

KUVEMPU  UNIVERSITY

**Board of Studies in Commerce**



**NEW EDUCATION POLICY (NEP) 2020**

**CURRICULUM FRAMEWORK FOR B.COM (REGULAR)**

**COURSE-FIFTH AND SIXTH SEMESTER**

## A. Scheme of Teaching & Evaluation for B.Com.

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
36.	COM 5.1	Financial Management	DSC-13	4+0+0	60	40	100	4
37.	COM 5.2	Income Tax Law and Practice-I	DSC-14	4+0+0	60	40	100	4
38.	COM 5.3	Principles and Practice of Auditing	DSC-15	4+0+0	60	40	100	4
39.	COM 5.4	Elective 1	DSE-1	3+0+0	60	40	100	3
40.	COM 5.5	Elective 2	DSE-2	3+0+0	60	40	100	3
41.	COM 5.6	A. GST- Law & Practice OR B. Digital Marketing	Vocational-1  Anyone to be chosen	3+0+0	50	50	100	3
42.	COM 5.7	Employability Skills	SEC – SB	3+0+0	50	50	100	3
<b>Sub -Total (D)</b>					<b>350</b>	<b>350</b>	<b>700</b>	<b>24</b>

### Elective Groups and Courses:

Discipline Specific Electives – V Semester (5.4 / 5.5)										
Sl. No	Course Code	Accounting	Course Code	Finance	Course Code	Human Resources	Course Code	Information Systems	Course Code	Marketing
1	A1	Indian Accounting Standards- I	F1	Financial Institutions and Markets	H1	Human Resources Management	I1	Basics of Business Analytics	M1	Retail Management

### Note:

- Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6<sup>th</sup> Semester also.

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
43.	COM 6.1	Advanced Financial Management	DSC-16	4+0+0	60	40	100	4
44.	COM 6.2	Income Tax Law and Practice-II	DSC-17	4+0+0	60	40	100	4
45.	COM 6.3	Management Accounting	DSC-18	4+0+0	60	40	100	4
46.	COM 6.4	Elective 1	DSE-3	3+0+0	60	40	100	3
47.	COM 6.5	Elective 2	DSE 4-	3+0+0	60	40	100	3
48.	COM 6.6	A. Assessment and Filing of ITRs <b>OR</b> B. E- Commerce	Vocational - 2 Anyone to be chosen	3+0+0	50	50	100	3
49.	COM 6.7	Internship* (4 Weeks Duration)/ Reports on Company Analysis	3 Hours * [Work load subject to Approval]	3+0+0		100	100	3
<b>Sub -Total (D)</b>					<b>400</b>	<b>300</b>	<b>700</b>	<b>24</b>

#### Elective Groups and Courses:

Discipline Specific Electives – VI Semester (6.4/6.5)										
Sl. No.	Course Code	Accounting	Course Code	Finance	Course Code	Human Resources	Course Code	Information Systems	Course Code	Marketing
1	A2	Indian Accounting Standards-2	F2	Investment Management	H2	Human Resource Development	I2	HR Analytics	M2	Customer Relationship Management

#### Note:

- Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6<sup>th</sup> Semester also.
- The students shall undergo 4 weeks of internship program in any business organization immediately after completion of 5<sup>th</sup> Semester Examination but before the commencement of 6<sup>th</sup> Semester classes. Or prepare a Report on Company Analysis

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> COM .5.1 (DSC)		
<b>Name of the Course:</b> Financial Management		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b>		
<ul style="list-style-type: none"> <li>a) Understand the role of financial managers effectively in an organization.</li> <li>b) Apply the compounding &amp; discounting techniques for time value of money.</li> <li>c) Take investment decision with appropriate capital budgeting techniques for investment proposals.</li> <li>d) Understand the factors influencing the capital structure of an organization.</li> <li>e) Estimate the working capital requirement for the smooth running of the business</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Financial Management</b>		<b>12</b>
Introduction –Meaning of Finance, Finance Function, Objectives of Finance function, Organization of Finance function -Meaning and definition of Financial Management; Goals of Financial Management, Scope of Financial Management, Functions of Financial Management, Role of Finance Manager in India. Financial planning-- Meaning –Need – Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.		
<b>Module No. 2: Time Value of Money</b>		<b>10</b>
Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow, Multiple flow and Annuity -Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. Doubling Period- Rule 69 and 72.		
<b>Module No. 3: Financing Decision</b>		<b>14</b>
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis- Problems. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Problems.		
<b>Module No. 4: Investment Decision</b>		<b>12</b>
Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value Internal Rate of Return and Profitability Index- Problems.		
<b>Module 5: Working Capital Management</b>		<b>12</b>
Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs – Estimation of working capital requirements. dangers of excess and inadequate working capital, Merits of adequate working capital, Sources of working capital. Cash Management, Receivables Management, and Inventory Management (Concepts only).		

**Skill Development Activities:**

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

**Books for Reference:**

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

Note: Latest edition of books may be used.

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 5.2 (DSC) <b>Name of the Course:</b> Income Tax Law and Practice – I		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>a) Comprehend the procedure for computation of Total Income and tax liability of an individual.</li> <li>b) Understand the provisions for determining the residential status of an Individual.</li> <li>c) Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.</li> <li>d) Compute the income house property for different categories of house property.</li> <li>e) Comprehend TDS &amp; advances tax Ruling and identify the various deductions under section 80.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Basic Concepts of Income Tax</b>		<b>12</b>
Introduction –Meaning of tax-, types of taxes, Cannons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of individuals under section 10 of the Income Tax Act, 1961.		
<b>Module No. 2: Residential Status and Incidence of Tax</b>		<b>10</b>
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual.		
<b>Module No. 3: Income from Salary</b>		<b>18</b>
Introduction - Meaning of Salary -Basis of charge Definitions–Salary, Perquisites and profits in lieu of salary - Provident Fund –Transferred balance. - Retirement Benefits – Gratuity, pension and Leave salary. Deductions and Problems on Computation of Taxable Salary.		
<b>Module No. 4: Deduction u/s 80</b>		<b>10</b>
Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U as applicable to Individuals. Problems on 80C and 80G.		
<b>Module No. 5: Assessment Procedure and Income Tax Authorities:</b>		<b>10</b>
Introduction - Due date of filing returns, Filing of returns by different assesses, E- filing of Returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities -Powers and Duties.		

**Skill Developments Activities:**

1. Prepare a slab rates chart for different Individual assesses.
2. Visit any Chartered Accountants office, Collect and record the procedure involved in filing the Income tax returns of an Individual.
3. List out any 10 Incomes exempt from tax under section 10 of an Individual.
4. Prepare the chart of perquisites received by an employee in an organization.
5. Identify and collect various enclosures pertaining to Income tax returns of an individual.
6. Any other activities, which are relevant to the course.

**Books for Reference:**

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

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 5.3 (DSC) <b>Name of the Course:</b> Principles and Practice of Auditing		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>a) Understand the conceptual framework of auditing.</li> <li>b) Examine the risk assessment and internal control in auditing</li> <li>c) Comprehend the relevance of IT in audit and audit sampling for testing.</li> <li>d) Examine the company audit and the procedure involved in the audit of different entities.</li> <li>e) Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Auditing</b>		<b>10</b>
Introduction – Meaning and 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 Programme Qualities of an Auditor – Audit planning – Audit strategy —Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.		
<b>Module No. 2: Risk Assessment and Internal Control</b>		<b>12</b>
Introduction – Audit risk – Assessment of risk – Internal Control-Meaning and objectives– Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases.		
<b>Module No. 3: Verification and Valuation of Assets and Liabilities</b>		<b>12</b>
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-Bills payable, Sundry Creditors and Contingent liabilities.		
<b>Module No. 4: Company Audit and Audit of other Entities</b>		<b>13</b>
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 and Banks.		
<b>Module 5: Audit Report &amp; Professional Ethics</b>		<b>13</b>
Introduction – Meaning – Elements of Audit Report –Types of Audit Report - Independent Auditor's Report and their illustration; Professional Ethics: Code of Ethics - Professional Accountants in Public practices and business – Fundamental Principles of Professional Ethics.		

**Skill Development Activities:**

1. Design and develop an audit plan program for a joint stock company
2. List the various documents necessary to be verified in the audit process
3. Draft an audit report (qualified or clean) with imaginary data.
4. Visit an audit firm, write about the procedure followed by them in auditing the books of accounts of a firm.
5. Record the verification procedure with respect to any one fixed asset.
6. Draft an audit program.
7. Any other activities, which are relevant to the course.

