Tax Law and Practice, SahityaBhavan Publications, Agra

**NAME OF THE PROGRAM: BACHELOR OF COMMERCE (B.COM) COURSE CODE:
B.COM 4. 6(B)**

NAME OF THE COURSE: ADVERTISING & PERSONAL SELLING

Module 1: INTRODUCTION TO ADVERTISING

Introduction to Advertising Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, Types and Objectives; DAGMAR Approach; Target Audience Selection-Basis; Methods of setting of Advertising Budget.

Module: 2 – ADVERTISING

Advertising: Message and Media Decisions Advertising Message-Advertising Appeals; Elements of Print and Broadcast Advertising Copy; Types of Advertising Media- Strengths and Limitations; Factors influencing selection of Advertising Media; Media Scheduling.

Module: 3 – ADVERTISING INSTITUTIONAL FRAMEWORK

Advertising Effectiveness and Institutional Framework Rationale of Measuring Advertising Effectiveness; Communication and Sales Effect; Pre and Post-Testing Techniques; Advertising Agency: Role, Types and Selection. Ethical and Legal Aspects of Advertising. Role of Advertising Standards Council of India (ASCI).

Module: 4 – PERSONAL SELLING & PROCESS

Introduction to Personal Selling Concept of Personal Selling and Salesmanship; Qualities of a Good Salesperson. Ethical Conduct in Selling. Types of Salespersons; Role of Personal Selling in CRM; AIDAS Model of Selling , Personal Selling Process Prospecting, Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit.

Reference Books:

1. Buskirk, F. A. R. (1988). *Selling: Principles and Practices*. New York: McGraw Hill Education
2. Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and Promotion: An Integrated Marketing Communications Perspective*. McGraw Hill Education
3. Castleberry, S. B., & Tanner, J. F. (2013). *Selling: Building Relationships*. New York: McGraw Hill Education



CHRIST COLLEGE

OF SCIENCE AND MANAGEMENT

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Hosur-Malur Main Road, Alambady, Malur, Karnataka- 563160

Department of Commerce

NEP Syllabus 2021 2022 Onwards

BCOM GENERAL

III SEM & IV SEM

BCOM GENERAL SYLLABUS 2021-2022 ONWARDS**SEMESTER III**

Sl. No.	Course Code	Title of the Course	Teaching Hrs per Week (L+T+ P)	SA	IA	Total Marks	Credits
1	Lang.3.1	Language-I	3+1+0	60	40	100	3
2	Lang.3.2	Language-II	3+1+0	60	40	100	3
3	B.Com.3.1	Corporate Accounting	4+0+0	60	40	100	4
4	B.Com.3.2	Business Statistics	4+0+0	60	40	100	4
5	B.Com.3.3	Cost Accounting	4+0+0	60	40	100	4
6	B.Com.3.4	India & Indian Constitution	3+0+0	30	20	50	3
7	B.Com 3.6	Open Elective - From other Department	3+0+0	60	40	100	3

NAME OF THE COURSE: CORPORATE ACCOUNTING

Module: 1 - UNDERWRITING OF SHARES

Underwriting: Introduction, Meaning, Advantages, Types; SEBI Regulations; Underwriting Commission; Underwriters' Functions; Marked and Unmarked Applications; Determination of Underwriters' Liability; Firm & Pure Underwriting; Full & Partial Underwriting.

Module: 2 – REDEMPTION OF PREFERENCE SHARES

Redemption of Preference Shares: Meaning & Legal Provisions; Treatment regarding Premium on Redemption; Creation of Capital Redemption Reserve Account; Fresh Issue of Shares; Arranging for Cash Balance for the purpose of Redemption; Minimum Number of Shares to be issued for Redemption; Issue of Bonus Shares; Preparation of Balance sheet after Redemption as per Schedule III to Companies Act 2013.

Module: 3 – VALUATION OF GOODWILL & INTANGIBLE ASSETS

Valuation of Goodwill: Introduction & Meaning; Factors influencing Valuation of Goodwill; Circumstances of Valuation of Goodwill; Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of Average Profit & Super Profit Method and Annuity Method Brand Valuation and Intellectual Property Rights (IPR) – Theory Only

Module: 4 – FINANCIAL STATEMENTS OF COMPANIES & RECENT DEVELOPMENTS

Statutory Provisions regarding preparation of Financial Statements of Companies as per Schedule III of Companies Act, 2013 and IND AS-1; Treatment of Special Items: TDS, Advance Payment of Tax, Provision for Tax, Depreciation, Interest on Debentures, Dividends, Rules regarding payment of Dividends, Transfer to Reserves; Preparation of Statement of Profit and Loss and Balance Sheet.

Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting (Theory Only)

BOOKS FOR REFERENCE

1.M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi

2.Dr. S Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja & Prof. P R Narasappa– Corporate Accounting- Kalyani Publishers

3.S.N. Maheshwari and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi

4.V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning

5.Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi

6.P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand

Note: Latest edition of text books may be used.

NAME OF THE COURSE: BUSINESS STATISTICS

Module: 1 - : STATISTICAL DATA AND DESCRIPTIVE STATISTICS

Introduction to Data: Meaning, Types, Methods of Collection of Data; Classification of Data: Univariate (Simple Problems), Bivariate and Multivariate Data (Concept only)

Measures of Central Tendency: Mathematical Averages - Arithmetic Mean; Positional Averages - Median & Mode (Graphical determination of Mode)

Module: 2 – MEASURES OF VARIATION

Measures of Variation: Meaning, Types - Absolute and Relative - Range, Quartile Deviation, Mean Deviation, Standard Deviation & Variance

Module: 3 – PROBABILITY DISTRIBUTIONS

Probability: Meaning & Concepts; Theory of Probability: Addition and Multiplication Laws of Probability; Conditional Probability and Bayes' Theorem (Theory only); Normal Distribution (Theory only)

Module: 4 – CORRELATION AND REGRESSION ANALYSIS

Correlation: Meaning, Types of Correlation- Positive and Negative; Simple, Partial and Multiple; Linear and Non-Linear; Measurement: Pearson's Co-efficient of Correlation & Probable Error; Spearman's Rank Co- efficient of Correlation.

Regression: Meaning, Regression Lines, Regression Equations and Estimation; Properties of Regression Coefficients; Relationship between Correlation and Regression Coefficients.

Module: 5 – INDEX NUMBERS

Index Numbers: Meaning, Uses, Construction of Index Numbers - Fisher's Ideal Index Number with Time Reversal and Factor Reversal Tests; Construction of Consumer Price Indices – Aggregative Expenditure Method & Family Budget Method.

BOOKS FOR REFERENCE

1. Gupta, S.P. and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi
2. Vohra N. D., Business Statistics, McGraw Hill Education
3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House
4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning
5. D N Elhance, Fundamentals of statistics
6. Sen Chetty and Kapoor, Mathematical statistics

Note: Latest edition of textbooks may be used

NAME OF THE COURSE: COST ACCOUNTING

Module: 1 – INTRODUCTION TO COST ACCOUNTING

Cost, Costing, Cost Accounting & Cost Accountancy - Meaning and Definition; Objectives, Importance and Uses of Cost Accounting; Difference between Cost Accounting and Financial Accounting; Elements and Classification of Cost; Cost Object, Cost Unit, Cost Centre; Limitations of Cost Accounting

Cost Sheet: Meaning and Preparation of Cost Sheet including Tenders and Quotations

Module: 2 – MATERIAL COST

Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material; - Inventory Control: Meaning & Techniques; Problems on level setting and EOQ; Procurement: Procurement Procedure; Relevant Documents; Material Storage: Duties of Storekeeper; Pricing of Material Issues: Preparation of Stores Ledger Account - FIFO, LIFO, Simple Average Price and Weighted Average Price Method.

Module: 3 – LABOUR COST

Labour Cost: Meaning & Types, Labour Cost Control – Time-keeping and Time-booking; Payroll Procedure: Idle Time- Causes and Treatment of Normal and Abnormal Idle Time, Over Time - Causes

and Treatment; Labour Turnover: Reasons and Effects of Labour turnover; Methods of Wage Payment: Time Rate System, Piece Rate System and Incentive schemes- Halsey's Plan, Rowan's Plan, Taylor's Differential Piece Rate System & Merrick's Multiple Piece Rate System.

