

Curriculum Framework and Scheme of Teaching & Evaluation for B.Com. 5th and 6th Semester to be introduced from the Academic Year 2023-24

Based on NATIONAL EDUCATION POLICY 2020 GUIDELINES

Four Year Undergraduate Programs

Bachelor of Commerce (B.Com.)

- A. Program Structure
- **B.** Course Contents

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

		Se	emester 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	3+0+2	60	40	100	4
37	COM 5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	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	2+0+2	60	40	100	3
40	COM 5.5	Elective 2	DSE-2	2+0+2	60	40	100	3
41	COM 5.6	 GST- Law & Practice Digital Marketing 	Vocational-1	2+0+2	50	50	100	3
42	COM 5.7	 Internship* (4 Weeks Duration) Minor Projects on Company Analysis* 	3 Hours per Teacher for a batch of 50 students	3+0+0	-	100	100	3
		Sub -Total (D)	o it		350	350	700	24

Elective Groups and Courses:

		Discipline	Specific	Electives -	V Seme	ster (5.4 / 5.5	5)			
Sl. No	Course Code	Accounting	Course Code	Finance	Course Code	Marketing	Course Code	Human Resources	Course Code	Informatio Systems
1	A1	Indian Accounting Standards-I	F1	Financial Institutions and Markets	M1	Retail Management	H1	Human Resource Management	I1	Business Analytics-I

* Guidelines are appended

Note:

- 1. 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 6th Semester also.
- 2. The students shall undergo 4 weeks of internship programme in any business organization immediately after completion of 4th Semester Examination but before the commencement of 5th Semester classes.

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Davangere University
DAVANGERE-2

Davangere University Shivagangotri, Davangere.

		Se	emester VI					
S1. 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	3+0+2	60	40	100	4
44	COM 6.2	Income Tax Law and Practice-II	DSC-17	3+0+2	60	40	100	4
45	COM 6.3	Management Accounting	DSC-18	3+0+2	60	40	100	4
46	COM 6.4	Elective 1	DSE-3	2+0+2	60	40	100	3
47	COM 6.5	Elective 2	DSE-4	2+0+2	60	40	100	3
48	COM 6.6	 Assessment & Filing of ITRs E-Commerce 	Vocational-2	2+0+2	50	50	100	3
49	COM 6.7	 Cyber Security Employability Skills 	SEC - SB	2+0+2	50	50	100	3
		Sub -Total (D)			400	300	700	24

Elective Groups and Courses:

		,	Disci	ipline Specit	ic Electi	ves – VI Sem	ester (6.	4/6.5)		
Sl. No.	Course Code	Accounting	Course Code	Finance	Course Code	Marketing	Course Code	Human Resources	Course Code	Information Systems
1	A2	Indian Accounting Standards-2	F2	Investment Management	M2	Customer Relationship Management	H2	Human Resources Development	I2	Business Analytics - II

None	of the Browners Book law (Co	/n (C)	
Nam	ne of the Program: Bachelor of Con Course Code: COM .5.1		
Course Credits	Name of the Course: Financial M No. of Hours per Week		ing Harris
4 Credits	4 Hrs	Total No. of Teach 60 Hrs	ing Hours
4 Cicuits	71115	ou rirs	
Pedagogy: Classroom	is lecture, Case studies, Tutorial Cl	asses, Group discussio	n, Seminar
& field work etc.,			· .
	n successful completion of the co	urse, the students' will	be able
to	.		
a) Understand the	e role of financial managers effecti	vely in an organization	
b) Apply the com	pounding & discounting technique	es for time value of mo	ney.
	nt decision with appropriate capita	al budgeting technique	sfor
investment pro	1		
d) Understand the	e factors influencing the capital str	ucture of an organizati	on.
e) Estimate the w	orking capital requirement for the	smooth running of the	business
Syllabus:			Hours
	uction to Financial Management		12
Introduction –Mean	ing of Finance, Finance Function,	Objectives of Finance	function,
Organization of Fina	ance function -Meaning and defir	nition of Financial Mar	nagement;
Goals of Financial M	anagement, Scope of Financial Mar	nagement, Functions of	Financial
Management, Role o	f Finance Manager in India. Financ	cial planning Meaning	g -Need -
Importance -Steps in	financial Planning - Principles of a	sound financial plan ar	nd Factors
affecting financial pla	an.		
Module No. 2: Time V	· · · · · · · · · · · · · · · · · · ·		10
Introduction – Mean	ing of time value of money-time p	reference of money- Te	echniques
of time value of mon-	ey: Compounding Technique-Futu	re value of Single flow,	Multiple
flow and Annuity -D	iscounting Technique-Present valu	te of Single flow, Multip	ple flow –
and Annuity.		_	-
Module No. 3: Financ			14
Introduction-Meanin	g and Definition of Capital Struc	cture, Factors determi	ning the
Capital Structure, (Concept of Optimum Capital S	Structure, EBIT-EPS A	Analysis-
	es: Meaning and Definition, Ty		
Leverage, Financial L	everage and Combined Leverages	. Problems.	
Module No. 4: Invest			12
Introduction-Meanin	g and Definition of Capital Budg	geting, Features, Signif	icance –
Steps in Capital Bu	dgeting Process. Techniques of (Capital budgeting: Tra	ditional
Methods - Pay Back	Period, and Accounting Rate of	f Return – DCF Metho	ods: Net
	al Rate of Return and Profitability		2 100
Module 5: Working C	apital Management		12
	ing and Definition, types of wor	king capital. Operatin	
	king capital needs - problems on		
requirements. Dange	rs of excess and inadequate work	ing capital. Merits of a	qeanate
working capital. So	ources of working capital. Ca	sh Managamont Ro	coivable
Management and Inv	ventory Management (Concepts on	np.)	CETAUDIG
	one y management (Concepts of	шу д.	

- 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

N	ame of the Program: Bachelor of Com	,	
	Course Code: COM 5.2		
Course Credits	ne of the Course: Income Tax Law		
	No. of Hours per Week	Total No. of Tea	
4 Credits	4 Hrs	60 Hrs	S
Pedagogy: Classroon & field work etc.,	ns lecture, Case studies, Tutorial cla	asses, Group discuss	sion, Seminar
	n successful completion of the co	urse, the students w	vill be able to
a) Comprehend an individual.	the procedure for computation of T	Total Income and tax	x liability of
b) Understand th	e provisions for determining the re	sidential status of a	n Individual.
c) Comprehend t	he meaning of Salary, Perquisites, F	rofit in lieu of salary	y, allowances
and various re	tirement benefits.	V	, ,
d) Compute the i	ncome house property for different	categories of house	e property.
	TDS & advances tax Ruling and ide		
under section a	80.		•
Syllabus:			Hours
	Concepts of Income Tax		12
Introduction -Meaning	ng of tax-, types of taxes, cannons o	f taxation. Brief hist	tory of Indian
Income Tax, legal fra	mework of taxation, Important def	initions, assessmen	t, assessment
year, previous year in	ncluding exceptions, assesses, perso	n, income, casual ir	ncome Gross
	come, Agricultural income, scheme		
of individuals under	section 10 of the Income Tax Act, 19	or taxation, – Exemp	pied incomes
	ential Status and Incidence of Tax		10
	ntial status of an individual. Deteri		
	nce of tax or Scope of Total income.	Problems on compu	utation of
Gross total Income of			
Module No. 3: Incom			18
Introduction - Meani	ing of Salary -Basis of charge Def	initions–Salary, Per	rquisites and
	ry - Provident Fund -Transferred		
Gratuity, pension and	Leave salary. Deductions and Prob	lems on Computation	on of Taxable
Salary.	•	1	
Module No. 4: Incom	e from House Property		10
	or charge - Deemed owners -House	property incomes e	
	nd unrealized rent. Annual Value -		
- Deductions from A	nnual Value - Problems on Comp	outation of Income	from House
Property.	1		22022 210000
Module No. 5: Tax D	eduction at Sources & Advance Ta	x Filing	10
	g of TDS - Provisions regarding TD		rom Salaries
- Filing of Quarterly st	atement – Theory and Problems; Ac	lvance Tax: Meanin	g of advance
tax - Computation of	advance tax - Instalment of advance	e tax and due dates.	Deductions
under Sections 80C, 80	OCCC, 80CCD, 80CCG, 80D, 80DD,	80DDB, 80E, 80G, 8	0GG, 80TTA
and 80U as applicable		, , , = = = -, =	
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- 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.

Nar	ne of the Program: Bachelor of Co	mmerce (R Com.)		
11411	Course Code: COM 5.	,		
Nam	e of the Course: Principles and Pr	_		
Course Credits	No. of Hours per Week	Total No. of Teach	ing Hours	
4 Credits	4 Hrs	60 Hrs		
Pedagogy: Classroon etc.,	ns lecture, Case studies, Group dis	cussion, Seminar & fiel	d work	
	On successful completion of the co	surea the students' wil	l ba abla	
to	on succession completion of the co	uise, me students wii	i de able	
	he conceptual framework of auditi	าซ		
	isk assessment and internal contro	0		
	the relevance of IT in audit and au	_		
	company audit and the procedure i			
e) Gain knowled	lge on different aspect of audit repo	orting and conceptual fi	ramework	
applicable on	professional accountants.			
Syllabus:			Hours	
Module No. 1: Intro	duction to Auditing		10	
Introduction - Mea	ning and Definition - Objectives	s- Types of Audit- M	ferits and	
	g - Relationship of audit with other			
	ew audit - Working Papers -Audi			
	itor - Audit planning -Audit Do			
Written Representati			•	
Module No. 2: Risk	Assessment and Internal Control		12	

Introduction – Audit risk – Assessment of risk – Internal Control-Meaning and objectives–Internal check- Meaning, objectives and fundamental Principles. Internal check with

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

Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs- Cooperative

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

12

13

13

regards to wage payment, cash sales, and cash purchases.

payable, Sundry Creditors and Contingent liabilities.

Module 5: Audit Report & Professional Ethics

societies.

Ethics.

Module No. 4: Company Auditor and Audit of other Entities

Module No. 3: Verification and Valuation of Assets and Liabilities

- 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.