**Books for Reference:**

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

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

<b>Name of the Programme: Bachelor of Commerce ( B.Com)</b> <b>Course Code: COM-A 1 (DSE)</b> <b>Name of the Course: Indian Accounting Standards-1</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.		
<b>Course Outcomes:</b> On successful completion of the course, the students' will be able to <ul style="list-style-type: none"> <li>a) Understand the need and benefits of accounting standards.</li> <li>b) Prepare the financial statements as Indian Accounting standards.</li> <li>c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements</li> <li>d) Understand the Accounting Standards for Items that do not Appear in Financial Statements</li> </ul>		
<b>Syllabus</b>		<b>Hours</b>
<b>Module No. – 1: Introduction to Indian Accounting Standards.</b>		<b>09</b>
Introduction- Meaning and Definition of Accounting Standards – Objectives of Accounting Standards – Benefits and Limitations of Accounting Standards – Process of Formulation of Accounting Standards in India – List of Indian Accounting Standards (Ind AS) – Need for Convergence Towards Global Standards– International Financial Reporting Standards - Features and Merits and Demerits of IFRS – Benefits of Convergence with IFRS – Applicability of Ind AS in India.		
<b>Module No. – 2 : Accounting Standard for Items Appear in Financial Statements.</b>		<b>10</b>
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, Simple problems on the above Standards.		
<b>Module No.- 3 : Accounting Standards for Items that do not Appear in Financial Statements</b>		<b>09</b>
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, Recognition, Measurement and Disclosures of the above-mentioned Standards, Simple problems on the above Standards.		
<b>Module No. – 4: Liability Based Indian Accounting Standards</b>		<b>06</b>
Provisions, Contingent Liabilities and Contingent Assets (Ind AS 37), Employee Benefits (Ind AS- 19)- Objectives, Scope, Definitions, Recognition, Measurement and Disclosures of the above-mentioned Standards, Simple problems on the above Standards.		
<b>Module No. 5: Preparation of Financial Statements (Ind AS 1)</b>		<b>05</b>
Frame work for Preparation of Financial Statements, Statement of Profit and Loss, , Statement of changes in Equity, Balance Sheet and Notes to accounts, Problems on		

Financial Statements as per Schedule III of Companies Act, 2013.

**Skill Development Activities:**

1. Explain the structure and functions of Indian Accounting Standards Board
2. Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board.
3. List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures.
4. Explain the main provisions of Ind AS 2, Ind AS 16 and Ind AS 18
5. State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under Ind AS.

**Books for Reference:**

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

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM-F 1 (DSE) <b>Name of the Course:</b> Financial Institutions and Markets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the structure of Indian financial system and its constituents.</li> <li>Outline the role of capital and money market in economic development.</li> <li>Comprehend primary and secondary market and its relevance in capital formation.</li> <li>Appraise the role played by banking and development financial institutions in economic development so far.</li> <li>Understand the different types of NBFCs and their contribution.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Financial System in India</b>		<b>08</b>
Introduction – Meaning of Financial System– Financial concepts - Constituents of Financial System – Structure of Financial System – Role of Financial system- Functions of Financial System – Development of Financial System in India. Financial Sector Reforms - Financial System and Economic Development – Weakness of Indian financial system.		
<b>Module No. 2: Capital Market &amp; Money Market</b>		<b>08</b>
<b>Capital Market:</b> Meaning –Structure, Importance – Functions – Players in the Capital Market – Instruments of Capital Market – Components of Capital Market – Recent trends in Capital Market. <b>Money Market:</b> Meaning-Structure, functions Importance – Functions – Instrument of Money Market – Recent trends in Money Market.		
<b>Module No. 3: Primary Market &amp; Secondary Market</b>		<b>10</b>
<b>Primary Market:</b> Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets— Methods of floating new issues: Public issue–Offer for sale – Right Issue – Private placement – Problems of Indian Primary Markets; <b>Secondary Market:</b> Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Methods in Stock Markets - Recognition of stock exchanges – Function of stock exchange- BSE and NSE– Listing of securities – Trading and Settlement Procedure in the Stock Market - Problems of Indian Stock Market; SEBI:		
<b>Module No. 4: Banking &amp; Development Financial Institutions</b>		<b>12</b>
Banking: Introduction – Meaning – Role and functions – Types of Banks; Development Financial Institutions: History – Management - Role & Functions of EXIM Bank –NABARD SIDBI – MUDRA – NHB – LIC & GIC - UTI – SFCs.		
<b>Module No. 5: Non-Banking Financial Companies (NBFCs) &amp; Forex Market</b>		<b>07</b>
Introduction – Meaning- Role – Importance – Types of NBFCs – Insurance Companies - Loan Companies - Investment Companies – Leasing & Hire Purchase - Housing Finance,— Chit Funds - Mutual funds -Venture Capital Funds - Factors & Forfeiting - Credit Rating - Depository and Custodial Services; Forex market- Concept- Meaning- Importance-Merits of forex market-Fluctuations in foreign exchange rates- Causes and Effects in brief.		

**Skill Developments Activities:**

1. List out any five recent Financial Sectors Reforms and analyse them.
2. Collect Share Application Forms of any five different companies who have offered IPO in the last or present financial year.
3. Collect data on last financial year price rigging and insider trading cases reported as per SEBI.
4. Visit website of Development Financial Institutions (DFIs) and prepare report on the history/milestone and functions of the DFIs
5. Identify the Different types of Venture capital firms operating in Karnataka and their investment.
6. Any other activities, which are relevant to the course.

**Books for Reference:**

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

Note: Latest edition of books may be used.

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM-H 1 (DSE) <b>Name of the Course:</b> Human Resources Management		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & Field work etc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>a) Understand the framework, importance &amp; Challenges of human resources management.</li> <li>b) Outline the human resources planning, recruitment &amp; Selection process.</li> <li>c) Analyse the different types of training &amp; development methods in the present context.</li> <li>d) Identify the Strength and weakness of different performance appraisal techniques &amp; compensation policies.</li> <li>e) Determine the significance of employees' maintenance &amp; employees relations.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to HRM</b>		<b>10</b>
Human Resource Management: Introduction -Concepts and Functions – Role - Status and Competencies of HR Manager - HR Policies - Evolution of HRM - HRM vs Personnel Management - Emerging Challenges of Human Resource Management - Workforce Diversity- HRM issues in Indian organisations -Human Resource Information System- Emerging trends in HRM.		
<b>Module No. 2: Human Resources Planning, Recruitment &amp; Selection</b>		<b>09</b>
<b>Human Resource Planning:</b> Introduction – Concepts - Quantitative and Qualitative dimensions- Job analysis – Job description and Job specification-Importance and Benefits of HRP; <b>Recruitment:</b> Concepts-Sources – Techniques-Factors influencing recruitment ; <b>Selection:</b> Concepts and Steps in Selection Process; Test and Interviews; Placement and Induction- Emerging trends in HR Planning, Recruitment and Selection.		
<b>Module No. 3: Training and Development</b>		<b>10</b>
<b>Training:</b> Introduction - Concepts and Importance - Identifying Training and Development Needs - Designing Training Programmes; Role-Specific and Competency- Based Training- Evaluating Training Effectiveness-Training Process Outsourcing; <b>HRD:</b> Introduction - Meaning- Role of training in HRD – Knowledge Management - Career Development- Emerging trends in HR Training and Development.		
<b>Module No. 4: Performance Appraisal &amp; Compensation</b>		<b>09</b>
<b>Performance Appraisal:</b> Introduction – concepts – Nature - objectives and importance; techniques of performance appraisal - potential appraisal and employee counselling - job changes - Transfers and Promotions – Downsizing – VRS; <b>Compensation:</b> Introduction - Concept and Policies - Job evaluation- methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Emerging trends in Performance Appraisal & Compensation.		
<b>Module No. 5: Maintenance &amp; Employee Relations</b>		<b>07</b>

Introduction- Employee health and safety - employee welfare - social security - Employer-  
**Employee Relations:** An overview -grievance-handling and redressal; Industrial Disputes:  
causes and settlement, emerging trends in compensation and maintenance.  
Emerging trends in Employee Maintenance & Relations.

**Skill Development Activities:**

1. Visit any organisation and collect HR policies followed and issues of HR involved in the organisation.
2. Visit any organisation, discuss with HR manager about Human Resources Planning, Recruitment and Selection process and prepare report on the same.
3. Visit any large scale organisation, identify the different kinds of training programmes offered and evaluate the effectiveness of the same.
4. Visit any company, discuss with employees and HR Managers on performance appraisal methods followed and compensation system practiced.
5. Visit any manufacturing company, examine the employees safety measures initiated and prepare report.
6. Any other activities, which are relevant to the course.