Module: 4 – OVERHEADS COST

Overheads: Introduction, Meaning and Classification; Accounting and Control of Manufacturing Overheads – Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption; Primary and Secondary Overheads Distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption; Computation of Machine Hour Rate.

Module: 5 – RECONCILIATION OF COST AND FINANCIAL ACCOUNTS

Reconciliation: Introduction & Meaning; Reasons for differences in Profits under Financial and Cost Accounts; Ascertainment of Profits as per Financial Accounts and Cost Accounts; Reconciliation of Profits of both sets of Accounts; Preparation of Reconciliation Statement.

BOOK REFERENCE :

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education
2. Jawahar Lal, Cost Accounting, McGraw Hill Education Madegowda J,
3. Cost Accounting, HPH.
4. Rajiv Goel, Cost Accounting, International Book House

5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers Arora.
6. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi
7. Maheshwari S N & S N Mittal, Cost Accounting: Theory and Problems,

IV SEMESTER

Sl. No.	Course Code	Title of the Course	Teaching Hrs per Week (L+T+P)	SA	IA	Total Marks	Credits
1	Lang.4.1	Language-I	3+1+0	60	40	100	3
2	Lang.4.2	Language-II	3+1+0	60	40	100	3
3	B.Com.4.1	Advanced Corporate Accounting	4+0+0	60	40	100	4
4	B.Com.4.2	Costing Methods & Techniques	4+0+0	60	40	100	4
5	B.Com.4.3	Business Regulatory Framework	4+0+0	60	40	100	4
6	B.Com.4.4	Financial Education & Investment Awareness Or Artificial Intelligence	1+0+2	30	20	50	2
7	B.Com.4.5	Open Elective - From other Department	3+0+0	60	40	100	3

NAME OF THE COURSE : ADVANCED CORPORATE ACCOUNTING

Module: 1 – LIQUIDATION OF COMPANIES

Liquidation: Introduction & Meaning, Modes of Winding up: Compulsory Winding up, Voluntary Winding up and Winding up subject to Supervision by Court; Order of Payments in the event of Liquidation; Liquidator's Remuneration; Preparation of Liquidator's Statement of Account.

Module: 2 – INTERNAL RECONSTRUCTION OF COMPANIES

Internal Reconstruction: Introduction, Meaning & Need; Capital Reduction: Meaning, Modes & Objectives; Provisions for Reduction of Share Capital under Companies Act, 2013; Accounting for Capital Reduction; Preparation of Capital Reduction Account and Balance Sheet after Reduction as per Schedule III to Companies Act 2013.

Module: 3 – VALUATION OF SHARES

Valuation of Shares: Introduction, Meaning & Need; Factors Affecting Valuation; Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares.

Module: 4 – MERGERS AND ACQUISITION OF COMPANIES

Mergers & Acquisition: Meaning, Types & Objectives; AS-14: Types of Amalgamation - Amalgamation in the Nature of Merger &

Amalgamation in the Nature of Purchase; AS-14: Accounting for Amalgamation - Pooling of Interest Method and Purchase Method; Purchase Consideration: Meaning, Methods – Lumpsum Method, Net Assets Method, Net Payment Method & Shares Exchange Ratio Method; Discharge of Purchase Consideration; Journal Entries and Ledger Accounts in the Books of Transferor Company; Journal Entries in the Books of Transferee Company; Preparation of Balance Sheet after Merger as per Schedule III to Companies Act 2013.

BOOKS FOR REFERENCE

1. Anil Kumar S, Rajesh Kumar V & Mariyappa B, Advanced Corporate Accounting, HPH
2. Dr. S Muralidhar, Dr. K S Sailaja & Others, Advanced Corporate Accounting- Kalyani Publishers
3. S.N. Maheswari, Financial Accounting, Vikas Publishing
4. Dr. Sairam A, Dr. Yathiraju & Prof. Pramod, Advanced Corporate Accounting
5. RL Gupta, Advanced Accountancy, Sultan Chand
6. Jain and Narang, Corporate Accounting
7. Tulsian, Advanced Accounting
8. Shukla and Grewal – Advanced Accountancy, Sultan Chand

Note: Latest edition of text books may be used.

NAME OF THE COURSE : COSTING METHODS AND TACHNIQUES

Module: 1 – JOB AND CONTRACT COSTING

Job Costing: Meaning, Features, Objectives, Advantages and Disadvantages, Applications; Job Costing Procedure; Preparation of Job Cost Sheet

Contract Costing: Meaning, Features & Applications; Job Costing & Contract Costing – Similarities & Dissimilarities; Preparation of Contract Accounts; Treatment of Profit on incomplete Contracts.

Module: 2 – PROCESS COSTING

Process Costing: Meaning, Features, Advantages, Disadvantages and Applications; Comparison between Job Costing and Process Costing; Treatment of Process Losses and Gains in Cost Accounts; Preparation of Process Accounts.

Module: 3 – SERVICE COSTING

Service Costing: Meaning, Features, Types & Application; Cost Units for different Service Sectors; Preparation of Operation Cost Sheet – Transport Sector.

Module: 4 – MARGINAL COSTING

Marginal Cost & Marginal Costing: Meaning, Definition & Features; Concepts: P/V ratio, BEP, Margin of Safety, Angle of Incidence;

Break-Even Analysis: Assumptions, Uses & Break-Even Chart; CVP Analysis.

Module: 5 – STANDARD COSTING

Standard Costing: Introduction, Meaning & Definition, Uses and Limitations; Variance Analysis - Material, Labour and Overhead Variances (Computation of Material and Labour Variances only)

BOOKS FOR REFERENCE

1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication; New York

2. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications

3. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi

4. Shank and Govindrajana, Strategic Cost Management, Simon and Schuster, 36 New York

5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGraw Hill Publications, New York

6. Mariyappa B Methods and Techniques of Costing. HPH

Note: Latest edition of textbooks may be used

NAME OF THE COURSE : BUSINESS REGULATORY FRAMEWORK

Module: 1 – INDIAN CONTRACT ACT, 1872

Introduction – Meaning & Definition of Promise, Agreement & Contract; Classification of Contract; Essentials of Valid Contract u/s 10; Offer and Acceptance – Meaning, Essentials & Types only; Consideration – Meaning & Essentials only, Contractual Capacity – Minors, Unsound Mind & Insolvents; Free Consent; Discharge of a Contract; Breach of Contract and Remedies to Breach of Contract.

Module: 2 – INSOLVENCY & BANKRUPTCY CODE, 2016

Insolvency – Concepts and Evolution; Bankruptcy/Insolvency; Historical Developments of Insolvency Laws in India; Need for the Insolvency and Bankruptcy Code, 2016; Overall Scheme of the Insolvency and Bankruptcy Code; Important Definitions: Board, Claim, Corporate Debtor, Creditor, Debt, Default, Financial Information, Insolvency Professional, Insolvency Professional Agency; Institutions under Insolvency and Bankruptcy Code, 2016; Fast-track Corporate Insolvency Resolution Process & Voluntary Liquidation of Corporate Persons: Legal Provisions.

Module: 3 – COMPETITION AND CONSUMER LAWS

The Competition Act 2002 – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India – Objectives, Composition & Functions Consumer Protection Act 1986 – Definitions of the Terms – Consumer, Consumer Dispute, Defect, Deficiency; Unfair Trade Practices and Services – Definition & Types; Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.

Module: 4 – ECONOMIC LAWS

Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions.

FEMA 1999 – Objectives, Salient Features; Definitions – Authorized Dealer, Currency, Foreign Currency, Foreign Exchange, Foreign Security.

