



KARNATAK UNIVERSITY, DHARWAD
ACADEMIC (S&T) SECTION

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ
ವಿದ್ಯಾಮಂಡಳ (ಎಸ್&ಟಿ) ವಿಭಾಗ



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NAAC Accredited
'A' Grade 2014

website: kud.ac.in

No. KU/Aca(S&T)/JS/MGJ(Gen)/2023-24/59

Date: 04/09/2023

ಅಧಿಸೂಚನೆ

ವಿಷಯ: 2023-24ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಎಲ್ಲ ಸ್ನಾತಕ ಪದವಿಗಳಿಗೆ 5 ಮತ್ತು 6ನೇ ಸೆಮೆಸ್ಟರ್
NEP-2020 ಪಠ್ಯಕ್ರಮವನ್ನು ಅಳವಡಿಸಿರುವ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿಗಳು(ವಿಶ್ವವಿದ್ಯಾಲಯ 1) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ ಇವರ
ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 104 ಯುಎನ್ಇ 2023, ದಿ: 20.07.2023.
2. ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂಖ್ಯೆ: 2 ರಿಂದ 7, ದಿ: 31.08.2023.
3. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ: 04/09/2023

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶದ ಮೇರೆಗೆ, 2023-24ನೇ
ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ಎಲ್ಲ B.A./ BPA (Music) /BVA / BTM / BSW/ B.Sc./B.Sc. Pulp &
Paper Science/ B.Sc. (H.M)/ BCA/ B.A.S.L.P./ B.Com/ B.Com (CS) / BBA & BA ILRD ಸ್ನಾತಕ ಪದವಿಗಳ 5
ಮತ್ತು 6ನೇ ಸೆಮೆಸ್ಟರ್‌ಗಳಿಗೆ NEP-2020ರ ಮುಂದುವರೆದ ಭಾಗವಾಗಿ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದಿತ
ಕೋರ್ಸಿನ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ www.kud.ac.in ದಲ್ಲಿ ಭಿತ್ತರಿಸಲಾಗಿದೆ. ಸದರ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ.
ಅಂತರ್ಜಾಲದಿಂದ ಡೌನ್‌ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು ಸೂಚಿಸುತ್ತ ವಿದ್ಯಾರ್ಥಿಗಳ ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ
ತಂದು ಅದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತರಾಗಲು ಕವಿವಿ ಅಧೀನದ/ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ
ಸೂಚಿಸಲಾಗಿದೆ.

ಅಡಕ: ಮೇಲಿನಂತೆ


ಕುಲಸಚಿವರು.

ಗೆ,

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ
ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ. (ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ಮಿಂಚಂಚೆ ಮೂಲಕ ಬಿತ್ತರಿಸಲಾಗುವುದು)

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾಮಂಡಳ (ಪಿ.ಜಿ.ಪಿ.ಎಚ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ
ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರೀಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.



KARNATAK UNIVERSITY, DHARWAD

B.Com

SYLLABUS

With Effect from 2023-24

DISCIPLINE SPECIFIC CORE COURSE (DSCC) FOR SEM V & VI,

SKILL ENHANCEMENT COURSE (SEC) FOR SEM V

AS PER NEP-2020

Karnatak University, Dharwad
Curriculum frame work for B.Com V and VI Semesters under NEP
B.Com V Semester

Sl No.	Course Code	Title of the Course	Category of Courses	Teaching Hours Per Week (L + T+P)	SEE	CIE	Total Marks	Credits
36	025COM011	Cost Accounting – Principles and Practice – I	DSC	4+0+0	60	40	100	4
37	025COM012	Income Tax Law & Practice – I	DSC	4+0+0	60	40	100	4
38	025COM013	Principles and Practice of Auditing	DSC	4+0+0	60	40	100	4
39	Ref. table	One Course from Elective Group	DSE	3+0+0	60	40	100	3
40	Ref. table	One Course from Elective Group	DSE	3+0+0	60	40	100	3
41	025COM0101	Goods and Services Tax –Law & Practice	Vocational -1	3+0+0	60	40	100	3
42	025COM0061	Employability Skills in Commerce	SEC-SB	2+0+2	60	40	100	3
Total					420	280	700	24

Discipline Specific Elective Groups DSE (V Semester)

Sl. No.	Course Code (DSE)	Finance and Accounting Group-A	Course Code (DSE)	Marketing & HRM Group-B	Course Code (DSE)	Banking and Insurance Group-C	Course Code (DSE)	Business Statistics Group-D	Course Code (DSE)	Business Analytics Group-E
1	025COM021	Principles of Foreign Exchange Management	025COM023	Retail Marketing Management	025COM025	Banking Law and Practice	025COM027	Business Statistics – I	025COM029	Basics of Business Analytics
2	025COM022	Accounting Standards	025COM024	Human Resource Development	025COM026	Insurance Law and Practice	025COM028	Business Statistics – II	025COM020	Marketing Analytics

Note: Student should opt any one of the groups given above in 5th semester. The same group should be continued in 6th semester.

Karnatak University, Dharwad

Course Content

Semester: **B.Com V Semester:DSC**

Course Code 025C0M011

Course Title: Cost Accounting – I	Course Credits: 4
Total Contact Hours: 56	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course):

1. Understand the concepts of cost accounting and compare with the financial accounting
2. Explain the applicability of cost accounting methods in various industries
3. Prepare the cost-sheet of a given manufacturing unit or service enterprise
4. Identify the various cost elements that go in making up a unit of product or service.
5. Explain the various kinds of direct and indirect materials needed to produce a tangible product
6. Identify the cost elements of employees in manufacturing a product or rendering a service.
7. Distinguish between various elements of overhead cost and their allocation, apportionment

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	56 Hrs
Unit – 1	
Introduction to Cost Accounting: Meaning and definition, scope and uses of cost accounting, functions and significance of cost accounting; Relationship between financial accounting and cost accounting; cost accounting v/s costing; cost v/s price; role of cost accounting in managerial decision making; cost objects, cost units and cost centres ; systems, methods and techniques of cost accounting; Installation of cost accounting system; limitations of cost accounting	08
Unit – 2	
Classification of Costs: Concept of cost; economist concept of cost –opportunity cost; cost v/s costing; cost classification - methods of classification - nature, elements, functions, behaviour, controllability, period, identifiability; managerial classification of cost; preparation of cost sheet; Unit and Output Costing –meaning, features, merits and applicability, preparation of cost sheet	12
Unit – 3	
Accounting for Material Cost: Material Cost– Meaning of material – direct and indirect material; material cost and significance of material cost control; purchase control – procedure involved in purchase – evaluation of quotations and calculation of effective cost of purchase, treatment of trade discount, transportation and defectives; ; economic order quantity; stores control – location and functions of stores department; levels of inventory; issue control – importance of issue control; methods of pricing issues – FIFO, LIFO, Weighted Average, Base Stock and Standard Price methods; criteria of effective pricing method; inventory control techniques – periodic v/s perpetual inventory system and ABC analysis, VED analysis.	12
Unit – 4	
Accounting for Labour Cost: Meaning of Labour – direct and indirect labour; meaning and components of labour cost control; departments involved; time keeping and time booking – meaning and records; methods of wage payment – time rate and piece rate; types and essentials of effective incentive plans - Halsey, Rowan, Taylor’s Differential, Merrick’s, Gantt’s and Emerson’s Efficiency plans; group bonus plans – meaning, features and types; labour turnover – meaning, reasons, effects, costs, measurement and control; treatment of idle time and overtime wages.	12
Unit – 5	
Accounting for Overhead: Meaning of Overhead-Overhead Cost Control – meaning and significance, classification of overheads – nature, elements, functions, identifiability, behavior, etc; primary and secondary distribution of overheads; absorption of overheads – meaning and objectives; recovery rates – single or multiple rates; actual rate v/s predetermined; methods of absorption– material and direct labour cost, direct labour hours and machine hour rates; accounting treatment of over and under absorption of overheads.	12

Text Books

1. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi.
2. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
3. M N Arora, Cost Accounting, Vikas Publications, New Delhi.
4. Ravi M. Kishore, Cost accounting, TAXMANNs Publications
5. Jawahar Lal and Seema Srivastava and Manish Singh, Cost Accounting – Text, Problems and Cases, McGraw Hill Publications, New Delhi

References

1. V K Saxena and C D Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, New Delhi
2. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
3. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson education, New Delhi.
4. Collin Drury, Cost and Management Accounting, Cengage Publications, New Delhi.
5. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.

Pedagogy

1. Visit local industrial unit to observe manufacturing process, storage, packing, payroll payments etc
2. Collect various cost elements for calculating the cost per unit
3. Collect the pay roll payments method used in the industrial visited
4. Observe and collect the method of material codification, segregation, storage and issue to the production
5. Visit the industrial unit gates relating the recording of time of entry, exit and computing the total time spent in the factory

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester: DSC**

Course Code: 025C0M012

Course Title: Income Tax Law and Practice-I	Course Credits: 04
Total Contact Hours: 56	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the various concepts of Income tax law
2. Understand the classification of heads of income used for tax
3. Explain the distinction between tax free and taxable income
4. Describe the distinction between allowances, rebates and deductions allowed
5. Compute the income of individuals as per the provisions of law
6. Compute the income from house property and other heads
7. Understand the treatment of business incomes and expenses under the law

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	56Hrs
Unit – 1	
Introduction: Concept of Tax and Taxation; classification and evolution of tax laws in India; meaning of terms used in Income Tax Act, 1961; Person, Assesses, Previous year, Assessment year, Income, Gross Total Income, Total Income, Agricultural Income, etc. Exempted Income (Concerned only with salary)	08
Unit – 2	
Residential Status: Rules for determining residential status of Individual, HUF, Firm and Company, residential status and incidence of tax; practical problems.	12
Unit – 3	
Income from Salary: Meaning of salary and allowances, perquisites and retirement benefits, deductions, computation of salary income, Practical problems.	12
Unit – 4	
Income from House Property: Annual Value of let out and self-occupied properties; deductions in computation of house property income; practical problems.	12
Unit – 5	
Income from Business: Depreciation and other permissible deductions, disallowable expenses, income and expenses of illegal business, computation of business income; income from profession; computation of income of doctors, lawyers, chartered accountants, civil engineers; Practical problems.	12

Text Books

1. Vinod K. Singhania & Kapil Singhania – Students Guide to Income Tax, Taxmann Publications, New Delhi.
2. H C Mehrotra and S P Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
3. Srinivasan T Income Tax Law and Practice, Vijay Nicole Imprints
4. Girish Ahuja & Ravi Gupta – Direct Taxes, Bharat Publications.
5. T. N. Manoharan – Direct Taxes, Snow White Publications

References

1. Whittenburg and Altus Buller, Fundamentals of Income Tax, Cengage Publications, New Delhi.
2. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
3. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
4. Lal, B B, Income Tax and Central Sales Taxes – Law and Practice, Pearson Education, New Delhi.
5. Hariharan, Income Tax – Law and Practice, TMH, New Delhi.

Pedagogy

1. Visit the office of the Income Tax Department and collect various tax returns used by various assesses
2. Visit the office of the local tax consultants and discuss with them tax returns
3. Compute the income details of teachers of your educational institution and compute the total tax liability
4. Visit the bank branch nearest to your college/home and collect various forms and documents
5. Assuming a hypothetical loan amount for residential purpose, compute the EMI
6. Help a person taking bank loan by filling various documents

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester: DSC**

Course Code 025C0M013

Course Title: Principles and Practice of Auditing	Course Credits: 04
Total Contact Hours: 60	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of auditing and its comparison with accounting
2. Explain the value of auditing in detecting accounting frauds and errors
3. Examine the process of auditing a business enterprise
4. Explain the value and relevance of internal auditing
5. Verify the books of registers with vouchers created for recording
6. Perform of internal audit of assets, incomes, expense, etc vouchers

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	56Hrs
Unit – 1	
Introduction to Auditing: Meaning, definitions and objectives of auditing; accounting v/s auditing; advantages and limitations of auditing; classification of audit; audit programme; appointment, qualifications and removal of company auditor; powers, duties and liabilities of company auditor.	08
Unit – 2	
Auditing and Assurance Standards: Overview, standard setting process; Statements and Guidance Notes on Auditing Issued by the ICAI; Significant differences between Auditing and Assurance Standards; role of International Auditing and Assurance Standards Boards.	12
Unit – 3	
Internal Control and Audit: Meaning, objectives and significance of internal control; elements of internal control; review and documentation; evaluation of internal control system; internal control questionnaires; internal control check list; tests of control, application of concept of materiality and audit risk; concept of internal audit – meaning, nature, scope and purpose of internal audit; areas of internal audit.	12
Unit – 4	
Vouchers and Verification: Meaning of voucher and vouching; vouching v/s auditing; audit of receipts – cash sales, receipts from debtors; payments – cash and credit purchases, payment to creditors, wages, expenses, capital expenditures, bank payments; audit of assets and liabilities.	12
Unit – 5	
Audit Report: Meaning, nature, scope and importance of auditor’s report; types of auditor’s report; report v/s certificate; contents of audit report; disclaimers, adverse opinion; audit committee – meaning, objectives, composition and functions of audit committee.	12
Unit – 6	

Text Books

1. B N Auditing, Practical Auditing, S Chand & Company, New Delhi.
2. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand, New Delhi
3. T R Sharma, Auditing, Sahitya Bhawan Publications, Agra
4. Ravinder Kumar and Virendar Sgarnam Auditing: Principles and Practice, PHI, New Delhi.
5. S K Basu, Auditing: Principles and Techniques, Pearson Education, New Delhi.
6. Ashok Sharma, Auditing, FK Publications, New Delhi.