**Books for Reference:**

1. Gupta, C.B, (2008), Human Resource Management, Sultan Chand & Sons, Eleventh revised edition.
2. Gary Dessler. A Framework for Human Resource Management. Pearson Education, 7<sup>th</sup> Edition.
3. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
4. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning
5. Ivancevich, John M., Human Resource Management. McGraw Hill.  
Wreather and Davis, Human Resource Management. Pearson Education.
6. Robert L. Mathis and John H. Jackson., Human Resource Management. Cengage Learning.
7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
8. Biswajeet Patttanayak, Human Resource Management, PHI Learning

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> COM- I 1 (DSE)		
<b>Name of the Course:</b> Basics of Business Analytics		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b>		
<ul style="list-style-type: none"> <li>a) Understand analytical applications in practice.</li> <li>b) Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems.</li> <li>c) Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real time problems.</li> <li>d) Be aware about the emerging trends in the world of analytics.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Business Analytics</b>		<b>07</b>
Data, Types of Data- Forms of Data-Evolution of Big Data- Business Analytics -Need for Analytics- Types of Analytics-Importance of Business Analytics in Decision Making- Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things.		
<b>Module No. 2: Technology of Big Data</b>		<b>06</b>
Overview of DBMS, Data Warehousing: Concepts, Need, Objectives– Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System-Features of HDFS- MapReduce-Features of MapReduce.		
<b>Module No. 3: Data Scientists and Data Visualization</b>		<b>10</b>
Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists-Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources- Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values-Standardizing Data-Categorization-Weights of Evidence Coding-Variable Selection-Segmentation		
<b>Module No. 4: Practices of Analytics</b>		<b>12</b>
Predictive Analytics- Target Definition-Linear Regression -Logistic Regression -Decision Trees - Neural Networks -Support Vector Machines-Ensemble Methods -Multiclass Classification Techniques -Evaluating Predictive Models-Descriptive Analytics- Association Rules -Sequence Rules –Segmentation-Survival Analysis- Survival Analysis Measurements-Kaplan Meier Analysis-Parametric Survival Analysis-Proportional Hazards Regression-Extensions of Survival Analysis Models-Evaluating Survival Analysis Models-Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier-Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inferencing –Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-Kaggle-Facebook-Amazon.		

<b>Module No. 5: Big Data and Emerging trends</b>	<b>10</b>
<p>Data for Big Data-Enterprise orientation for Big data –leadership –Targets-Analysts- Other Factors to Consider in Big Data Success-Emerging Technologies in Health Information Systems: Transforming Health in Information Era-Omics Revolution and Personalized Medicine-Genomic Data Integration into Medical Records-Socio- demographic Data for Health Records-Family Health History-Genomics Driven Wellness Tracking and Management System (GO-WELL)- Emerging trends of analytics in Education, Government, Finance &amp; Supply Chain Management.</p>	
<p><b>Skill Development Activities:</b>  <b>Course teacher can identify and give the skill development activities.</b></p>	
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. Big Data Black Book, DT Editorial Services, Dreamtech Press, 2015.</li> <li>2. Big Data at Work, Thomas H. Davenport, Harvard Business Review Press, Boston, Massachusetts, 2014.</li> <li>3. Analytics in a Big Data World, John Wiley &amp; Sons, Inc., Hoboken, New Jersey,2014.</li> <li>4. Big Data and Internet of Things: A Roadmap for smart Environments, Nik Bessis Ciprian Dobre Editors, Springer International Publishing Switzerland 2014</li> </ol> <p><b>Note: Latest edition of books may be used.</b></p>	

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: COM-M 1 (DSE)</b> <b>Name of the Course: Retail Management</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the contemporary of retail management, issues, strategies and trends in Retailing.</li> <li>Utilize the theories and strategies of retail planning.</li> <li>Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context.</li> <li>Prioritize the factors to be considered while fixing the price in retailing.</li> <li>Comprehend the emerging trends in Retail Industry.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Retailing</b>		<b>08</b>
Introduction – Meaning and Definition – Characteristics of Retailing -Functions of Retailing- Types of Retailing- Forms of Retailing based on ownership. Retail Theories- Wheel of Retailing- Retail Life cycle- Retail Business in India. Influencing factor- Present Indian retail scenario. International Perspective in Retail Business.		
<b>Module No. 2: Consumer Behaviour in Retail Business</b>		<b>10</b>
Buying Decision Process and its Implication on Retailing – Influence of Group and Individual Factors, Customer Shopping Behaviour, Customer Service and Customer Satisfaction. Retail Planning Process: Factors to Consider in Preparing a Business Plan – Implementation – Risk Analysis.		
<b>Module No. 3: Retail Operations</b>		<b>10</b>
Factors Influencing location of Store - Market Area Analysis – Trade Area Analysis – Rating Plan method - Site Evaluation. Retail Operations: Stores Layout and Visual Merchandising, Stores designing, Space Planning, Inventory Management, Merchandise Management, Category Management.		
<b>Module No. 4: Retail Marketing Mix</b>		<b>07</b>
<b>Product:</b> Decisions Related to Selection of Goods (Merchandise Management Revisited) Decisions Related to Delivery of Service. <b>Pricing:</b> Influencing Factors – Approaches to Pricing – Price Sensitivity - Value Pricing – Markdown Pricing. <b>Place:</b> Supply Channel-SCM Principles – Retail Logistics – Computerized Replenishment System- Corporate Replenishment Policies. <b>Promotion:</b> Setting objectives – Communication Effects - Promotional Mix. Human Resource Management in Retailing – Manpower Planning – Recruitment and Training – Compensation – Performance Appraisal Methods.		
<b>Module No. 5: Impact of Information Technology in Retailing</b>		<b>10</b>

Non-Store Retailing (E-Retailing) - The Impact of Information Technology in Retailing - Integrated Systems and Networking – EDI – Bar Coding – Electronic Article Surveillance Electronic Shelf Labels – Customer Database Management System. Legal Aspects in Retailing, Social Issues in Retailing, Ethical Issues in Retailing. Artificial Intelligence in Retailing.

**Skill Developments Activities:**

- 1) Identify any 10 Retail Business Stores at you Conveniences
- 2) Visit any Established Retail Mall and Draw a Chart of Product Segmentation
- 3) Make a list of factor influence on choice of retail stores
- 4) Conduct a survey after sale service of any retail outlet
- 5) Contact any retailer, collect the information on factors influencing on retail pricing.
- 6) Any other activities, which are relevant to the course.

**Books for Reference:**

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

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 5.6 (A) (VOCATIONAL) <b>Name of the Course:</b> GST-Law & Practice		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>(2+0+2) 4 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>a) Comprehend the concepts of Goods and Services tax.</li> <li>b) Understand the fundamentals of GST.</li> <li>c) Analyse the GST Procedures in the Business.</li> <li>d) Know the GST Assessment and its computation.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to GST</b>		<b>08</b>
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act, 2017-Feature and Important definitions.		
<b>Module No. 2: GST Registration and Taxable Event</b>		<b>08</b>
Registration under GST provision and process. Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types- composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services- Problems.		
<b>Module No. 3: Input Tax Credit</b>		<b>08</b>
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.		
<b>Module No. 4: GST Assessment</b>		<b>08</b>
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti- Profiteering, Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.		
<b>Module No. 5: Valuations of Goods and Services Under GST</b>		<b>13</b>
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.		

**Skill Development Activities:**

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Prepare a chart showing rates of GST.
4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
5. List out the exempted Goods and Services under GST.
6. Analyse the custom duties rates of last five years.
7. Any other activities, which are relevant to the course.

**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 Customs Act, Himalaya Publishing House.
8. G. B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.

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

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: COM 5.6 (B) (VOCATIONAL)</b> <b>Name of the Course: Digital Marketing</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>(2+0+2) 4 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>a) Gain knowledge on Digital Marketing , Email marketing and Content marketing.</li> <li>b) Understand Search Engine Optimization tools and techniques</li> <li>c) Gain skills on creation of Google AdWords &amp; Google AdSense</li> <li>d) Gain knowledge on Social Media Marketing and Web Analytics.</li> <li>e) Gain knowledge on YouTube Advertising &amp; Conversions</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Digital Marketing</b>		<b>08</b>
<p>Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business Email Marketing :Importance of e-mail marketing, e-mail Marketing platforms, Creating e-mailers, Creating a Contact Management and Segmentation Strategy, Understanding e-mail Deliverability &amp; Tracking e-mails, How to create Effective &amp; Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Open rates and CTR of e-mail, Drive leads from e-mail, What are opt-in lists , Develop Relationships with Lead Nurturing &amp; Automation Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework, Becoming an Effective Writer , Extending the Value of Your Content through Repurposing, How to Effectively Promote Content, Measuring and Analyzing Your Content.</p>		
<b>Module No. 2: Search Engine Optimization</b>		<b>10</b>
<p>Search Engine Optimization (SEO):Meaning of SEO, Importance and Its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research &amp; Analysis (Free and Paid tool &amp; Extension), Recent Google Updates &amp; How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging &amp; indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.</p>		
<b>Module No. 3: Google AdWords and Google AdSense</b>		<b>08</b>
<p>Google AdWords: Google Ad-Words Fundamentals, Google AdWords Account Structure, Key terminologies in Google AdWords, How to Create an AdWords account, Different Types of AdWords and its Campaign &amp; Ads creation process, Ad approval process, Keyword Match types , Keyword targeting &amp; selection (Keyword planner), Display Planner, Different types of extensions , Creating location extensions, Creating call extensions, Create Review extensions, Bidding techniques – Manual/ Auto , Demographic Targeting / Bidding,</p>		