Name of	the Programme: Bachelor of		
	Course Code: COM		
Name	of the Course: Indian Accoun		
Course Credits	No. of Hours per Week	Total No of Teachin	g Hours
3 Credits	3 Hrs	45 Hrs	
Pedagogy: Lectures i	n the Classroom, Reading an	d analysis of annual re	ports of
listed companies; wr	iting assignment, seminar pre	esentation, group discu	ission.
	n successful completion of th	e course, the students'	will be
able to			
a) Understand th	ne need and benefits of accoun	nting standards.	
	nancial statements as Indian A		
	the requirements of Indian A		
	easurement and disclosures o	of certain items appear	in
financial state	ments	•	
d) Understand the Financial State	e Accounting Standards for I ements	tems that do not Appe	ar in
Syllabus			Hours
Module No. – 1 Intro	duction to Indian Accountir	ng Standards.	08
	ng and Definition of Accoun		
	s - Benefits and Limitations o		
of Formulation of A	ccounting Standards in Ind	lia – List of Indian A	Accounting
	Applicability of Ind AS in Ind		Ū
Module No. – 2 Acco	unting Standard for items a	ppear in Financial	10
Statements.			
Property, Plant and	Equipment (Ind AS-16) -	Intangible assets (Inc	d AS-38)
	(Ind AS-36) – Inventories (Ind		
23) - Investment Pro	perty (Ind AS-40) -objectives	s Scope definitions I	2000anitio

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.

Module No. - 3 Accounting Standards for items that do not Appear in Financial Statements.

Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34) - objectives, Scope, definitions, Recognition Measurement and disclosures of the above mentioned Standards. Simple Problems on the above standards.

Module No. - 4 Liability Based Indian Accounting Standards. 08

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.

Module No. 5 Preparation of Financial Statements

10

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.

Nan	ne of the Program: Bachelor of Con	` /	
Nam	Course Code: COM F1 e of the Course: Financial Instituti		
Course Credits	No. of Hours per Week	Total No. of Teach	hing Hours
3 Credits	3 Hrs	45 Hrs	imig Hours
	O III		
	ns lecture, Case studies, Group disc	russion, Seminar & fie	ld work
etc.,			
	n successful completion of the co	ırse, the students' wi	ll be able
to	on advantages of To. Jim. Committee of	1.0	
	te structure of Indian financial syste		
I .	le of capital and money market in e	*	
	orimary and secondary market and		
	ole played by banking and develor Plopment so far.	ment imancial institu	tions in
	ne different types of NBFCs and the	oir contribution	
Syllabus:	te different types of NDFCs and the	en communion.	Hours
Module No. 1: Finan	cial System in India		08
	ning of Financial System- Finan	cial concepts - Cons	
	ructure of Financial System - Role		
	evelopment of Financial System in		
Financial System and	Economic Development - Weakne	ss of Indian financial	system.
Module No. 2: Capita	al Market & Money Market		08
Capital Market: Mea	ning -Structure, Importance - Fu	nctions - Players in	the Capital
Market – Instrumen	ts of Capital Market – Compone	ents of Capital Mark	et. Money
	ucture, functions -Importance –– In	strument of Money M	larket.
	ry Market & Secondary Market		10
Primary Market: Mea	aning, features, players of primary	market, Instruments	in primary
	emerits of primary markets Metho		
	- Right Issue - Private placement		
	Market: Meaning, structure, fund		
	of stock markets. Function of stock	exchanges of BSE- NS	3E –Listing
	ns of Indian Stock Market.		
	ng & Development of Financial In		12
Banking: Introduction	n – Meaning – Role and functions –	Types of Banks; Deve	lopment
MARADI CIDDI NI	History – Management - Role & Fr	anctions of EXIM Ban	k -
NABARD -SIDBI - N	anking Financial Companies (NBI	(Ca)	07
	ng-Role – Importance – Types of I		07
	nvestment Companies – Leasin		
	s - Mutual funds -Venture Capita		
	itory and Custodial Services.	1 1 41140 - 1 4CtO15 & 1	oricimis -
	y min ono no min oct viceb.		
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- 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.

Nai	me of the Program: Bachelor of Cor	nmerce (B.Com.)	
	Course Code: COM M		
	Name of the Course: Retail Ma		
Course Credits	No. of Hours per Week	Total No. of Tea	
3 Credits	3 Hrs	45 Hrs	}
Pedagogy: Classroor	ns lecture, Case studies, Group disc	cussion, Seminar & fi	eld work etc.,
Course Outcomes: C	n successful completion of the co	urse, the students' w	ill be able to
	d the contemporary of retail manag		
trends in R	etailing.		_
b) Utilize the	theories and strategies of retail plan	nning.	
	e role and responsibilities of store r		e the visual
	sing and its techniques in the prese		
	he factors to be considered while fi		iling.
e) Comprehe	nd the emerging trends in Retail Ind		
Syllabus:			Hours
Module No. 1: Introd			08
Introduction - Mea	ning and Definition - Character	istics of Retailing -	Functions of
Retailing- Types of 1	Retailing- Forms of Retailing base	d on ownership. Re	tail Theories-
Wheel of Retailing- I	Retail Life cycle- Retail Business in	India. Influencing fa	actor- Present
Indian retail scenario	. International Perspective in Retail	Business.	
Module No. 2: Const	amer Behaviour in Retail Business	-	10
Buying Decision Pro	ocess and its Implication on Reta	iling – Influence of	f Group and
	Customer Shopping Behaviour, C		
	anning Process: Factors to Conside		
implementation - Ris		1 0	
Module No. 3: Retai	l Operations		10
Factors Influencing lo	cation of Store - Market Area Analy	sis - Trade Area Ana	lysis - Rating
Plan method - Site Ev	aluation. Retail Operations: Stores I	ayout and Visual Me	erchandising,
	ce Planning, Inventory Managemer		
Category Managemen	nt.		
Module No. 4: Retail	Marketing Mix		07
Product: Decisions Re	elated to Selection of Goods (Merch	andise Management	Revisited)
Decisions Related to	Delivery of Service. Pricing: Influe	encing Factors - App	roaches to
	ivity - Value Pricing – Markdown I		
	tail Logistics – Computerized Rep		
	ies. Promotion: Setting objectives		
	man Resource Management in Ret		
	ning – Compensation – Performand		
	t of Information Technology in Re		10
	E-Retailing) - The Impact of Inform		
Integrated Systems as	nd Networking – EDI – Bar Coding	g – Electronic Article	Surveillance
	els – Customer Database Manage		
Retailing, Social Issue	es in Retailing, Ethical Issues in R	etailing. Artificial In	itelligence in
Rotailing	ъ при		ECHAGUICE III

Retailing.

- a. Identify any 10 Retail Business Stores at you Conveniences.
- b. Visit any Established Retail Mall and Draw a Chart of Product Segmentation.
- c. Make a list of factor influence on choice of retail stores.
- d. Conduct a survey after sale service of any retail outlet.
- e. Contact any retailer, collect the information on factors influencing on retail pricing.
- f. 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. Unival & Sinha: Retail Management Oxford Publications.
- 9. Suja Nair: Retail Management
- 10. R.S Tiwari: Retail Management, HPH, New Delhi.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: Com.H1 Name of the Course: Human Resource Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & Field work etc.,

Course Outcomes: On successful completion of the course, the Students will be able to

- a) Understand the framework, importance & Challenges of human resources management.
- b) Outline the human resources planning, recruitment & Selection process.
- c) Analyse the different types of training & development methods in the present context.
- d) Identify the Strength and weakness of different performance appraisal techniques & compensation policies.
- e) Determine the significance of employees' maintenance & employees relations.

	Hours
Module No. 1: Introduction to HRM	10

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.

Module No. 2: Human Resources Planning, Recruitment & 09 Selection

Human Resource Planning: Introduction – Concepts - Quantitative and Qualitative dimensions- Job analysis – Job description and Job specification-Importance and Benefits of HRP; Recruitment: Concepts-Sources – Techniques-Factors influencing recruitment; Selection: Concepts and Steps in Selection Process; Test and Interviews; Placement and Induction-Emerging trends in HR Planning, Recruitment and Selection.

Module No. 3: Training and Development

10

Training: Introduction - Concepts and Importance - Identifying Training and Development Needs - Designing Training Programmes; Role-Specific and Competency-Based Training- Evaluating Training Effectiveness-Training Process Outsourcing; **HRD**: Introduction - Meaning- Role of training in HRD - Knowledge Management - Career Development- Emerging trends in HR Training and Development.

Module No. 4: Performance Appraisal & Compensation

09

Performance Appraisal: Introduction – concepts – Nature - objectives and importance; techniques of performance appraisal - potential appraisal and employee counselling - job changes – Transfers and Promotions – Downsizing – VRS; Compensation: Introduction - Concept and Policies - Job evaluation- methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Emerging trends in Performance Appraisal & Compensation.

Module No. 5: Maintenance & Employee Relations

07

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.

Text Books:

- 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, 7th Edition.
- 3. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
- 4. Bohlendar 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

	1 D)/ (C	0.00
Name of t	the Program: Master of Comr	nerce (M.Com.)
	Course Code: Com.I 1	
	e of the Course: Business Ar	
Course Credits		Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
	tures, Group Discussions, S	eminars and Computer Lab &
Assignments, etc.		
Course Outcomes: On su	ccessful completion of the co	ourse, the students will be able
to	_	
 a) Demonstrate the ap 	oplication of business analytic	CS.
	ance of data warehousing an	
	s in the data collection and da	
d) Demonstrate the vi		8
,	s modelling using excel.	
Syllabus:	3 3	Hours
Module No. 1: Introduction	on to Business Analytics	08
		n fields - Marketing Analytics,
Finance Analytics HR A	nalytics Operation Analytic	es, organization and source of
		ng or incomplete data, Role of
Data Scientist in Business		ig or incomplete data, kole or
		1.34:-:
	s, Data Warehousing and Da	
		d Vs Unstructured data, Data
		n-Relational Database, RDBMS
		ng meaning, Association Rules
and clustering, Decision tr		
Module No. 3: Analytics I		10
Introduction to Analytics	s Methodology, preparing	objectives & identifying data
		a, Data preparation – Data
	n, Data preparation, Data	Blending, Data Modelling,
Evaluation & feedback.		
Module No.4: Visualisation	on of Data	10
Introduction, Data summ	narization methods; Tables,	Graphs, Charts, Histograms,
Frequency distributions,	Relative Frequency Measur	ces of Central Tendency and
Dispersion; Box Plot; Basi	c probability concepts, cond	itional probability, Probability
	and discrete distributions, se	
Module No. 5: Business M		07
		onal formatting - Pivot tables -
	elevant case studies and artic	
Skill Development Activi		
~	entist and discuss his role an	d responsibilities in his ioh
2. Prepare report on d		a respectivities in this job.
	odelling using MS Excel.	
		e, which are relevant to the
course	es in addition to the abov	c, which are rejevant to the
Reference Books:		
	Business Analytics The co	ience of Data-driven Decision
1. Rumar, Dutesti U,	Dushiess Analytics - The St	terre of Data-uriven Decision

Making, Wiley India.