BOOKS FOR REFERENCE

- 1.M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi
- 2.Avtar Singh, Business Law, Eastern Book Company, Lucknow
- 3.Ravinder Kumar, Legal Aspects of Business, Cengage Learning
- 4.SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi

NAME OF THE COURSE: FINANCIAL EDUCATION AND INVESTMENT AWARENESS

Module No. 1: Foundations for Finance

Introduction to Basic Concepts: Investments: Meaning, Need for Investments, Investment Objectives, Investment Goals; Long-term & Short-term Investments, Concept of Risk & Return, Savings v/s Investment, Investment v/s Speculation; concept of diversification Investment Alternatives for a Common Investor (Financial Assets & Real Assets): Stock, Debt, Bonds, PPF, Mutual Funds, Gold – Physical & Electronic, Silver & Other Precious Metals, Real Estate, Art, Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLVMY, PMKMDY

Module No. 2: Investment Management

Stock Markets: Primary Market and Secondary Market, Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis; Technical Analysis – Support & Resistance, Moving Averages, EMA & SMA, Charts & Patterns (meaning only) Stock Return and Risk: Concept of Return – Periodic

Returns & Capital appreciation; Systematic & Unsystematic Risks:
Analysing risk-return trade off.

Module No. 3: Mutual Funds and Banking in India

Mutual Funds: Features of Mutual Funds, Types of Mutual Fund Plans.
Net Asset Value; Criteria for selection of Mutual Funds Banking in
India: Types of Bank Deposits, Deposit Insurance, PMJDY, Traditional
and New Banking Practices, Debit and Credit Cards; Digital Payment
System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking,
Mobile Wallet, AEPS, UPI.

References:

- 1.RBI Financial Education Handbook
- 2.NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI
- 3.NSE Academy Certification in Financial Markets (NCFM) Modules

Text Books:

- 1.Prasanna Chandra, Financial Management, McGraw Hill Publication.
- 2.Aswath Damodaran, Corporate Finance, John Wiley & Sons Inc.
- 3.Pitabas Mohanty, Spreadsheet Skills for Finance Professionals, Taxmann Publications
- 4.Fischer & Jordan, Security Analysis & Portfolio Management, Printice Hall.

Websites:

- 1.www.sebi.gov.in
- 2.www.nseindia.com
- 3.www.amfiindia.com

NAME OF THE COURSE : ARTIFICIAL INTELLIGENCE

Unit - 1

Overview of AI: Definition of Artificial Intelligence, Philosophy of AI, Goals of AI, Elements of AI system, Programming a computer without and with AI, AI Techniques, History of AI. Intelligent Systems: Definition and understanding of Intelligence, Types of Intelligence, Human Intelligence vs Machine Intelligence.

Unit - 2

AI Applications: Virtual assistance, Travel and Navigation, Education and Healthcare, Optical character recognition, E-commerce and mobile payment systems, 05 Image based search and photo editing. AI Examples in daily life: Installation of AI apps and instructions to use AI apps.

Unit - 3

Robotics: Introduction to Robotics, Difference in Robot System and Other AI Program, Components of a Robot.

Text Books:

1. Wolfgang Ertel, "Introduction to Artificial Intelligence", 2nd Edition,

Springer International Publishing 2017.

2. Michael Negnevitsky, "Artificial Intelligence A Guide to Intelligent Systems", 2nd Edition, Pearson Education Limited 2005.

FIFTH SEMESTER

Sl. No.	Course Code	Title of the Course	Teaching Hrs per Week (L+T+P)	SA	IA	Total Marks	Credits
1	B.Com.5.1	Financial Management	4+0+0	60	40	100	4

2	B.Com.5.2	Income Tax Law & Practice - I	4+0+0	60	40	100	4
3	B.Com.5.3	Principles & Practice of Auditing	4+0+0	60	40	100	4
4	B.Com.5.4	Elective - 1	4+0+0	60	40	100	3
5	B.Com.5.5	Elective - 2	4+0+0	60	40	100	3
6	B.Com.5.6	GST - Law & Practice	4+0+0	60	40	100	4
8	B.Com.5.7	Cyber Security/ Employability skills	1+0+2	30	20	50	2

Elective Groups and Courses:

Discipline Specific Electives - V Semester										
Sl. No	Elective Code	Accounting	Elective Code	Finance	Elective Code	Marketing	Elective Code	Human Resources	Elective Code	Information Systems
1	A1	Indian Accounting Standards-1	F1	Financial Institutions and Markets	M1	Retail Management	H1	Human Resources Development	B1	Basics of Business Analytics

NAME OF THE COURSE: FINANCIAL MANAGEMENT

Module: 1 – INTRODUCTION TO FINANCIAL MANAGEMENT 10 Hrs

Finance: Introduction, Meaning, Objectives; Financial Management: Meaning, Definition, Goals, Functions, Role of Finance Manager , Financial Planning: Meaning, Need, Importance, Steps in financial Planning – Principles of a Sound Financial Plan and Factors affecting Financial Plan.

Module: 2 – TIME VALUE OF MONEY

Time Value of Money: Introduction, Meaning; Time Preference of Money; Techniques of Time Value of Money: Compounding Technique & Discounting Technique , Compounding Technique: Future Value of Single flow, Multiple flow and Annuity; Discounting Technique-Present Value of Single flow, Multiple flow – and Annuity. Doubling Period- Thumb Rules 69 and 72.

Module: 3 – FINANCING DECISION

Financing Decision: Introduction, Meaning & Importance; Capital Structure: Meaning & Definition, 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 (Computation & Impact Analysis)

Module: 4 – INVESTMENT DECISION

Investment Decision: Introduction, Meaning and Importance
Capital Budgeting: Meaning & Definition, Steps in Capital Budgeting
Process Techniques of Capital Budgeting: Traditional Methods & DCF Methods
Traditional Methods: Pay Back Period, Accounting Rate of Return
DCF Methods: Net Present Value, Internal Rate of Return and Profitability Index.

Module: 5 – WORKING CAPITAL MANAGEMENT

Working Capital: Introduction, Meaning and Definition, Types of Working Capital, Factors affecting Working Capital, Impact of Excess and Inadequate Working Capital, Sources of Working Capital
Working Capital Management: Introduction, Meaning and Definition, Importance, Operating Cycle Concepts (Problems), Estimation of Working Capital (Problems)
Cash Management, Receivable Management, and Inventory Management (Concepts only)

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, Sultan 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.

Note: Latest edition of text books may be used

NAME OF THE COURSE: INCOME TAX LAW & PRACTICE - I

Module: 1 – BASIC CONCEPTS OF INCOME TAX

Introduction – Meaning of Tax-, Types of Taxes, Canons of Taxation; Brief history of Indian Income Tax; Legal framework of Taxation; Income Tax Authorities their Powers and Duties Important Definitions: Assessment, Assessment Year, Previous Year (including exceptions), Assessee, Person, Income, Casual Income, Gross Total Income, Total Income; Concept of Capital and Revenue.

Module: 2 – EXEMPTED INCOMES

Incomes exempted U/S- 10 (Important ones Restricted to Individual Assessee); Agricultural Income – (Problems on identification of Agricultural Income) - Scheme of Taxation.

Module: 3 – RESIDENTIAL STATUS & INCIDENCE OF TAX

Introduction – Residential Status of an Individual. Determination of Residential Status of an Individual – Problems on determination of Residential Status. Incidence of Tax: Concepts & Problems.

Module: 4 – INCOME FROM SALARY

Introduction - Meaning of Salary -Basis of Charge- Definitions – Salary – Allowances –Perquisites and Profits in lieu of salary - Retirement Benefits: Gratuity - Pension and Leave Salary - Provident Fund, Deductions u/s 16; Problems on Computation of Taxable Salary.

Module: 5 – INCOME FROM HOUSE PROPERTY

Introduction - Basis for Charge - Deemed Owners -House Property Incomes exempt from Tax - Composite Rent. Annual Value –Determination of Annual Value - Loss due to Vacancy and Unrealized Rent - Deductions from Annual Value. Problems on Computation of Income from House Property on Let-out, Self-occupied, Deemed to be Let-out and Partly Let-out and Partly Self-occupied Properties.

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 Publications, Ludhiana.
- 4.Bhagawathi Prasad, Direct Taxes.
- 5.B. Mariyappa, Income tax Law and Practice-I, Himalaya Publishing House. New Delhi.

6.Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

Note: Latest edition of textbooks may be used

NAME OF THE COURSE: PRINCIPLES & PRACTICE OF AUDITING

Module: 1 – INTRODUCTION TO AUDITING

Auditing: Introduction, Meaning, Definition, Objectives; Types of Audit; Merits and Demerits of Auditing; Relationship of Audit with other Disciplines; Preparation before commencement of New Audit; Working Papers; Audit Note Book; Audit Program; Qualities of an Auditor; Audit Planning; Audit Strategy; Audit Engagement; Audit Documentation; Audit Evidence; Written Representation.