CPC-based, CPA-based & CPM-based accounts., Google Analytics Individual Qualification (GAIQ), Google AdSense : Understanding ad networks and AdSense's limitations, Learning which situations are best for using AdSense, Setting up an AdSense account, Creating new ad units, Displaying ads on a website, Configuring channels and ad styles.	
<b>Module No. 4: Social Media Marketing (SMM) &amp; Web Analytics</b>	<b>10</b>
Social Media Marketing (SMM) Facebook Marketing, Twitter Marketing, LinkedIn Marketing Google plus Marketing, YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs The ROI in Social Media Marketing, Tools and Dashboards, Reputation management Web Analytics: The need & importance of Web Analytics, Introducing Google Analytics, The Google Analytics layout , Basic Reporting Basic Campaign and Conversion Tracking, Google Tag Manager, Social Media Analytics, Social CRM & Analytics, Other Web analytics tool Making better decisions, Common mistakes analysts make.	
<b>Module No. 5: Youtube Advertising (Video Ads) &amp; Conversions</b>	<b>09</b>
Youtube Advertising (Video Ads): Youtube advertising? ,Why should one advertise on youtubeCreating youtube campaigns, Choose the audience for video ads, Instream ads, Invideo ads, In-s ads, In-display ads, Measuring your YouTube ad performance, Drive leads and sales from YouTube Conversions: Understanding Conversion Tracking, Types of Conversions, Setting up Conversion Tracking, Optimizing Conversions, Track offline conversions, Analyzing conversion data, Conversion optimizer.e? , earche adsrsionrsion	
<b>Skill Development Activities:</b>	
<ol style="list-style-type: none"> <li>1. Explain the key digital marketing activities needed for competitive success.</li> <li>2. Examine the concept of Digital Media and benefits to be derived.</li> <li>3. Recognise the core features of CRM and retention programmes</li> <li>4. Identify the metrics used in digital marketing.</li> <li>5. Organise how we can limit the marketing materials we get through e-mail.</li> </ol>	
<b>Books for Reference:</b>	
<ol style="list-style-type: none"> <li>1. Understanding DIGITAL Marketing, Marketing strategies for engaging the digital generationDamian Ryan &amp; Calvin Jones</li> <li>2. The Art of Digital Marketing: The Definitive Guide to Creating Strategic By Ian Dodson</li> <li>3. Internet Marketing: a practical approach By Alan Charlesworth</li> <li>4. Social Media Marketing: A Strategic Approach By Melissa Barker, Donald I. Barker, Nicholas FBormann, Krista E Neher</li> </ol>	
<b>Note: Latest edition of text books may be used.</b>	

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 5.7 (SEC) <b>Name of the Course:</b> Employability Skills		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>a) Have the information on various vacancies notified by Central and State Government authorities as well as Private organizations.</li> <li>b) Solve the problems on quantitative aptitude, logical reasoning and analytical ability.</li> <li>c) Demonstrate the basic computer skills like MS word, MS excel, MS PPTs. Email etiquettes Etc.,</li> <li>d) Exhibit the communication and leadership skills.</li> <li>e) Conduct self SWOC analysis and set his career goals.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module 1: Quantitative Aptitude, Logical Reasoning, and Analytical Ability</b>		<b>12</b>
<b>Quantitative Aptitude:</b> Percentage, Profit or loss calculation, Time and work, Speed and Distance, Ratio and proportion. ( Simple problems) <b>Logical Reasoning:</b> Coding and Decoding, Blood Relations, Directions, and Venn Diagram. <b>Analytical Ability:</b> Statement and assumptions and Data interpretation. <b>Practical:</b> Conduct Mock competitive examination for quantitative aptitude, logical reasoning and analytical ability.		
<b>Module 2: Soft Skills</b>		<b>09</b>
<b>Communication Skills:</b> Verbal and Non-verbal communication, Effective listening skills, Excellent writing skills, and Presentation skills. <b>Interpersonal Skills:</b> Understanding the importance of teamwork, Conflict resolution, and Building positive relationships with team members. <b>Leadership skills:</b> importance and Effective leadership. <b>Practical:</b> As a team leader write a draft appreciation letter to the team members for the completion of the project successfully.		
<b>Module 3: Career Development and Workplace Etiquette</b>		<b>10</b>
<b>Career Development:</b> SWOC analysis for self-assessment, Setting career goals and creating a career plan, Job search strategies, Interview skills, and effective resume writing. <b>Workplace Etiquette:</b> Time Management- importance and strategies for effective time management, Dress code, personal grooming, Office and workplace manners, Meeting etiquette. Work ethics and integrity. <b>Practical:</b> 1. Prepare a resume with at least 2 references. Conduct a mock interview based on the resume prepared by the students.		

<b>Module 4: Digital Literacy</b>	<b>08</b>
<p><b>Basic Computer Skills:</b> MS Word and MS Excel (only layout, basic operations and shortcut keys). MS PowerPoint, Internet and web browsing skills, Email etiquette.</p> <p><b>Practical:</b> Draft an Email to the HR of a company as an aspirant for the job by attaching your resume.</p>	
<b>Module 5: Competitive Examinations</b>	<b>06</b>
<p><b>Central Government Examinations:</b> UPSC, SSC, IBPS, LIC, RRB, RBI, NABARD and Department of Posts.</p> <p><b>Karnataka State Government Examinations:</b> KPSC, KEA, KSPEB.</p> <p><b>Eligibility criteria for various examinations. Common Examination pattern.</b></p> <p><b>Private Organizations:</b> Access vacancies from Naukari.com; Indeed.com; shine.com; linkedin.com etc.,</p> <p><b>Practical:</b> Explore various vacancies notified by the above-stated authorities.</p>	
<p><b>Books for Reference:</b></p> <ol style="list-style-type: none"> <li>1. Barun K Mitra, Personality Development and Soft Skills, Oxford university press, New Delhi.</li> <li>2. Gitangshu Adhikary, Communication and Corporate Etiquette, Notion Press, Mumbai.</li> <li>3. Seema Gupta, Soft Skills- Interpersonal &amp; Intrapersonal skills development, V&amp;S Publishers, New Delhi.</li> <li>4. Dr. R S Aggarwal, Quantitative Aptitude, S.Chand Publication, New Delhi.</li> <li>5. Bittu Kumar, Mastering MS Office, V&amp;S Publisher, New Delhi</li> <li>6. <a href="#">List of Government Competitive Exams, Jobs &amp; Vacancies (exampur.com)</a></li> <li>7. <a href="https://www.safalta.com">https://www.safalta.com</a></li> <li>8. <a href="https://sarkariservice.in">https://sarkariservice.in</a></li> </ol> <p><b>Note: Latest edition of books may be used</b></p>	

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<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: COM 6.1 (DSC)</b> <b>Name of the Course: Advanced Financial Management</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>a) Understand and determine the overall cost of capital.</li> <li>b) Comprehend the different advanced capital budgeting techniques.</li> <li>c) Understand the importance of dividend decisions.</li> <li>d) Evaluate mergers and acquisition.</li> <li>e) Enable the ethical and governance issues in financial management.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Cost of Capital and Capital Structure Theories</b>		<b>14</b>
<b>Cost of Capital:</b> Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems. <b>Theories of capital structures:</b> The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis – Problems.		
<b>Module No. 2: Risk Analysis in Capital Budgeting</b>		<b>14</b>
Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation – Decision Tree Analysis – Problems.		
<b>Module No. 3: Dividend Decision and Theories</b>		<b>14</b>
Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter’s Model and Gordon’s Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.		
<b>Module No. 4: EVA and MVA</b>		<b>10</b>
Introduction – Meaning of EVA (Economic Value Added), and MVA (Market Value Added), Importance, Relationship between EVA and MVA, Difference between EVA and MVA, Application of methods, Problems on EVA and MVA.		
<b>Module No. 5: Ethical and Governance Issues</b>		<b>08</b>

Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical Issues in Financial Management, Agency Relationship, Transaction Cost Theory, Governance Structures and Policies, Social and Environmental Issues.

**Skill Development Activities:**

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

**Books for Reference:**

1. I M Pandey, Financial management, Vikas publications, New Delhi.
2. Abrish Guptha, Financial management, Pearson.
3. Khan & Jain, Basic Financial Management, TMH, New Delhi.
4. S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
5. Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. B.Mariyappa, 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 text books may be used

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 6.2 (DSC) <b>Name of the Course:</b> Income Tax Law & Practice – II		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the procedure for computation of income from business and other Profession.</li> <li>the provisions for determining the capital gains.</li> <li>Compute the income from other sources.</li> <li>Demonstrate the computation of total income of an Individual.</li> <li>Comprehend the assessment procedure and to know the power of income tax authorities.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Income from House Property</b>		<b>10</b>
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.		
<b>Module No. 2: Profits and Gains of Business and Profession</b>		<b>20</b>
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from Profession: Medical Practitioner - Advocate and Chartered Accountants.		
<b>Module No. 3: Capital Gains</b>		<b>10</b>
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.		
<b>Module No. 4: Income from other Sources</b>		<b>10</b>
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.		
<b>Module No. 5: Set Off and Carry Forward of Losses &amp; Assessment of individuals.</b>		<b>10</b>
Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) - Computation of Total Income and Tax Liability of an Individual.		

