

DAVANGERE UNIVERSITY

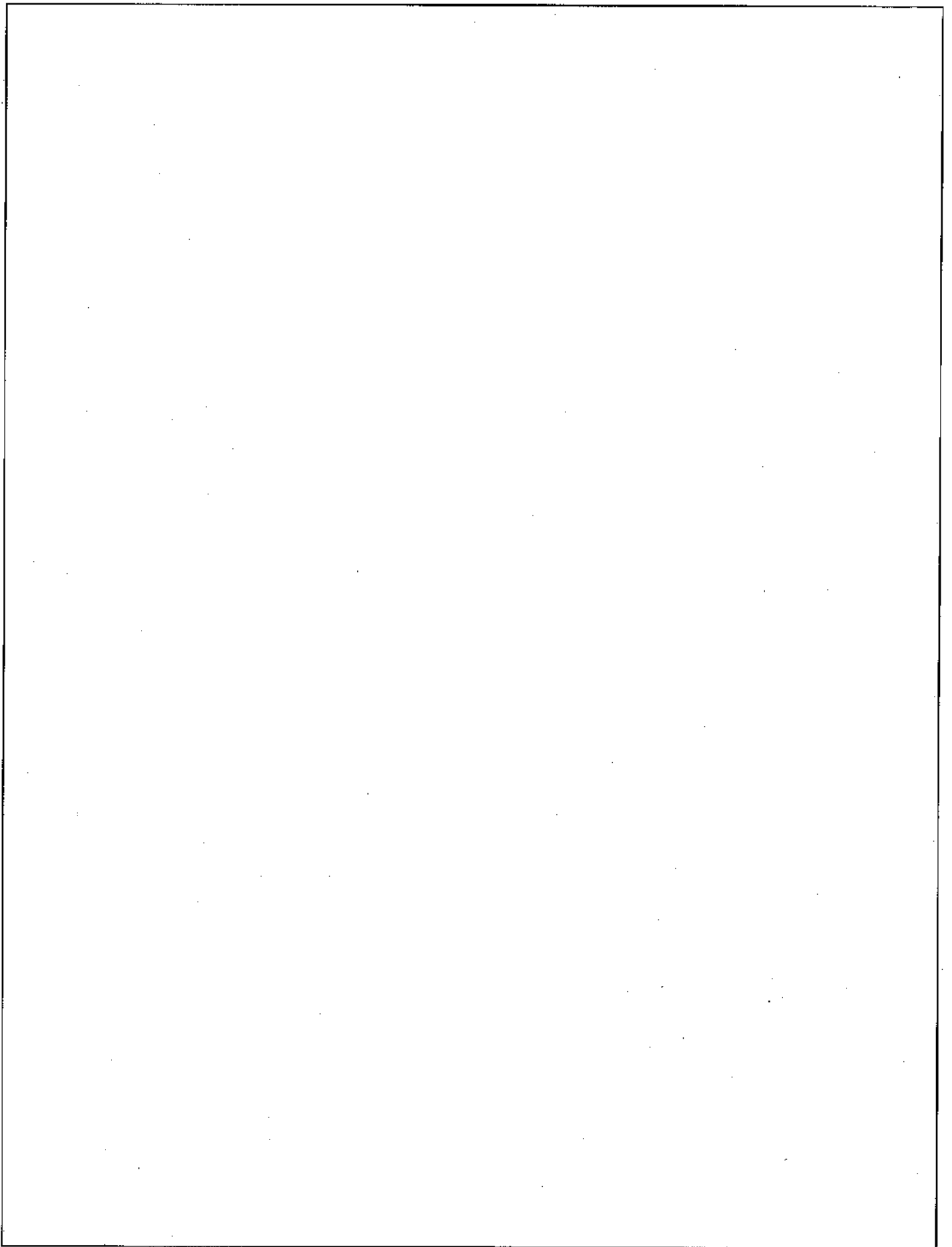
**Curriculum Framework and Scheme of Teaching &
Evaluation for B.Com. 5th and 6th Semester
to be introduced from the Academic Year 2023-24**

Based on
NATIONAL EDUCATION POLICY 2020 GUIDELINES

Four Year Undergraduate Programs

Bachelor of Commerce (B.Com.)