Module: 2 – RISK ASSESSMENT & INTERNAL CONTROL

Audit Risk: Introduction, 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: 3 – VERIFICATION & VALUATION OF ASSETS & LIABILITIES

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, Goodwill, Investments, Stock in Trade; Liabilities.

Module: 4 – COMPANY AUDIT & AUDIT OF OTHER ENTITIES

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

Audit Report: 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.

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 text books may be used.

NAME OF THE COURSE: ACCOUNTING ELECTIVE 1 - INDIAN ACCOUNTING STANDARDS – 1

Module: 1 – INTRODUCTION TO ACCOUNTING STANDARDS

Accounting Standards: Introduction, Meaning, Definition, Objectives; Process of Formulation of Accounting Standards in India; List of Indian Accounting Standards (Ind AS) International Financial Reporting Standards: Introduction & Features; Benefits of Convergence with IFRS; Applicability of Ind AS in India.

Module: 2 – PREPARATION OF FINANCIAL STATEMENTS (IND AS 1)

Frame work for preparation of Financial Statements, Presentation of Financial Statement as per Ind AS 1: Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, Statement of Cash flow and Notes to Accounts. Problems on Preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies

Act, 2013.

Module: 3 – PROVISION UNDER ACCOUNTING STANDARDS FOR ITEMS APPEARING IN FINANCIAL STATEMENTS

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 IND AS 16, IND AS 36 & IND AS 23.

Module: 4 – PROVISIONS UNDER ACCOUNTING STANDARDS FOR ITEMS THAT DO NOT APPEAR IN FINANCIAL STATEMENTS

Segment Reporting (Ind AS 108); Related Party Discloser (Ind AS 24); Events Occurring after Balance Sheet Date (Ind AS 10); Interim Financial Reporting (Ind As -34)
(Objectives, Scope, Definitions and Disclosures of the above-mentioned Standards)

BOOKS FOR THE 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, CommercialLaw Publishers
4. Dr.A.L.Saini IFRS for India, , Snow white publications
5. CA Shibarama Tripathy Roadmap to IFRS and Indian

AccountingStandards

6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services PrivateLimited

Note: Latest edition of text books may be used.

NAME OF THE COURSE: FINANCE ELECTIVE 1 - FINANCIAL INSTITUTIONS & MARKETS

Module: 1 – FINANCIAL SYSTEM IN INDIA

Financial System: Introduction, Meaning, Constituents & Structure; Functions of Financial System; Financial System and Economic Development; Challenges of Indian Financial System Recent Trends in Financial System: Digital transformation, UPI, Fintech, Digital Currency.

Module: 2 – CAPITAL MARKET & MONEY MARKET

Capital Market: Introduction, Meaning & Functions; Players in the Capital Market (Brief Discussion); Instruments of Capital Market – E. Shares, P. Shares, Debentures, Bonds, Government Securities, Gold Bonds, Insurance (Concepts only) Mutual Funds: Introduction, Meaning, Functions & Types, AMFI Money Market: Introduction,

Meaning, & Functions; Instruments of Money Market – Treasury Bills, Certificate of Deposits, Commercial Papers, Call Money, Money at Short Notice.

Module: 3 – PRIMARY MARKET & SECONDARY MARKET

Primary Market: Introduction, Meaning & Importance; New Issue: Public Issue - IPO, FPO, Offer for Sale, Rights Issue, Bonus Issue; Private Placement; ESOPs Procedure of New Issue: Book-building Process, Price Band, Allotment, ASBA Secondary Market: Introduction, Meaning & Importance OF Stock Exchanges: Function, Popular Recognized Stock Exchanges in India: BSE, NSE – OTCEI (History, Composition & Indices); Listing of Securities: Procedure & Advantages; Trading & Settlement Procedure in the Stock Market , SEBI: History, Objectives & Functions.

Module:4 – DEVELOPMENTAL FINANCIAL INSTITUTIONS, NBFCS & FOREX MARKET

Developmental Financial Institutions: Introduction, Management & Functions - EXIM Bank, NABARD, SIDBI, SFCs.

NBFCS: Introduction, Meaning, Functions - Insurance Companies, Investment Companies, Leasing & Hire Purchase, Housing Finance, Chit Funds, Venture Capital Funds, Factoring & Forfeiting, Credit Rating Forex market: Introduction, Meaning & Functions; Fluctuations in Foreign Exchange rates- Causes and Effects.

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.Indian Financial Systems, Khan M.Y, Tata McGraw Hill New Delhi.

5.E Gordon, k Natarajan (2010). Financial markets and services.
Himalayapublishing 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 text books may be used

NAME OF THE COURSE: MARKETING ELECTIVE 1 - RETAIL MANAGEMENT

Module: 1 – INTRODUCTION AND PERSPECTIVES ON RETAILING

Introduction – Meaning – Characteristics – Emergence of
Organizations of Retailing - Types of Retailers (Retail Formats) -
Multichannel Retailing -Customer Buying Behaviour, Historical
Perspective – Retail Theories - Wheel of Retailing - The Retail
Accordion - Trends in Retailing – FDI in Retail -Problems of Indian
Retailing - Current Scenario.

Module: 2 – RETAIL STRATEGIES AND RETAIL PLANNING

Strategy - Financial Strategy - Site & Locations (Size and Space
Allocation - Location Strategy - Factors affecting the Location of Retail
- Retail location Research and Techniques, Objectives of Good Store
Design.) – Human Resource Management in Retailing - Information

Systems and Supply Chain Management & Logistics in Retail.

Module: 3 – STORE MANAGEMENT AND VISUAL MERCHANDISING

Introduction - Store Management: Responsibilities of Store Manager - Store Security- Parking Space Problem at Retail Centers, Store Record and Accounting System - Coding System - Material Handling in Stores - Management of Modern Retail - Store Layout, Design: Types of Layouts. Visual Merchandising: Introduction - Visual Merchandising Techniques - Controlling Costs and Reducing Inventories Loss – Exteriors & Interiors Customer Service - Planning Merchandise Assortments - Buying Systems – Buying Merchandise and Retail Communication Mix- Role of Visual Merchandiser.

Module: 4 – RETAIL PRICING

Introduction – Meaning of Retail Pricing - Factors influencing Retail Pricing – Retail Pricing Strategies.

Module: 5 – EMERGING TRENDS IN RETAIL INDUSTRY

Artificial Intelligence in Retailing – Shopping with Augmented Reality - Hyperlocal in Retailing - Product Customization - Visual Search - Omnichannel Experiences - Pop-up Shops - Same-day Delivery - Social Shopping - Private Label Brands - Ethical and Value-based Brands - Online Shopping.

BOOKS FOR REFERENCE

1. Sinha, Piyush Kumar & Uniyal (2010), Managing Retailing, Oxford University Press

NAME OF THE COURSE: HUMAN RESOURCE ELECTIVE 1 - HUMAN RESOURCE DEVELOPMENT

Module: 1 – INTRODUCTION TO HRD

Human Resource Management: Introduction, Meaning, Definition & Human Resource Management Process Human Resource Development – Evolution of HRD - the difference between Education, Training, Learning and the Concept of the Transfer of Learning, Contemporary Realities and Emerging Trends in HRD.

HRD Functions, Roles and Competencies of HRD Professionals; Employee Behaviour - Implications on HRD – External and Internal Factors – Learning and HRD – Learning Strategies and Styles

Module: 2 – FRAME WORK OF HUMAN RESOURCE DEVELOPMENT

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 Employee Orientation - Fundamental Concepts of Socialization - Realistic Job Review - 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: 3 – EVALUATING HRD PROGRAMS

Introduction-Evaluating HRD Programs - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Career Management and Development – Stages and Process.

Module: 4 – MANAGEMENT DEVELOPMENT

Introduction - Management Development – Managerial Global Competencies – Designing Management Development Programs Employee Counselling and Wellness Services– Counselling Programs - Employee Assistance Programs – Mental Health - Stress Management Interventions.