References

1. Arun Kumar and Rachana Sharma, Auditing Theory and Practice, Atlantic Publishers, New Delhi.
2. Saxena and Saravanvel, Practical Auditing, Himalaya Publishing House, Mumbai.
3. Kurt Pany, Auditing, TMH, New Delhi.
4. Minaxi Rachcha, Siddeshwar Gadade and Rachcha, Introduction to Auditing, Vikas Publications
5. L K Shukla, Auditing – Principles and Practice, Taxmann, New Delhi.

Pedagogy

1. Visit the offices of local chartered accountants and discuss with the concept of auditing
2. Collect details of various registers and books maintained by the local business unit with which you are familiar
3. Discuss with the auditor of a select bank branch the process of vouching and verification
4. Observe the audit programme in any office where audit programme is in progress
5. Discuss with the local chartered accountants the process of drafting the audit programme
6. Examine the contents of previous audit report of local familiar business unit

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com V Semester :DSE- Group-A

COURSE CODE: 025COM021

Course Title: Principles of Foreign Exchange Management	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the purpose of foreign exchange and the process of conversion
2. Identify the mechanism of the working of foreign exchange market
3. Compute various exchange rates of domestic and foreign currencies
4. Explain the theoretical justification for the value of foreign exchange currencies
5. Identify various risks involved in foreign exchange transactions
6. Evaluate the internal and external methods of handling risks in forex markets

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	42Hrs
Unit – 1	
Introduction: Meaning of foreign exchange (Forex), forex transactions and forex market; structure of Forex market – Over-the-Counter (OTC) market – spot and forward markets; participants – wholesale or inter-bank market and retail or client market; international banks, bank customers, non-bank dealers, FX brokers and central banks; settlement of forex transactions – correspondent banking relationship – types of accounts – Nostro, Vostro and Loro Accounts	08
Unit – 2	
Forex Markets and Rate: – Spot Market – meaning and quotations – direct and indirect quotes; European and American terms; bid-ask spread; forward market – meaning and quote; premium or discount on forward trade; cross exchange rate; triangular arbitrage transactions(problems relating thereto)	10
Unit – 3	
Exchange Rate Determination: Theories – Purchasing Power Parity Theory (PPP) – meaning, assumptions and rte determination; Interest Rate Parity Theory (IRP) – meaning, assumptions and rate determination; Fisher’s Effect and International Fisher Effect; Forecasting Exchange Rates - - forecasting techniques – efficient market approach, fundamental approach and technical approach; factors determining exchange rates; fixed, floating, crawling rates, etc., (problems relating thereto)	08
Unit – 4	
Forex Risk Management – I: Meaning of f o r e x risk or exposure; types of exposures – transaction, translation and economic exposures; methods of handling forex risk - internal and external techniques; internal -currency of invoicing, leading and lagging; netting – meaning and types; reinvoicing centre (simple problems) and External Techniques (Theory only) – forward and futures contracts, options and swap markets .	10
Unit – 5	
Forex Risk Management – II: Translation Exposure – Meaning and significance; translation methods – current and non-current methods; monetary and non-monetary methods; temporal methods; economic exposure – meaning and measurement.	09

Text Books

1. Jeevanandam, Foreign Exchange and Risk Management, Sultan Chand & Sons, New Delhi.
2. Eiteman, Stonehill, Moffett and Pandey, Multinational Business Finance, Pearson Education, New Delhi.
3. Khan and Jain, Financial Management, TMH, New Delhi.
4. Pandey I M, Financial Management, Vikas Publications, New Delhi.
5. V Pattabhi Ram and S D Bala, Strategic Financial Management, Prime Academy, Chennai.

References

1. P K Jain and Surender Yadav, International Financial Management, Macmillan, Delhi
2. Luc Soenen, Foreign Exchange Management, McGraw Hill Publications, New Delhi.
3. Chatterjee, Principles of Foreign Exchange, Himalaya, Mumbai.
4. Bhole, International Financial Management, TMH, New Delhi.
5. Madhu Vij, International Financial Management, TMH, New Delhi.

Pedagogy

1. Visit the office of commercial banks and note down the exchange rates between various currencies
2. Prepare a statement showing the dollar value in rupee terms and observe increase or decrease in currency rate
3. Identify the distinction between the devaluation of currencies and appreciation
4. Discuss the local business entity engaged in foreign transactions on currencies
5. Identify from local businesses the process of preparing international invoices

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester: DSE-Group-A**

COURSE CODE: 025COM022

Course Title: Indian Accounting Standards	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the relevance of accounting standards
2. Explain the difference between accounting principles and accounting standards
3. Explain the process of developing accounting standards in India and outside
4. Identify accounting standards as applicable separately to various financial statements
5. Compare Indian accounting standards with the IFRS
6. Examine the necessity and relevance of converging with IFRS

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to Indian Accounting Standards: Meaning, features and significance of accounting standards – accounting Principles v/s Accounting Standards; Process of Development of Accounting Standards ; Set up of Accounting Standards Board – Composition and functions of ASB; Exposure Draft, Review and Issue of AS by Council; types of ASs notified by ICAI and Government of India;	08
Unit – 2	
Preparation of Financial Statements (Ind AS 1) Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, statement of Cash /flow and Notes to accounts. Problems on preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013.	10
Unit – 3	
Provision under Accounting Standard for Items Appear in Financial Statements. Property, Plant and Equipment (Ind AS 16) - Intangible assets (Ind AS 38) - Impairment of assets (Ind AS 36) – Inventories (Ind AS 2) - Borrowing costs (Ind AS 23) – Investment Property (Ind AS – 40) –objectives, Scope, definitions, Recognition Measurement and disclosures of the above-mentioned Standards.Simple Problems on the above standards.	08
Unit – 4	
Provisions under Accounting Standards for Items that do not Appear in Financial Statements. Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind As -34)	10
Unit – 5	
Consolidated Financial Statement (Ind AS 110) Meaning and Definition- Holding Company and Subsidiary Company, Steps inPreparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve and Unreleased profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet.	09

Text Books

1. D.S. Rawat students guide to accounting standards by Taxmann Publication.

2. B D Chatterjee, Illustrated Guide to Indian Accounting Standards (Ind AS) 7th Edition 2022 by, Taxmann Publications.
3. Parveen Sharma and Kapileshwar Bhalla, Ind As Ready Reckoner 1st Edition July 2023 by Commercial Law Publishers (India) Pvt. Ltd.
4. Taxmann, New Accounting Standards (AS) by Taxmann Publication
5. T.P. Ghosh Illustrated Guide to Indian Accounting Standards By Taxmann Publication

References

1. Sri Hari, Cs Shivakumar, S Shwetha Indian Accounting Standards & IFRS, Skyward Publishers
2. S Anil Kumar, V Rajesh Kumar, B Mariyappa Indian Accounting Standards & IFRS Himalaya Publishing House
3. Asish K Bhattacharyya Practices Comparisons & Interpretations Indian Accounting Standards, Mcgraw Hill Education
4. Jagadish Raiyani, Gaurav Lodha International Financial Reporting Standards & Indian Accounting practices, New Century Publications.
5. Kees Camfferman Aiming for Global Accounting Standards, OUP Oxford Publisher

Pedagogy

1. Visit te offices of local CA's and discuss the utility of accounting standards
2. Collect annual reports of companies and identify various accounting standards
3. Segregate accounting standards relevant for various financial statements
4. Collect annual reports of service enterprises and identify applicable accounting standards
5. Visit the website of ICIA and note down accounting standards issued so far.
6. Compute inventory valuation as per standard by visiting local manufacturing units.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester: DSE- Group-B**

COURSE CODE: 025COM023

Course Title: Retail Marketing Management	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the relevance of retail marketing in India
2. Compare the features of retail Marketing with urban marketing methods
3. Explain the unique features of retail marketing
4. Identify challenges involved in designing products for retail marketing
5. List out special pricing mechanism to be used for retail marketing
6. Identify the differences between urban packing and rural packing systems

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	Hrs
Unit – 1	
Introduction and Perspectives on Retailing Introduction – Meaning – Characteristics - Emergence of organizations of retailing - Types of Retailers (Retail Formats) - Multichannel Retailing -Customer Buying Behaviour, Historical Perspective - role of retailing - trends in retailing – FDI in Retail - Problems of Indian Retailing - Current Scenario.	08
Unit – 2	
Theories and Strategies of Retail Planning Introduction - Wheel of retailing - The Retail Accordion - Strategy - Financial Strategy - Site & Locations (Size and space allocation - location strategy - factors affecting the location of Retail - Retail location Research and Techniques, Objectives of Good store Design.) – Human Resource Management in retailing - Information Systems and supply chain management & Logistics in retail.	10
Unit – 3	
Store Management and Visual Merchandising Introduction - Store Management: Responsibilities of Store Manager - Store Security- Parking Space Problem at Retail Centres, Store Record and Accounting System - Coding System - Material Handling in Stores - Management of Modern retails -Store Layout, Design: Types of Layouts. Visual Merchandising: Introduction - Visual Merchandising Techniques - Controlling Costs and Reducing Inventories Loss – Exteriors & Interiors Customer Service - Planning Merchandise Assortments -Buying systems –Buying merchandise and Retail Communication Mix- Role of Visual Merchandiser.	08
Unit – 4	
Retail Pricing Introduction – Meaning of Retail Pricing - Factors influencing retail pricing - Retail pricing strategies.	10
Unit – 5	
Emerging trends in Retail Industry Artificial intelligence in retailing – Shopping with AR - Hyperlocal in retailing - Product customization - Visual search - Omnichannel experiences - Pop-up shops - Same-day delivery - Social shopping - Private label brands - Ethical and value-based brands - Google Shopping.	09

Text Books

1. T. Srinavasa Rao Retail Marketing , Global Vision Publishing House.
2. Sinha, Piyush Kumar &Uniyal (2010), Managing Retailing, Oxford University Press.
3. Chetan Bajaj, Retail Management, Oxford University press.
4. Levy &Weitz (2012), Retail Management, TMH, 8th Edition
5. P Madhusoodanan Pillai, B Vijayachandran Pillai Retail Marketing, Sonali Publications.

References

1. David Gilbert, Retail Marketing Management, Pearson Education, 2nd Edition.
2. A. J. Lamba, The Art of Retailing, McGraw Hill.
3. Swapna Pradhan (2012), Retailing Management, TMH,
4. Barry Berman, Joel R. Evans, Retail Management: A Strategic Approach, Pearson Publications.
5. Margaret Bruce, Christopher Moore, Grete Birtwistle International Retail Marketing: a Case Study Approach T and F India.

Pedagogy

1. Visit local retail marketing malls and observe arrangement of the store.
2. List out the number of sections in the mall and items displayed
3. Collect the list of customers visiting the mall in last one week
4. Study the payment method used by the customer
5. Learn the method of preparing the invoice.
6. Learn the method of making online payment.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V semester: DSE- Group-B**

COURSE CODE: 025C0M024

Course Title: Human Resources Development	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the concept of HRD and its objectives
2. Distinguish between HRM and HRD
3. Understand the relevance of HRD practices in organizational development
4. Identify the activities involved in HRD Programme
5. Identify linkages between Technology and HRD practices.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction Human Resource Development – Evolution of HRD - Relationship with HRM - Human Resource Development Functions - Roles and Competencies of HRD Professionals - Challenges to Organization and HRD professionals – Employee Behaviour – External and Internal Influence – Motivation as Internal Influence – Learning and HRD – Learning Strategies and Styles	08
Unit – 2	
Frame work of Human Resource Development Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations - TGroups - Transactional Analysis.	10
Unit – 3	
Evaluating HRD Programs Introduction Evaluating HRD programs - 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.	08
Unit – 4	
Management Development Introduction - Management Development - 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.	10
Unit – 5	
HR Performance 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.	08

Text Books

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.