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



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

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
36	COM 5.1	Financial Management	DSC-13	3+0+2	60	40	100	4
37	COM 5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
38	COM 5.3	Principles and Practice of Auditing	DSC-15	4+0+0	60	40	100	4
39	COM 5.4	Elective 1	DSE-1	2+0+2	60	40	100	3
40	COM 5.5	Elective 2	DSE-2	2+0+2	60	40	100	3
41	COM 5.6	1. GST- Law & Practice 2. Digital Marketing	Vocational-1	2+0+2	50	50	100	3
42	COM 5.7	1. Internship* (4 Weeks Duration) 2. Minor Projects on Company Analysis*	3 Hours per Teacher for a batch of 50 students	3+0+0	-	100	100	3
Sub -Total (D)					350	350	700	24

Elective Groups and Courses:

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

* Guidelines are appended

Note:

1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from the above elective groups. Same elective groups should be continued in the 6th Semester also.
2. The students shall undergo 4 weeks of internship programme in any business organization immediately after completion of 4th Semester Examination but before the commencement of 5th Semester classes.


Registrar
Davangere University
Shivagangotri, Davangere.


Dr. Laxmana P.
Professor, Dean
Department of Commerce
Davangere University
DAVANGERE-2

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
43	COM 6.1	Advanced Financial Management	DSC-16	3+0+2	60	40	100	4
44	COM 6.2	Income Tax Law and Practice-II	DSC-17	3+0+2	60	40	100	4
45	COM 6.3	Management Accounting	DSC-18	3+0+2	60	40	100	4
46	COM 6.4	Elective 1	DSE-3	2+0+2	60	40	100	3
47	COM 6.5	Elective 2	DSE-4	2+0+2	60	40	100	3
48	COM 6.6	1. Assessment & Filing of ITRs 2. E-Commerce	Vocational-2	2+0+2	50	50	100	3
49	COM 6.7	1. Cyber Security 2. Employability Skills	SEC - SB	2+0+2	50	50	100	3
Sub -Total (D)					400	300	700	24

Elective Groups and Courses:

Discipline Specific Electives - VI Semester (6.4/6.5)										
Sl. No.	Course Code	Accounting	Course Code	Finance	Course Code	Marketing	Course Code	Human Resources	Course Code	Information Systems
1	A2	Indian Accounting Standards-2	P2	Investment Management	M2	Customer Relationship Management	H2	Human Resources Development	I2	Business Analytics - II

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM .5.1		
Name of the Course: Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
a) Understand the role of financial managers effectively in an organization. b) Apply the compounding & discounting techniques for time value of money. c) Take investment decision with appropriate capital budgeting techniques for investment proposals. d) Understand the factors influencing the capital structure of an organization. e) Estimate the working capital requirement for the smooth running of the business		
Syllabus:		Hours
Module No. 1: Introduction to Financial Management		12
Introduction –Meaning of Finance, Finance Function, Objectives of Finance function, Organization of Finance function -Meaning and definition of Financial Management; Goals of Financial Management, Scope of Financial Management, Functions of Financial Management, Role of Finance Manager in India. Financial planning– Meaning –Need – Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.		
Module No. 2: Time Value of Money		10
Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow, Multiple flow and Annuity -Discounting Technique-Present value of Single flow, Multiple flow – and Annuity.		
Module No. 3: Financing Decision		14
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis-Problems. Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. Problems.		
Module No. 4: Investment Decision		12
Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value, Internal Rate of Return and Profitability Index- Problems.		
Module 5: Working Capital Management		12
Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs – problems on estimation of working capital requirements. Dangers of excess and inadequate working capital, Merits of adequate working capital, Sources of working capital. Cash Management, Receivable Management, and Inventory Management (Concepts only).		

Skill Development Activities:

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

Books for reference:

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

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM 5.2		
Name of the Course: Income Tax Law and Practice - I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Comprehend the procedure for computation of Total Income and tax liability of an individual. - Understand the provisions for determining the residential status of an Individual. - Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits. - Compute the income house property for different categories of house property. - Comprehend TDS & advances tax Ruling and identify the various deductions under section 80.		
Syllabus:		Hours
Module No. 1: Basic Concepts of Income Tax		12
Introduction –Meaning of tax-, types of taxes, cannons of taxation. Brief history of Indian Income Tax, legal framework of taxation, Important definitions, assessment, assessment year, previous year including exceptions, assesses, person, income, casual income, Gross total income, Total income, Agricultural income, scheme of taxation, – Exempted incomes of individuals under section 10 of the Income Tax Act, 1961.		
Module No. 2: Residential Status and Incidence of Tax		10
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual.		
Module No. 3: Income from Salary		18
Introduction - Meaning of Salary -Basis of charge Definitions-Salary, Perquisites and profits in lieu of salary - Provident Fund -Transferred balance. - Retirement Benefits - Gratuity, pension and Leave salary. Deductions and Problems on Computation of Taxable Salary.		
Module No. 4: Income from House Property		10
Introduction - Basis for charge - Deemed owners -House property incomes exempt from tax, composite rent and unrealized rent. Annual Value -Determination of Annual Value - Deductions from Annual Value - Problems on Computation of Income from House Property.		
Module No. 5: Tax Deduction at Sources & Advance Tax Filing		10
Introduction - Meaning of TDS - Provisions regarding TDS - TDS to be made from Salaries - Filing of Quarterly statement – Theory and Problems; Advance Tax: Meaning of advance tax - Computation of advance tax - Instalment of advance tax and due dates. Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA and 80U as applicable to Individuals.		