**Skill Development activities:**

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

**Books for Reference:**

1. Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
2. Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi
3. Gaur and Narang, Law and practice of Income Tax, Kalyani Publicat Ludhiana.
4. Bhagawathi Prasad, Direct Taxes.
5. B.Mariyappa, Income tax Law and Practice-II, Himalaya Publishing House. Delhi.s
6. Dr. Saha, Law and Practice of Income Tax, Himalaya Publishing House.

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> COM 6.3 (DSC)		
<b>Name of the Course:</b> Management Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>60 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b>		
<ul style="list-style-type: none"> <li>a) Demonstrate the significance of management accounting in decision making.</li> <li>b) Analyse and interpret the corporate financial statements by using various techniques.</li> <li>c) Compare the financial performance of corporates through ratio analysis.</li> <li>d) Understand the latest provisions in preparing cash flow statement.</li> <li>e) Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Management Accounting</b>		<b>12</b>
Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant.		
<b>Module No. 2: Financial Statements Analysis and Interpretation</b>		<b>14</b>
Introduction – Meaning and Nature of financial statements - Limitations of financial statements - Essentials of a good financial statement. Analysis and interpretations- Meaning and definition of Financial of analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis - Problems.		
<b>Module No. 3: Ratio Analysis</b>		<b>14</b>
Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of Ratios: Liquidity Ratios: Current Ratio, Liquid Ratio and Absolute Liquid Ratio; Solvency Ratios: Debt Equity Ratio, Proprietary Ratio and Capital Gearing Ratio - Earning Per Share and Return on Capital Employed; Profitability Ratios: Gross Profit Ratio - Net Profit Ratio – Operating ratio, and Operating profit ratio. Turnover Ratios: Inventory Turnover Ratio - Debtors Turnover Ratio Debt collection period - Creditors Turnover Ratio -Debt payment period, Assets Turnover Ratio, Earnings Per Share and Price Earnings Ratio. Problems on Ratio Analysis.		
<b>Module No. 4: Cash Flow Analysis</b>		<b>12</b>
Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cashflow statement as per Ind AS 7 (Indirect method only). Problems.		
<b>Module No. 5: Management Audit and Reports on Management</b>		<b>08</b>
Introduction – Meaning –Nature – Scope - Importance – Need - Objectives of management audit - Differences between Financial Audit and Management Audit - Steps involved in Management Audit. Reports on Management Review and Governance: Introduction - Report of Board of Directors - Management discussion analysis- Annual Report on CSR –		

Business Responsibility Report – Corporate Governance Report – Secretarial Audit Report.

**Skill Development Activities:**

1. Meet Management accountant and discuss his role in decision making in an Enterprise.
2. Collect financial statements of any one corporate entity for two year and prepare a comparative statement and analyse the financial position.
3. Collect financial statements of any one corporate entity, analyse the same by using ratio analysis.
4. Prepare a cash flow statement
5. Meet the management accountant, discuss the steps involved in management audit.
6. Collect reports of any two corporates, analyse the management review and governance of the same.
7. Any other activities, which are relevant to the course.

**Books for Reference:**

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

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

<b>Name of the Programme: Bachelor of Commerce ( B.Com)</b> <b>Course Code: COM-A 2 (DSE)</b> <b>Name of the Course: Indian Accounting Standards-2</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>Understand the preparation of consolidated financial statements as per Ind AS</li> <li>Learn the disclosures in the financial statements</li> <li>Understand the latest provisions of measurement-based accounting policies.</li> <li>Comprehend the Accounting and Reporting of Financial Instruments</li> <li>Analyse the Revenue based accounting standard.</li> </ol>		
<b>Syllabus</b>		<b>Hours</b>
<b>Module No. 1 : Revenue based Accounting Standard</b>		<b>9</b>
Revenue from Contracts with Customers (Ind AS 115), Fair Value Measurement (Ind AS 113)- )- Objectives, Scope, Definitions, Recognition, Measurement and disclosures of the above Standards, Simple Problems on above Standards.		
<b>Module No. 2: Disclosures in the Financial Statements</b>		<b>9</b>
Employee benefits (Ind AS 19) Earnings per Share (Ind AS 33) Lease (Ind AS 116), Interim Financial Reporting (Ind AS 34) Share-based Payment (Ind AS 102 )- Objectives, Scope, Definitions, Recognition, Measurement and disclosures of the above Standards, Simple Problems on above Standards.		
<b>Module No. 3: Measurement Based on Accounting Policies</b>		<b>9</b>
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)- Objectives, Scope, Definitions, Recognition, Measurement and disclosures of the above Standards, Simple Problems on above Standards.		
<b>Module No. 4: Accounting and Reporting of Financial Instruments</b>		<b>9</b>
Financial Instruments: Presentation (Ind AS 32) –Financial Instruments (Ind AS 39) – Financial Instruments: Disclosures (Ind AS 107) - Objectives, Scope, Definitions, Recognition, Measurement and disclosures of the above Standards, Simple Problems on above Standards.		
<b>Module No. 5: Consolidated Financial Statement (Ind AS 110)</b>		<b>9</b>
Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve and Unreleased profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet.		

**Skill Development Activities:**

1. Prepare consolidated Balance sheet with imaginary figures.
2. Make a list of Indian Accounting Standards
3. Make disclosures of any five Indian Accounting Standards.
4. Study the compliance with the requirements of Indian Accounting standards as disclosed in the Notes to Accounts in Annual Reports.

**Books for Reference:**

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

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

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b>		
<b>Course Code: COM-F 2 (DSE)</b>		
<b>Name of the Course: Investment Management</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b>		
<ul style="list-style-type: none"> <li>a) Understand the concept of investments, its features and various instruments.</li> <li>b) Comprehend the functioning of secondary market in India.</li> <li>c) Underline the concept of risk and return and their relevance in purchasing and selling of securities.</li> <li>d) Illustrate the valuation of securities and finding out the values for purchase and sale of securities.</li> <li>e) Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Concept of Investment</b>		<b>07</b>
Introduction - Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market Instruments, Capital Market Instruments. Derivatives.		
<b>Module No. 2: Fundamental Analysis</b>		<b>12</b>
Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis and 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.		
<b>Module No. 3: Risk &amp; Return</b>		<b>10</b>
Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return.		
<b>Module No. 4: Technical Analysis</b>		<b>08</b>
Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency		
<b>Module No. 5: Portfolio Management</b>		<b>8</b>
Portfolio Management: Meaning, Need, Objectives, process of Portfolio management, Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation (Theory only).		

**Skill Developments Activities:**

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

**Books for Reference:**

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

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM-H 2 (DSE) <b>Name of the Course:</b> Human Resources Development		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>a) Understand the need of HRD.</li> <li>b) Comprehend the framework of HRD.</li> <li>c) Know the models for evaluating the HRD programs.</li> <li>d) Comprehend the need for employee counselling.</li> <li>e) Apprehend the HR performance.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Conceptual Analysis of HRD</b>		<b>08</b>
Introduction – Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor, Concerns of Trade Unions.		
<b>Module No. 2: Frame Work of Human Resource Development</b>		<b>10</b>
Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations – T-Groups - Transactional Analysis.		
<b>Module No. 3: Evaluating HRD Programs</b>		<b>08</b>
Introduction- - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization - Realistic Job Review - Career Management and Development.		
<b>Module No. 4: Management Development</b>		<b>09</b>
Introduction - Employee counselling and wellness services – Counselling as an HRD Activity- Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.		
<b>Module No. 5: HR Performance</b>		<b>10</b>
Introduction -Work Force Reduction, Realignment and Retention - HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriate support and development.		

**Skill Development Activities:**

1. Discuss with HR manager on HRD and report on the same.
2. Visit any Organisation in your locality, collect information and report on employee welfare facilities provided by the company.
3. Meet HR trainer, discuss their role and responsibilities.
4. Visit any Organisation, discuss with employees about effectiveness of training.
5. Any other activities, which are relevant to the course.

**Books for Reference:**

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

**Note: Latest Edition of books may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> COM-I 2 (DSE)		
<b>Name of the Course:</b> Human Resource Analytics		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<p>a) <b>Course Outcomes: On successful completion of the course, the students' will be able to</b></p> <p>b) Understand the role of Analytics in Human Resource.</p> <p>c) Identify a list of HR metrics relevant to an organization's mission or goals.</p> <p>d) Apply best practices for using HR analytics to support making data-driven decisions.</p> <p>e) Demonstrate the use of Analytical techniques to analyse and interpret HR data</p>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: HR Decision-making and HR Analytics</b>		<b>10</b>
Introduction – HR decision making – importance and significance of HR analytics – benefits of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers – aligning human resources to business through HR analytics – HR analytics framework and models – LAMP Framework.		
<b>Module No. 2: HR Business Process and HR Analytics</b>		<b>08</b>
Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non- parametric tests- HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard		
<b>Module No. 3: Forecasting and Measuring HR value propositions with HR analytics</b>		<b>07</b>
Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics		
<b>Module No. 4: HR analytics and Data</b>		<b>12</b>
HR data and data quality – data collection – big data for human resources – transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – datafication of human resources, Excel exercises: Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover, For-Cause Dismissals, and Layoffs		
<b>Module No. 5: HR Analytics and Predictive Modelling</b>		<b>08</b>
Different phases of HR analytics and predictive modelling – data and information for HR predictive analysis – software solutions – predictive analytics tools and techniques – understanding future human resources.		