References

1. Rao, T.V and Pareek, Udai: Designing and Managing Human Resource Systems, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2005.
2. Rao, T.V: Readings in HRD, Oxford IBH Pub. Pvt. Ltd., New Delhi, 2004.
3. Viramani, B.R and Seth, Parmila: Evaluating Management Development, Vision Books, New Delhi.
4. Rao, T.V. (et.al): HRD in the New Economic Environment, Tata McGraw-Hill Pub.Pvt, Ltd., New Delhi, 2003.
5. Rao, T.V: HRD Audit, Sage Publications, New Delhi.

Pedagogy

1. Visit branches of Commercial banks and discuss with employees about HRD practices
2. Visit manufacturing organizations in your area and note down the HRD practices
3. Compare and contrast the HRD practices in Service and manufacturing originations
4. List out the methods of recruitment and training methods employed in local unit with which your familiar
5. Study the performance appraisal techniques used in local business unit
6. Prepare questionnaire to collect opinions of employees in industrial unit in area

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; DSE- Group-C**

COURSE CODE: 025COM025

Course Title: BANKING LAW AND PRACTICE	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of Banking entity and types of Banking undertakings
2. Explain the primary and secondary functions of banking organization
3. Explain various types of deposit accounts and loan accounts available to customers
4. Understand the process of opening a bank account and KYC norms
5. Help in spreading the banking habits across poorer sections of the society.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Indian Banking System – Evolution, types of Banks – commercial banks, co- operative banks, etc; Regulatory Framework – need and significance; functions and powers of RBI; tools of monetary policy; regulatory restrictions on lending; RBI Act, 1934 and Banking Regulation Act, 1949.	08
Unit – 2	
Banking Operations: preparation of vouchers, cash receipts and payment entries, clearing inward and outward entries, transfer debit and credit entries; KYC documents; types of accounts – Fixed, current and Savings bank accounts; scrutiny of loan applications; documents, allowing drawls, and accounting entries; IT in Banking - overview of banking services and IT related risks and controls; core banking	10
Unit – 3	
Payment and collection of cheques and other negotiable instruments; duties of paying and collecting banks; endorsements; forged instruments; bouncing of cheques and implications; return of cheques; case laws relating to paying and collecting bankers; liabilities of paying banker payment in due course and in good faith; statutory protection to collecting banks;	08
Unit – 4	
Loans and Advances: types of borrowers and types of credit facilities; cash credit, overdraft and demand loan, term loans, bill finance; securities for bankers loans – lien, pledge, hypothecation, mortgage, set-off, indemnities and guarantees, bill discounting, letter of credit, commercial papers, etc., types of documents – procedure and stamping.	10
Unit – 5	
Interest and Annuities –calculation of simple and compound interest, EMIs, fixed and floating interest rates; calculation of annuities; YTM – concept and significance facility.	09

Text Books

1. Study Material on Banking Law and Practice of ICSI, New Delhi.
2. P N Varshney, Banking Law and Practice, Sultan Chand & Sons ,NewDelhi.
3. M LTannan, Banking Law and Practice in India, Thacker, NewDelhi.
4. Parmeswaran, Natarajan and Kandaswami, Banking Law and Practice, S Chand & Co. New Delhi.
5. N Kumar and Mittal,Banking Law and Practice, Anmol Publications, NewDelhi.

References

1. Sukhivinder Mishra, Banking Law and Practice, S Chand &Co, NewDelhi.
2. Gomez Clifford, Banking and Finance:Theory,Law and Practice, PHI,NewDelhi.
3. Perry ,Law and Practice Relating to Banking, Metheun &Co, London.
4. Khubchandani, Practice and Law of Banking, MacMillan, NewDelhi.
5. Lib,Laws and Practices Relating to Banking, MacMillan, NewDelhi.

Pedagogy

1. List out the number of Bank Branches in your local area and classify then into public and private sector banks
2. Visit any one of the bank branches and identify the various sections created in the branch
3. Discuss with the manager of the branch visited the nature of banking relationship between the customer and bank
4. Collect the various forms for deposit and Withdrawal prepare questionnaire to collect the opinions of bank customers relating to banking services
5. Observe in the bank the process of depositing and withdrawals
6. Study the use of technology in the bank.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; DSE- Group-C**

COURSE CODE-025C0M026

Course Title: Insurance Law and Practice	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of Life insurance and identify life insurance organization
2. Understand the economic role performed by LIC of India
3. Explain the various insurance products sold by LIC
4. Understand the process of premium payment and claim settlement
5. Understand the non life insurance company in India
6. Distinguish between life and non life insurance business in India
7. Identify the process of premium payment and claim settlement in non life insurance

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction –Concept and evolution; classification of insurance contracts; IRDAI functions and powers; insurance councils; licensing functions; growth of insurance – insurance contract; insurance terminology.	08
Unit – 2	
Life Insurance – Life Insurance organization; premiums and bonuses; plans, annuities, group insurance, linked insurance plans; underwriting – structure and processes, financial underwriting – occupational, a vocational and residual risks; reinsurance.	10
Unit – 3	
General Insurance – Introduction – policy documents; underwriting; rating and premiums; claims; fire insurance – basic principles and the fire policy; fire hazards and prevention	08
Unit – 4	
Marine Insurance – basic concepts; fundamental principles; underwriting; types of cover; claims, recoveries.	10
Unit – 5	
Health Insurance – Introduction – concept, significance and development, health insurance products in India; policy forms and clauses; pricing; regulation and legal aspects of health insurance; customer service in health insurance; reinsurance.	09
Unit – 6	

Text Books

1. M N Mishra and S B Mishra, Insurance-Principles and Practice, S Chand Publishers, New Delhi.
2. C L Tyagi and Madhu Tyagi, Insurance Law and Practice, Atlantic Publishers, New Delhi
3. Gaurav Varshney, Insurance Laws, Lexis Nexis,
4. Bharat’s Insurance Laws, Bharat Law House, New Delhi.
5. Study Material of ICSI on Insurance Law and Practice

References

1. Dexter Morse, Tackling Insurance Fraud Law And Practice, Informa Law Publisher
2. S.R. Myneni, Law of Insurance , Asia Law House Publisher
3. M N Mishra, Law Of Insurance, Central Law Agency Publisher
4. Rob Thoys , Insurance Theory And Practice, Routledge Publisher
5. Rakesh Kumar Singh, Souvik Dhar , Law Of Insurance ,Gogia Law Agency Publisher

Pedagogy

1. List out life non life insurance offices in your local area
2. Classify insurance branches into public and private sector
3. Identify life and non life policy and schemes
4. Prepare questionnaire to collect opinions of policy holders
5. Discuss with local branch managers the delay in claim settlement
6. Calculate the premium payable, surrender value and other calculations

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; DSE – Group-D**

COURSE CODE-025COM027

Course Title: <u>Business Statistics – I</u>	Course Credits:3
Total Contact Hours: 60	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the application of statistical tools in business decision making process
2. Explain the relevance of statistical methods in data analysis and interpretation
3. Understand the process of calculating various statistical parameters as given in the contents.
4. Elaborate the application of measures of dispersion in stock market price analysis and company performance
5. Explain the effect of Skewness and Kurtosis on stock market behavior
6. Analyze the slope and beta of stock market securities.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction: Meaning, Definition, Nature, Function and Significance of Statistics; Information and Data; Processing information and use of statistical procedures; statistical variables; Qualitative and Quantitative.	08
Unit – 2	
Meaning; Necessity and methods of frequency distribution; Data Grouping, discrete and Continuous; Introduction to graphs, graphs for qualitative variable; Graphs for quantitative variable; types of graphs and diagrams, Pictograph, Bar diagram, Scatter diagram, Histogram; Pie char; Frequency curve and Frequency polygon.	10
Unit – 3	
Measures of Central Tendency: Mean, Median, Mode- Meaning, Definition; Objectives and Functions; Weighted average, Geometric mean, Harmonic mean; Merits and Demerits of Mean, Median and Mode; Mean of Two or More Means.	08
Unit – 4	
Measures of Dispersion – Meaning, Causes and effects of Dispersion; Range, coefficient of range, Quartiles – Inter quartile range and Quartile Deviation; Mean Deviation, Coefficient of Mean Deviation, Standard Deviation, Coefficient of variation.	10
Unit – 5	
Skewness and Kurtosis - Meaning, Definition, Objectives, Significance of Skewness and Kurtosis; Standard Deviation; The Lorentz curve Skewness and Kurtosis; Measures of Skewness – Absolute and Relative, Coefficient of Absolute and Relative; Coefficient of Skewness; Moments and Moments-Based Measures of Skewness and Kurtosis.	09

Text Books

1. G C Beri, Business statistics, McGraw Hill Publications.
2. S.P. Gupta , Business Statistics, Sultan Chand and Sons, New Delhi.
3. S.M. Shukla, Business Statistics, Sahitya Bhavan Publication, New Delhi.
4. Levine, Szabat , Stephen & Vishwanathan, Business Statistics, Pearson Publication New Delhi.
5. J.K. Sharma, Business Statistics, Vikas publication New Delhi

References

1. N.D. Vohra, Business Statistics, McGraw Hill New Delhi
2. David R Anderson, Dennis J Sweeney, Statistics for Business & Economics, Cengage Learning India Pvt Ltd Publisher.
3. N.G. Das, Statistical Methods, McGraw Hill Publication New Delhi.
4. Kerson Huang, Statistical Mechanics , Wiley Publication New Delhi.
5. Glyn Davis, Branko Pecar, Business Statistics Using Excel, Oxford University Press Publisher.

Pedagogy

1. Collect stock market data relating to stock prices
2. Apply the measures of central tendency and dispersion to stock price data
3. Compare your calculation with stock market popular websites.
4. Analyze skewness and kurtosis of stock securities
5. Visit the offices of stock brokers and discuss about statistical use
6. Collect business dailies and list out statistical methods used for analysis

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; DSE- Group-D**

COURSE CODE: 025COM028

Course Title: <u>Business statistics – II</u>	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the application of statistical tools in business decision making process
2. Explain the relevance of correlation and regressions in data analysis and interpretation
3. Understand the process of calculating various statistical parameters as given in the contents.
4. Elaborate the application of measures of multiple regression model in stock market price analysis and company performance
5. Explain the effect of PRF and SRF in Testing significance of statistical business data.
6. Analyze te slope and beta of stock market securities.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to Correlation – Karl Pearson’s Product Moment; Co-efficient of Correlation; Positive, Negative and Zero Correlation; Correlation through Scatter Diagrams, Interpretation of Correlation Co-efficient, Simple and Multiple correlations.	08
Unit – 2	
Introduction to Regression – Meaning, definition and significance of regression; Regression and Correlation; Scatter diagram – Regression line; Statistics v/s Deterministic relationship; Regression v/s Causation; Two variable regression – meaning and objectives.	10
Unit – 3	
Concept of Population Regression Function – Meaning of the term linear – Linearity in the variables and linearity in the parameter; Stochastic specification of PRF – Stochastic Disturbance Term – Meaning and Reasons for Disturbance Term; Sample Regression function.	08
Unit – 4	
Two Variable Regression Model – Problem of estimation – Method of ordinary least squares – Meaning and Objectives; Point estimators and Interval estimators; Classical linear regression model; Assumption underlying the method of least squares; Standard Error of least squares of estimates; Co-efficient of determination (R^2) -Meaning and Significance – explained sum of square and Residual sum of squares.	10
Unit – 5	
Two – Variable Regression: Interval estimation and hypothesis testing – Interval estimation – Confidence interval for regression co-efficient; Confidence interval for variance; Hypothesis testing; Confidence interval approach – Two sided or Two tail test; One sided or One Tail test; Hypothesis testing; the test of significance approach; Tests of significance approach – The ‘t’ test; The X^2 test; accepting and rejecting hypothesis.	09

Text Books

1. G C Beri, Business statistics, McGraw Hill Publications.
2. S.P. Gupta , Business Statistics, Sultan Chand and Sons, New Delhi.
3. S.M. Shukla, Business Statistics, Sahitya Bhavan Publication, New Delhi.
4. Levine, Szabat , Stephen & Vishwanathan, Business Statistics, Pearson Publication New Delhi.
5. J.K. Sharma, Business Statistics, Vikas publication New Delhi

References

1. N.D. Vohra, Business Statistics, McGraw Hill New Delhi
2. David R Anderson, Dennis J Sweeney, Statistics for Business & Economics, Cengage Learning India Pvt Ltd Publisher.
3. N.G. Das, Statistical Methods, McGraw Hill Publication New Delhi.
4. Kerson Huang, Statistical Mechanics , Wiley Publication New Delhi.
5. Glyn Davis, Branko Pecar, Business Statistics Using Excel, Oxford University Press Publisher.