Skill Developments Activities:

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

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.3 Name of the Course: Principles and Practice of Auditing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to - Understand the conceptual framework of auditing. - Examine the risk assessment and internal control in auditing - Comprehend the relevance of IT in audit and audit sampling for testing. - Examine the company audit and the procedure involved in the audit of different entities. - Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.		
Syllabus:		Hours
Module No. 1: Introduction to Auditing		10
Introduction - Meaning and Definition - Objectives- Types of Audit- Merits and Demerits of Auditing - Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers -Audit Note Book, Audit Programme - Qualities of an Auditor - Audit planning -Audit Documentation - Audit Evidence - Written Representation.		
Module No. 2: Risk Assessment and Internal Control		12
Introduction - Audit risk - Assessment of risk - Internal Control-Meaning and objectives- Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment, cash sales, and cash purchases.		
Module No. 3: Verification and Valuation of Assets and Liabilities		12
Meaning and objectives of verification and valuation - Position of an auditor as regards the valuation of assets- Verification and Valuation of different items of Assets- Land and Building, Plant and Machinery, Goodwill, Investments, Stock in Trade. Liabilities-Bills payable, Sundry Creditors and Contingent liabilities.		
Module No. 4: Company Auditor and Audit of other Entities		13
Company Auditor: appointment, Qualification, powers, duties and liabilities, professional ethics of an auditor. Other Entities: Audit Procedure of NGOs- Cooperative societies.		
Module 5: Audit Report & Professional Ethics		13
Introduction - Meaning - Elements of audit report -Types of audit report - Independent Auditor's report and their illustration; Professional Ethics: Code of Ethics - Professional Accountants in Public practices and business - Fundamental Principles of Professional Ethics.		

Skill Development Activities:

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

Books for Reference:

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

Note: Latest edition of books may be used.

Name of the Programme: Bachelor of Commerce (B.Com) Course Code: COM A1 Name of the Course: Indian Accounting Standards - 1		
Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.		
Course Outcomes: On successful completion of the course, the students' will be able to a) Understand the need and benefits of accounting standards. b) Prepare the financial statements as Indian Accounting standards. c) Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements d) Understand the Accounting Standards for Items that do not Appear in Financial Statements		
Syllabus		Hours
Module No. - 1 Introduction to Indian Accounting Standards.		08
Introduction- Meaning and Definition of Accounting Standards - Objectives of Accounting Standards - Benefits and Limitations of Accounting Standards - Process of Formulation of Accounting Standards in India - List of Indian Accounting Standards (Ind AS) -Applicability of Ind AS in India.		
Module No. - 2 Accounting Standard for items appear in Financial Statements.		10
Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) - Inventories (Ind AS 2) - Borrowing costs (Ind AS-23) - Investment Property (Ind AS-40) -objectives, Scope, definitions, Recognition Measurement and disclosures of the above mentioned Standards. Simple Problems on the above standards.		
Module No. - 3 Accounting Standards for items that do not Appear in Financial Statements.		09
Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34) - objectives, Scope, definitions, Recognition Measurement and disclosures of the above mentioned Standards. Simple Problems on the above standards.		
Module No. - 4 Liability Based Indian Accounting Standards.		08
Provisions, Contingent liabilities and contingent assets (Ind AS 37), Employee benefits (Ind AS - 19) - objectives, Scope, definitions, Recognition Measurement and disclosures of the above mentioned Standards. Simple Problems on the above standards.		