- 2. Prasad, and Acharya, Fundamentals of Business Analytics, Wiley India.
- 3. Levin, et al, Statistics for Management, Pearson India.
- 4. James, Evans, Business Analytics, Pearson India.
- 5. Banarjee and Banarjee, Business Analytics Text and Cases, SAGE Publications.
- 6. Krishan, Balram et al, Business Analytics, Khanna Publishing.
- 7. Albright & Winston, Business Analytics, CENGAGE India.
- 8. Halady, P, Business Analytics An Application Focus, Prentice Hall India
- 9. Tom White, "Hadoop: The Definitive Guide" Third Editon, O'Reilly Media.
- 10. Seema Acharya, Subhasini, "Big Data Analytics' Wiley.
- 11. Hastie, Trevor, et al. "The elements of Statistical Learning", Vol. 2, No.1. New York: Springer.
- 12. Montgomery, Douglas C., and George C. Runger. "Applied Statistics and Probability for Engineers"
- 13. Michael Berthold, David J. Hand, "Intelligent Data Analytics", Springer.
- 14. Jay Liebowitz, "Big Data and Business Analytics", Auerbach Publications, CRC press.
- 15. Anand Rajaraman and Jef Rey David Ulman, "Mining of Massive Datasets", Cambridge University Press.
- 16. Bill Franks, "Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data Streams with Advanced Analytics", John Willey & Sons, 2012.
- 17. Marketing Analytics by Wayne L Winston- "Data-driven techniques with Microsoft Excel.
- 18. Arvind Sathi, "Big Data Analytics: Disruptive Technologies for Changing the Game", MC Press.
- 19. Ramesh Sharda, Dursun Delen and Efraim Turban (2015). Business Intelligence and Analytics: Systems for Decision Support. 10th edition. Pearson
- 20. Business Analytics and Decision Making https://www.cgma.org/Resources/DownloadableDocuments/business-analytics-briefing.pdf
- 21. U Dinesh Kumar. (2017). Business Analytics: The Science of Data: Driven Decision Making, Wiley Publications.
- 22. Wayne Winston (2017). Microsoft Excel 2016 Data Analysis and Business Modelling, 5th Edition

Note: Latest edition of reference books may be used.

Nan	ne of the Program: Bachelor of Con	,
	Course Code: COM 5.6 (
Carra Cua 11ta	Name of the Course: GST-Law	
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs
Pedagogy: Classroon Seminar & field worl	ns lecture, Case studies, Tutorial Cl k etc.,	asses, Group discussion,
Course Outcomes: C	on successful completion of the co	urse, the students' will be able
to		
a) Comprehend	the concepts of Goods and Services	tax.
b) Understand th	ne GST registration process.	
c) Comprehend	the input tax credit.	
d) Know the GST	Assessment and its computation.	
e) Know the valu	iation of Goods and Services under	GST.
Syllabus:		Hours
Module No. 1: Introd		08
	g and Definition of GST, Objecti	
Disadvantages of GS	ST, Taxes subsumed under GST, S	tructure of GST (Dual Model)
CGST, SGST and IGS	ST. GST Council, Composition, Po	wers and Functions. CGST Act,
2017-Feature and Imp	portant definitions.	
	Registration and Taxable Event	08
	GST provision and process. Ar	
registration, Taxable	event -Supply of goods and serv	ices-Meaning, Scope and types-
composite supply, M	lived supply Determination of tim	e and place of supply of goods
	unca suppry. Determination of an	
and services. Levy an	nd collection of tax.	
Module No. 3: Input	nd collection of tax. Tax Credit	08
Module No. 3: Input Input Tax Credit - Eli	nd collection of tax. Tax Credit gible and Ineligible Input Tax Cred	08 it; Apportionments of Credit and
Module No. 3: Input Input Tax Credit - Eli	nd collection of tax. Tax Credit	08 it; Apportionments of Credit and
Module No. 3: Input Input Tax Credit - Eli Blocked Credits; Tax	nd collection of tax. Tax Credit gible and Ineligible Input Tax Cred	08 it; Apportionments of Credit and ; Recovery of Excess Tax Credit;
Module No. 3: Input Input Tax Credit - Eli Blocked Credits; Tax Availability of Tax Cr	nd collection of tax. Tax Credit gible and Ineligible Input Tax Cred Credit in respect of Capital Goods	08 it; Apportionments of Credit and ; Recovery of Excess Tax Credit;
Module No. 3: Input Input Tax Credit - Eli Blocked Credits; Tax Availability of Tax Cr	nd collection of tax. Tax Credit gible and Ineligible Input Tax Credit Credit in respect of Capital Goods redit in special circumstances; Transice, Problems on input tax credit.	08 it; Apportionments of Credit and ; Recovery of Excess Tax Credit;
Module No. 3: Input Input Tax Credit - Eli Blocked Credits; Tax Availability of Tax Cr Mechanism, tax invoi Module No. 4: GST	nd collection of tax. Tax Credit gible and Ineligible Input Tax Cred. Credit in respect of Capital Goods redit in special circumstances; Transice, Problems on input tax credit. Assessment	08 it; Apportionments of Credit and ; Recovery of Excess Tax Credit; sfer of Input tax, Reverse Charge
Module No. 3: Input Input Tax Credit - Eli Blocked Credits; Tax Availability of Tax Cr Mechanism, tax invoi Module No. 4: GST A Tax Invoice, Credit	ad collection of tax. Tax Credit gible and Ineligible Input Tax Credit Credit in respect of Capital Goods redit in special circumstances; Transice, Problems on input tax credit. Assessment t and Debit Notes, Returns, Au	08 it; Apportionments of Credit and; Recovery of Excess Tax Credit; sfer of Input tax, Reverse Charge 08 dit in GST, Assessment: Self-
Module No. 3: Input Input Tax Credit - Eli Blocked Credits; Tax Availability of Tax Cr Mechanism, tax invoi Module No. 4: GST A Tax Invoice, Credit Assessment, Summar	Id collection of tax. Tax Credit gible and Ineligible Input Tax Credit Credit in respect of Capital Goods redit in special circumstances; Transice, Problems on input tax credit. Assessment t and Debit Notes, Returns, Aury and Scrutiny. Special Provisions.	it; Apportionments of Credit and; Recovery of Excess Tax Credit; sfer of Input tax, Reverse Charge 08 dit in GST, Assessment: Self-Taxability of E-Commerce, Anti-
Module No. 3: Input Input Tax Credit - Eli Blocked Credits; Tax Availability of Tax Cr Mechanism, tax invoi Module No. 4: GST A Tax Invoice, Credit Assessment, Summar	ad collection of tax. Tax Credit gible and Ineligible Input Tax Credit Credit in respect of Capital Goods redit in special circumstances; Transice, Problems on input tax credit. Assessment t and Debit Notes, Returns, Au	it; Apportionments of Credit and; Recovery of Excess Tax Credit; sfer of Input tax, Reverse Charge 08 dit in GST, Assessment: Self-Taxability of E-Commerce, Anti-

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.

- 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.

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

Course Code: COM 5.6 (2)

Name of the Course: Digital Marketing			
Course Credits	No. of Hours per Week	Total No. of Teaching Hours	
3 Credits	(2+0+2) 4 Hrs	45 Hrs	

Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

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

- f) Gain knowledge on Digital Marketing, Email marketing and Content marketing.
- g) Understand Search Engine Optimization tools and techniques
- h) Gain skills on creation of Google AdWords & Google AdSense
- i) Gain knowledge on Social Media Marketing and Web Analytics.
- j) Gain knowledge on YouTube Advertising & Conversions.

Syllabus:	Hours
Module No. 1: Introduction to Digital Marketing	08

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 & Tracking e-mails, How to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Open rates and CTR of e-mail, Drive leads from e-mail, What are opt-in lists, Develop Relationships with Lead Nurturing & Automation Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework, Becoming an Effective Writer, Extending the Value of Your Content through Repurposing, How to Effectively Promote Content, Measuring and Analyzing Your Content.

Module No. 2: Search Engine Optimization (SEO)

10

Search Engine Optimization (SEO):Meaning of SEO, Importance and Its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension), Recent Google Updates & How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.

Module No. 3: Google AdWords & Google AdSense

08

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 & Ads creation process, Ad approval process, Keyword Match types, Keyword targeting & selection (Keyword planner), Display Planner, Different types of extensions, Creating location extensions, Creating call extensions, Create Review extensions, Bidding techniques – Manual / Auto, Demographic Targeting / Bidding, CPC-based, CPAbased & 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, Allowing and blocking ads, Reviewing the AdSense dashboard, Running AdSense reports and custom reports, Exporting data, Reviewing payee and account settings.

Module No. 4: Social Media Marketing (SMM) & Web Analytics

10

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, GoogleTag Manager, Social Media Analytics, Social CRM & Analytics, Other Web analytics tools, Making better decisions, Common mistakes analysts make.

Module No. 5: Youtube Advertising (Video Ads) & Conversions

09

Youtube Advertising (Video Ads): Youtube advertising? ,Why should one advertise on youtube? , Creating YouTube campaigns, Choose the audience for video ads, Instream ads, Invideo ads, In-search ads, In-display ads, Measuring your YouTube ad performance, Drive leads and sales from YouTube ads Conversions: Understanding Conversion Tracking, Types of Conversions, Setting up Conversion Tracking, Optimizing Conversions, Track offline conversions, Analyzing conversion data, Conversion optimizer.