**Skill Development Activities:**

Course teacher can identify and give the skill development activities.

**Books for Reference:**

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

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> COM-M 2 (DSE)		
<b>Name of the Course:</b> Customer Relationship Management		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b>		
<ul style="list-style-type: none"> <li>a) To be aware of the nuances of customer relationship.</li> <li>b) To analyze the CRM link with the other aspects of marketing.</li> <li>c) To impart the basic knowledge of the Role of CRM in increasing the sales of the company.</li> <li>d) To make the students aware of the different CRM models in service industry.</li> <li>e) To make the students aware and analyze the different issues in CRM</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Evolution of Customer Relationship</b>		<b>10</b>
Introduction - CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.		
<b>Module No. 2: CRM Concepts</b>		<b>10</b>
Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support.		
<b>Module No. 3: Planning for CRM</b>		<b>08</b>
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.		
<b>Module No. 4: CRM and Marketing Strategy</b>		<b>07</b>
Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.		
<b>Module No. 5: CRM Planning and Implementation</b>		<b>10</b>
Introduction - Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.		

**Skill Development Activities:**

1. Visit any bank, identify and note customer relationship management by banker.
2. Conduct online survey on customer satisfaction of insurance products of any company.
3. Visit any telecommunication retail service outlet, discuss CRM related aspects with CRM manager.
4. Discuss from any five call centre employees on how their work helps to maintain customer relationship.
5. Prepare report how technology impacts on CRM.
6. Any other activities, which are relevant to the course.

**Books for Reference:**

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 6.6 (A) (VOCATIONAL) <b>Name of the Course:</b> Assessment and Filing of ITRs		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>(2+0+2) 4 Hrs</b>	<b>45 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ol style="list-style-type: none"> <li>a) Understand the calculation of Depreciation and allowance</li> <li>b) Comprehend the assessment of partnership Firms and determine the tax liability.</li> <li>c) Comprehend the assessment of corporate entities and determine the tax liability.</li> <li>d) Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Depreciation and Investment Allowance</b>		<b>08</b>
Introduction-Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems.		
<b>Module No. 2: Assessment of Partnership firms</b>		<b>10</b>
Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)		
<b>Module No. 3: Assessment of Companies</b>		<b>10</b>
Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act -- Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problems on Computation of Tax Liability (Use of Software Package-Quick Books/ Electro com)		
<b>Module No. 4: Tax Under E-Environment</b>		<b>12</b>
Filing of Income tax returns (ITR) – Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR –form 26AS significance returns-Advance Tax Sections-Tax Deducted at Source (TDS)- online payment of tax- problems on Advance Tax and TDS. ] E-filing of return on Income Tax Portal , Verification of ITR..		
<b>Module No. 5: Advance Tax and Filing Returns</b>		<b>05</b>
Introduction-Meaning of TDS- Provisions regarding TDS-TDS to be made from Salaries- Filing of Quarterly Statement- Theory and Problems; Advance Tax: Meaning of Advance Tax - Computation of Advance Tax - Installment of Advance Tax and due dates.		

**Skill Development Activities:**

- 1) Prepare a chart showing rates of depreciation for different assets.
- 2) Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures.
- 3) Narrate the procedure for calculation of Book Profit.
- 4) Students should be able to e-file and understand ITR forms.
- 5) Any other activities, which are relevant to the course
- 6) Visit to Audit Firms to learn filing of IT Returns

**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.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> COM 6.6 (B) (VOCATIONAL) <b>Name of the Course:</b> E-Commerce		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students' will be able to</b> <ul style="list-style-type: none"> <li>j) Comprehend the concepts of E-commerce</li> <li>k) Understand the e-retailing benefits and key success factors</li> <li>l) Analyse the benefits of EDI</li> <li>m) To understand Cyber security</li> <li>n) Know the Issues in E-commerce.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: E-commerce and its Technological Aspects</b>		<b>08</b>
Overview of developments in Information Technology and Defining E-Commerce: The scope of E-commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E-Commerce Architecture.		
<b>Module No. 2: Consumer Oriented E Commerce</b>		<b>10</b>
E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of e-retailing, Features of e-retailing. e-services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e-entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.		
<b>Module No. 3: Electronic Data Interchange:</b>		<b>10</b>
Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheque and credit cards on the Internet.		
<b>Module No. 4: Security in E Commerce Threats in Computer Systems:</b>		<b>08</b>
Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.		
<b>Module No. 5: Issues in E-Commerce</b>		<b>09</b>
Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance.		

**Skill Development Activities:**

- 1) Outline a basic model of the internet technology infrastructure.
- 2) Categorize advantages and disadvantages of different online payment options.
- 3) Discuss the common legal, ethical and tax issues in e-commerce.
- 4) Use the knowledge of the major e-commerce revenue models to evaluate existing websites..
- 5) Use the knowledge of online security issues to assess existing websites.

**Books for Reference:**

1. Elias. M. Awad, "Electronic Commerce", Prentice-Hall of India Pvt Ltd.
2. RaviKalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley.
3. Efraim Turban, Jae Lee, David King, H.Michael Chung, "Electronic Commerce– A Managerial Perspective", Addison-

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

**Name of the Program:** Bachelor of Commerce (B.Com.)

**Course Code:** COM 6.7. (SEC)

**Name of the Course:** INTERNSHIP/ REPORT ON COMPANY ANALYSIS

<b>Duration</b>	<b>4 Weeks/ Semester for Report Preparation (100 Marks)</b>
<b>Nature</b>	The students shall undergo 4 weeks of internship program in any business organization immediately after completion of 5th Semester Examination but before the commencement of 6th Semester classes.

**Pedagogy:** Visiting the Business Firms / Banks / Insurance Firms / Co-operatives / Audit Offices etc. Collection of Data, Making on-the job study, Observation, Learning how practically the chosen organization is running/ working, Writing a brief Report on the Internship Program.

**Course Outcomes: On successful completion of the course, the students' will be able to**

- a) Analyze the business operations
- b) Understand the practical aspects
- c) Know Customer Relation issues
- d) Accounting Practices
- e) Problems in the organization
- f) Business Opportunities etc.,

**GUIDELINES FOR REPORT ORGANISATIONAL STUDY/INTERNSHIP REPORT**

The suggested guidelines for report on Company Analysis/ Internship Report is appended.

**GUIDELINES FOR REPORT ORGANISATIONAL STUDY/INTERNSHIP REPORT****BACHELOR OF COMMERCE (B.Com.)****Index**

<b>Sl. No.</b>	<b>Clause</b>	<b>Title</b>	<b>Page No.</b>
1.	OS/IR 1.0	An Overview of the Organisational Study	1
2.	OS/IR 2.0	Commencement of an Organisational Study	2
3.	OS/IR 3.0	Report Writing	3
4.	OS/IR 4.0	Submission of the Report	5
5.	OS/IR 5.0	Evaluation of the Report	5
6.	OS/IR 6.0	Miscellaneous	6
7.	OS/IR 7.0	Appendixes including report evaluation and viva- voce format	6 - 13

### Guidelines Governing an Organizational Study for Bachelor of Commerce

<b>OS/IR 1.0</b>	<b>An Overview of the Organisational Study</b>
	The organisational study is an important ingredient of education at UG programs. It is an attempt to bridge the gap between professional world and academic institutions. It would be a replication of real work environment. It expects the students to experience the rigor of professional environment in form and substance. It also develops technical, analytical, social and communication skills among students. Students are expected to carry out the study with commitment, quality and integrity.
<b>OS/IR 1.1</b>	<b>Objectives of the Organisational Study</b>
	<p><b>Primary Objective:</b></p> <ol style="list-style-type: none"> <li>1) The primary purpose of this study is to fulfillment of the requirements for the degree of Bachelor of Commerce.</li> </ol> <p><b>Secondary Objective:</b></p> <ol style="list-style-type: none"> <li>2) To extend the education and evaluation beyond the classroom of the University.</li> <li>3) To familiarize with the business organizations.</li> <li>4) Understand how the theoretical knowledge can be applied to the practical situations and examine an organization's issues and identify its opportunities/problems and also suggest corrective measures.</li> <li>5) To familiarize with the different departments in the organization and their functioning</li> <li>6) It seeks out and focuses attention on many hidden attributes, which do not surface in the normal class room situations. These attributes are intellectual ability, professional judgment and decision making ability, integrated critical thinking, inter-disciplinary approach, skills for data handling, ability in written and oral presentation and sense of responsibility etc.</li> </ol>
<b>OS/IR 1.2</b>	<b>Organisations for the study</b>
	<ol style="list-style-type: none"> <li>1) Micro, Small, Medium and Large Scale organizations</li> <li>2) Sole Properties and Partnership with minimum of four functional departments.</li> <li>3) Non – Government Organisations (NGOs)</li> <li>4) Development agencies</li> <li>5) Government departments and local bodies</li> <li>6) Any other Organisations</li> </ol>