Module No. 5 Preparation of Financial Statements	10
Frame work for preparation of Financial Statements: Statement of Profit and Loss, Statement of changes in Equity, Balance Sheet and Notes to accounts. Problems on financial statements as per Schedule III of Companies Act, 2013.	
Skill Development Activities: 1. Explain the structure and functions of Indian Accounting Standards Board 2. Set out the procedure for issue of an Accounting Standard by the Accounting Standards Board. 3. List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures. 4. Explain the main provisions of Ind AS 2, Ind AS 16 and Ind AS 18 5. State and explain the provisions pertaining to Segment Reporting and Related Party Disclosure under Ind AS.	
Books for Reference: 1. Study material of the Institute of Chartered Accountants of India 2. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH 3. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers 4. Dr.A.L.Saini IFRS for India, Snow white publications. 5. CA Shibarama Tripathy Roadmap to IFRS and Indian Accounting Standards 6. Ghosh T P, IFRS for Finance Executives Taxman Allied Services Private Limited. Note: Latest edition of books may be used	

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM F1		
Name of the Course: Financial Institutions and Markets		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
a) Understand the structure of Indian financial system and its constituents.		
b) Outline the role of capital and money market in economic development.		
c) Comprehend primary and secondary market and its relevance in capital formation.		
d) Appraise the role played by banking and development financial institutions in economic development so far.		
e) Understand the different types of NBFCs and their contribution.		
Syllabus:		Hours
Module No. 1: Financial System in India		08
Introduction - Meaning of Financial System- Financial concepts - Constituents of Financial System - Structure of Financial System - Role of Financial system- Functions of Financial System - Development of Financial System in India. Financial Sector Reforms - Financial System and Economic Development - Weakness of Indian financial system.		
Module No. 2: Capital Market & Money Market		08
Capital Market: Meaning -Structure, Importance - Functions - Players in the Capital Market - Instruments of Capital Market - Components of Capital Market. Money Market: Meaning-Structure, functions -Importance -- Instrument of Money Market.		
Module No. 3: Primary Market & Secondary Market		10
Primary Market: Meaning, features, players of primary market, Instruments in primary market, Merits and Demerits of primary markets-- Methods of floating new issues: Public issue-Offer for sale - Right Issue - Private placement - Problems of Indian Primary Markets. Secondary Market: Meaning, structure, functions, players in Stock Market, Merits and Demerits of stock markets. Function of stock exchanges of BSE- NSE -Listing of securities - Problems of Indian Stock Market.		
Module No. 4 Banking & Development of Financial Institutions		12
Banking: Introduction - Meaning - Role and functions - Types of Banks; Development Financial Institutions: History - Management - Role & Functions of EXIM Bank - NABARD -SIDBI - NHB - LIC & GIC.		
Module No. 5: Non-Banking Financial Companies (NBFCs)		07
Introduction - Meaning- Role - Importance - Types of NBFCs - Insurance Companies - Loan Companies - Investment Companies - Leasing & Hire Purchase - Housing Finance, - Chit Funds - Mutual funds -Venture Capital Funds - Factors & Forfeiting - Credit Rating - Depository and Custodial Services.		

Skill Developments Activities:

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

Books for Reference:

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

Note: Latest edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM M1		
Name of the Course: Retail Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs.	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to - Understand the contemporary of retail management, issues, strategies and trends in Retailing. - Utilize the theories and strategies of retail planning. - Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context. - Prioritize the factors to be considered while fixing the price in retailing. - Comprehend the emerging trends in Retail Industry.		
Syllabus:		Hours
Module No. 1: Introduction to Retailing		08
Introduction - Meaning and Definition - Characteristics of Retailing -Functions of Retailing- Types of Retailing- Forms of Retailing based on ownership. Retail Theories- Wheel of Retailing- Retail Life cycle- Retail Business in India. Influencing factor- Present Indian retail scenario. International Perspective in Retail Business.		
Module No. 2: Consumer Behaviour in Retail Business		10
Buying Decision Process and its Implication on Retailing - Influence of Group and Individual Factors, Customer Shopping Behaviour, Customer Service and Customer Satisfaction. Retail Planning Process: Factors to Consider in Preparing a Business Plan - implementation - Risk Analysis.		
Module No. 3: Retail Operations		10
Factors Influencing location of Store - Market Area Analysis - Trade Area Analysis - Rating Plan method - Site Evaluation. Retail Operations: Stores Layout and Visual Merchandising, Stores designing, Space Planning, Inventory Management, Merchandise Management, Category Management.		
Module No. 4: Retail Marketing Mix		07
Product: Decisions Related to Selection of Goods (Merchandise Management Revisited) Decisions Related to Delivery of Service. Pricing: Influencing Factors - Approaches to Pricing - Price Sensitivity - Value Pricing - Markdown Pricing. Place: Supply Channel- SCM Principles - Retail Logistics - Computerized Replenishment System- Corporate Replenishment Policies. Promotion: Setting objectives - Communication Effects - Promotional Mix. Human Resource Management in Retailing - Manpower Planning - Recruitment and Training - Compensation - Performance Appraisal Methods.		
Module No. 5: Impact of Information Technology in Retailing		10
Non-Store Retailing (E-Retailing) - The Impact of Information Technology in Retailing - Integrated Systems and Networking - EDI - Bar Coding - Electronic Article Surveillance Electronic Shelf Labels - Customer Database Management System. Legal Aspects in Retailing, Social Issues in Retailing, Ethical Issues in Retailing. Artificial Intelligence in Retailing.		