Pedagogy

1. Collect stock market data relating to stock prices
2. Apply the measures of correlation and regression using stock price data
3. Compare your calculation with stock market popular websites.
4. Analyze statistical significance of factors influencing stock prices
5. Visit the offices of stock brokers and discuss about statistical methods
6. Collect business dailies and list out statistical methods used for analysis

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester: Group-E**

COURSE – 025COM029

Course Title: Basics of Business Analytics	Course Credits:3
Total Contact Hours:45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the concept of Business Analytics and its significance
2. Understand DBMA and its application
3. Analyze issues in data visualization
4. Explain the concept of survival analysis and its measurement
5. Explain the concept of meta or big data and its various dimensions

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to Business Analytics Data, Types of Data- Forms of Data-Evolution of Big Data- Business Analytics -Need for Analytics- Types of Analytics-Importance of Business Analytics in Decision Making-Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things.	08
Unit – 2	
Technology of Big Data Overview of DBMS, Data Warehousing: Concepts, Need, Objectives– Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System-Features of HDFS-Map Reduce-Features of Map Reduce.	10
Unit – 3	
Data Scientists and Data Visualization Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists- Horizontal Versus Vertical Data Scientists-Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources-Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values- Standardizing Data-Categorization-Weights of Evidence Coding-Variable Selection-Segmentation	08
Unit – 4	
Practices of Analytics Predictive Analytics- Target Definition-Linear Regression -Logistic Regression -Decision Trees -Neural Networks -Support Vector Machines-Ensemble Methods - Multiclass Classification Techniques -Evaluating Predictive Models-Descriptive Analytics- Association Rules -Sequence Rules –Segmentation-Survival Analysis- Survival Analysis Measurements-Kaplan Meier Analysis-Parametric Survival Analysis-Proportional Hazards Regression-Extensions of Survival Analysis Models-Evaluating Survival Analysis Models- Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier-Probabilistic Relational Neighbor Classifier - Relational Logistic Regression-Collective Inferencing –Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-Kaggle-Facebook-Amazon.	10
Unit – 5	
Big Data and Emerging trends 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.	09

Text Books

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

References

1. Mathew, Business Analytics for Decision Making, Pearson Publication.
2. Purba Halady Rao, Business Analytics an Application Focus 3.75, PHI learning
3. Dinesh Kumar, Business Analytics the Science of Data – Driven Decision Making, Wiley Publication.
4. S. Christian Albright, Wayne L. Winston, Business Analysis Data Analysis and Decision, Cengage Publication.
5. Ramesh Sharada, Business Intelligence and Analytics: System for Decision support, Pearson Publication

Pedagogy

1. **Visit the offices of Government undertakings like LIC and observe the process of data recording**
2. **Enquire in any business organization like commercial banks the use of DBMS and its features**
3. **Hold a group discussion in your class and discuss the new concepts of business analytics**
4. **Make a presentation on business analytics by referring to any standard text books of foreign author**
5. **Hold a special lecture in your class by inviting the data analysts from any organization in your local area**
6. **Visit offices like Population Census Survey or any Government organization which deal meta data or big data**

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; DSE- Group-E**

COURSE CODE – 025COM020

Course Title: Marketing Analytics	Course Credits:3
Total Contact Hours:45	Duration of ESA:
Formative Assessment Marks:40	Summative Assessment Marks:60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of marketing analytics and explain its significance.
2. Understand slicing and dicing of marketing data with pivot tables.
3. Estimate demand curve using marketing analysis tools.
4. Understand the application of analysis in forecasting various economic variables.
5. Explain the application of analysis in understanding customers.
6. Identify the tools of analytics as employed in new product sales.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to Marketing Analytics Introduction to Marketing Analytics. Slicing and dicing marketing data with Pivot Tables. Using Excel charts and functions to analyze the marketing data.	08
Unit – 2	
Application of Marketing Analytics Estimating linear and power demand curves using solver, Using Solver for price optimization and for pricing multiple products. Bundle Pricing – use of evolutionary solver to find optimal bundle pricing. Non-linear Pricing, Price Skimming and sales. Revenue Management.	10
Unit – 3	
Application of Analytics in Forecasting Simple Linear regressing & Correlation, Application of Multiple regression in forecasting. Use of Addins. Interpreting the regression outputs. Using Qualitative Independent variable in Regressions. Validation of the regressions. Forecasting for the special events. Modelling Trend and Seasonality. Ratio to Moving average forecasting method. Winters method, MAPE (Mean absolute percentage error).	08
Unit – 4	
Applications of Analytics in understanding Customers Conjoint Analysis, Logistic Regressions, Performing Logistic regression with count data Discrete Choice Analysis. Customer Value- Calculating Life time customer Value. Monte carlo Simulations, and Marketing Decision Making.	10
Unit – 5	
Marketing Analytics for New product Sales Marketing Segmentation – Cluster Analysis Collaborative Filtering, Using Classification trees for Segmentation. Forecasting – New Product sales, S Curves, Bass Diffusion Model for forecasting New product sales. Analytics in Retailing – RFM analysis & Optimizing direct mail Campaign, Analytics for Advertising, Media Selection Models, Analytics for Marketing Research – Principal Component Analysis, Multi-dimensional Scaling. ANOVA	09

Text Books

1. Marketing Analytics – Wayne L. Winston
2. Advance Excel Essentials – Jordan Goldmeier
3. Marketing Analytics – Avinash Kaushik
4. Digital Analytics for Marketing – Gohar F. Khan, Marshall Sponder
5. Marketing Analytics – Ashok Charan

References

1. Robert W. Palmatier, J. Andrew Petersen & Frank Geraman. Marketing Analytics , Bloomsbury India
2. Seema Gupta, Avadhoot Jathar. Marketing Analytics, Wiley Publication.
3. Sanjeev Kumar Thalari, Raghvendra A. N. & Mohan N. Marketing Research and Analytics, Red Shine Publication
4. Moutusy Maity, Pavankumar Gurazada. Marketing Analytics for Strategic Decision – Making. Oxford University Press.
5. Chuck Hemann, Ken Burbary. Digital Marketing Analysis: making Sense of consumer data in a digital word. Que Publishers.

Pedagogy

1. Collect sales data of any business unit with which you are familiar and project future sales with marketing analysis.
2. Collect previous years data relating to GDP and stock prices of any company and apply simple regression.
3. Collect annual reports of any company and analyze its sales mix using marketing data analysis.
4. Compare sales projected by you using past data with the current year actual figures.
5. List out major customers of a bank in your area and apply data analysis tools.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; Voc-1**

COURSE CODE – 025COM0101

Course Title: GST-Law & Practice	Course Credits:3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the concept of GST and its applications in various industries.
2. Understand GST tax structure for various products.
3. Analyse the GST registration process and steps involved in it.
4. Explain the process of claiming input tax credit by businessman.
5. Understand the steps involved in GST E- filling
6. Explain various valuation methods used in the GST Law

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to GST Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act,2017- Important definitions.	08
Unit – 2	
GST Registration and Taxable Event Registration under GST provision and process. Amendment and cancellation of registration, Taxable event -Supply of goods and services-Meaning, Scope and types- composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services- Problems.	10
Unit – 3	
Input Tax Credit Input Tax Credit Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.	08
Unit – 4	
GST Assessment Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profitteering, Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.	10
Unit – 5	
Valuations of Goods and Services Under GST 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 o 2) f 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.	09

Text Books

1. B G Bhaskara, M Ramachandra Gowda, Manjunath N and Naveen Kumar L M, Goods and Services Tax – Law and Practice, Himalaya Publications, Bangalore
2. Philip A P, Goods and Services Tax – Law and Practice, Notion Press, Delhi
3. H C Mehrotr and V P Aarwal, Goods and Services Tax – Law and Practice, Sahitya Bhavan Publication, Agra
4. Keshava Garg, Goods and Services Tax – Law and Practice, Bharat Law House, Delhi
5. Balachandran V Indirect Taxation – Goods and Services Tax, Sultan Chand & Sons, New Delhi

References

1. Milind Kumar, Goods and Services Tax – Law and Practice, Law Books, Delhi.
2. Jayakumar Sithanandam, Textbook on GST Laws, White Falcon Publishing, Mumbai.
3. Jatin Christopher, GST and Allied Laws, Taxmann Publications, New Delhi
4. Nikhil Singhal, Goods and Services Tax – Law and Practice, Mukhakash Publications, Delhi
5. Sharad Bhargava, GST – Concepts and Practice, Bright Spark Ventures, Ghaziabad

Pedagogy

1. Visit the offices of GST in your local area and discuss with officials.
2. Prepare questionnaire to collect opinions of customer relating to GST implementation
3. Collect business dairies and prepare a short note on GST effects.
4. Calculate GST tax on farm products of any industry.
5. Visit any business unit and calculate GST classification into IGST, CGST and HGST.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: **B.Com V Semester; Employability Skills** Course Code 025COM0061
In Commerce – SEC -3

Course Title: Employability Skills in Commerce	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the process of preparing for employment in commercial establishment
2. Understand the basic elements of competitive examinations in institutions of business
3. Explain method of identifying characteristics of suitable candidates by the commercial enterprises

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45 hrs
Unit – 1	
Introduction: Meaning and purpose of employment – effects of employment on the well-being of individuals and families, concept of full employment and underemployment, relation between employment and economic development;	06
Unit – 2	
Employment opportunities for Commerce Students: Meaning of commercial enterprises, types of commercial establishment – banks, insurance, transportation and warehousing, stock brokers and other financial sector; employment in public enterprises; government employment – both central and State	06
Unit – 3	
Process of Identifying Employment Opportunities for Commerce Students: Employment Exchange – functions; Newspapers, journals and magazines advertisements; advertisements web sites; identifying the positions available and qualifications; nature of appointment and selection – test and interview; walk-in-interview	06
Unit – 4	
Preparing for Competitive Exams – General Studies and Quantitative Aptitude; quantitative methods – series, number system, LCM & HCF, squares and square roots, cube and cube roots, clocks and calendar, algebra and percentage; etc.	12
Unit – 5	
Preparing for Competitive Exams – Logical Reasoning – coding and decoding, blood relations, directions venn diagram, cubes and dices, non-verbal series, etc analytical ability – statement and assumptions, critical reasoning, comprehension, data interpretation	15
	28

Text Books and References

1. Oswal-Gurukul, General Knowledge – For Competitive Exams
2. Jaideep Singh, The Complete Practice, Rakesh Yadav Readers
3. RS Aggarwal, Quantitative Aptitude for Competitive Examination
4. Disha Publications – Comprehensive Guide to IBPS – CWE Bank PO/MT Prelim + Main Exam
5. Rudra, Data Interpretation
6. K Kundan, Reasoning Paper
7. SBI Bank PO – Preliminary and Main Exam, Disha Publications
8. Shortcuts in Quantitative Aptitude, Disha Publications

Pedagogy

1. Visit public library and read the dailies for employment advertisement
2. Share the details with your friends
3. Visit your college library and read through employment called for in commercial and other entities
4. Put up on the Notice Board important employment opportunities
5. Invite experts to deliver special talks on 'how to prepare for competitive exams;
6. Hold group discussion to discuss the current affairs, logical reasoning, etc

Formative and Summative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	15
Second Class Test	15
Group Discussion/Seminar	10
Summative Assessment	
MCQ – type exam	60
Total	100
Note: There shall be semester-end examination by the University for 60 marks based on MCQ pattern.	