Skill Development Activities:

- 1. Explain the key digital marketing activities needed for competitive success.
- 2. Examine the concept of Digital Media and benefits to be derived.
- 3. Recognize the core features of CRM and retention programmes
- 4. Identify the metrics used in digital marketing.
- 5. Organize how we can limit the marketing materials we get through e-mail.
- 6. Any other activities.

Books for Reference:

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

Nan	ne of the Program: Bachelor of Con	merce (B.Com.)	
Course Code: COM 6.1			
Name of the Course: Advanced Financial Management			
Course Credits	No. of Hours per Week	Total No. of Teaching	Hours
4 Credits	4 Hrs	60 Hrs	
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,			
	On successful completion of the co	area the stadents/ will be	- la la
to	on successful completion of the co	arse, the students will be a	abte
- "	nd determine the overall cost of car	nital	
	the different advanced capital budg		
_ ~	ne importance of dividend decision	, ,	
	te the computation of EVA and MV		
	ical and governance issues in finan		
Syllabus:	no dell'alla del		ours
Module No. 1: Cost	of Capital		14
Cost of Capital: Me	aning and Definition - Significand	e of Cost of Capital - Tyr	oes of
Capital - Computation of Cost of Capital - Specific Cost - Cost of Debt - Cost of			
	pital - Cost of Equity Share Capit		
Capital – Problems.			
Module No. 2: Risk	Analysis in Capital Budgeting		14
Risk Analysis – Type	s of Risks – Risk and Uncertainty -	Techniques of Measuring	Risks
– Risk adjusted Disco	ount Rate Approach - Certainty Equ	uivalent Approach – Sensiti	vity
Analysis - Probabilit	y Approach - Standard Deviation	and Co-efficient of Variat	ion -
Decision Tree Analys	sis – Problems		
	lend Decision and Theories		14
Introduction - Divide	end Decisions: Meaning - Types of	Dividends - Types of Divid	lends
Polices - Significance of Stable Dividend Policy - Determinants of Dividend Policy;			olicy;
Dividend Theories: 1	Theories of Relevance – Walter's N	Model and Gordon's Mode	1 and
Theory of Irrelevance	e – The Miller-Modigliani (MM) Hy	pothesis - Problems.	
Module No. 4: EVA	and MVA		08
Introduction – mea	ning of EVA and MVA, impor	tance, application of met	hods,
problems on EVA and MVA.			
Module No. 5: Ethica	al and Governance issues		08
Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical issues in			
Financial Management, Agency Relationship, Transaction Cost Theory, Governance			
	ies, Social and Environmental Issu		

- 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. Collect the EVA of select companies and analyze the same.
- 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

Name	of the Duograms Book slaves (Com	(B.C)	
Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.2			
Name of the Course: Income Tax Law & Practice – II			
Course Credits	No. of Hours per Week	Total No. of Tea	ching Hours
4 Credits	4 Hrs	60 Hrs	
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,			cussion,
	on successful completion of the co	urse, the student	ts' will be
able to	•	,	
a) Understand the Profession.	procedure for computation of income	e from business an	d other
b) The provision	s for determining the capital gains	•	
c) Compute the i	ncome from other sources.		
d) Demonstrate t	he computation of total income of	an Individual.	
e) Comprehend t Authorities.	he assessment procedure and to kr	low the power of	income tax
Syllabus:			Hours
Module No. 1: Profit	s and Gains of Business and Prof	ession	20
Introduction-Meanin	g and definition of Business,	Profession and	Vocation
Expenses Expressly	allowed - Expenses Expressly Di	sallowed - Allov	vable losses -
Expressly disallowed	d expenses and losses, Expenses	allowed on pa	yment basis.
	itation of income from business		
	utation of income from profes	sion: Medical I	Practitioner -
Advocates and Chart			·
Module No. 2: Capita			10
	for charge - Capital Assets - Type		
	tal gains – Short term capital gain		
	ection 54, 54B, 54EC, 54D, 54F, an	d 54G. Problems	covering the
above sections.			
	ie from other Sources		10
	es taxable under Head income othe		
Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond			
	s - Computation of Income from of		
	ff and Carry Forward of Losses &	Assessment	10
	or individuals.		
Introduction – Provisions of Set off and Carry Forward of Losses (Theory only) – Computation of Total Income and tax liability of an Individual.			
Module No. 5: Assess	sment Procedure and Income Tax	Authorities:	10
	Introduction - Due date of filing returns, Filing of returns by different assesses, E-		
filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and duties.			

- 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. Singhania, 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.

1	Name of the Program: Bachelor of Co	,
	Course Code: COM 6	
	Name of the Course: Managemen	
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
	ooms lecture, Case studies, Tutorial (Classes, Group discussion,
Seminar & field w	vork etc.,	
Course Outcomes	s: On successful completion of the c	ourse, the students' will be able
to		
	ite the significance of management a	· ·
-	and interpret the corporate financial s	statements by using various
techniques		
_	he financial performance of corporat	<u> </u>
	d the latest provisions in preparing c	
	nd the significance of management a	
	Management Review and Governanc	
Syllabus:	tuo desettas to Managaras Assault	Hours
	troduction to Management Account	<u> </u>
	ncept - Meaning and Definition - Sig	
	ence between Financial Accounting, (
	vantages and Limitations of Manage	
	and Functions of Management Accor	
	nancial Statements Analysis and Int	
	eaning and Nature of financial state	
	entials of a good financial stateme	
	nition of Financial of analysis, types of	
	rative Statements, Common Size S	tatements and Trend Analysis -
Problems.		
Module No. 3: Ra	tio Analysis	14
Introduction - Me		
	eaning and Definition of Ratio Anal	
Analysis -Classif	ication of ratios: Liquidity ratios:	Current ratio, Liquid ratio and
Analysis -Classif		Current ratio, Liquid ratio and
Analysis -Classif Absolute liquid ra	ication of ratios: Liquidity ratios:	Current ratio, Liquid ratio and tio, Proprietary ratio and Capital
Analysis –Classif Absolute liquid ra gearing ratio - Ea	ication of ratios: Liquidity ratios: atio; Solvency ratios: Debt equity ra	Current ratio, Liquid ratio and tio, Proprietary ratio and Capital tal employed; Profitability ratios:
Analysis -Classif Absolute liquid ragearing ratio - Ea Gross profit ratio -	ication of ratios: Liquidity ratios: atio; Solvency ratios: Debt equity ratios; per share and return on capid - Net profit ratio - Operating ratio, an	Current ratio, Liquid ratio and tio, Proprietary ratio and Capital tal employed; Profitability ratios: d Operating profit ratio. Turnover
Analysis –Classif Absolute liquid ra gearing ratio - Ea Gross profit ratio - ratios: Inventory t	ication of ratios: Liquidity ratios: atio; Solvency ratios: Debt equity ratios; braining per share and return on capiron - Net profit ratio - Operating ratio, and urnover ratio - Debtors turnover ratio	Current ratio, Liquid ratio and tio, Proprietary ratio and Capital tal employed; Profitability ratios: d Operating profit ratio. Turnover Debt collection period - Creditors
Analysis -Classif Absolute liquid ra gearing ratio - Ea Gross profit ratio - ratios: Inventory t turnover ratio -De	ication of ratios: Liquidity ratios: atio; Solvency ratios: Debt equity ratios: Debt equity ratios; Solvency ratios: Debt equity rationing per share and return on capital Net profit ratio - Operating ratio, and urnover ratio - Debtors turnover rationing the payment period, Assets turnover	Current ratio, Liquid ratio and tio, Proprietary ratio and Capital tal employed; Profitability ratios: d Operating profit ratio. Turnover Debt collection period - Creditors
Analysis -Classif Absolute liquid ra gearing ratio - Ea Gross profit ratio - ratios: Inventory t turnover ratio -De Earnings Ratio. Pr	ication of ratios: Liquidity ratios: atio; Solvency ratios: Debt equity ratios; Solvency ratios: Debt equity ratio; and return on capital Profit ratio – Operating ratio, and urnover ratio – Debtors turnover ratio; but payment period, Assets turnover toblems on Ratio Analysis.	Current ratio, Liquid ratio and tio, Proprietary ratio and Capital tal employed; Profitability ratios: d Operating profit ratio. Turnover Debt collection period - Creditors
Analysis -Classif Absolute liquid ra gearing ratio - Ea Gross profit ratio - ratios: Inventory t turnover ratio -De Earnings Ratio. Pr Module No. 4: Ca	ication of ratios: Liquidity ratios: atio; Solvency ratios: Debt equity ratios; Solvency ratios: Debt equity ratio; Properting per share and return on capit. Net profit ratio – Operating ratio, and urnover ratio. Debtors turnover ratio. But payment period, Assets turnover ratio oblems on Ratio Analysis.	Current ratio, Liquid ratio and atio, Proprietary ratio and Capital tal employed; Profitability ratios: d Operating profit ratio. Turnover Debt collection period - Creditors ratio, Earnings per share and Price
Analysis -Classif Absolute liquid ragearing ratio - Ea Gross profit ratio - ratios: Inventory turnover ratio -De Earnings Ratio. Pr Module No. 4: Ca Introduction- Mea	ication of ratios: Liquidity ratios: atio; Solvency ratios: Debt equity ratio; Solvency ratios: Debt equity ratio; Profit ratio – Operating ratio, an urnover ratio – Debtors turnover ratio bbt payment period, Assets turnover oblems on Ratio Analysis. Sh flow Analysis aning and Definition, Merits and Definition,	Current ratio, Liquid ratio and capital atio, Proprietary ratio and Capital tal employed; Profitability ratios: d Operating profit ratio. Turnover Debt collection period - Creditors ratio, Earnings per share and Price 12 Demerits, Provisions of Ind AS 7.
Analysis -Classif Absolute liquid ragearing ratio - Ea Gross profit ratio - ratios: Inventory t turnover ratio -De Earnings Ratio. Pr Module No. 4: Ca Introduction- Mea Procedure of cash	ication of ratios: Liquidity ratios: atio; Solvency ratios: Debt equity ratio; Solvency ratios: Debt equity ratio; Profit ratio – Operating ratio, and urnover ratio – Debtors turnover ratio; bt payment period, Assets turnover soblems on Ratio Analysis. sh flow Analysis aning and Definition, Merits and Eflow statement -Concept of cash and	Current ratio, Liquid ratio and capital ratio, Proprietary ratio and Capital ratio, Proprietary ratio and Capital ratio and Capital ratio and Price capital ratio, Earnings per share and Price capital ratio, Earnings per share and Price capital ratio, Earnings per share and Price ratio and Earnings per share and Price ratio and Earnings per share and Price ratio and Earnings per share and Price ratio.
Analysis -Classif Absolute liquid ragearing ratio - Ea Gross profit ratio ratios: Inventory turnover ratio -De Earnings Ratio. Pr Module No. 4: Ca Introduction - Mea Procedure of cash Cash flows, Prepa	ication of ratios: Liquidity ratios: atio; Solvency ratios: Debt equity ratio; Solvency ratios: Debt equity ratio; Profit ratio – Operating ratio, an urnover ratio – Debtors turnover ratio bbt payment period, Assets turnover oblems on Ratio Analysis. Sh flow Analysis aning and Definition, Merits and Definition,	Current ratio, Liquid ratio and capital ratio, Proprietary ratio and Capital ratio, Proprietary ratio and Capital ratio and Capital ratio and Price capital ratio, Earnings per share and Price capital ratio, Earnings per share and Price capital ratio, Earnings per share and Price ratio and Earnings per share and Price ratio and Earnings per share and Price ratio and Earnings per share and Price ratio.
Analysis –Classif Absolute liquid ragearing ratio - Ea Gross profit ratio - ratios: Inventory turnover ratio -De Earnings Ratio. Pr Module No. 4: Ca Introduction - Mea Procedure of cash Cash flows, Prepa Problems.	ication of ratios: Liquidity ratios: atio; Solvency ratios: Debt equity ratio; Solvency ratios: Debt equity ratio; Net profit ratio – Operating ratio, an urnover ratio - Debtors turnover ratio bbt payment period, Assets turnover oblems on Ratio Analysis. Sh flow Analysis aning and Definition, Merits and Deflow statement -Concept of cash and aration of cash flow statement as per	Current ratio, Liquid ratio and capital atio, Proprietary ratio and Capital tal employed; Profitability ratios: d Operating profit ratio. Turnover of Debt collection period - Creditors ratio, Earnings per share and Price 12 Demerits, Provisions of Ind AS 7. It cash equivalent. Classification of Ind AS 7 (Indirect method only).
Analysis –Classif Absolute liquid ragearing ratio - Ea Gross profit ratio - ratios: Inventory turnover ratio -De Earnings Ratio. Pr Module No. 4: Ca Introduction - Mea Procedure of cash Cash flows, Prepa Problems. Module No. 5: Ma	ication of ratios: Liquidity ratios: atio; Solvency ratios: Debt equity ratio; Solvency ratios: Debt equity ratio; Profit ratio – Operating ratio, and urnover ratio – Debtors turnover ratio; bt payment period, Assets turnover soblems on Ratio Analysis. sh flow Analysis aning and Definition, Merits and Eflow statement -Concept of cash and	Current ratio, Liquid ratio and capital atio, Proprietary ratio and Capital tal employed; Profitability ratios: d Operating profit ratio. Turnover of Debt collection period - Creditors ratio, Earnings per share and Price 12 Demerits, Provisions of Ind AS 7. It cash equivalent. Classification of Ind AS 7 (Indirect method only).