Skill Developments Activities:

- a. Identify any 10 Retail Business Stores at your Convenues.
- b. Visit any Established Retail Mall and Draw a Chart of Product Segmentation.
- c. Make a list of factors influencing choice of retail stores.
- d. Conduct a survey after sale service of any retail outlet.
- e. Contact any retailer, collect the information on factors influencing retail pricing.
- f. Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of books may be used

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: Com.H1		
Name of the Course: Human Resource Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & Field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Understand the framework, importance & Challenges of human resources management. b) Outline the human resources planning, recruitment & Selection process. c) Analyse the different types of training & development methods in the present context. d) Identify the Strength and weakness of different performance appraisal techniques & compensation policies. e) Determine the significance of employees' maintenance & employees relations.		
Syllabus:		Hours
Module No. 1: Introduction to HRM		10
Human Resource Management: Introduction -Concepts and Functions - Role - Status and Competencies of HR Manager - HR Policies - Evolution of HRM - HRM vs Personnel Management - Emerging Challenges of Human Resource Management - Workforce Diversity- HRM issues in Indian organisations -Human Resource Information System- Emerging trends in HRM.		
Module No. 2: Human Resources Planning, Recruitment & Selection		09
Human Resource Planning: Introduction - Concepts - Quantitative and Qualitative dimensions- Job analysis - Job description and Job specification-Importance and Benefits of HRP; Recruitment: Concepts-Sources - Techniques-Factors influencing recruitment ; Selection: Concepts and Steps in Selection Process; Test and Interviews; Placement and Induction- Emerging trends in HR Planning, Recruitment and Selection.		
Module No. 3: Training and Development		10
Training: Introduction - Concepts and Importance - Identifying Training and Development Needs - Designing Training Programmes; Role-Specific and Competency-Based Training- Evaluating Training Effectiveness-Training Process Outsourcing; HRD: Introduction - Meaning- Role of training in HRD - Knowledge Management - Career Development- Emerging trends in HR Training and Development.		
Module No. 4: Performance Appraisal & Compensation		09
Performance Appraisal: Introduction - concepts - Nature - objectives and importance; techniques of performance appraisal - potential appraisal and employee counselling - job changes - Transfers and Promotions - Downsizing - VRS; Compensation: Introduction - Concept and Policies - Job evaluation- methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Emerging trends in Performance Appraisal & Compensation.		
Module No. 5: Maintenance & Employee Relations		07
Introduction- Employee health and safety - employee welfare - social security - Employer-Employee Relations: An overview -grievance-handling and redressal; Industrial Disputes: causes and settlement, emerging trends in compensation and		

maintenance. Emerging trends in Employee Maintenance & Relations.

Skill Development Activities:

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

Text Books:

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

Note: Latest edition of text books may be used.