Karnatak University, Dharwad
Curriculum frame work for B.Com V and VI Semesters under NEP
B.Com VI Semester

Sl No.	Course Code	Title of the Course	Category of the Courses	Teaching Hours Per Week (L + T+P)	SEE	CIE	Total Marks	Credits
43	026COM011	Cost Accounting – Principles and Practice – II	DSC	4+0+0	60	40	100	4
44	026COM012	Income Tax Law & Practice – II	DSC	4+0+0	60	40	100	4
45	026COM013	Principles of Management Accounting	DSC	4+0+0	60	40	100	4
46	Ref. table	One Course from Elective Group	DSE – 3	3+0+0	60	40	100	3
47	Ref. table	One Course from Elective Group	DSE-4	3+0+0	60	40	100	3
48	026COM0101	Assessment of Non-Individuals and Filing of ITR	Vocational – 2	3+0+0	60	40	100	3
49	026COM0091/92	Internship or Financial Analysis Report	SEC-SB	2+0+2	50	50	100	3
		Total			410	290	700	24

Discipline Specific Elective Groups DSE (VI Semester)

Sl. No.	Course Code (DSE)	Finance and Accounting Group-A	Course Code (DSE)	Marketing & HRM Group-B	Course Code (DSE)	Banking and Insurance Group-C	Course Code (DSE)	Business Statistics Group-D	Course Code (DSE)	Business Analytics Group-E
1	026COM021	Financial Services	026COM023	Services Marketing	026COM025	Banking in India	026COM027	Business Statistics – III	026COM029	H R Analytics
2	026COM022	Accounting for Service Sector	026COM024	Cultural Diversity @ Work Place	026COM026	Insurance in India	026COM028	Business Statistics - IV	026COM020	Financial Analytics

Note: Student should opt the group studied in 5th semester in the 6th semester.

Karnatak University, Dharwad

Course Content

Semester: B.Com VI Semester: **DSC**

Course Code: 026COM011

Course Title: COST ACCOUNTING-II	Course Credits: 4
Total Contact Hours: 56	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. understand the concept of reconciliation and reasons for the reconciliation
2. explain the application of ob costing method
3. identify the process costing adoption and steps involved
4. understand the concept of operating cost and various cost elements
5. understand the concept of marginal cost and its application in decision making process
6. distinguish between joint and by products and costing methods

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
vii												
viii												
ix												
x												
xi												
xii												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	56Hrs
Unit – 1	
Reconciliation of Cost and Financial Accounts: Concepts of Financial Book Profits and Cost Book Profits; reasons for variation in two profits; need and reasons for reconciliation; Preparation of reconciliation statement.	08
Unit –2	
Costing Methods: Output costing, Job costing and Contract costing: Output costing, meaning, application and cost procedure; problems relating thereto; Job Costing – meaning, application and cost procedure; problems relating thereto; Contract Costing – meaning, application and accounting treatment; job costing v/s contract costing; measurement of WIP and profits on incomplete contracts; cost plus contracts.	12
Unit –3	
Costing Methods: Process Costing: Process Costing – meaning, features and application; job costing v/s process costing; process cost accounts – types of losses – waste, scrap, spoilage and defectives, treatment of normal loss, abnormal loss and gains; inter-process profits; accounting for joint and by-products – meaning and features of joint and by-products; apportionment of joint costs.	12
Unit –4	
Costing Methods:: Service Costing – meaning, features and classification of service costing; operating costing – meaning and application; cost unit in operating costing; classification of cost; preparation of cost sheet of transportation, boiler house and canteen organization.	12
Unit –5	
Marginal Costing – meaning, definitions, features, application, merits and demerits of marginal costing; marginal costing v/s absorption costing; Cost-Volume-Profit Analysis – meaning and assumptions; Break Even Point and BE Analysis; Contribution Margin Ratio (Profit –Volume Ratio), Margin of Safety and angle of incidence, BE Charts, Managerial Application of CVP Analysis – pricing, make or buy, key factor and sales mix decisions;	12

Text Books

1. Jain and Narang, Principles of Cost Accounting, Kalyani Publishers, New Delhi.
2. S N Maheswari, Cost Accounting, Sultan Chand & Sons, New Delhi.
3. M N Arora, Cost Accounting, Vikas Publications, New Delhi.
4. Ravi M. Kishore, Cost accounting, TAXMANNs Publications
5. Jawahar Lal and Seema Srivastava and Manish Singh, Cost Accounting – Text, Problems and Cases, McGraw Hill, New Delhi

References

1. Babatosh Banerjee, Cost Accounting, PHI, New Delhi.
2. Khan and Jain, Cost and Management Accounting, TMH, New Delhi.
3. Charles T Horngren, Srikant Datar and Madhav Rajan, Cost Accounting, Pearson Education, New Delhi.
4. Collin Drury, Cost and Management Accounting, Cengage Publications, New Delhi.
5. Gupta, Sharma and Ahuja, Cost Accounting, FK Publications, New Delhi.

Pedagogy

1. Collect cost data from a manufacturing unit of your local area and identify the various cost elements
2. Collect cost and financial records of any manufacturing or service unit and reconcile the profit figures
3. Visit any jobbing centre in your local area and list out the process of cost identification
4. Visit the process industries like sugar, textiles, paper, etc in your area and identify the processes involved in manufacturing
5. Visit the office of any transportation undertaking and collect cost details
6. Visit the office of local electricity board of the State and collect cost details

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSC

Course Code: 026COM012

Course Title: INCOME TAX- LAW AND PRACTICE-II	Course Credits: 4
Total Contact Hours: 56	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of set-offs and carry forward of losses as per tax laws
2. Distinguish between short-term and long-term capital gains and tax liability on both the incomes
3. Classify the investment avenues provided to minimize the capital gain taxes
4. Identify the tax deductions available to individual assesses and others
5. Understand the structure of administration of tax laws in India
6. Compute the total tax liabilities of individuals of with different levels of incomes

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	Hrs
Unit – 1	
Capital Gains and Income from Other Sources: Meaning and types of capital assets; transfer, cost of acquisition, cost of improvement, selling expenses, and treatment of advance money received, computation of capital gains and exemptions; Practical Problems; Computation of Income from other Sources: Specific Income, deductions, grossing-up, practical problems.	08
Unit –2	
Set off and Carry Forward of Losses and Unabsorbed Expenses: Inter Source adjustment and inter head adjustment of losses; carry forward and set off of losses of house property, concept of business and speculation losses and taxation issues; practical problems.	12
Unit –3	
Deductions from Gross Total Income: Deductions in respect of certain payments; specific deductions in respect of income; deductions in respect of donations for expenditure under CSR; Rebates and reliefs: Deductions available to individuals under sections 80 C to 80 U; computation of total income; practical problems.	12
Unit –4	
Assessment of Individuals: Procedure for computing total income, rates of tax practical problems; assessment of Partnership firms: Assessment of firms-provisions of Sections 184 and 40(b); computation of book profits; set off and carry forwards; computation of total income of firms; practical problems.	12
Unit –5	
Income Tax Authorities: Appeals and Procedure of Assessment; Forms of Tax returns and PAN; submission of tax returns.	12
Unit –6	

Text Books

1. Vinod K. Singhanian & Kapil Singhanian – Students Guide to Income Tax, Taxmann Publications, New Delhi.
2. H C Mehrotra and S P Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
3. Srinivasan T Income Tax Law and Practice, Vijay Nicole Imprints
4. Girish Ahuja & Ravi Gupta – Direct Taxes, Bharat Publications.
5. T. N. Manoharan – Direct Taxes, Snow White Publications

References

1. Whittenburg and Altus Buller, Fundamentals of Income Tax, Cengage Publications, New Delhi.
2. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
3. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
4. Lal, B B, Income Tax and Central Sales Taxes – Law and Practice, Pearson Education, New Delhi.
5. Hariharan, Income Tax – Law and Practice, TMH, New Delhi.

Pedagogy

1. Contact your college teachers for income tax savings and compute their personal tax liabilities
2. Prepare a questionnaire and collect taxes paid by the selected individuals
3. Visit the income tax office in your area and collect forms and documents
4. Approach a local chartered accountant and discuss about the tax savings available to business units
5. Hold class room group discussion and compute the individual tax liabilities
6. Discuss in groups the impact of taxing agriculture income

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSC

Course Code: 026COM013

Course title: Principles of Management Accounting	Course Credits: 4
Total Contact Hours:56	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60
Model Syllabus Authors:	

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of management accounting and distinction with financial accounting
2. Explain the techniques available for data analysis and interpretation
3. Understand the trend percentages and comparative financial statements
4. Explain the classification and significance of ratio analysis
5. Compute funds and cash from operational activities
6. Understand the concept of depreciation as a non-cash item of funds

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	56Hrs
Unit – 1	
Introduction: Meaning and definitions, features, objectives, functions and significance of management accounting; financial accounting v/s management accounting; cost accounting v/s management accounting; principles of management accounting; techniques of management accounting; installation of management accounting system.	08
Unit –2	
Analysis and Interpretation of Financial Statements – Meaning and significance and objective of financial analysis; steps involved in financial analysis; analysis v/s interpretations, criteria of comparison; tools of financial analysis – trend analysis – comparative and common-size financial statements and preparation, ratio analysis and funds flow and cash flow analysis; limitations of financial analysis; financial analysis using inflation adjusted financial statements	12
Unit –3	
Funds Flow Statement: Meaning and definition of fund – working capital, cash and cash from operations; meaning and definitions, objectives and significance of funds flow statements; preparation of funds flow statement – schedule of changes in working capital, funds from operations - Depreciation as a source of funds? .Budgeted funds flow statement; merits and demerits	12
Unit –4	
Cash Flow Statement: Meaning, objectives and significance of cash flow statement; funds flow statement v/s cash flow statement; Ind Accounting Standard 7 – Statement of Cash Flow – features and cash flow types – investing, financing and investing cash flows; computation of cash from operations – direct and indirect methods; Budgeted Cash Flow Statement.	12
Unit –5	
Financial Ratio Analysis: Meaning and significance of ratio analysis; classification of financial ratios – liquidity, solvency, activity and profitability ratios; income statement, balance sheet and inter-statement ratios; comparison criteria; computation of ratios and preparation of financial statements from ratios; limitations of ratio analysis; earning power analysis – DuPont Control Chart – analysis of ROA and ROE – two factor, three factor and five factor analysis.	12

Text Books

1. S N Maheswari, Principles of Management Accounting, Sultan Chand & Sons, New Delhi.
2. Babatosh Banerjee, Management Accounting and Financial Control, PHI, New Delhi.
3. Gupta and Sharma, Management Accounting, Kalyani Publishers, New Delhi.
4. Khan and Jain, Management Accounting, TMH, New Delhi.
5. I M Pandey, Principles of Management Accounting, Vikas Publications, New Delhi.

References

1. Ravi M Kishore, Management Accounting, Taxmann Publications, New Delhi.
2. Bhattacharya Debarshi, Management Accounting, Pearson Education, New Delhi.
3. Rachcha Minaxi, Introduction to Management Accounting, Pearson Education, New Delhi.
4. Wood and Sake, Principles of Management Accounting, Oxford University Press, USA.
5. Malcom Coombs, David Hobbs and David Jenkins, Management Accounting–Principles and Applications, Sage Publications, NewDelhi.