<b>OS/IR 2.0</b>	<b>Commencement of an Organisational Study</b>
<b>OS/IR 2.1</b>	<ol style="list-style-type: none"> <li>1) Students of the V Semester, after completion of the Semester End Examination have to undergo the organisational study as per the Calendar of Events issued by the Head of the Department.</li> <li>2) This organizational study carries six (2) credits during VI semester of the program.</li> <li>3) Once the Organization is chosen, the students shall submit a duly filled in Registration form to the guide. The format of the Registration Form is shown in Appendix I. This Registration form shall be maintained by the HOD, Department of Commerce,</li> <li>4) The student should submit the organisational study as per the time schedule and the prescribed format. The format for the proposal is shown in Appendix II.</li> <li>5) Students and the guide shall have regular interaction. The internship work diary shall be maintained by the respective guides in order to enhance the quality of Organisational Study. The format for the diary is shown in Appendix III.</li> </ol>
<b>OS/IR 2.2</b>	<b>Role and Responsibilities of Guides:</b>
	<ol style="list-style-type: none"> <li>1) Internal Guides/Faculty Guide (College guides): <ol style="list-style-type: none"> <li>a) Faculty Guide with M.Com./MBA or any other equivalent degree can guide the students for the organisational study.</li> <li>b) The guide shall monitor the progress of the students under their guidance from the selection of the organization to the submission of the report.</li> <li>c) The guides are authorized to reject the report, if it does not meet the expected standard quality as per the guidelines.</li> </ol> </li> <li>2) <b>External Guides (Company guides):</b> <ol style="list-style-type: none"> <li>a) The Company guide has to arrange induction program's to make the students familiar with the hierarchy of a particular organization.</li> <li>b) The Company guide has to train the students regarding data collection and presentation of the report.</li> <li>c) The Company guide has to finally assess the students by objectively looking at the targets achieved and the reports submitted.</li> <li>d) Establish a weekly assessment for the intern to review progress and satisfaction with the organisational study.</li> <li>e) Expected responsibility of the company guide is to establish a professional rapport with faculty/internal guide from time to time, this is important because faculty guide contributes to the theoretical knowledge of the students and the company guides add corporate/practical knowledge, if these two are in perfect synchronization, then the output would be fine-tuned.</li> </ol> </li> </ol>
<b>OS/IR 3.0</b>	<b>Report Writing:</b>
<b>OS/IR 3.1</b>	<ol style="list-style-type: none"> <li>1) Following are the preliminary pages of the organisational study report, Students shall follow the same sequence. <ol style="list-style-type: none"> <li>a) Cover Page and Title Page (Format – Appendix IV)</li> <li>b) Certificate from the Company</li> <li>c) Declaration by the students (Format – Appendix V)</li> <li>d) Certificate of Originality by the Guide (Format-Appendix VI)</li> <li>e) Acknowledgements</li> <li>f) Table of Contents (Format- Appendix VII)</li> <li>g) List of Tables (Format – Appendix VIII)</li> <li>h) List of Graphs (Format – Appendix IX)</li> <li>i) Executive Summary</li> </ol> </li> </ol>

OS/IR 3.2	<p><b>Contents of the Chapters:</b> This section gives indicative framework for the students towards the contents of the chapters in organisational study:</p> <ol style="list-style-type: none"> <li>1) <b>Chapter 1: Introduction:</b> It includes significance of the organizational study, Objectives of the study, Methodology of the study, Limitations of the study etc.</li> <li>2) <b>Chapter 2: Industry Profile &amp; Company Profile:</b>  <b>Industry Profile</b> includes a brief introduction of the background of the Industry and the latest trends in the Industry.  <b>Company profile</b> includes background and inception of the company, Nature of the business carried, Mission, Vision, Values, Goals and objectives and Quality Policy, Product/Services Profile, Area of Operation – Global/National/Regional, Ownership Pattern, Competitors Information, Infrastructural facilities, Achievement Awards, strategic perspective plan (if any).</li> <li>3) <b>Chapter 3: Organisation Structure:</b> It includes Organizational structure, Main offices &amp; Comments on the organizational structure etc.</li> <li>4) <b>Chapter 4: Departmental Study/ Functional Areas:</b> It includes structure and functions of the departments. Students shall conduct at least four departmental study. <ol style="list-style-type: none"> <li>a. Production Department</li> <li>b. Human Resource Department</li> <li>c. Finance Department</li> <li>d. Marketing Department</li> <li>e. Research and Development</li> <li>f. MIS/IT (A brief insight into each department – its functions and interconnectedness with the other departments).</li> </ol> </li> <li>5) <b>Chapter 5: SWOT Analysis and Interpretations:</b> SWOT Analysis: Strengths, Weaknesses, Opportunities and Threats for the Organization</li> <li>4) <b>Chapter 6: Summary of Findings, Suggestions and Conclusion</b></li> <li>5) <b>Learning Experience</b></li> <li>6) <b>Bibliography</b> (Format - Appendix X)</li> <li>7) <b>Appendices / Annexures (If Any):</b> The Appendices contain material which is of interest to the reader but not an integral part of the report and any problem that have arisen that may be useful to document for future reference.</li> </ol> <p><b>Note:</b> Students should refer the Annual Reports/Financial Statements, Chairman and AGM Report (latest).</p>
OS/IR 3.3	<p><b>Presentation of the Report:</b></p> <ol style="list-style-type: none"> <li>a) Typing should be done on one side of the A-4 size paper.</li> <li>b) The left side margin should be 1.75 inches, the right, top and bottom margin should be 1 inch each.</li> <li>c) Font size: Chapter heading: 14; Sub-heading: 12 (Bold) and text of the running matter: 12.</li> <li>d) Fonts to be used are Times New Roman.</li> <li>e) The text of the report should have 1.5 line spacing; quotations and foot notes should be in single-line space.</li> <li>f) Chapter heading should be capitalized and should be kept at center.</li> <li>g) Tables, graphs and diagrams should have respective number, captions and source.</li> </ol>

	<p>h) The body of the report can be in the range of 15 to 25 pages.</p> <p>i) All pages in main text should carry the Arabic numerals placed on the bottom at the centre. The Title page, Acknowledgement, Table of contents etc. should be numbered in lower case Roman numerals.</p> <p>j) The numbering of chapters, divisions and sub-divisions should be done, using Arabic numerals only. For example, sub-division 2 under division 4 of chapter 3 should be numbered as 3.4.2.</p> <p>k) Table and Figures appearing in the main text should have appropriate numbers and captions. The third table in Chapter Two, the number of Table should be assigned as 2.3. Tables and Figures should appear at the centre.</p> <p>l) Endnotes should be numbered consecutively within each chapter or throughout the entire report. Citations on the main text should carry the author(s) name with year, say for example, Sharma (2011) or (Sharma, 2011) as the case requires. The full reference for the citation should appear in the Bibliography.</p>
<b>OS/IR 3.4</b>	<b>Plagiarism:</b>
	<p>a) Copying of material from any source without appropriate referencing the source will initiate plagiarism procedures. College and University will initiate severe action.</p> <p>b) All the materials that relates to the organizational study should be shown to the guide and to be retained by the students until the University has declared the results. Students are advised not to dispose off the material away once their report is submitted, as they might be asked to present it as part of the viva voce or otherwise.</p>
<b>OS/IR 4.0</b>	<b>Submission of the Report:</b>
	<p>a) The students shall submit one (2) copy of the report in hardbound (Normal binding) for report evaluation and one copy for the students to carry the same copy for the viva voce.</p> <p>b) The Students shall also submit the PDF Soft copy of the report to the HOD, Department of Commerce, Concerned College.</p> <p>c) The HoD, Department of Commerce, Concerned College shall consolidate the PDF soft copy of the reports of all the students and submitted to the university for recorded purpose as per the calendar of the events.</p>
<b>OS/IR 5.0</b>	<b>Evaluation of the Report</b>
	<p>a) After the successful submission of the report by students, concerned guide shall evaluate the report for 30 marks as per the Evaluation Format (Appendix XI).</p> <p>b) HOD, Department of commerce, Concerned College shall prepare the panel of examiners to conduct of viva voce for 20 marks as per the Viva voce format (Appendix XII).</p> <p>c) It is the responsibility of the HOD, Department of Commerce, Concerned College to submit the final consolidated marks to the University as per the calendar of events as notified by the University.</p>
<b>OS/IR 6.0</b>	<b>Miscellaneous</b>
<b>OS/IR 6.1</b>	The organisational guidelines should be read as a whole for the purpose of any interpretation.
<b>OS/IR 6.1</b>	The organisational guidelines should be read as a whole for the purpose of any interpretation.
<b>OS/IR 6.2</b>	Wherever the words "he", "him", "his" occur in the regulations, they include "she", "her", "her's".