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.

Name of the l	Programme: Bachelor of Commerce	e (B.Com)	
Course Code: COM A2			
Name of the Course: Indian Accounting Standards-2 Course Credits No. of Hours per Week Total No of			
Course Credits	Teaching Hour		
3 Credits 3 Hrs 45 Hrs			
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion,			
Seminar & field work etc.,			
Course Outcomes: On succe	essful completion of the course, the	students'	will be able
to			
a) Understand the prepa	ration of consolidated financial stat	ements as j	per Ind AS
b) Learn the disclosures	in the financial statements		•
	provisions of measurement-based a	Ο,	•
-	ounting and Reporting of Financial	Instrument	S
	based accounting standard.		· · · · · · · · · · · · · · · · · · ·
Syllabus			Hours
Module-1 Revenue based a	ccounting standard h Customers (Ind AS 115), Fair Valu		9
	initions, Recognition Measurements Simple Problems on the above stan		osures of the
	9) Earnings per Share (Ind AS 33), L		
Share-based Payment (Ind A Measurement and disclosure the above standards.	S 102) - objectives, Scope, definition s of the above mentioned Standard	s, Recognit	ion
Module No. 3 Measurement	Based on Accounting Policies		9
adoption of Ind AS (Ind As	s in Accounting Estimates and Erro 101), Accounting for Government C	Grants and	Disclosure of
	nd AS 20) - objectives, Scope, o		
	es of the above mentioned Standar	ds. Simple	Problems on
the above standards.	the above standards.		
Module No. 4 Accounting a	nd Reporting of Financial Instrum	ents	9
	ntation (Ind AS – 32); Financial in		
Financial instruments: Disclosures (Ind AS – 107) objectives, Scope, definitions,			
	nd disclosures of the above ment	ioned Stan	dards. Simple
Problems on the above standa			
Module No. 5 Consolidated	Financial Statement (Ind AS 110)		9
Preparation of consolidated controlling Interest and G	Holding Company and Subsidia Financial Statements, Capital prof oodwill or Capital Reserve and ms on Preparation of Consolidated	it, Revenu Unrelease	e profit, Non- d profit, and

- 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.
- 5. Any other activities

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.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM F2 Name of the Course: Investment Management **Course Credits** No. of Hours per Week Total No. of Teaching Hours 3 Credits 3 Hrs 45 Hrs Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc., Course Outcomes: On successful completion of the course, the students' will be able to a) Understand the concept of investments, its features and various instruments. b) Comprehend the functioning of secondary market in India. c) Underline the concept of risk and return and their relevance in purchasing and selling of securities. d) Illustrate the valuation of securities and finding out the values for purchase and sale of securities. e) Demonstrate the fundamental analysis to analyse the company for purchase and sale of

securities and technical analysis for trading in the share market.		
Syllabus:	Hours	
Module No. 1: Concept of Investment	07	
Introduction - Investment: Attributes, Economic vs. Financial Investment, In	vestment and	
Speculation, Features of a good investment, Investment Process.		
Module No. 2: Fundamental Analysis	12	
Fundamental analysis-EIC Frame Work, Global Economy, Domestic Econom	ny, 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.		
Module No. 3:Risk & Return	10	
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	s of a portfolio,	
Calculation of Portfolio Risk and Return.	_	
Module No. 4 Technical Analysis	08	
Technical Analysis - Concept, Theories- Dow 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		

Module No. 5: Portfolio Management

8

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 –Simple problems.

Skill Developments Activities:

Market Efficiency.

- 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.

Nam	ne of the Program: Bachelor of Con	imerce (B Com)	
Course Code: COM .M2			
Name of the Course: Customer Relationship Management			
Course Credits	No. of Hours per Week	Total No. of Teach	ing Hours
3 Credits	3 Hrs	45 Hrs	
& field work etc.,	ns lecture, Case studies, Tutorial Cl		
	n successful completion of the co		be able to
· · · · · · · · · · · · · · · · · · ·	the nuances of customer relationsh	1	
	CRM link with the other aspects of		
c) To impart the	basic knowledge of the Role of CR	M in increasing the sal	es of the
company.			
	idents aware of the different CRM		stry.
	idents aware and analyze the differ	rent issues in CRM	
Syllabus:			Hours
	tion of Customer Relationship		10
	Definition, Emergence of CRM		
CRM growth, CRM p	process, framework of CRM, Benefi	ts of CRM, Types of CI	RM, Scope
	rofitability, Features Trends in CRN	I , CRM and Cost-Bene	efit
	Relationship Marketing.		
Module No. 2: CRM	Concepts		10
Introduction - Custor	ner Value, Customer Expectation, (Customer Satisfaction,	Customer
Centricity, Customer	Acquisition, Customer Retention	n, Customer Loyalty,	Customer
Lifetime Value. Cust	omer Experience Management, Cu	ıstomer Profitability, 1	Enterprise
Marketing Managem	ent, Customer Satisfaction Measu	rements, Web based	Customer
Support.			
Module No. 3: Plann	ing for CRM		08
Introduction -Steps in	n Planning-Building Customer Cer	ntricity, Setting CRM C	Objectives,
	ements, Planning Desired Outputs		
	s of CRM plan, CRM Strategy: The		
Customer Strategy Gr	rid.		ĺ
	and Marketing Strategy		07
Introduction - CRM N	Marketing Initiatives, Sales Force A	utomation, Campaign	
	entres. Practice of CRM: CRM in Co		[in
Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.			
	ning and Implementation		10
	and Problems in implementing CR	M. Information Techno	
	of CRM Implementation. CRM Imp		
	ce: Measuring CRM performance,		
1 \ / - / -	o romaniec,		

- 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

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM H2 Name of the Course: Human Resources Development Course Credits No. of Hours per Week Total No. of Teaching Hours 3 Credits 3 Hrs 45 Hrs

Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,

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

- a) Understand the need of HRD.
- b) Comprehend the framework of HRD.
- c) Know the models for evaluating the HRD programs.
- d) Comprehend the need for employee counselling.
- e) Apprehend the HR performance.

Syllabus:	Hours
Module No. 1: Concepts of HRD	08

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.

Module No. 2: Frame Work of Human Resource Development

10

Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations - T-Groups - Transactional Analysis.

Module No. 3: Evaluating HRD Programs

08

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.

Module No. 4: Management Development

09

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.

Module No. 5: HR Performance

10

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.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: Com.I 1

Name of the Course: Business Analytics - II

Course Credits	No. of Teaching Hours	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

Pedagogy: Classroom lectures, Group Discussions, Seminars and Computer Lab & Assignments, etc.