Module: 5 – HR PERFORMANCE

Performance Management – Introduction and Stages – Performance Measurement tools: Balanced Score Card, Benchmarking; Coaching and Mentoring – HR Performance Management System - HR Research - Impact of Globalization on HRD- Diversity of Work Force – HRD Programs for diverse employees - Expatriate & Repatriate support and development.

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 Jersey
3. Uday Kumar Halder, 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 Publications 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 textbooks may be used

**NAME OF THE COURSE: BUSINESS ANALYTICS ELECTIVE 1 -
BASICS OF BUSINESS ANALYTICS**

Module: 1 – INTRODUCTION TO BUSINESS ANALYTICS

Business Analytics: Concept, Evolution of Business Analytics, Terminologies used in Analytics; Meaning, Importance, Scope and Uses of Business Analytics; Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive; Application of Business Analytics; Architecture of Business Analytics; Business Strategy and Analytics alignment; Role of a Business Analyst: Classical requirements and tasks performed by Business Analysts Project Management: Project Phases, Types: Waterfall, Agile, Iterative, Incremental.

Module: 2 – INTRODUCTION TO DATA

Introduction to Data Science: Meaning of Data and Data Science, Sources of Data; Data Collection Methods and Tools; Use of Data in

Decision making, Importance of Data Quality, Types of Digital Data: Structured, Semi-Structured and Unstructured Data; Data Warehouse, Data Mining, Data Integration: Meaning, Need and Advantages; Data Profiling, Big Data (Meaning only), Data Quality Assurance and Ethics.

Module: 3 – INTRODUCTION TO DBMS

Database: Meaning of Database and DBMS, Characteristics of DBMS, Architecture & Security, Types of Data Models, Concepts and Constraints of RDBMS, Introduction to Structured Query Language; SQL Commands: DDL, DML, DCL, DQL, SQL Constraints

Different RDBMS available - MySql, MariaDB, PostgreSQL and others
OLTP and OLAP: Meaning, Difference between OLTP and OLAP,
RDBMS: Installer, Download sample Database, Loading Sample Database in RDBS (preferably open source RDBMS)

Module: 4 – INTRODUCTION TO SPREADSHEETS (LIBRE OFFICE CALC, MS EXCEL OR OTHERS)

Introduction to Spreadsheets: Office Suite Overview; Basic Text and Cell Formatting; Basic Arithmetic Calculation (Sum, Subtraction, Product, Exponent, Round-Off) ; Paste Special; Freeze Pane; Auto Completion of Series; Sort and Filter; Charts Functions: Perform Calculations by using the SUM, MIN and MAX, COUNT, AVERAGE, logical operations by using the IF function, SUMIF, AVERAGEIF, COUNTIF Data Validation - Text Functions: LEN, TRIM, PROPER, UPPER, LOWER, CONCATENATE.

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

Name of the Course: Vocational Course – GST – LAW & PRACTICE

Module: 1 – INTRODUCTION TO GST (THEORETICAL BASED)

The Concept of Tax and the Objective for its Levy, the Concept of Direct and Indirect Tax and the Differences between the two types of Taxes, the Basic Features of Indirect Taxes and the Principal Indirect taxes in India, Source Based Vs Destination Based Taxation Structure and its Features. The need for GST in India, The Historical background of GST in India, The Framework of GST (Dual Model) and various benefits to be accrued from Implementation of GST. The Significant Amendments made in Constitution (101st Amendment) Act, 2016. GST Council: Constitution, Power and Functions.

Module: 2 – IMPORTANT DEFINITIONS IN GST AND SUPPLY UNDER GST

Definitions of: Goods, Services, Person, Consideration, Aggregate Turnover, Fixed Establishment, Casual Taxable Person, Taxable

Supplies, Exempt Supply, Non-taxable Supply, Supply with Consideration in course/ furtherance of Business, Supply without Consideration; Schedule I, II, and III to the GST Act. Continuous Supply, Composite Supply, Mixed Supply, Taxability of Interstate Supply and Intra State Supply. (Problems)

Exempt Supply – Education Sector, Government Organisation, Agriculture Sector, Interest Income, Rental Income, Transportation, Health Sector.

Module: 3 – PROCEDURE AND LEVY UNDER GST

Registration under GST based on Turnover Limits; Casual Registration; Levy and Collection of CGST/SGST/IGST; GST Under Composition levy- Goods and Services; Reverse Charge Mechanism (RCM)- GTA, Legal Service, Director Remuneration; Tax Invoice and Essential Elements in Invoice; GST on items containing Alcohol; Petroleum Products; GST on Tobacco Products.

Module: 4 – TIME AND VALUE OF SUPPLY

Time of Supply for Goods/Services (Point of Tax) for both Forward and Reverse Charge when consideration is received in money and when consideration other than money, Residuary Cases. Value of Supply to Unrelated Persons when price is the sole consideration of the Supply; Computation of Value of supply (Inclusions and Exclusions), Concept of Discount and its treatment.

Module: 5 – INPUT TAX CREDIT AND PAYMENT OF TAXES

Definition of: Input (Goods), Input Services, Capital goods, Input on Capital Goods, Concept of elimination of Tax Cascading Effect through

Value Added Tax System. Concept of Input Tax Credit. Eligibility and conditions for taking ITC, Cross Utilization of ITC between Goods and Services, Blocked Credits Sec17(5). Concept of Electronic Credit Ledger, Electronic Cash Ledger. GST Returns: Returns for Outward supply (GSTR-1), Returns for Inward Supply (GSTR-2A and 2B), Final Monthly Returns (GSTR-3B). Due Dates, Late Fees and Interest. Setting off OF ITC and Payment of Tax- Computation of GST- Full-fledged Problems

BOOKS FOR REFERENCE

- 1.V.S.Datey, Goods and Services Taxes, Taxman
 - 2.Sathpal Puliana, 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
 - 8.Customs Act, Himalaya Publishing House
 - 9.G. B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.
- Note: Latest edition of text books may be used.

NAME OF THE COURSE : EMPLOYABILITY SKILLS

Module: 1 – COMPETITIVE EXAMINATIONS

Central Government Examinations: UPSC, SSC, IBPS, LIC, RRB, RBI, NABARD and Department of Posts. Karnataka State Government Examinations: KPSC, KEA, KSPEB; Eligibility Criteria for various Examinations. Common Examination Pattern; Private Organizations: Access Vacancies from naukari.com; indeed.com; shine.com; linkedin.com etc., Practical: Explore various vacancies notified by the above-stated authorities.

Module: 2 – QUANTITATIVE APTITUDE, LOGICAL REASONING & ANALYTICAL ABILITY

Quantitative Aptitude: Percentage, Profit or Loss calculation, Time and Work, Speed and Distance, Ratio and Proportion. (Simple problems)

Logical Reasoning: Coding and Decoding, Blood Relations, Directions, and Venn Diagram.

Analytical Ability: Statement and Assumptions and Data Interpretation.

Practical: Conduct Mock Competitive Examination for Quantitative Aptitude, Logical Reasoning and Analytical Ability.

Module: 3 – DIGITAL LITERACY

Basic Computer Skills: MS Word and MS Excel (Only Layout, Basic Operations and Shortcut Keys). MS PowerPoint, Internet and Web Browsing skills, Email Etiquette.

Practical: Draft an Email to the HR of a Company as an aspirant for the job by attaching your resume.

Module: 4 – SOFT SKILLS

Communication Skills: Verbal and Non-verbal Communication, Effective Listening Skills, Excellent Writing Skills, and Presentation Skills. Interpersonal Skills: Understanding the Importance of Teamwork, Conflict Resolution, and Building Positive Relationships with Team Members. Leadership skills: Importance and Effective Leadership.

Practical: As a team leader write a draft appreciation letter to the team members for the completion of the project successfully.

Module: 5 – CAREER DEVELOPMENT AND WORKPLACE ETIQUETTE
 Career Development: SWOC analysis for Self-assessment, Setting Career Goals and creating a Career Plan, Job Search Strategies, Interview Skills and Effective Resume Writing. Workplace Etiquette: Time Management- Importance and Strategies for Effective Time Management, Dress Code, Personal Grooming, Office and Workplace Manners, Meeting Etiquette. Work Ethics and Integrity. Practical: 1. Prepare a resume with at least 2 references. 2. Conduct a mock interview based on the resume prepared by the students.