Pedagogy

1. **Collect annual reports of selected BSE listed Sensex companies and read the financial statements**
2. **From the downloaded financial statements calculate five important ratios**
3. **Calculate the cash flow from various activities from annual accounts**
4. **Visit the offices of any business unit in your local area and compute cash flows on a particular day**
5. **Visit the office of bank branch in your area and compute the cash inflows and outflows**
6. **Compute the profitability ratios of any commercial bank of your area**

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSE- Group-A

Course Code: 026C0M021

Course Title: Financial Services	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of financial services and its significance.
2. Understand the concept and types mutual funds schemes.
3. Explain the process of credit rating of debt securities and institutions in India
4. Understand the concept of factoring and its application
5. Identify the significance of lease financing in the growth of economies

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45 Hrs
Unit – 1	
Introduction: Financial Services – meaning, nature, characteristics and types of financial services; developing financial services; role of financial services industry in economic growth; growth of financial services in India; regulation of financial services.	08
Unit –2	
Mutual Funds – Meaning, definition, objectives, and development of mutual funds in India mutual fund schemes – equity, debt and balanced; fund of funds; open and close-ended schemes and other schemes ETFs – Gold ETFs – establishment of mutual funds in India – functions and responsibilities of Asset Management Schemes – types of mutual fund organizations in India – public, private and foreign; Computation of Net Asset Value (NAV) and Pricing of Units – Meaning, computation, factors affecting NAV, Pricing of Units – Fees and Expenses; Investment Management and Advisory Fees, -initial expenses, recurring expenses and total expenses; management expense ratio,	10
Unit –3	
Lease Financing: Meaning, features, types, advantages and disadvantages of leasing; leasing v/s instalment sale; leasing v/s borrowing; evaluation of lease finance from the point of lessor and lessee; tax, legal and accounting aspects; AS – 19 on leasing;	08
Unit –4	
Depository Services and Credit Rating: Meaning, objectives and significance of depository services; dematerialization v/s rematerialization; process of dematerialization; origin and growth of depository services in India – NSDL and CDSL – functions; depository participants . Credit Rating – Meaning, objectives and significance of credit rating; origin and growth of credit rating in India, process of credit rating; information required ; rating agencies in India and symbol used; International Rating Agencies advantages and disadvantages; rating of individuals; difficulties in equity rating	10
Unit –5	
Factoring: Meaning, objectives and types of factoring services; cost and benefit analysis of factoring services; factoring v/s bill discounting; factoring v/s forfeiting; origin and growth of factoring services in India – public and private sector agencies; RBI Committee recommendations on factoring; international factoring – meaning and importance; reasons for slow growth of factoring in India; factoring as a source of finance for SMEs in India; extent of working capital financing through factoring	09
Unit –6	

Text Books

1. M Y Khan, Financial Services, McGraw Hill, NewDelhi.
2. Guruswamy, Financial Services, TMH, New Delhi.
3. Ramesh Babu, Financial Services i n India, Concept Publishing House, New Delhi.
4. Rajesh Kothari, Financial Services in India, Sage Publications, New Delhi.
5. T Siddaiah, Financial Services, Pearson Education, New Delhi.

References

1. Tripathy, Financial Services, PHI, New Delhi.
2. Padmalatha Suresh and Justin Paul, Management of Banking and Financial Services, Pearson Education, New Delhi.
3. Joseph Anbarasu and Others, Financial Services, Sultan Chand & Sons, New Delhi.
4. Batra G S and Batra B S, Management of Financial Services, Deep and Deep Publications, New Delhi.
5. Srivatsav R M, Indian Financial System, Rishi Publishers, Hyderabad.

Pedagogy

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSE- Group-A

Course Code: 026C0M022

Course Title: Accounting for Service Sector	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the concept of life assurance fund
2. Distinguish double accounting and single accounting systems
3. Explain the process of calculating profits in electricity undertakings.
4. Understand accounting system in hotel undertakings
5. Understand various claims in life and non-life insurance

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
i												
ii												
iii												
iv												
v												
vi												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction and Accounting for Life Insurance Companies - Legal provisions of Insurance Act, 1938, LIC Act 1956 and General Insurance Companies Act; Insurance Regulatory and Development Authority (IRDA) Act – Accounts of Life Insurance Business – Statutory Books, Subsidiary Books – Premium receipts – First Premium and Renewal Premium – premium outstanding; Reinsurance Premium; annuity; surrender value; claims payment – claim by death and claim due to maturity – claim outstanding; bonus on policies; Annual Accounts – Revenue Account – Balance Sheet – Determination of Profit in Life Insurance Business –Life Assurance Fund- Procedure for ascertaining profit or loss – Valuation Balance Sheet; payment of dividend	08
Unit –2	
Accounting for General Insurance Companies - Meaning and special features of General Insurance – Fire insurance, Marine Insurance and Other Insurance; Premium less reinsurance; Profit and loss Account, Profit and Loss Appropriation Account; Final Accounts of General Insurance Companies – Revenue Account and Balance Sheet of General Insurance -	10
Unit –3	
Double Account System: Double Account System – meaning, features and importance; double accounts v/s single account; advantages and disadvantages; maintenance of records and registrars – Revenue Account applicable to Fire Insurance Business, Marine Insurance Business and Miscellaneous Insurance Business, Capital account – General Balance Sheet and Revenue Account.	08
Unit –4	
Accounts of Electricity Supply Companies: Accounts of Electricity Supply Companies – Accounts Under the Indian Electricity Act, 1910 – Prescribed Forms of Accounts; Electricity (Supply Act, 1948 – Adjustment of Rates – Depreciation, Contingency reserves, Development Reserve, Tariffs and Dividend Control Reserve, General Reserve, Restriction on Dividends; Clear profits, Reasonable Returns capital base and Disposal of Surplus	10
Unit –5	
Accounts of Hotels or Hospitality Undertakings – Meaning Special Features and Significance of Hotel Accounting; operating departments in hotel; Analytical Purchase Book and Cash Book with different columns; Sales Book and Cash Books; types of customers or Guests of a Hotel; important terms in connection with Hotel Business – Room Rates and Basis of Charging Room Rates ; basis of charging room rates – basis of 24 hour and basis of night spent, basis of check out time; Room Occupancy Rate, daily occupancy of rooms; double occupancy rate. Final Accounts of Hotel Industry	09

Text Books

1. S. P. Jain, K. L. Narang, Advanced Accountancy, Kalyani Publishers.
2. S. N. Maheshwari, S. K. Maheshwari, Advanced Accountancy, Vikas Publishing
3. Gupta, Shukla and Grewal, Advanced Accounts, S Chand
4. R. L. Gupta, M Radhaswamy, Advanced Accountancy, Sultan Chand & Sons
5. Shukla and Grewal, Advanced Accounts, Vol. II, S. Chand and Co., New Delhi
6. Hrishikesh Chakraborty, Advanced Accounts, Oxford, New Delhi.

References

1. Praveen Sharma, Advanced Accountancy, Pooja Law Publishing House, New Delhi.
2. Ashok Shegal and Deepak Shegal, Advanced Accounting – Vol. II, Taxmann Publications, New Delhi.
3. S.K.Paul, Advanced Accounts, World Press, Calcutta.
4. M Hanif and A Mukherjee, Advanced Accounting Vol. II, TMH, New Delhi.
5. D Chandra Bose, Advanced Accounting – Vol. 2, PHI, New Delhi.

Pedagogy

1. Visit local branch of LIC and inquire about various insurance policies sold to customers
2. Study the method of computing the insurance premium in any IC branch
3. Visit the offices of general insurance and list out the documents required for vehicle insurance
4. Visit General Insurance and inquire about claims paid and unpaid
5. Visit any standard hotel in your areas and inquire about records and books maintained.
6. Collects annual accounts of electricity board in your area and compute cost of generation and distribution.
7. Visit a Chartered Accountant and discuss about applicability of Accounting standards.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSE- Group-B

Course Code: 026C0M023

Course Title: Services Marketing	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60
Model Syllabus Authors:	

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of service marketing
2. Explain the process of designing a service by a service sector
3. Explain the promotional strategies used by service centers
4. Understand the concept and methods of service cost and pricing
5. Explain the distribution channels employed in service sector.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction: Meaning, types, nature and characteristics of services; understanding service customers; reasons for growth of Indian scenario; meaning, nature and importance of services marketing; difference between services marketing and product marketing.	08
Unit –2	
Service Strategy: Strategy planning process–steps in strategic planning process; market oriented service strategy; service triangle; dimensions of marketing strategy – services marketing mix; customer behaviour in services; factors influencing; service perception; model of consumer expectations and perceptions.	10
Unit –3	
Service Product: Meaning and steps involved; basic service package, customer value hierarchy; flower of service, development of a new service; service product mix; services differentiation, service life cycle; branding a service product.	08
Unit –4	
Services Pricing, Distribution and Promotion Strategy: Concept of services pricing, features, objectives and strategies for pricing of services; Service Distribution – need, service channels–direct distribution, outsourcing, intermediaries, electronic channels; Service Promotion – objectives, strategies for services promotion, sales promotion and advertisement.	10
Unit –5	
Managing Service Quality: Definition and importance; determinants; GAP Model–reasons and strategies to bridge GAPs; contribution of technology.	09

Text Books

1. Audrey Gilmore, Services Marketing and Management, Sage Publications, New Delhi.
2. Lovelock, Wirtz and Chatterjee, Services Marketing, Pearson Education, New Delhi.
3. Zeithaml, Gremler, Bitner and Pandit, Services Marketing, McGraw Hill, New Delhi.
4. Rama Mohana Rao, Services Marketing, Pearson Education, New Delhi
5. Kapoor, Pauland Halder, Services Marketing–Concepts and Practices, McGraw Hill, New Delhi.

References

1. Harsh V Verma, Services Marketing, Pearson Education, New Delhi.
2. Rajendra Nargundkar, Services Marketing, TMH, New Delhi.
3. R Srinivasan, Services Marketing, PHI, New Delhi.
4. Kenneth Clow and, David Kurtz, Services Marketing, Dreamtech Press, New Delhi.
5. Douglas Hoffman and Bateson, Services Marketing, Cengage Learning, New Delhi.

Pedagogy

1. Visit service unit in your area and hold discussion on the unit.
2. Invite any expert on service marketing for special lecture
3. Hold group discussions in your college on features of service marketing
4. Identify the pricing policies of railways by observation
5. Visit the local commercial banks and list out the services provided
6. Visit any insurance office and prepare a list of services offered
7. Study the method of marketing and distribution adopted by service entities you visit
8. Visit office of any retail mall and list out the services provided.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester: DSE- Group-B

Course Code: 026C0M024

Course Title: Cultural Diversity at Work Place	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the concept of cultural diversity and its relevance
2. Understand cross cultural management
3. Explain the necessity of cultural diversity at work place
4. Understand the needs and significance of multicultural teams in organization
5. Explain the impact of global cultural diversity on business functioning

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction to Diversity Introduction to cultural diversity in organizations, Evolution of Diversity Management, Overview of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope-Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations- Global Diversity.	08
Unit –2	
Exploring Differences : Introduction -Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression.	10
Unit –3	
Visions of Diversity and Cross Cultural Management Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frame works in Cross-Cultural Management: Kluck hohn and Strodt beck framework, Hofstede’s Cultural Dimensions, Trompenaar’s Dimensions, Schwartz Value Survey, GLOBE study.	08
Unit –4	
Skills and Competencies Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations.	10
Unit –5	
Recent Trends in Diversity Management Emerging workforce trends–Dual-career couples– Cultural issues in international working on work-life balance–Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on work force diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity.	09
Unit –6	

Text Books

1. Rity Bhattacharyya, Managing Cultural diversity, B R Publishing Corporation New Delhi.
2. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage.
3. Harvey, C.P. & Allard, M.J. (2015). Understanding and managing diversity: Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.
4. Xenia Chrysochoou, Cultural Diversity : Its Social Psychology, Routledge
5. Visit any MNCs, identify and report on the cultural diversity in an organization.