Name of the Program: Master of Commerce (M.Com.)		
Course Code: Com.I 1		
Name of the Course: Business Analytics - I		
Course Credits	No. of Teaching Hours	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classroom lectures, Group Discussions, Seminars and Computer Lab & Assignments, etc.		
Course Outcomes: On successful completion of the course, the students will be able to		
a) Demonstrate the application of business analytics. b) Analyse the importance of data warehousing and data mining. c) Apply the analytics in the data collection and data modelling. d) Demonstrate the visualisation of data. e) Exhibit the business modelling using excel.		
Syllabus:		Hours
Module No. 1: Introduction to Business Analytics		08
Concept of analytics, Types of Analytics, Application fields - Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, organization and source of data, importance of data quality, dealing with missing or incomplete data, Role of Data Scientist in Business & Society		
Module No. 2 : Data Bases, Data Warehousing and Data Mining		10
Types of Data Sources- Structured Vs Semi structured Vs Unstructured data, Data Warehouse Vs Databases, Relational Database vs Non-Relational Database, RDBMS Data structures, Columnar Data structures. Data Mining meaning, Association Rules and clustering, Decision trees, Random forests		
Module No. 3: Analytics Methodology		10
Introduction to Analytics Methodology, preparing objectives & identifying data requirements, Data Collection, Understanding data, Data preparation - Data Cleansing, Normalisation, Data preparation, Data Blending, Data Modelling, Evaluation & feedback.		
Module No.4: Visualisation of Data		10
Introduction, Data summarization methods; Tables, Graphs, Charts, Histograms, Frequency distributions, Relative Frequency Measures of Central Tendency and Dispersion; Box Plot; Basic probability concepts, conditional probability, Probability distributions, Continuous and discrete distributions, sequential decision making.		
Module No. 5: Business Modelling using MS-Excel		07
Introduction - Functions - formulae - Filters - Conditional formatting - Pivot tables - Monte Carlo simulation. Relevant case studies and articles.		
Skill Development Activities:		
1. Contact the data scientist and discuss his role and responsibilities in his job. 2. Prepare report on data visualization. 3. Practice business modelling using MS Excel. 4. Any other activities in addition to the above, which are relevant to the course		
Reference Books:		
1. Kumar, Dinesh U, Business Analytics - The science of Data-driven Decision		

Making, Wiley India.

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

Note: Latest edition of reference books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 5.6 (1) Name of the Course: GST-Law & Practice		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to a) Comprehend the concepts of Goods and Services tax. b) Understand the GST registration process. c) Comprehend the input tax credit. d) Know the GST Assessment and its computation. e) Know the valuation of Goods and Services under GST.		
Syllabus:		Hours
Module No. 1: Introduction to GST		08
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act, 2017-Feature and Important definitions.		
Module No. 2: GST Registration and Taxable Event		08
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.		
Module No. 3: Input Tax Credit		08
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.		
Module No. 4: GST Assessment		08
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.		
Module No. 5: Valuations of Goods and Services Under GST		13
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money, valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.		

Skill Development Activities:

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

Books for Reference:

1. V.S.Datey, Goods and Services Taxes, Taxman.
2. Sathpal Puliana, M. A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
3. Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore.
4. H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax.
5. H.C. Mehotra and S.P. Goyal, Goods and Services Tax.
6. Ghousia Khatoon, C.M. Naveen Kumar and S.N. Venkatesh, Goods and Services Tax, Himalaya Publishing House, Bangalore.
7. R.G. Saha, S.K. Podder and Shruthi Prabhakar, Fundamentals of GST and Customs Act, Himalaya Publishing House.
8. G. B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM 5.6 (2)		
Name of the Course: Digital Marketing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to f) Gain knowledge on Digital Marketing, Email marketing and Content marketing. g) Understand Search Engine Optimization tools and techniques h) Gain skills on creation of Google AdWords & Google AdSense i) Gain knowledge on Social Media Marketing and Web Analytics. j) Gain knowledge on YouTube Advertising & Conversions.		
Syllabus:		Hours
Module No. 1: Introduction to Digital Marketing		08
Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms. Digital Marketing students, professional and Business Email Marketing :Importance of e-mail marketing, e-mail Marketing platforms, Creating e-mailers, Creating a Contact Management and Segmentation Strategy, Understanding e-mail Deliverability & Tracking e-mails, How to create Effective & Unique e-mail Content, Outlining the Design of Your Marketing e-mails, Open rates and CTR of e-mail, Drive leads from e-mail, What are opt-in lists , Develop Relationships with Lead Nurturing & Automation Content Marketing: Understanding Content Marketing, Generating Content Ideas, Planning a Long-Term Content Strategy, Building a Content Creation Framework, Becoming an Effective Writer , Extending the Value of Your Content through Repurposing, How to Effectively Promote Content, Measuring and Analyzing Your Content.		
Module No. 2: Search Engine Optimization (SEO)		10
Search Engine Optimization (SEO):Meaning of SEO, Importance and Its Growth in recent years, Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension), Recent Google Updates & How Google Algorithms works On Page Optimization (OPO), Off-Page Optimization Misc SEO Tools: Google Webmaster Tools, Site Map Creators, Browser-based analysis tools, Page Rank tools, Pinging & indexing tools, Dead links identification tools, Open site explorer, Domain information/who is tools, Quick sprout, Google My Business.		
Module No. 3: Google AdWords & Google AdSense		08
Google AdWords: Google Ad-Words Fundamentals, Google AdWords Account Structure, Key terminologies in Google AdWords, How to Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process, Ad approval process, Keyword Match types , Keyword targeting & selection (Keyword planner), Display Planner, Different types of extensions , Creating location extensions, Creating call extensions, Create Review extensions; Bidding techniques - Manual / Auto , Demographic Targeting / Bidding, CPC-based, CPAbased & CPM-based accounts., Google Analytics Individual Qualification (GAIQ), Google AdSense : Understanding ad networks and AdSense's limitations, Learning which situations are best for using AdSense, Setting up an AdSense account, Creating new ad units, Displaying ads on a website, Configuring channels and ad styles, Allowing and blocking ads , Reviewing the AdSense dashboard, Running AdSense reports and custom reports, Exporting data, Reviewing payee and account settings.		
Module No. 4: Social Media Marketing (SMM) & Web Analytics		10