SIXTH SEMESTER

Sl. No.	Course Code	Title of the Course	Teaching Hrs per Week (L+T+ P)	SEE	CIE	Total Marks	Credits
1	B.Com.6.1	Advanced Financial Management	4+0+0	60	40	100	4
2	B.Com.6.2	Income Tax Law & Practice - II	4+0+0	60	40	100	4
3	B.Com.6.3	Management Accounting	4+0+0	60	40	100	4
4	B.Com.6.4	Elective - 1	4+0+0	60	40	100	3
5	B.Com.6.5	Elective - 2	4+0+0	60	40	100	3
6	B.Com.6.6	Assessment of Non- Individuals & Filing of ITRs	4+0+0	60	40	100	4

8	B.Com.6.7	Internship	-	30	20	50	2
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Elective Groups and Courses:

Elective Code	Accounting	Elective Code	Finance	Elective Code	Marketing	Elective Code	Human Resources	Elective Code	Information Systems
A2	Indian Accounting Standards -2	F2	Investment Management	M2	Customer Relationship Management	H2	Cultural Diversity at Work Place	B2	Advanced Business Analytics

NAME OF THE COURSE: ADVANCED FINNANCIAL MANAGEMENT

Module: 1 – CASH FLOWS CONCEPTS & MEASUREMENTS

Cash Flow: Introduction & Meaning, Utility of Cash Flow Measurements, Classification of Cash Flows, Benefits from using Cash Flows; Concepts of Cash Flows: Discounted Cash Flow Analysis, Financing Flows, Free Cash Flow, Investment Flows, Liability Swap, Net Present Value, Operating Cash Flows, Payout Period, Price to Cash Flow Ratio ,

Cash Flow & Capital Budgeting, Principles of Cash Flow Estimation,

Factors influencing Cash Flow Estimation, Relationship between Cash Flow & Profit, Incremental Cash Flows

Components of Cash Flows: Initial Investment, Annual Cash Flows & Terminal Cash Flow.

Module: 2 – RISK ANALYSIS IN CAPITAL BUDGETING

Risk Analysis: Introduction, Meaning, Types of Risks – Systematic & Unsystematic Risks, Risk and Uncertainty Techniques of Measuring Risks: RADR, Certainty Equivalent Approach, Sensitivity Analysis, Probability Approach, Standard Deviation and Co-efficient of Variation – Decision Tree Analysis (Problems)

Module: 3 – COST OF CAPITAL AND CAPITAL STRUCTURE THEORIES

Cost of Capital: Meaning, Definition, Significance, 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: Concept of Relevant & Irrelevant Theories, Net Income Approach, Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.

Module: 4 – DIVIDEND THEORIES

Dividend Decisions: Introduction, Meaning & Definition, Types of Dividends, Types of Dividends Policies, Significance of Stable Dividend Policy, Determinants of Dividend Policy Dividend Theories: Theories of Relevance & Theory of Irrelevance - Walter's Model and Gordon's Model and The Miller-Modigliani (MM) Hypothesis - Problems.

Module: 5 – MERGERS & ACQUISITION

Mergers & Acquisitions: Meaning, 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.

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, Sultan 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.

Note: Latest edition of textbooks may be used

NAME OF THE COURSE: INCOME TAX LAW & PRACTICE - II

Module: 1 – PROFITS AND GAINS OF BUSINESS AND PROFESSION

Introduction-Meaning and Definition of Business, Profession and Vocation. - Expenses & Losses: Expressly Allowed & Disallowed; 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: 2 – CAPITAL GAINS

Introduction - Basis for Charge - Capital Assets - Types of Capital Assets – Transfer - Computation of Capital Gains – Short Term Capital Gain and Long-term Capital Gain - Exemption under section 54, 54B, 54EC, 54D, 54F, and 54G - Problems

Module: 3 – INCOME FROM OTHER SOURCES

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: 4 – SET OFF AND CARRY FORWARD OF LOSSES, CHAPTER VIA DEDUCTIONS, TDS & ADVANCE TAX

Set Off and Carry Forward of Losses: Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) - Deductions under Section 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U (Individuals only).

TDS and Advance Tax: Introduction - Meaning of TDS - Filing of Quarterly Statement; Advance Tax: Meaning & Concept of Advance Tax- Installment of Advance Tax and Due Dates

Module: 5 – ASSESSMENT PROCEDURE

Introduction - Due date of Filing Returns, E-filing of Returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN , Assessment of Individuals: Computation of Total

Income and Tax Liability of an Individual (Both New & Old Regime)

BOOKS FOR REFERENCE

- 1.Mehrotra H.C and Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
- 2.Vinod Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi.
- 3.Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhiana

Note: Latest edition of textbooks may be used

NAME OF THE COURSE: MANAGEMENT ACCOUNTING

Module: 1 – INTRODUCTION TO MANAGEMENT ACCOUNTING AND FINANCIAL STATEMENT ANALYSIS

Management Accounting – 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.

Financial Statements Analysis & Interpretations-Meaning and definition of Financial Analysis, Types of Analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis- (Problems with comments on Solvency, Liquidity, Profitability and Productivity in case of B/S and on CGS, G/P, Operating Profit and N/P in case of Income Statement)

Module: 2 – RATIO ANALYSIS

Ratio Analysis: Introduction, Meaning and Definition, Uses, Limitations-Classification of Ratios Financial Ratios: Liquidity ratios: Current ratio, Liquid Ratio and Absolute Liquid Ratio; Solvency ratios: Debt Equity ratio, Proprietary Ratio and Capital Gearing Ratio, Turnover Ratios: Inventory Turnover Ratio - Debtors Turnover Ratio, Debt Collection Period - Creditors Turnover Ratio -Debt Payment Period, Assets Turnover Ratio, Profitability Ratios: Gross Profit Ratio - Net Profit Ratio – Operating Ratio and Operating Profit Ratio. Earnings Per Share and Price Earnings Ratio, Return on Capital Employed; Problems on Ratio Analysis - Preparation of Financial Statements with the help of Accounting Ratios.

Module: 3 – FUND FLOW ANALYSIS

Concept and Meaning of Fund, Fund Flow Statement-Meaning, Definition, Uses and Limitations. Preparation of Fund Flow Statement-Statement of Changes in Working Capital-Statement of Fund from Operation-Statement of Sources and Application of Funds.

Module: 4 – CASH FLOW ANALYSIS

Introduction- Meaning and Definition, Merits and De-merits. Cash and Cash Equivalent; Differences between Fund Flow and Cash Flow Statements; Provision of Ind AS 7 - Classification of Cash Flows- Procedure of Cash Flow Statement

Preparation of Cash Flow Statement as per Ind AS 7.

Module: 5 – MANAGEMENT REPORTING

Meaning, Requisites of a Good Report, Principles of Good Report. Reports on Management Review and Governance: Introduction- Annual Report on CSR – Corporate Governance Report.

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
- 4.Introduction to Management Accounting, Pearson Education.
- 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 textbooks may be used

NAME OF THE COURSE: ACCOUNTING ELECTIVE 2 - INDIAN ACCOUNTING STANDARDS - II

Module: 1 – CONSOLIDATED FINANCIAL STATEMENT (IND AS 110)

Holding Company: Meaning and Definition; Subsidiary Company: Meaning and Definition; Steps in Preparation of Consolidated Financial Statements; Capital Profit, Revenue Profit, Non-controlling Interest and Goodwill or Capital Reserve, Unreleased Profit, Mutual Indebtedness. (Problems on Preparation of Consolidated Balance

Sheet, Non-controlling Interest & Goodwill)

Module: 2 – DISCLOSURES IN THE FINANCIAL STATEMENTS

Employee Benefits (Ind As 19); Earnings Per Share (Ind AS 33); Lease (Ind AS 116), Share Based Payment (Ind AS 102)

Module: 3 – MEASUREMENT BASED ON ACCOUNTING POLICIES

Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8); First time Adoption of Ind AS (Ind As 101); Accounting for Government Grants and Disclosure of Government Assistance (Ind AS 20); Share Based Payment (Ind AS 102)

Module: 4 – ACCOUNTING AND REPORTING OF FINANCIAL INSTRUMENTS

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, Derecognition of Financial Assets and Financial Liabilities; Disclosures of Financial Instruments (Ind AS 107) (Problems on IND AS 39)

Module: 5 – REVENUE BASED ACCOUNTING STANDARD

Revenue from Contracts with Customers (Ind AS 115); Fair Value Measurement (Ind AS 113); Contract, Practical Provisions and Problems on the above Standards.