References

1. Taylor Cox, Cultural Diversity in Organization: Theory, Research and Practice, Berrett-Koehler Publishers
2. Sana Loue and Others, Diversity, Cultural Humility and the Helping Professors, Springer
3. Jerry Diller, Cultural Diversity, Cengage, New Delhi

4. Any other activities, which are relevant to the course.
5. Bell, M.P. (2012). Diversity in organizations (2nd Ed.). Mason, OH: Cengage. Readings, cases, and exercises (6th Ed.). Upper Saddle River, NJ: Pearson.
6. Harvey, C.P. & Allard, M.J. (2015). Understanding and managing diversity:

Pedagogy

1. Visit a bank branch in your area and enquire about cultural background off employees
2. Prepare a questionnaire for opinion collection on cultural diversity.
3. List out cultural background in the functioning of any educational institutions
4. Visit central government offices and identify cultural background of stocks
5. Hold the cultural diversity importance with state government office of any unit.
6. Visit any MNCs, identify and report on the cultural diversity in an organization.
7. Interact and List out the ways in which dehumanization done in public/ private sector organization.
8. Interact with HR Manager of any MNCs, explore and report on cross cultural management.
9. Explore the benefits of multi-cultural organizations.
10. Examine and report on diversity management in select IT organizations.
11. Any other activities, which are relevant to the course.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester : B.Com VI Semester:
DSE- Group-C

Course Code: 026C0M025

Course Title: BANKING IN INDIA	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the structure of Banking in India and describe the types of banks
2. Understand the main functions of RBI
3. State the monetary policy issued by the RBI
4. Identify the regulatory provisions of Banking Regulations Act
5. Distinguish between commercial banks and money lenders
6. Explain the concept of capital adequacy and risk adjusted assets.
7. Explain the impact of digital banking.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Introduction: Origin of Banks– indigenous bankers and money lenders; structure and growth of banks in India –commercial banks, regional rural banks, co-operative banks, and development banks; nature scope and functions of banks; regulations of Reserve Bank relating to functioning of banks – licensing, monetary policy, credit policy, etc.	08
Unit –2	
Banking Sector Reforms: Meaning, objectives, reasons and significance of reforms; Narasimham recommendations; capital adequacy norms and re-capitalization; prudential regulation – income re asset classification and provisioning norms; interest rate structure, disclosure norms; technological dev in banking; banking Ombudsman scheme.	10
Unit –3	
Electronic Banking: Evolution, meaning, definition and importance of E- Banking; traditional banking v/s e-banking; aspects of e-banking; models of e- banking; advantages and disadvantages of e-banking.	08
Unit –4	
Modern Trends in Indian Banking: Social Banking, Lead Bank Scheme, Priority Sector Lending– categories and norms; Service Area Approach; Micro Credit – self help groups, NGOs; micro-credit lending methods.	10
Unit –5	
Marketing of Banking Services, Mergers and International Banking: Meaning, objectives, importance and strategies of marketing of banking services; motives, growth and regulations of mergers in banking sector; meaning, types and regulation of international banking.	09

Text Books

1. Subramannya K N, Modern Banking in India, Deep and Deep Publications, New Delhi.
2. Rose and Hudgins, Bank Management and Financial Services, TMH, New Delhi.
3. H R Machiraju, Modern Commercial Banking, New Age International, New Delhi.
4. Firdos Shroff, Modern Banking Technology, Northern book Centre, New Delhi.
5. Gardener Mills and Cooperman, Managing Financial Institutions, Cengage Learning, New Delhi.

References

1. Constant in Zopoundis, New Trends in Banking Management, Springer, USA.
2. Muralidharan, Modern Banking–Theory and Practice, PHI, New Delhi.
3. Mehta and Fung, International Bank Management, John Wiley Publications, New Delhi.
4. Timoti Kochand Mc-Donald ,Bank Management, Cengage Learning, New Delhi.
5. Gup, Kolari and Fraser, Commercial Banking: The Management of Risk, John Wiley Publications, New Delhi

Pedagogy

1. Visit offices of any commercial bank in your local areas and inquire about customer services.
2. Collect various forms and documents used providing banking services.
3. List out public, private and foreign branches working in India
4. Hold discussions with branch managers on marketing methods of banking services.
5. Identify from local news paper RBI recent actions
6. Explain various trends in Indian banking

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester DSE- Group-C

Course Code: 026C0M026

Course Title: INSURANCE IN INDIA	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of insurance and assurance and distinguish
2. Explain the link between economic growth and insurance sector
3. Explain the recent reforms in insurance sector in India
4. Explain the growth of rural insurance in India.
5. Identify functions of IRDA.
6. Appraise the performance of insurance sector in India.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Insurance Regulatory Development Authority of India (IRDA): Establishment, objectives, functions; regulations relating to insurance industry.	08
Unit –2	
Insurance Industry in India: Public Sector and Private Insurance Companies; classification; reasons for reforms in insurance sector; benefits and effects of reforms; new insurance products; insurance reach; cost and benefits of insurance.	10
Unit –3	
Rural Insurance in India: Meaning, objectives and significance; features of rural insurance in India; types of rural insurance business – personal insurance, livestock insurance, crop insurance, poultry insurance, etc; growth of rural insurance in India.	08
Unit –4	
Micro-Insurance: Meaning, objectives and significance; growth of micro- insurance in India; micro-insurance policies; forms of micro-insurance; IRDA regulations relating to micro-insurance.	10
Unit –5	
Appraisal of Investment and Financing Policies of Insurance Companies in India: Life Assurance Fund – statutory requirements, investment norms, trends in investment pattern; investment in stocks, debentures and government securities; capital market and money market role of insurance companies in India.	09

Text Books

1. Sethi and Bhatia, Elements of Banking and Insurance, PHI, New Delhi.
2. Palande, Shah and Lunawat, Insurance in India, Sage Publications, New Delhi.
3. Tripathy and Pal, Insurance Theory and Practice, PHI, New Delhi.
4. Rejda, Fundamentals of Risk and Insurance, Pearson Education, New Delhi.
5. Franklin and Gephart, Principles of Insurance, Macmillan Publications, New Delhi.

References

1. Rob Thoys, Insurance Theory and Practice, Routledge, New York.
2. Pollard and Zehnwith, General Insurance, Cambridge University Press, UK.
3. Prabhu Ghate, Micro-Finance in India, Sage Publications, New Delhi.
4. Mukharjee and Ghosh, Rural Insurance, ICFAI University Press, Hyderabad.
5. IRDA Act, 1999–Universal Law Publishing Company, New Delhi.

Pedagogy

1. Visit the website of IRDA and identify its functions
2. Visit the office of the local insurance and collect the policy details
3. Visit the website of IRDA and download the annual reports
4. Compute the number of private and public life and nonlife insurance companies
5. Prepare list of rural branches of insurance in India
6. Visit the websites of IRDA and find the extent of insurance penetration in India – region-wise and year-wise
7. Hold group discussion on topics of Insurance sector like privatization and mergers

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester DSE- Group-D

Course Code: 026C0M027

Course Title: Business Statistics –III	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. State the application of index numbers in various government and other activities
2. Understand the concept of sample and methods of determining the sample
3. State the utility of probability in business decisions
4. Identify the characteristics of time series data generated for prediction
5. Explain type I and Type II errors and the impact of their occurrences
6. State the process of hypothesis testing with level of significance

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Index Numbers; Concepts and Application – Meaning, definition and features of Index, Index numbers etc, Types of Indices; Application of index number; Methods of constructing index numbers – Unweighted, Weighted, Quantity and volume index numbers, Tests for perfection, the chain index numbers; Base shifting Splicing and Deflating the Index numbers; Consumer Price Index Numbers; Index Numbers of Industrial Production, limitation of index numbers.	08
Unit –2	
Business Forecasting and Time Series Analysis – Introduction, steps in forecasting, methods of forecasting; Business forecasting and Time series analysis; Concepts of Time series; Straight line trend, Graphic method, method of semi averages, method of Least squares; Non-linear trend – Method of Moving average; Second degree Parabola, Measuring trends by logarithms; Growth curves – selecting type of trend- measurement of seasonal variation; method of simple averages; cyclical variations.	10
Unit –3	
Probability – Meaning, definition and characteristics of Probability; Elements of Set Theory – Addition Law, Conditional Probability, Multiplication law ; Dependent and Independent events; Bayes’ Theorem, etc; Probability Distribution, Random variable; Probability function; Binomial Distribution and Poisson Distribution; other types of Distribution.	08
Unit –4	
Sampling and Sampling Distribution- Meaning, purpose, principles and Methods of sampling; Random v/s Non-Random sampling; Meaning and elements of Sampling, Sampling and Non-sampling error, Sampling Distribution; Central limit distribution; the Universe Distribution.	10
Unit –5	
Estimation of Parameters – Introduction, Statistical Estimation, Point Estimation, Interval estimation; Confidence limits for population mean; Tests of hypothesis – meaning and types of Hypotheses- Type I and Type II Error; One tailed – Two tailed tests; Testing Hypothesis; Large samples, Population, Difference between Two means, Attributes, Population Proportion.	09

Text Books

1. S.P. Gupta , Business Statistics, Sultan Chand and Sons, New Delhi.
2. S.M. Shukla, Business Statistics, Sahitya Bhavan Publication, New Delhi.
3. Levine, Szabat , Stephen & Vishwanathan, Business Statistics, Pearson ,
4. J.K. Sharma, Business Statistics, Vikas Publications.
5. N.D. Vohra, Business Statistics, McGraw Hill.

References

1. N.G. Das, Statistical Methods, McGraw Hill Publication New Delhi.
2. Kerson Huang, Statistical Mechanics , Wiley Publication New Delhi.
3. Dean Foster and Robert Stine, Statistics for Business Decision Making, Pearson
4. Anderson, Sweeney, Williams and Cochran, Statistics for Business and Economics, Cengage
5. Ken Black, Applied Business Statistics , Wiley Publications.

Pedagogy

1. **Collect price data of any share and identify the data stationarity**
2. **Collect data of any automobile company and develop index number**
3. **Collect sales data of any local seller of consumer products and perform time series analysis**
4. **Visit government offices like income tax and collect time series data**
5. **Develop questionnaire and distribute among a sample of bank customers**
6. **Identify which sampling technique is to be used**
7. **Calculate the sampling error and its impact on research results.**

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester DSE- Group-D

Course Code: 026C0M028

Course Title: Business Statistics IV	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Explain the relevance of statistical quality control methods
2. Identify the reasons for the computation of chi-square test
3. Explain the concept of variance and the purpose of its computation
4. Distinguish between the partial and multiple correlation
5. Understand the conditions of certainty, risk and uncertainty

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Statistical Quality Control – Introduction- Control Charts- How to setup control limits, X – Chart, R – Chart, C- Chart, P -Chart, Benefits and Limitations of SQC; Acceptance sampling; Selection of Sampling Plan; Construction of an O.C Curve; AQL and LTPD.	08
Unit –2	
Chi-Square test- Introduction- Chi-Square distribution – Chi- square test, Yate’s Correction for Continuity, grouping when frequencies are small; sampling distribution of the sample variance; Confidence interval for variance- Tests of Hypothesis concerning Variance; test of Independence- Tests of Goodness of Fit; Cautions while applying Chi square test.	10
Unit –3	
Analysis of Variance- Introduction – Assumptions of analysis of Variance- One way classification model- Two-Way Classification model;	08
Unit –4	
Partial and Multiple Correlation and Regression- Partial Correlation – Partial Correlation co-efficient; Partial Correlation co-efficient in case of more than three variables, Second order Partial Correlation co-efficient, Multiple Correlation; Multiple regression;	10
Unit –5	
Statistical Decision Theory- Introduction- Decision making under certainty, risk and uncertainty; Theory of Games- Two Persons Zero-sum Game; Pure strategy and Mixed strategy; Dominance principles.	09

Text Books

1. S.P. Gupta , Business Statistics, Sultan Chand and Sons, New Delhi.
2. S.M. Shukla, Business Statistics, Sahitya Bhavan Publication, New Delhi.
3. Levine, Szabat , Stephen & Vishwanathan, Business Statistics, Pearson ,
4. J.K. Sharma, Business Statistics, Vikas Publications.
5. N.D. Vohra, Business Statistics, McGraw Hill.

References

1. N.G. Das, Statistical Methods, McGraw Hill Publication
2. Kerson Huang, Statistical Mechanics , Wiley Publication
3. Dean Foster and Robert Stine, Statistics for Business Decision Making, Pearson
4. Anderson, Sweeney, Williams and Cochran, Statistics for Business and Economics, Cengage
5. Ken Black, Applied Business Statistics , Wiley Publications.