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

- f) Demonstrate the use of time series.
- g) Analyse the results of simple and multiple linear regression.
- h) Apply the analytics in the functional areas.
- i) Comprehend the role of big data in the present context.
- j) Understand the emerging trends in business analytics.

Syllabus:	Hours
Module No. 1: Time series	12

Introduction - Trend Analysis, Seasonality and cyclical behaviour, Moving Average, Exponential smoothing methods - Single exponential, double exponential, HOLT-WINTERS, ARIMA.

Module No. 2: Predictive Analysis

11

Simple linear regression: coefficient of determination, significance tests, residual analysis, confidence and prediction intervals. Multiple linear regression: coefficient of multiple coefficient of determination, interpretation of regression coefficients, categorical variables, heteroscedasticity, multi-collinearity, outliers, autoregression and transformation of variables.

Module No. 3: Practices of Analytics

12

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.

Module No.4: Big Data and Emerging trends

12

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 & Supply Chain Management.

Module No. 5: Business Analytics Future Trends

12

Role of Artificial Intelligence in Business, Machine Intelligence, Competitive Intelligence, Text Mining, Web Analytics (Web content mining, Web usage mining, Web structure mining), Role of Intelligent Agents in e-business, e-commerce, m-

commerce, Location Analytics, Intelligent Agent in search & retrieval, Personalization and Comparison), Social Networking Analysis, Big Data Tools & Techniques, Content Analytics (Sentimental Analysis & Opinion Analysis). Ethical and Legal considerations in Business Analytics.

Skill Development Activities:

- 1. List out the usage of time series practically.
- 2. Explore the use of multiple linear regression.
- 3. Analyse the role of big-data towards health records.
- 4. Discuss with experts on merits and demerits of artificial intelligence.
- 5. Any other activities in addition to the above, which are relevant to the course

Reference Books:

- 1. Kumar, Dinesh U, Business Analytics The science of Data-driven Decision Making, Wiley India.
- 2. Prasad, and Acharya, Fundamentals of Business Analytics, Wiley India.
- 3. Levin, et al, Statistics for Management, Pearson India.
- 4. James, Evans, Business Analytics, Pearson India.
- 5. Banarjee and Banarjee, Business Analytics Text and Cases, SAGE Publications.
- 6. Krishan, Balram et al, Business Analytics, Khanna Publishing.
- 7. Albright & Winston, Business Analytics, CENGAGE India.
- 8. Halady, P, Business Analytics An Application Focus, Prentice Hall India
- 9. Tom White, "Hadoop: The Definitive Guide" Third Editon, O'Reilly Media.
- 10. Seema Acharya, Subhasini, "Big Data Analytics' Wiley.
- 11. Hastie, Trevor, et al. "The elements of Statistical Learning", Vol. 2, No.1. New York: Springer.
- 12. Montgomery, Douglas C., and George C. Runger. "Applied Statistics and Probability for Engineers"
- 13. Michael Berthold, David J. Hand, "Intelligent Data Analytics", Springer.
- 14. Jay Liebowitz, "Big Data and Business Analytics", Auerbach Publications, CRC press.
- 15. Anand Rajaraman and Jef Rey David Ulman, "Mining of Massive Datasets", Cambridge University Press.
- 16. Bill Franks, "Taming the Big Data Tidal Wave: Finding Opportunities in Huge Data Streams with Advanced Analytics", John Willey & Sons, 2012.
- 17. Marketing Analytics by Wayne L Winston- "Data-driven techniques with Microsoft Excel.
- 18. Arvind Sathi, "Big Data Analytics: Disruptive Technologies for Changing the Game", MC Press.
- 19. Ramesh Sharda, Dursun Delen and Efraim Turban (2015). Business Intelligence and Analytics: Systems for Decision Support. 10th edition. Pearson
- 20. Business Analytics and Decision Making https://www.cgma.org/Resources/DownloadableDocuments/business-analytics-briefing.pdf
- 21. U Dinesh Kumar. (2017). Business Analytics: The Science of Data: Driven Decision Making, Wiley Publications.
- 22. Wayne Winston (2017). Microsoft Excel 2016 Data Analysis and Business Modelling, 5th Edition

Note: Latest edition of reference books may be used.

Name	e of the Program: Bachelor of Con	marca (R Com)	
, i qaiit	Course Code: COM 6.6 (` '	
Name of the Course: Assessment and Filing of ITRs			
Course Credits	No. of Hours per Week	Total No. of Teachi	ng Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs	
	s lecture, Case studies, Tutorial Cl	asses, Group discussion	n, Seminar
& field work etc.,			
	n successful completion of the co	ırse, the students' will	be able
to	1.14 (5)	**	
	e calculation of Depreciation and a		w. ww.
	ne assessment of partnership Firms		
	ne assessment of corporate entities		
	lerstanding of intensive knowledg		ns of ITR
	ith the Overview ITR Forms and e-	<u>-tiling.</u>	
Syllabus:	(D)		Hours
Module No. 1: Allowa			08
	of Depreciation, Important points		
	nce of Depreciation, Assets eligible		ortant
	of depreciation allowance. Proble	ms	
Module No. 2: Assess	sment of Partnership firms		10
Definition of Partners	ship, Firm and Partners – Asses	sment of Firms (Section	on 184) –
	n's Business Income – Treatn		
Remuneration received	d by partners (Sec 40b). Presumpti	ve taxation (44AD) Pro	blems on
	ncome and tax liability of firms (U		
	liability, Related Forms and Chall		. 0
Module No. 3: Assessi			10
	and Definition of Company-Typ	es of Companies unde	
	computation of total income of a		
	Applicable Deductions u/s 80IA, 8		
	iability (Use of Software Package-		
Module No. 4: Tax Un	der E-Environment	Z	12
Filing of Income tax re	turns (ITR) – Types income tax re	turn forms- benefit of f	
	R returns- document required to fi		
	Sections-Tax Deducted at Source		
	Tax and TDS.] E-filing of return on		
of ITR		income funt often, ve.	IIICution
Module No. 5: Case la	ws and Amendments		05
	Amendments in Filing of Returns	as per Finance Bill: Rec	
	emonstration of filing of Returns of		
individuals, Firms and		CALLED OF WOOL	JJCJ IIIII
	<u>r</u>		

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 able to e-file and understand ITR forms.
- 5) Any other activities, which are relevant to the course

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.
- 6. B.Mariyappa Business Tax Himalaya Publication House. New Delhi.

Note: Latest edition of text books may be used.

Nan	ne of the Program: Bachelor of Cor		
	Course Code: COM 6.6 (Name of the Course: E-Com		
Course Credits			in a II assu
3 Credits	No. of Hours per Week Total No. of Teaching Hour (2+0+2) 4 Hrs 45 Hrs		
o Cicuito	(21012) 41115	45 fils	
Pedagogy: Classroon	ns lecture, Case studies, Tutorial C	lasses, Group discussio	n,
Seminar & field work	k etc.,		
Course Outcomes: O	In successful completion of the co	urse, the students' wil	l be able
to			
-	the concepts of E-commerce		٠.,
	ne e-retailing benefits and key succ	ess factors	
m) Analyse the be			
	d Cyber security		
	tes in E-commerce.		T
Syllabus:	1 4 27 1 7 4 1		Hours
	nmerce and its Technological Asp		08
Overview of develop	oments in Information Technology	and Defining E-Com	merce: Th
scope of E-comme	rce, Electronic Market, Electro	nic Data Interchange	e, Interne
Commonso Ponofita	and limitations of E.C.	ine Dum interchange	, interne
Commerce, Benefits a	and limitations of E-Commerce, Pr	oduce a generic framev	vork for E
Commerce, Architect	tural framework of Electronic Con	nmerce. Web based E-	Commerc
			Commicae
Architecture.			
Architecture.			
•	umer Oriented E Commerce		10
Module No. 2: Consu		nefits of e-retailing. K	
. Module No. 2: Consu E-Retailing, Tradition	onal retailing and e-retailing, Ber	nefits of e-retailing, K	ey succes
Module No. 2: Consu E-Retailing, Tradition factors, Models of e-	onal retailing and e-retailing, Beneratailing, Features of e-retailing,	services: Categories of	ey succes e-services
Module No. 2: Consu E-Retailing, Tradition factors, Models of e- Web-enabled service	onal retailing and e-retailing, Ber retailing, Features of e-retailing. e- ces, matchmaking services, Info	-services: Categories of rmation-selling on th	ey succes e-services e web, e
Module No. 2: Consu E-Retailing, Tradition factors, Models of e- Web-enabled service	onal retailing and e-retailing, Beneratailing, Features of e-retailing,	-services: Categories of rmation-selling on th	ey success e-services e web, e
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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.
- 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 ManagerialPerspective", Addison-Wesley.
- 4. Elias M Award, "Electronic Commerce from Vision to Fulfilment", 3rd Edition, PHI, Judy Strauss, Adel El-Ansary, Raymond Frost, "E-Marketing", 3RDEdition, Pearson Education.

Note: Latest edition of text books may be used.

	Name	of the Program: Bach	elor of Con	nmerce (B.Com.)	
		Course Co			
	1	Name of the Course:			
Course Credits		No. of Hours per V	Veek	Total No. of Tea	ching Hours
3 Credits	3 Credits 3 Hrs 45 Hrs				
Pedagogy: Clas	srooms l	ecture, Case studies,	Group disc	ussion, Seminar & fie	ld work etc.,
Course Outcom	nes: On s	uccessful completion	n of the cou	rse, the students' wi	Il be able to
l .		-		tified by Central and	
Gove	rnment a	uthorities as well as l	Private orga	anizations.	
			_	ogical reasoning and	analytical
abilit	-	•	•		•
c) Demo	nstrate t	he basic computer sk	ills like MS	word, MS excel, MS	PPTs. Email
etique	ettes Etc.				
d) Exhib	it the co	nmunication and lea	dership ski	lls.	
e) Cond	uct self S	WOC analysis and se	et his career	goals.	
Syllabus:					Hours
Module 1: Com	petitive	Examinations			06
Central Governi	nent Exa	minations: UPSC, SS	C, IBPS, LI	C, RRB, RBI, NABAR	lD and
Department of P	osts.				
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, ,		ous examinations. Co		~	
1		access vacancies from	ı Naukari.co	om; Indeed.com; shi	ne.com;
linkedin.com etc	•				
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··· · · · · · · · · · · · · · · · · ·		aptitude, logical rea			12
				on, Time and work, S	Speed and
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_	_			ns, Directions, and Ve	enn Diagram.
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your resume. Module 4: Soft S	21/411/0				00
Module 4: 50ft 5	78.1115				09

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

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

Leadership skills: importance and Effective leadership.