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, CommercialLaw Publishers
- 4.Dr.A.L.Saini IFRS for India, Snow white publications.

NAME OF THE COURSE: FINANCE ELECTIVE 2 – INVESTMENT MANAGEMENT

Module: 1 – CONCEPT OF INVESTMENT

Investment: Introduction, Meaning, Attributes, Objectives & Constraints; An Overview of Various Investment Avenues; Investment & Speculation, Features of a Good Investment, Investment Process.

Module: 2 – FUNDAMENTAL ANALYSIS

Fundamental Analysis: Economic Analysis, Industry Analysis &

Company Analysis

Valuation of Securities: Valuation of Bonds and Debentures and Preference Shares, Equity Shares- No growth rate, Normal growth rate and Super normal growth rate.

Module: 3 – RISK & RETURN

Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic Risk, Unsystematic Risk, Portfolio Risk and Return: Expected Returns of a Portfolio, Calculation of Portfolio Risk and Return.

Module: 4 – TECHNICAL ANALYSIS

Technical Analysis – Concept, Theories- Dow Theory, Eliot Wave Theory; Support & Resistance Levels; Charts: Types, Trend and Trend Reversal Patterns. Indicators & Oscillators – Moving averages – SMA & EMA, RSI, Bollinger Bands , Market Efficiency and Behavioural Finance: Random Walk and Efficient Market Hypothesis, Forms of Market Efficiency.

Module: 5 – PORTFOLIO MANAGEMENT 10 Hrs

Portfolio Management: Meaning, Need, Objectives, Process of Portfolio management, Selection of Securities and Portfolio Analysis; Construction of Optimal Portfolio; Portfolio Performance Evaluation (Theory only)

BOOKS FOR REFERENCE

1. Bodie ZVI, Kane Alex, Marcus J Alan and Mohanty Pitabas.,

Investments, Tata McGrawhill.

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.

NAME OF THE COURSE: MARKETING ELECTIVE 2 - CUSTOMER RELATIONSHIP MANAGEMENT

Module: 1 – EVOLUTION OF CUSTOMER RELATIONSHIP

CRM: Introduction, 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: 2 – CRM CONCEPTS

Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Customer Satisfaction Measurements, Web-based Customer Support. Three levels of Service/Sales Profiling, Service Level Agreements (SLA's), Creating and Managing effective SLA's.

Module: 3 – PLANNING FOR CRM

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: 4 – CRM AND MARKETING STRATEGY

Introduction - CRM Marketing Initiatives, Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.

Module: 5 – CRM PLANNING AND IMPLEMENTATION

Introduction - Issues and Challenges in implementing CRM, Information Technology Tools in CRM; CRM Implementation Roadmap; Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.

BOOKS FOR REFERENCE

1. Kumar, V., Reinartz, Werner Customer Relationship

Management Concept, Strategy and Tools, 1st edition, Springer Texts, 2014.

2. Jagdish N. Sheth, Atul Parvatiyar & G. Shainesh, "Customer Relationship Management", Emerging Concepts, Tools and Application", 2010, TMH
3. Dilip Soman & Sara N-Marandi, "Managing Customer Value" 1st edition, 2014, Cambridge.
4. Alok Kumar Rai, "Customer Relationship Management: Concepts and Cases", 2008, PHI.
5. Ken Burnett, the Handbook of Key "Customer Relationship Management", 2010, Pearson Education.
6. Mukesh Chaturvedi, Abinav Chaturvedi, "Customer Relationship Management-An Indian Perspective", 2010 Excel Books, 2nd edition

NAME OF THE COURSE: HUMAN RESOURCE ELECTIVE 2 - CULTURAL DIVERSITY AT WORKPLACE

Module: 1 – INTRODUCTION TO DIVERSITY

Introduction to Cultural and Workforce Diversity in Organizations, Evolution of Diversity Management, Overview 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, Myths about Cultural Diversity.

Module: 2 – EXPLORING DIFFERENCES

Introduction -Exploring our and Others' Differences including Sources of our Identity.

Difference and Power: Concepts of Prejudice, Discrimination, Dehumanization and Oppression, Strategies for Managing Diversity, Diversity Management System, Technology and Managing Diversity

Module: 3 – VISIONS OF DIVERSITY AND CROSS-CULTURAL MANAGEMENT

Models and Visions of Diversity in Society and Organizations: Justice, Fairness, and Group and Individual Differences. Cross-Cultural Management: Meaning and Concepts, Elements, Cultural Values and International Management, Cross – Cultural Negotiations

Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck Framework,

Hofstede's Cultural Dimensions, Trompenaars and Hampden-Turner's Model, Schwartz Value Survey, GLOBE Study.

Module: 4 – SKILLS AND COMPETENCIES

Skills and Competencies for Multicultural Teams and Workplaces/ Organizational Assessment and Change for Diversity and Inclusion, Culture and Diversity Intelligence, Communication Roadblocks, Leading Global Virtual Teams, Organisational Equity and Team Inclusion, MBI Model.

Module: 5 – RECENT TRENDS IN DIVERSITY MANAGEMENT 12 Hrs

Emerging Workforce Trends–True Inclusion and Tokenism, Multigenerational Workforce, Dual-career Couples–Cultural Issues in

International working on Work-life Balance–Managing Multi-cultural Teams: Issues and Challenges, Unconscious Bias, Data and Diversity, Diversity Leadership, DEI Measures and their Impact.

Global Demographic Trends: Mental Health and Workforce Diversity, Hybrid Working and Diversity & Inclusion Dilemmas, Psychological Safety.

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:Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson

Note: Latest edition of text books may be used.

NAME OF THE COURSE: BUSINESS ANALYTICS ELECTIVE 2 - ADVANCED BUSINESS ANALYTICS

Module: 1 – VARIABLES FOR DATA ANALYTICS

Introduction to Variables, Definition, Types of Variables: Numerical, Categorical, Nominal, Ordinal, Interval, Ratio, Continuous, Discrete and Others; Determining the Nature of Variables in Data Analysis - Differentiation between Numerical and Categorical Variable, Distinction between Nominal and Ordinal Variables - Differentiation between Interval and Ratio - Distinguish between Continuous and Discrete.

Module: 2 – INFERENCE STATISTICS

Population and Sample; Meaning and Definition, Types of Sampling, Sample Frame, Sample Size, Sampling Design; Normal Distribution; Hypothesis: Concept and Meaning, Null and Alternate Hypothesis, Level of Significance; Parametric and Non-Parametric Tests: T-Test, Z-Test, Chi-Square Test, Correlation, Regression. ANOVA, MANOVA, Man-Whitney, Kruskal-Wallis Test, Factor Analysis, Path Analysis (Concepts and Applications only).

Module: 3 – INTRODUCTION TO R PROGRAMMING

Basics of R, Installation of R and R studio/other IDEs, Vectors, Matrices (meaning) Data types, Importing Files, Writing Files, Merging Files, Data Manipulation, Creation and Deletion of New Variables, Sorting of Data, Functions, Graphical Presentation and Descriptive Statistics.

Module: 4 – DATA VISUALISATION AND BUSINESS DECISION MAKING 14 Hrs

Introduction to Dimensions and Measures, Types of Charts, (Pie Chart, Column Chart, Line Chart, Bar Chart, Area Chart, Scatter Chart, Bubble Chart, Stock Chart); Basic understanding in Dashboard and Storyboard. Data Visualisation and Functions in Spreadsheet: Charts, Vlookup and Hlookup and Pivot Tables; Data Visualisation using Ggplot2 in R , Decision Support Systems, Interpretation of Analytical Results, Developing Data Driven Strategies

**NAME OF THE COURSE: VOCATIONAL COURSE 2 - ASSESSMENT
OF NON-INDIVIDUALS & FILING OF ITRS**

Module: 1 – DEPRECIATION AND INVESTMENT ALLOWANCE

Depreciation: Introduction, Meaning, Conditions for allowance of Depreciation, Assets eligible for Depreciation, Block of Assets, Provisions u/s 32 of Income Tax Act, 1961 (Problems)

Module: 2 – ASSESSMENT OF PARTNERSHIP FIRMS

Definition: Partnership, Firm and Partners; Assessment of Firms (Section 184) – Computation of Firm's Business Income; Treatment of Interest, Commission, Remuneration received by partners u/s Sec

40(b).