Social Media Marketing (SMM) Facebook Marketing, Twitter Marketing, LinkedIn Marketing, Google plus Marketing, YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs The ROI in Social Media Marketing, Tools and Dashboards, Reputation management Web Analytics: The need & importance of Web Analytics, Introducing Google Analytics, The Google Analytics layout , Basic Reporting, Basic Campaign and Conversion Tracking, GoogleTag Manager, Social Media Analytics, Social CRM & Analytics, Other Web analytics tools, Making better decisions, Common mistakes analysts make.

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

09

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

Skill Development Activities:

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

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM 6.1		
Name of the Course: Advanced Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
a) Understand and determine the overall cost of capital. b) Comprehend the different advanced capital budgeting techniques. c) Understand the importance of dividend decisions. d) To demonstrate the computation of EVA and MVA. e) Enable the ethical and governance issues in financial management.		
Syllabus:		Hours
Module No. 1: Cost of Capital		14
Cost of Capital: Meaning and Definition - Significance of Cost of Capital - Types of Capital - Computation of Cost of Capital - Specific Cost - Cost of Debt - Cost of Preference Share Capital - Cost of Equity Share Capital - Weighted Average Cost of Capital - Problems.		
Module No. 2: Risk Analysis in Capital Budgeting		14
Risk Analysis - Types of Risks - Risk and Uncertainty - Techniques of Measuring Risks - Risk adjusted Discount Rate Approach - Certainty Equivalent Approach - Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation - Decision Tree Analysis - Problems. .		
Module No. 3: Dividend Decision and Theories		14
Introduction - Dividend Decisions: Meaning - Types of Dividends - Types of Dividends Policies - Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance - Walter's Model and Gordon's Model and Theory of Irrelevance - The Miller-Modigliani (MM) Hypothesis - Problems.		
Module No. 4: EVA and MVA		08
Introduction - meaning of EVA and MVA, importance, application of methods, problems on EVA and MVA.		
Module No. 5: Ethical and Governance issues		08
Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical issues in Financial Management, Agency Relationship, Transaction Cost Theory, Governance Structures and Policies, Social and Environmental Issues.		

Skill Development Activities:

1. Visit an organization in your town and collect data about the financial objectives.
2. Compute the specific cost and weighted average cost of capital of an Organization, you have visited.
3. Collect the EVA of select companies and analyze the same.
4. Meet the financial manager of any company, discuss ethical issues in financial management.
5. Collect the data relating to dividend policies practices by any two companies.
6. Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.2 Name of the Course: Income Tax Law & Practice - II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to a) Understand the procedure for computation of income from business and other Profession. b) The provisions for determining the capital gains. c) Compute the income from other sources. d) Demonstrate the computation of total income of an Individual. e) Comprehend the assessment procedure and to know the power of income tax Authorities.		
Syllabus:		Hours
Module No. 1: Profits and Gains of Business and Profession		20
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocates and Chartered Accountants.		
Module No. 2: Capital Gains		10
Introduction - Basis for charge - Capital Assets - Types of capital assets - Transfer - Computation of capital gains - Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.		
Module No. 3: Income from other Sources		10
Introduction - Incomes taxable under Head income other sources - Securities - Types of Securities - Rules for Grossing up, Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.		
Module No. 4: Set Off and Carry Forward of Losses & Assessment of individuals.		10
Introduction - Provisions of Set off and Carry Forward of Losses (Theory only) - Computation of Total Income and tax liability of an Individual.		
Module No. 5: Assessment Procedure and Income Tax Authorities:		10
Introduction - Due date of filing returns, Filing of returns by different assesses, E-filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions were quoting of PAN is compulsory. Income Tax Authorities their Powers and duties.		