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

Module 5: Career Development and Workplace Etiquette -10hrs

10

Career Development: SWOC analysis for self-assessment, Setting career goals and creating a career plan, Job search strategies, Interview skills, and effective resume writing.

Workplace Etiquette: Time Management- importance and strategies for effective time management, Dress code, personal grooming, Office and workplace manners, Meeting etiquette. Work ethics and integrity.

Practical: 1. Prepare a resume with at least 2 references.

2. Conduct a mock interview based on the resume prepared by the students.

Books for Reference:

- 1. Barun K Mitra, Personality Development and Soft Skills, Oxford university press, New Delhi.
- 2. Gitangshu Adhikary, Communication and Corporate Etiquette, Notion Press, Mumbai.
- 3. Seema Gupta, Soft Skills- Interpersonal & Intrapersonal skills development, V&S Publishers, New Delhi.
- 4. Dr. R S Aggarwal, Quantitative Aptitude, S.Chand Publication, New Delhi.
- 5. Bittu Kumar, Mastering MS Office, V&S Publisher, New Delhi
- 6. <u>List of Government Competitive Exams</u>, Jobs & Vacancies (exampur.com)
- 7. https://www.safalta.com
- 8. https://sarkaariservice.in

Note: Latest edition of books may be used

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

Index

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3.	20UGOS 3.0	Report Writing	3
4.	20UGOS 4.0	Submission of the Report	5
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7.	20ÚGOS 7.0	Appendixes including report evaluation and viva- voce format	6 - 13

Guidelines Governing an Organizational Study for Bachelor of Commerce

20UGOS 1.0	An Overview of the Organisational Study
	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.
20UGOS 1.1	Objectives of the Organisational Study
	Primary Objective:
	1) The primary purpose of this study is to fulfillment of the
	requirements for the degree of Bachelor of Commerce.
	Secondary Objective:
	2) To extend the education and evaluation beyond the classroom of the
	University.
	3) To familiarize with the business organizations.
	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.
	5) To familiarize with the different departments in the organization
	and their functioning
	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.
20UGOS 1.2	Organisations for the study
-	1) Micro, Small, Medium and Large Scale organizations
	2) Sole Properties and Partnership with minimum of four functional
	departments.
	3) Non - Government Organisations (NGOs)
	4) Development agencies

d) Establish a weekly assessment for the intern to review progress and satisfaction with the organisational study. 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. **Report Writing:** 20UGOS 3.0 20UGOS 3.1 1) Following are the preliminary pages of the organisational study report, Students shall follow the same sequence. a) Cover Page and Title Page (Format - Appendix IV) b) Certificate from the Company c) Declaration by the students (Format - Appendix V) d) Certificate of Originality by the Guide (Format-Appendix VI) e) Acknowledgements f) Table of Contents (Format-Appendix VII) g) List of Tables (Format - Appendix VIII) h) List of Graphs (Format - Appendix IX) i) Executive Summary 20UGOS 3.2 Contents of the Chapters: This section gives indicative framework for the students towards the contents of the chapters in organisational study: 1) Chapter 1: Introduction: It includes significance of the organizational study, Objectives of the study, Methodology of the study, Limitations of the study etc. 2) Chapter 2: Industry Profile & Company Profile: Industry Profile includes a brief introduction of the background of the Industry and the latest trends in the Industry. Company profile 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). 3) Chapter 3: Organisation Structure: It includes Organizational structure, Main offices & Comments on the organizational structure etc.

- 4) Chapter 4: Departmental study/ Functional Areas: It includes structure and functions of the departments. Students shall conduct at least four departmental study.
 - a. Production Department
 - b. Human Resource Department
 - c. Finance Department
 - d. Marketing Department
 - e. Research and Development
 - f. MIS/IT (A brief insight into each department its functions and interconnectedness with the other departments).
- 5) Chapter 5: SWOT Analysis and Interpretations: SWOT Analysis: Strengths, Weaknesses, Opportunities and Threats for the Organization.
- 6) Chapter 6: Summary of Findings, Suggestions and Conclusion
- 7) Learning Experience
- 8) Bibliography (Format Appendix X)
- 9) Appendices / Annexures (If Any): 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.

Note: Students should refer the Annual Reports/Financial statements, Chairman and AGM Report (latest).

20UGOS 3.3 | Presentation of the Report:

- a) Typing should be done on one side of the A-4 size paper.
- b) The left side margin should be 1.75 inches, the right, top and bottom margin should be 1 inch each.
- c) Font size: Chapter heading: 14; Sub-heading: 12 (Bold) and text of the running matter: 12.
- d) Fonts to be used are Times New Roman.
- e) The text of the report should have 1.5 line spacing; quotations and foot notes should be in single-line space.
- f) Chapter heading should be capitalized and should be kept at center.
- g) Tables, graphs and diagrams should have respective number, captions and source.
- h) The body of the report can be in the range of 15 to 25 pages.

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. 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. 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. 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. 20UGOS 3.4 Plagiarism: a) Copying of material from any source without appropriate referencing the source will initiate plagiarism procedures. College and University will initiate severe action. 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. 20UGOS 4.0 Submission of the Report: 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. b) The Students shall also submit the PDF Soft copy of the report to the HOD, Department of Commerce, Concerned College. 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. 20UGOS 5.0 **Evaluation of the Report** 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).

	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).		
	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.		
20UGOS 6.0	Miscellaneous		
20UGOS 6.1	The organisational guidelines should be read as a whole for the purpose of		
	any interpretation.		
20UGOS 6.2	Wherever the words "he", "him", "his" occur in the regulations, they		
	include "she", "her", "her's".		
20UGOS 6.3	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.		
20UGOS 6.4	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 your	company: (Minimum 150 to 200 words)

Student Signature

Guide Signature with date

Appendix II

Format of Proposal:

- > The Proposal should not exceed 2 pages
- The cover page of the Proposal
- > The content of the Proposal:
 - a) Name of the company
 - b) Objectives of the Organizational study
 - c) Scope of the study
 - d) Methodology
 - e) Data collection
 - f) Plan of Analysis, and
 - g) Chapter Scheme

Appendix III

Internship Work Diary

Date of the meeting	Topics discussed	Progress as on date	Signature of the faculty

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

Signature of the Student

Appendix IV: Sample COVER PAGE & TITLE PAGE

Title < Font size Arial Narrow 18-All caps & Bold>

Report submitted in partial fulfillment of the requirements for the award of the Degree of < Font Size Arial Narrow 14>

BACHELOR OF COMMERCE

of

DAVANGERE UNIVERSITY

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



By (Font Size 14-Italic)

Name<Font size Arial Narrow 14-Title Case)

Reg. No. ...

Under the guidance of

Name of guide. <Font size Arial Narrow 14-Title Case)

Designation of guide <Font size Arial Narrow 12-Title Case)

Davangere University <Font size Arial Narrow 20-All caps& Color Bold)

DAVANGERE UNIVERSITY

2020-2023 (Font Size 14)

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

Appendix V

DECLARATION (BY THE STUDENT)

I hereby declare that the Organisational study entitled "Title of the Report" submitted to the Department of Commerce, College Name, Davangere University, Davangere, is a record of an original work done by me under the guidance of "project guide name, his/her designation, Department name he/she is associated with and the name of the University" and this project work is submitted in the partial fulfilment of the requirements of for the award Bachelor Degree in Commerce by Davangere University.

I also declare that this project is the outcome of my own efforts and that it has not been submitted to any other university or Institute for the award of any other degree or Diploma or Certificate.

Place:	Name :
Date:	Register Number

Appendix VI

CERTIFICATE OF ORIGINALITY

(To be given by Guide and Department)

Date:	
This is to certify that the intern	ship titled"
"is an original worl	k of Mr./Ms; bearing University Register
Number and	l is being submitted in partial fulfillment for the award
of the Bachelor Degree in Cor	nmerce by Davangere University. The report has no
been submitted earlier either to	o this University /Institution for the fulfillment of the
requirement of a course of stud	ly
SIGNATURE OF THE GUIDE	SIGNATURE OF THE HOD
DATE:	DATE:

Appendix VII Table of Contents

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 VIII

List of Tables

Table Number	Table Name	Page Number
1.1		
1.2		

Appendix IX

List of Figures

Figure Number	Figure Name	Page Number
1.1		
1.2		

Appendix X

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

Books

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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.

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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.

Appendix XI

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

Sl.	Registration	Name of				60 Marks			
No.	No.	the Students	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)	Total Marks Secured
				_				· · · · · · · · · · · · · · · · · · ·	
-7F1				<u> </u>					

Appendix XII

An Organizational Study Viva Voce format for 40 Marks by Panel of Examiners appointed by the HOD

SI.	Registration	Name of			40 Marl	ks		
No.	No.	the Students	Self- Introduction (04 Marks)	Confidence (08 Marks)	Communication Skills (6 Marks)	Question and Answer on reports (12 Marks)	Learning Experience (10 Marks)	Total Marks Secured
- v s to account to ac					·		A	

GUIDELINES FOR COMPANY ANALYSIS REPORT BACHELOR OF COMMERCE (B.Com.)