Pedagogy

1. **Identify the areas of applications of SQC system**
2. **Visit any pharmaceutical entity and observe the use of SQC**
3. **Collect sales data of local unit and prepare time series data**
4. **Collect sales data of local automobile dealer and forecast sales**
5. **Visit the commercial tax office in your area and list various statistical data generated**
6. **Perform partial and multiple regression on stock price data with economic variables**
7. **Visit web sites of stock dealer and ascertain the measurement methods of uncertainty or volatility**

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminars	10
Total	40

Course Content

Semester: B.Com VI Semester DSE- Group-E

Course Code: 026C0M029

Course Title: Human Resource Analytics	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand the concept of human resource analytics and its applications
2. Explain the concept of human resource information system and its application in business organization
3. Distinguish between HR models under the HRIS
4. Explain the HR forecasting need and significance
5. State the objectives of HR data and the process of collecting such HR data

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
HR Decision-making and HR Analytics: Introduction – HR decision making – importance and significance of HR analytics – benefits of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers – aligning human resources to business through HR analytics – HR analytics framework and models – LAMP Framework.	08
Unit –2	
HR Business Process and HR Analytics Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non- parametric tests- HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard	10
Unit –3	
Forecasting and Measuring HR value propositions with HR analytics Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics	08
Unit –4	
HR analytics and Data HR data and data quality – data collection – big data for human resources – transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – datafication of human resources, Excel exercises: Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover, For-Cause Dismissals, and Layoffs	10
Unit –5	
HR Analytics and Predictive Modelling: Different phases of HR analytics and predictive modelling – data and information for HR predictive analysis – software solutions – predictive analytics tools and techniques – understanding future human resources.	09
Unit –6	

Text Books

1. **Bharti Motwani, HR Analytics, Wiley Publications**
2. **Dipak Kumar Bharracharya, HR Analytics – Understanding Theories and Applications, SagePublications**
3. **Vinod Kumar Patel, Soni and Singhal, Fundamentals of HR Analytics, Book Rivers**
4. **Swati Dhir and Suparna Paul, HR Analytics, Theory and Application Techniques, Cengage**
5. **Saroj Kumar and Vikrant Verma, HR Analytics, Thakur Publications, Lucknow**

References

1. Rachel Johnson – Murray, The Practical Guide to HR Analytics, Society for Human Resource Management
2. Yadav and Maheswari, HR Analytics – Connecting Data and Theory, Wiley
3. Michael Walch, HR Analytics, Vibrant Publications
4. Nishant Uppal, HR Analytics – Strategic Decision-Making, Pearson India.
5. Subhasini Sharma and Reuben Ray, HR Analytics – In Depth, BP Publications

Pedagogy

1. Visit any manufacturing unit in your area and find the existence of HR manager
2. If a separate manager is available, hold a discussion on HR analytics relevance
3. List out HR functions in any industrial unit in your area
4. Develop statistical models on various functional areas of HR of any manufacturing unit of your choice
5. Apply statistical methods to ascertain the extent of HR capability and performance

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminar	10
Total	40

Course Content

Semester: B.Com VI Semester DSE- Group-E

Course Code: 026C0M020

Course Title: Financial Analytics	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

Course Outcomes (COs):

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. explain the concept of financial modeling and its objectives
2. identify various data sources required to perform financial data analytics
3. understand the advantages of user-defined functions
4. identify the applications of advanced volatility measures such as ARCH and GARCH
5. explain the applications of Black-Scholes option valuation model
6. identify the features of simulation trading strategies

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Fundamentals of Financial Modelling: Financial Model – Fundamentals-Types and Purposes of Financial Models- Tool Selection-Skills needed to be a Good Financial Modeller- Building a model - Model Design-The Golden Rules for Model Design and Design Issues- The Workbook Anatomy of a Model- Model Layout Flow Charting- Steps to Building a Model-Version-Control Documentation.	08
Unit –2	
Analytics in Finance: Introduction to Financial Analytics-Significance of financial analysis-Key financial concepts in Analytics- Data for financial analysis- Analytics using Microsoft Excel-Best Practice Principles of Modelling- Methods and Tools of Assumptions Documentation-What Makes a Good Model- Financial Modelling Techniques-Error Avoidance Strategies, Building Error Checks- Circular References-Tools for Financial Modelling-Grouping- Goal Seeking- Macros- User-Defined Functions (UDFs)	10
Unit –3	
Volatility Models, Time series analysis: Volatility models, GARCH, Exploiting return predictability, Predictive Sales Analytics, Customer profitability Analytics, Product profitability Analytics, Value driven analytics, Cash flow analytics	08
Unit –4	
Portfolio Analysis: Financial Securities- Black-Scholes model and extensions- interest rate models- Portfolio analysis- Time series Analysis- Gauging the Market Sentiment-Simulating Trading strategies	10
Unit –5	
Predicative analytics in finance, Customer profitability analytics: Cluster Analysis, Markowitz Mean Variance Optimization, Monte Carlo simulation for derivative pricing; Generalized method of moments (GMM) basics, Regression as GMM, standard errors, delta-method	09

Text Books

1. Anuradha, Financial Analytics, Notion Press
2. Arora and Lall, Financial Risk Analytics, Measurement , Wiley
3. Timothy Mayes, Financial Analysis, Cengage
4. Sheeba Kapil, Financial Valuation and Modelling, Wiley
5. Danielle Stein Fairhurs, Using Excel for Business Analysis, A Guide to Financial Modelling Fundamentals, , Wiley.

References

1. John L. Teall , Financial Market Analytics, Quorum Books,
2. R, Mark J. Bennett, Dirk L. Hugen, Financial Analytics with Cambridge University Press, 2016.
3. Gautam Mitra& Leela Mitra, The Handbook of News Analytics in Finance (Ed.), Wiley, 2011.

Pedagogy

1. Visit the offices of local stock broker and observe the wide fluctuations in stock prices on a single day
2. Study the applications of advanced tools like ARCH and GARCH and their utility
3. Collect annual reports of any listed company and analyse the profitability of such unit
4. Hold group discussion and discuss the relevance financial analytics
5. Invite a known expert in the area of financial analytics to your college and learn the art of financial analytics.

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminar	10
Total	40

Course Content

Semester: B.Com VI Semester: Voc-2

Course Code: 026C0M0101

Course Title: Assessment of Non –Individuals and Filing of ITRs	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

✓ **Course Outcomes (COs):**

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

1. Understand concept of business r profession income
2. Explain salient features of various provisions of tax laws as applicable to business or profession
3. Identify the unique features of partnership firms from tax point of view
4. Identify the steps involved in filing IT returns under the law
5. Specify the significance provisions of IT law as applicable to businesses

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	45Hrs
Unit – 1	
Depreciation and Investment Allowance: Introduction- Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems.	08
Unit –2	
Assessment of Partnership firms: Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) –Computation of Firm’s Business Income–Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)	10
Unit –3	
Assessment of Companies: Introduction - Meaning and Definition of Company-Types of Companies under Income tax Act-- Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA, 80 IB ,80 IC, 80G- Problems on Computation of Tax Liability (Use of Software Package – Quick Books/Electro com)	08
Unit –4	
Tax Under E-Environment: Filing of Income tax returns (ITR)–Types income tax return forms- benefit of filing ITR – different sections of ITR returns – document required to filing ITR–form 26AS significance returns – Advance Tax Sections – Tax Deducted at Source (TDS) – on line payment of tax- problems on Advance Tax and TDS] E-filing of return on Income Tax Portal, Verification of ITR.	10
Unit –5	
Case laws and amendments: Introduction - Recent Amendments in Filing of Returns as per Finance Bill; Recent Case Laws for guidance. Depute the students at least two weeks to any Audit Firm to learn practically the filing of Returns of various kinds of assesses. Like individuals, Firms and Companies.	09

Text Books

1. Vinod K. Singhania & Kapil Singhania – Students Guide to Income Tax, Taxmann Publications, New Delhi.
2. H C Mehrotra and S P Goyal, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.
3. Srinivasan T Income Tax Law and Practice, Vijay Nicole Imprints
4. Girish Ahuja & Ravi Gupta – Direct Taxes, Bharat Publications.
5. T. N. Manoharan – Direct Taxes, Snow White Publications

References

1. Whittenburg and Altus Buller, Fundamentals of Income Tax, Cengage Publications, New Delhi.
2. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
3. Chandrashekara, Ramachandra and Mariyappa, Income Tax, Himalaya Publications, Mumbai.
4. Lal, B B, Income Tax and Central Sales Taxes – Law and Practice, Pearson Education, New Delhi.
5. Hariharan, Income Tax – Law and Practice, TMH, New Delhi.

Pedagogy

1. Visit the office of income tax in your local area and identify various forms and documents to be filed by firms and companies
2. List out the major schemes of savings available for non-individuals
3. Visit any business or commercial enterprise and prepare a list of books and records maintained
4. Calculate amount of depreciation under the tax laws and compare with company law
5. Visit the offices of any commercial entity and enquire about the depreciation methods adopted
6. Learn the art of e-filing of IT returns by visiting the offices of local CAs with whom you are familiar
7. Collect various IT returns used by non-individuals
8. Compute the tax liability of any business unit assuming a hypothetical example
9. Identify the procedure of making on-line tax payment

Formative Assessment	
Assessment Occasion	Weightage in Marks
First Class Test	10
Second Class Test	10
Assignment	10
Seminar	10
Total	40

Course Content

Semester: B.Com VI Semester: INTERNSHIP

Course Code: 026C0M0091

Course Title: INTERNSHIP	Course Credits: 3
Total Contact Hours: 45	Duration of ESA:
Formative Assessment Marks: 40	Summative Assessment Marks: 60

✓ **Course Outcomes (COs):**

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

Education must generate skills to students to obtain gainful employment in this connection internship become essential through the program the students is place in look – alike business condition and provides on the job training the course as the following outcomes.

1. Understand the real business conditions in decision making
2. Explain the difference between class room learning and business reality
3. Learn the art of communicating with real workers.

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	28Hrs
Unit – 1	
<p>In this module, the students select a particular area and undergo internship. The area for internship may be from:</p> <ol style="list-style-type: none"> 1. Financial Accounting 2. Cost Accounting 3. Income Tax 4. General Management 5. Marketing Management etc. <p>The internship is done in consultation with the teacher allotted to the student. Detailed theoretical understanding of the concepts is also required to complete the internship</p>	10
Unit –2	
<p>The local area be scouted for the availability of suitable business organizations. The list of business units in the local area may be prepared by visiting the District Industries Centre or Chambers of Commerce. MOU or any other means of communication be used to accommodate the students of the college interested in internship. If cost accounting area is selected for internship, the student learns during the period of internship the skills or art of managing the cost in real business situation.</p>	10
Unit –3	
<p>A report is submitted to the college detailing one’s experience in internship. The report must be finalized in consultation with the guide and for its evaluation. The viva be held for 20 marks</p>	08

Text Books

The selection of text books depends on the area of internship chosen.

References

The selection of reference books depends on the area of study selected.

Pedagogy

1. **Select the topic for internship and visit the unit selected**
2. **Hold the regular discussion with the employees or managers**
3. **Visit libraries for collecting reports submitted in previous years.**
4. **List out the number of chapters created in the report.**

Formative and Summative Assessment

Formative Assessment Occasion	Weight age in Marks
Assignment	15
Seminars	15
Viva-voce	20
Summative Assessment (Report Evaluation by the guide)	50
TOTAL	100

NOTE: In view of practical difficulties in internship, the students may opt the following Alternative SEC-4

Course Content

Semester: B.Com VI Semester: Financial Analysis Report

Course Code: 026C0M0092

Course Title: Financial Analysis Report	Course Credits: 3
Total Contact Hours: 42	Duration of ESA:
Formative Assessment Marks: 50	Summative Assessment Marks: 50

✓ **Course Outcomes (COs):**

At the end of the course the student should be able to:

(Write 3-7 course outcomes. Course outcomes are statements of observable student actions that serve as evidence of knowledge, skills and values acquired in this course)

In view of practical difficulties in internship, the student may be given the option of preparing a report on financial analysis. This report does not demand internship.

1. Explain the art of analyzing the financial statements
2. Understand the process of interpretation of financial reports
3. Explain various tools of financial analysis

Course Articulation Matrix: Mapping of Course Outcomes (COs) with Program Outcomes (POs)

Course Outcomes (COs) / Program Outcomes (POs)	1	2	3	4	5	6	7	8	9	10	11	12
1.												
2.												
3.												
4.												
5.												
6.												

Course Articulation Matrix relates course outcomes of course with the corresponding program outcomes whose attainment is attempted in this course. Mark 'X' in the intersection cell if a course outcome addresses a particular program outcome.

Course Content

Content	42Hrs
Unit – 1	
In this unit, the student will have to select a suitable company listed either on BSE or NSE. The Bombay Stock Exchange and National Stock Exchange are national level stock exchanges. The unit for study may be selected in consultation with the guide	14
Unit –2	
The financial analysis is carried with the help of tools like ratio analysis, funds or cash flow analysis, trend analysis, comparative or common-size financial statements. After selecting the company for analysis, the candidate has to collect either hard or soft versions of annual report for selected period of study	14
Unit –3	
The analysis of financial position done either with ratios or flow analysis etc., must be submitted in the form of a report to the college for evaluation. The report submission is followed by viva-voce carrying 20 marks	14

Text Books

The selection of text books depends on the area of study chosen.

References

The selection of reference books depends on the area of study selected.

Pedagogy

1. **Select the topic for internship and visit the unit selected**
2. **Hold the regular discussion with the employees or managers**
3. **Visit libraries for collecting reports submitted in previous years.**
4. **List out the number of chapters created in the report.**

Formative and Summative Assessment

Formative Assessment Occasion	Weight age in Marks
Assignment	15
Seminars	15
Viva-voce	20
Summative Assessment (Report Evaluation by the guide)	50
TOTAL	100