Problems on Computation of Total Income and Tax Liability of Firms.

Module: 3 – ASSESSMENT OF COMPANIES

Companies: Introduction, Meaning, Definition, Types of Companies under Income tax Act; Minimum Alternate Tax u/s 115JB; Problems on Computation of Total Income of Companies, Problems on Computation of Tax Liability.

Module: 4 – TAX UNDER E-ENVIRONMENT

Filing of Income tax returns (ITR); Types of Income Tax Return Forms; Benefit of Filing ITR; Different Sections of ITR Returns; Document required to Filing ITR; Form 26AS;

Advance Tax & Tax Deducted at Source (TDS): Problems on Advance Tax and TDS.

E- filing of Return on Income Tax Portal, Verification of ITR.

BOOKS FOR REFERENCE

1.Vinod K Singhania – “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.

OPEN ELECTIVE OFFERING - III SEM & IV SEM

COURSE CODE: B.COM 3.6(A)

NAME OF THE COURSE: BUSINESS ETHICS

Module: 1 – INTRODUCTION TO ETHICAL CONCEPTS

Ethics: Introduction, Meaning, Scope; Types of Ethics; Characteristics; Factors influencing Managerial Ethics; Importance of Managerial Ethics; Arguments for and against Managerial Ethics; Corporate Social Responsibility – Issues of Management – Crisis Management.

Module: 2 – PERSONAL ETHICS

Introduction – Meaning – Emotional Honesty – Virtue of humility –

Promote happiness – Karma Yoga – Proactive – Flexibility and Purity of Mind.

Module: 3 –ETHICS IN MANAGEMENT

Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.

Module: 4 –CORPORATE GOVERNANCE

Corporate Governance: Meaning, Scope; Composition of BODs, Cadbury Committee, Various Committees, Reports on Corporate Governance, Scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.

Books for Reference:

- 1.Murthy CSV - Business Ethics and Corporate Governance - HPH
- 2.Dr. Muralidhar S & others – Managerial Ethics – Kalyani Publishers
- 3.Bholananth Dutta, S.K. Podder – Corporation Governance - VBH.
- 4.Dr. K. Nirmala, Karunakara Readdy - Business Ethics and Corporate Governance - HPH
- 5.H.R.Machiraju - Corporate Governance
- 6.K. Venkataramana - Corporate Governance - SHBP
- 7.N.M.Khandelwal - Indian Ethos and Values for Managers
- 8.S Prabhakaran - Business ethics and Corporate Governance
- 9.C.V. Baxi - Corporate Governance
- 10.R. R. Gaur, R. Sanghal, G. P. Bagaria - Human Values and

Professional ethics

11.B O B Tricker - Corporate Governance - Principles , Policies and Practices

12.Michael, Blowfield - Corporate Responsibility

13.Andrew Crane - Business Ethics

14.Ghosh - Ethics in Management and Indian ethos

COURSE CODE: B.COM 3. 6(B)

NAME OF THE COURSE: CORPORATE ENVIRONMENT

Module: 1 - INTRODUCTION TO COMPANY

Company: Meaning, Definition, Features; Steps in Formation of Joint Stock Company; Kinds of Companies – One Person Company, Private Company, Public Company, Company Limited by Guarantee, Company Limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Global Company, Body Corporate, Listed Company.

Module: 2 - FORMATION OF A COMPANY

Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & Contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation Subscription Stage: Meaning & Contents of Prospectus, Statement in lieu of Prospects and Book Building Commencement Stage: Document to be filed; Registrar of Companies, Certificate of Commencement of Business.

Module: 3 – COMPANY ADMINISTRATION

Key Managerial Personnel: Managing Director, Whole time Directors, Company Secretary, Chief Financial Officer, Resident Director, Independent Director; Auditors: Appointment, Powers, Duties & Responsibilities; Audit Committee; CSR Committee. Company Secretary: Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or Dismissal.

Module: 4 - CORPORATE MEETINGS

Corporate Meetings - Types of Meetings – Annual General Meeting – Extraordinary General Meetings – Board Meetings and Resolutions - Requisites of a Valid Meeting.

Reference Books:

- 1.S.N Maheshwari - Elements of Corporate Law - HPH.
- 2.Dr. Muralidhar & Others – Corporate Environment – Kalyani Publishers

3.Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration - VBH

4.Dr. P.N. Reddy and H.R. Appanaiah - Essentials of Company Law and Secretarial Practice - HPH.

5.K. Venkataramana - Corporate Administration – SHBP

6.N.D. Kapoor - Company Law and Secretarial Practice - Sultan Chand.

7.M.C. Bhandari - Guide to Company Law Procedures - Wadhwa Publication

8.S.C. Kuchal - Company Law and Secretarial Practice

COURSE CODE : 4.6 (A)

NAME OF THE COURSE: INCOME TAX FOR BEGINNERS

Module 1: INTRODUCTION TO INCOME TAX

Introduction: History of Income Tax in India – Meaning of Tax – Objectives of Taxation – Agricultural Income – Assessee – Person – Individual – Income – Gross Total Income – Total Income – Assessment year – Previous year.

Module: 2 – RESIDENTIAL STATUS

Residential Status of Assessee – Basic Conditions – Additional

conditions – Incidence of Tax – Computation of Gross Total Income on the Basis of Residential Status (Individuals only)

Module: 3 – EXEMPTED INCOMES

Exempted Incomes – under Section 10 (2), 10 (2A), 10(5), 10(10), 10(10A), 10(10AA)

Module: 4 – INCOME FROM SALARY

Computation of Income from Salary: Different forms of Salary, Employer Employee relationship – Allowances – Perquisites – Provident Funds – Deductions – 80C, 80D, 80DD, 80E, 80U (Practical problems).

Reference Books:

- 1.Ahuja G.K. & Ravi Gupta., Systematic Approach to Income Tax and Central Sales Tax, Bharath Law House, New Delhi
- 2.Singhania Vinod K and Singhania Monica., Direct Tax Planning and Management, Taxmann Publications, New Delhi
- 3.Lakhotia R.N., Corporate Tax Planning, Vision Publications, New Delhi
- 4.Lal B.B. and Vashisht, Direct Taxes, Pearson Education.
- 5.Mehrotra H.C. and Goyal S.P., Income Tax Law and Practice, Sahitya Bhavan Publications, Agra

Course Code: B.Com 4. 6(b)

Name of the Course: ADVERTISING & PERSONAL SELLING

Module 1: INTRODUCTION TO ADVERTISING

Introduction to Advertising Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, Types and Objectives; DAGMAR Approach; Target Audience Selection- Basis; Methods of setting of Advertising Budget.

Module: 2 – ADVERTISING

Advertising: Message and Media Decisions Advertising

Message-Advertising Appeals; Elements of Print and Broadcast Advertising Copy; Types of Advertising Media- Strengths and Limitations; Factors influencing selection of Advertising Media; Media Scheduling.

Module: 3 – ADVERTISING INSTITUTIONAL FRAMEWORK

Advertising Effectiveness and Institutional Framework Rationale of Measuring Advertising Effectiveness; Communication and Sales Effect; Pre and Post-Testing Techniques; Advertising Agency: Role, Types and Selection. Ethical and Legal Aspects of Advertising. Role of Advertising Standards Council of India (ASCI).

Module: 4 – PERSONAL SELLING & PROCESS

Introduction to Personal Selling Concept of Personal Selling and Salesmanship; Qualities of a Good Salesperson. Ethical Conduct in Selling. Types of Salespersons; Role of Personal Selling in CRM; AIDAS Model of Selling , Personal Selling Process Prospecting, Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit.

Reference Books:

1. Buskirk, F. A. R. (1988). Selling: Principles and Practices. New York: McGraw Hill Education
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