<b>OS/IR 6.3</b>	In case of any doubt or ambiguity in the interpretation of the guidelines mentioned in the guidelines, the decision of the Dean, Faculty of Commerce, shall be final.
<b>OS/ IR 6.4</b>	The University may change or amend the guidelines at any time, and the changes or amendments made shall be applicable to all the students with effect from the date notified by the University.

## **Appendixes:**

### **Appendix I : Registration Form**

1. Name of the Student :
2. Name of the Guide :
3. Name of the Company :
4. Write a brief note on the  
Company/ Organisation :

**Student Signature**

**Appendix II : Internship Work Diary**

Date of the Meeting	Topics Discussed	Progress as on Date	Signature of the Student	Signature of the Faculty

**Note:** The Guide and students are expected to meet at least once in a week i.e., on Saturday.

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**APPENDIX III :  
BROAD/ SUGGESTED FRAMEWORK OF REPORT**

Following may be the outline of a Project Report. The Teachers should explain and give this suggestive format to the students. The Teachers are free to modify / improvise the suggested structure.

**1. Title Page (First/ Cover Page)**

It is the first page of the Internship Report/ Report on Company Analysis contains the name of the organization , the name of the author, the name of the institution and the month and year of presentation.

**INTERNSHIP REPORT/ REPORT ON COMPANY ANALYSIS**

**ON**

**Name of the Organization \_\_\_\_\_  
[Title < Font size Arial Narrow 18-All caps & Bold]**

Report submitted in partial fulfillment of the requirements for the award of  
B.Com Degree/ Degree in Commerce

***Submitted to***

\_\_\_\_\_ College

***BY:***

Name of the Student

Class & Section

UUCMS No:

Year

**Prepared Under the Supervision: < Font size Arial Narrow 14-All caps & Bold>**

Name of the Teacher

Designation

College

**KUVEMPU UNIVERSITY< Font size Arial Narrow 14-All caps & Bold>**

**YEAR : 2023-24**

**[NOTE: Cover page should not contain any page number]**

## 2. Certificate of the Organization/Industry/Business Firm (Second Page)

This part contains the certificate of the organization where the student has pursued his internship activity. The format may be like this. It can be given by the organization in its letter head also.

### CERTIFICATE

This is to certify that the internship report on \_\_\_\_\_ ( Topic/ Name of the Organisation) is a record of work done by \_\_\_\_\_( Name of the Student ) bearing UUCMS No \_\_\_\_\_ during the \_\_\_\_\_ month in our organization.

**Place :**

**Date :**

**Signature of the Proprietor**

## 3. Declaration By the Student (Third Page)

It is the statement of the Student as to the originality and genuineness of the internship work. This may be the format of declaration.

### DECLARATION

I hereby declare that the internship on the organization \_\_\_\_\_ is conducted by me and the Report submitted to the ----- College of Kuvempu University is my original work and the Report has not formed the basis for the award of any degree to any student in this/ other college.

**Place :**

**Date :**

**Signature of the Student**

## 4. Acknowledgements ( Fourth Page)

In this section the Student has to acknowledge the assistance and support received from individuals and organizations in completing the Internship. It is intended to show the gratitude. The suggested format is as below.

### ACKNOWLEDGEMENTS

In the process of the preparation of this report on the \_\_\_\_\_ (Name of the Organization), I have taken immense support and help from many persons to whom I am thankful. I feel happy and proud of mentioning those who supported me in making this report a success.

I extend my hearty thanks to \_\_\_\_\_ (Proprietor/s of the Organization) of \_\_\_\_\_ (Organization ) for his/their kind co-operation. I offer my sincere thanks to \_\_\_\_\_ who has provided me the related data.

My thanks are due to the \_\_\_\_\_ (Teacher Supervisor/Guide) who has guided me in preparing this report.

My sincere thanks to my parents ( Mother/ Father/ Brother/ Sister) whose support was the source of strength in the completion of this internship.

**Place :**

**Date :**

**Name & Signature of the Student**

### 5. Guide/Supervisor' s Certificate (Fifth Page)

The Teacher who guided/supervised the student has to certify that it was a record of independent work done by the student. The format may be like this.

#### CERTIFICATE

This is to certify that the internship titled \_\_\_\_\_ is an original work of Mr./Ms. \_\_\_\_\_ bearing UUCMS Number \_\_\_\_\_ and is being submitted in partial fulfillment for the award of the Bachelor Degree in Commerce by Kuvempu University. The report has not been submitted earlier either to this University /Institution for the fulfillment of the requirement of a course of study

Signature of the HOD

Signature of the Guide/Supervisor

### 6. Certificate of the Principal (Sixth Page)

This part contains the certificate of the Principal of the College.

#### CERTIFICATE

This is to certify that the internship report on \_\_\_\_\_ ( Topic/ Name of the Organization) is a record of work done by \_\_\_\_\_ ( Name of the Student ) bearing UUCMS No \_\_\_\_\_ during the academic year \_\_\_\_\_.

Place :

Date :

Signature of the Principal

### 7. Main Part OR Body of the Report ( From Seventh Page onwards)

This section contains the main part of the report on Internship Work/ Company Analysis done by the student.

#### Guidelines :

- 1) Report should be type written .
- 2) Spiral binding or Binding using transparent sheets is suggested.
- 3) Report may contain statistical data, graphs/ charts, Tables etc.
- 4) Student should submit before the end of the 6<sup>th</sup> Semester.
- 5) Evaluation is at the college level.

**Appendix IV**  
**Suggested Report Structure**

CONTENTS		
Chapter No.	INDEX	Page No.
1.	Introduction	
2.	Industry Profile & Company Profile	
3.	Organisation Structure	
4.	Department Study	
5.	SWOT Analysis	
6.	Summary of Findings, Suggestions and Conclusion	
	Learning Experience	
	Bibliography	
	Annexure	

**Appendix VII**  
List of Tables

Table Number	Table Name	Page Number
1.1 .....		
1.2 .....		
1.3 .....		
1.4 .....		

**Appendix VIII**  
List of Figures

Figure Number	Figure Name	Page Number
1.1 .....		
1.2 .....		
1.3 .....		
1.4 .....		

## Appendix IX

**Bibliography (Style of Referencing is APA format):** Examples are given below for your students References.

### **Books**

Abraham, K. (2001), *The Dynamics of Economic Reforms (Economic Liberalization and Political Transformation)*, New Delhi: McGraw Publishers.

### **Edited Volume**

Aharoni, Y. (2009) "On Measuring the Success of Privatisation", in Ramamurthi, R. and Vernon, R. (eds) *Privatisation and Control of State Owned Enterprises*. Washington, D.C.: World Bank.

### **Journals**

Boardman, D. and Vining, S. (1989) "Ownership in Competitive Environments: A Comparison of the Performance of Mixed, Private and SOEs", *Journal of Law and Economics*, April, Vol. 1, No, 32, pp.16-9.

### **Reports and Gazettes**

Asian Development Bank (2008) *India: Statistical Abstract 2008*, April, 2008, Manila, ADB.

### **Newspapers and Magazines**

Ahluwalia, M. (2003) 'Some of the criticism directed at the IMF is not valid', an exclusive interview, **D+C [Development & Cooperation]**, September, vol.30.

### **Websites**

Ministry of Finance (2008) "Privatization", Viewed on 06/11/2003 in the MoF Website,

<http://www.mof.in/~epa/Privatise/index.html>.

Ram Mohan, T.T. (2004) "Privatisation in China: Softly, Softly Does it", accessed on 02/10/2010 at

[http://www.iimahd.ernet.in/publications/public/Fulltext.jsp?wp\\_no=2004-09-04](http://www.iimahd.ernet.in/publications/public/Fulltext.jsp?wp_no=2004-09-04).

**Appendix X**  
**An Organizational Study Report Evaluation format for 60 Marks by the Concerned Guide**

Sl. No.	Registration No.	Name of the Students	60 Marks						Total Marks Secured (For 60)
			Introduction (10 Marks)	Industry Profile & Company Profile (6Marks)	Organisation Structure (06 Marks)	Department Study (10Marks)	SWOT Analysis (14Marks)	Summary of Findings, Suggestions and Conclusion (14 Marks)	

**Appendix XI**  
**An Organizational Study Viva Voce format for 40 Marks by Panel of Examiners Appointed by the HOD**

Sl. No.	Registration No.	Name of the Students	40 Marks					Total Marks Secured (For 40)
			Self-Introduction (04 Marks)	Confidence (08 Marks)	Communication Skills (6 Marks)	Question and Answer on Reports (12 Marks)	Learning Experience (10 Marks)	

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