Index

Sl. No.	Clause	Title	Page No.
1.	23UGCA 1.0	An Overview of a Company Analysis	1
2.	23UGCA 2.0	Commencement of a Company Analysis	2
3.	23UGCA3.0	Report Writing	3
4.	23UGCA 4.0	Submission of the Report	4
5.	23UGOS 5.0	Evaluation of the Report	5
6.	23UGCA 6.0	Miscellaneous	6
7.	23UGCA 7.0	Appendixes including report evaluation and viva- voce format	6 - 13

Guidelines Governing Company analysis report for Bachelor of Commerce

23UGCA 1.0	An Overview of a Company analysis report				
	Company analysis is a process of evaluating and examining a specific				
	company's financial, operational, and strategic aspects to gain a				
	comprehensive understanding of its performance, strengths, weakness,				
	opportunities and threats. The goal of company analysis is to provide				
	insights and information that can assist stakeholders, such as investors,				
	managers, creditors and analysts in making informed decisions about the				
	company. Key components of company analysis typically includes				
	financial analysis, operational analysis, industry and marketing analysis,				
	SWOT analysis, management and leadership evaluation, risk assessment,				
	valuation and investment analysis, strategic analysis, CSR etc.,				
	This report analysis develops technical, analytical, social and				
	communication skills among students. Hence, Students are expected to				
	carry out the study with commitment, quality and integrity.				
23UGCA 1.1	Objectives and Outcome of a Company Analysis Report:				
	Objectives:				
	1. Analyze the company's financial statements to assess its financial				
	health, liquidity and profitability and solvency.				
	 Evaluate the company's operational efficiency, production capacity, market share, competitive positioning and supply chain management. 				
	3. Identify potential risk that the company might face, such as industry				
	trends, regulatory challenges, and competitive threats etc.,				
	4. Help investors, stockholders make informed investment decisions				
	by assessing the company's growth potential, financial stability and				
	future prospectus.				
·	Outcomes:				
	1. Calculate and interpret key financial ratios such as liquidity ratios,				
	profitability ratios, solvency ratio & turnover ratios. etc., to gauge the company's financial performance.				
	2. Compare the company's financial data over multiple years to				
	identify trends, strengths, weakness and area of improvement.				

	2 Porform a CMOT analysis to analysis to the last of t
	3. Perform a SWOT analysis to understand the company's internal
	strengths & weakness, as well as external opportunities and threats
	in the business Enviornment.
	4. Compare the company's financial metrics with those of its
	competitors to access its competitive position within the industry.
23UGCA 1.2	Indicative list of Companies for Company Analysis Report
	1) Reliance Industries
	2) Tata Group
	3) Infosys
	4) HDFC Bank
	5) ICICI Bank
	6) State Bank of India
	7) Larsen & Toubro (L&T)
	8) Hindustan Unilever Limited
	9) Mahindra Group
	10) Wipro
	11) Aditya Birla Group
	12) Axis Bank
	13) ITC Limited
	14) ONGC
	15) Coal India
	16) NTPC
	· ·
23UGCA 2.0	17) Any other large scale company of Student choice.
	Commencement of Company Analysis Report
23UGCA 2.1	1) Students of the IV Semester, after completion of the Semester End
	Examination have to prepare a Company Analysis Report as per the
	Calendar of Events issued by the Head of the Department.
	2) This Company Analysis report carries three (03) credits during V
	semester of the program.
	3) Once the Company 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,
	4) The student should submit the Company analysis report as per the
	time schedule and the prescribed format. The format for the
	proposal is shown in Appendix II.
	5) Students and the guide shall have regular interaction. The work
	diary shall be maintained by the respective guides in order to
	enhance the quality of Company analysis report. The format for the
	diary is shown in Appendix III.

23UGCA 2.2	Role and Responsibilities of Guides:
	 Internal Guides/Faculty Guide (College guides): a) Faculty Guide with M.Com./MBA or any other equivalent degree can guide the students for the Company analysis report. b) The guide shall monitor the progress of the students under their guidance from the selection of the Company to the submission of the report. c) The guides are authorized to reject the report, if it does not meet the expected standard quality as per the guidelines.
23UGCA 3.0	Report Writing:
23UGCA 3,1	 Following are the preliminary pages of the Company analysis report, Students shall follow the same sequence. a) Cover Page and Title Page (Format - Appendix IV) b) Certificate from the Company c) Declaration by the students (Format - Appendix V) d) Certificate of Originality by the Guide (Format-Appendix VI)
	e) Acknowledgements f) Table of Contents (Format- Appendix VII) g) List of Tables (Format - Appendix VIII) h) List of Graphs (Format - Appendix IX) i) Executive Summary
23UGCA 3.2	Contents of the Chapters: This section gives indicative framework for the students towards the contents of the chapters on Company analysis report Note: The entire report shall be prepared based on secondary data.
	1) Chapter 1: Introduction: Provide a brief overview of the company, 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).
	 2) Chapter 2: Financial and Market analysis: Financial Analysis: Analyze the company's financial statements (Statement of Profit or Loss, Statement of Financial Position, Statement of Cash flow)

• Assess key financial ratios (liquidity, profitability & turnover) to evaluate the company's financial health.

Market Analysis:

- Evaluate the company's position within its industry,
- Examine market trends, competition, and potential growth opportunities.

3) Chapter 3: Management and Leadership:

- Discuss the company's leadership team and their qualifications.
- Assess the company's corporate governance and decision making processes.

4) Chapter 5: SWOT Analysis:

- Identify the company's Strengths, Weaknesses, Opportunities and Threats.
- 5) Chapter 6: Summary of Findings, Suggestions and Conclusion:
 - Summarize the key findings of the analysis,
 - provide recommendations for enhancing its performance and competitiveness
 - Emphasize the overall outlook for the company.

6) Learning Experience

- 7) **Bibliography** (Format Appendix X)
- 8) **Appendices / Annexures (If Any)**: 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.

Note: Students should refer the Annual Reports/Financial statements, Chairman and AGM Report (latest).

23UGCA 3.3 | Presentation of the Report:

- a) Typing should be done on one side of the A-4 size paper.
- b) The left side margin should be 1.75 inches, the right, top and bottom margin should be 1 inch each.
- c) Font size: Chapter heading: 14; Sub-heading: 12 (Bold) and text of the running matter: 12.
- d) Fonts to be used are Times New Roman.
- e) The text of the report should have 1.5 line spacing; quotations and foot notes should be in single-line space.
- f) Chapter heading should be capitalized and should be kept at center.
- g) Tables, graphs and diagrams should have respective number, captions and source.

h) The body of the report can be in the range of 15 to 25 pages. 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. 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. 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. 1) 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. 23UGCA 3.4 Plagiarism: a) Copying of material from any source without appropriate referencing the source will initiate plagiarism procedures. College and University will initiate severe action. b) All the materials that relates to the Company analysis report 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. 23UGCA 4.0 **Submission of the Report:** 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. b) The Students shall also submit the PDF Soft copy of the report to the HOD, Department of Commerce, Concerned College. 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. 23UGCA 5.0 **Evaluation of the Report** 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).

	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).			
	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.			
23UGCA 6.0	Miscellaneous			
23UGCA 6.1	The Company analysis report guidelines should be read as a whole for the			
	purpose of any interpretation.			
23UGCA 6.2	Wherever the words "he", "him", "his" occur in the regulations, they			
	include "she", "her", "her's".			
23UGCA 6.3	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.			
23UGCA 6.4	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 your	company: (Minimum 150 to 200 words)
	·

Student Signature

Guide Signature with date

Appendix II

Format of Proposal:

- > The Proposal should not exceed 2 pages
- > The cover page of the Proposal
- > The content of the Proposal:
- a) Name of the company
- b) Objectives of a Company analysis
- c) Scope of the study
- d) Methodology
- e) Data collection
- f) Plan of Analysis, and
- g) Chapter Scheme

Appendix III

Work Diary

Date of the meeting	Topics discussed	Progress as on date	Signature of the faculty	
			· .	

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

Signature of the Student

Appendix IV: Sample COVER PAGE & TITLE PAGE

Title < Font size Arial Narrow 18-All caps & Bold>

Company Analysis Report submitted in partial fulfillment of the requirements for the award of the Degree of

BACHELOR OF COMMERCE

of

DAVANGERE UNIVERSITY

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



By (Font Size 14-Italic)

Name<Font size Arial Narrow 14-Title Case)

Reg. No. ...

Under the guidance of

Name of guide. <Font size Arial Narrow 14-Title Case)

Designation of guide <Font size Arial Narrow 12-Title Case)

Davangere University <Font size Arial Narrow 20-All caps& Color Bold)

DAVANGERE UNIVERSITY

2020–2023 (Font Size 14)

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

Appendix V

DECLARATION (BY THE STUDENT)

I hereby declare that the Company Analysis Report entitled "Title of the Report" submitted to the Department of Commerce, College Name, Davangere University, Davangere, is a record of an original work done by me under the guidance of "project guide name, his/her designation, Department name he/she is associated with and the name of the University" and this Company Analysis Report is submitted in the partial fulfilment of the requirements of for the award Bachelor Degree in Commerce by Davangere University.

I also declare that this report is the outcome of my own efforts and that it has not been submitted to any other university or Institute for the award of any other degree or Diploma or Certificate.

Place:	Name:
Date:	Register Number

Appendix VI

CERTIFICATE OF ORIGINALITY

(To be given by Guide and Department)

Date:	
This is to certify that the Company analysis rep	
University Register Number	
fulfillment for the award of the Bachelor I University. The report has not been submit	
/Institution for the fulfillment of the requireme	2
SIGNATURE OF THE GUIDE	SIGNATURE OF THE HOD
DATE:	DATE:

Appendix VII Table of Contents

Report Structure

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2	Financial and Market Analysis	
3	Management and Leadership	
4	SWOT Analysis	-
5	Summary of Findings, Suggestions and Conclusion	
	Learning Experience	
	Bibliography	
.:	Annexure	

Appendix VIII

List of Tables

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1.1				
1.2				

Appendix IX

List of Figures

Figure Number	Figure Name	Page Number
1.1		
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Reports and Gazettes

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Newspapers and Magazines

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Websites

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Appendix XI

Company Analysis Report Evaluation format for 60 Marks by the Concerned Guide

SI.	Registration	Name of	60 Marks					
No.	No.	the Students	Introduction (10 Marks)	Financial and Market Analysis (15 Marks)	Management and Leadership analysis (15 Marks)	SWOT Analysis (10Marks)	Summary of Findings, Suggestions and Conclusion (10Marks)	Total Marks Secured
								<u></u>

Appendix XII

Company Analysis report Viva Voce format for 40 Marks by Panel of Examiners appointed by the HOD

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

Registrar
Davangere University
Shivagangotri, Davangere.

Professor Desperation of Commerce Davangere University DAVANGERE-2.