Skill Development activities:

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

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.3 Name of the Course: Management Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to a) Demonstrate the significance of management accounting in decision making. b) Analyze and interpret the corporate financial statements by using various techniques. c) Compare the financial performance of corporates through ratio analysis. d) Understand the latest provisions in preparing cash flow statement. e) Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.		
Syllabus:		Hours
Module No. 1: Introduction to Management Accounting		12
Introduction - Concept - Meaning and Definition - Significance - Scope - Objectives and Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant.		
Module No. 2: Financial Statements Analysis and Interpretation		14
Introduction - Meaning and Nature of financial statements - Limitations of financial statements - Essentials of a good financial statement. Analysis and interpretations- Meaning and definition of Financial of analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis - Problems.		
Module No. 3: Ratio Analysis		14
Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis -Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio - Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio -Debt payment period, Assets turnover ratio, Earnings per share and Price Earnings Ratio. Problems on Ratio Analysis.		
Module No. 4: Cash flow Analysis		12
Introduction- Meaning and Definition, Merits and Demerits, Provisions of Ind AS 7. Procedure of cash flow statement -Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cash flow statement as per Ind AS 7 (Indirect method only). Problems.		
Module No. 5: Management Audit & Reports on Management		08
Introduction - Meaning -Nature - Scope - Importance - Need - Objectives of management audit - Differences between Financial Audit and Management Audit - Steps involved in Management Audit. Reports on Management Review and Governance: Introduction - Report of Board of Directors - Management discussion analysis- Annual Report on CSR -		

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

Skill Development Activities:

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

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com) Course Code: COM A2 Name of the Course: Indian Accounting Standards-2		
Course Credits	No. of Hours per Week	Total No of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
a) Understand the preparation of consolidated financial statements as per Ind AS b) Learn the disclosures in the financial statements c) Understand the latest provisions of measurement-based accounting policies. d) Comprehend the Accounting and Reporting of Financial Instruments e) Analyse the Revenue based accounting standard.		
Syllabus		Hours
Module-1 Revenue based accounting standard		9
Revenue from Contracts with Customers (Ind AS 115), Fair Value Measurement (Ind AS 113) - objectives, Scope, definitions, Recognition Measurement and disclosures of the above mentioned Standards. Simple Problems on the above standards.		
Module No. 2 Disclosures in the Financial Statements		9
Employee benefits (Ind AS 19) Earnings per Share (Ind AS 33), Lease (Ind AS 116), Share-based Payment (Ind AS 102) - objectives, Scope, definitions, Recognition Measurement and disclosures of the above mentioned Standards. Simple Problems on the above standards.		
Module No. 3 Measurement Based on Accounting Policies		9
Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8), First time adoption of Ind AS (Ind As 101), Accounting for Government Grants and Disclosure of Government Assistance (Ind AS 20) - objectives, Scope, definitions, Recognition Measurement and disclosures of the above mentioned Standards. Simple Problems on the above standards.		
Module No. 4 Accounting and Reporting of Financial Instruments		9
Financial Instruments: Presentation (Ind AS - 32); Financial instruments (Ind AS 109); Financial instruments: Disclosures (Ind AS - 107) - - objectives, Scope, definitions, Recognition Measurement and disclosures of the above mentioned Standards. Simple Problems on the above standards.		
Module No. 5 Consolidated Financial Statement (Ind AS 110)		9
Meaning and Definition- Holding Company and Subsidiary Company, Steps in Preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve and Unreleased profit, and mutual indebtedness. Problems on Preparation of Consolidated financial statements.		

Skill Development Activities:

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

Books for Reference:

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

Note: Latest edition of text books may be used

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM F2		
Name of the Course: Investment Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
a) Understand the concept of investments, its features and various instruments.		
b) Comprehend the functioning of secondary market in India.		
c) Underline the concept of risk and return and their relevance in purchasing and selling of securities.		
d) Illustrate the valuation of securities and finding out the values for purchase and sale of securities.		
e) Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market.		
Syllabus:		Hours
Module No. 1: Concept of Investment		07
Introduction - Investment: Attributes, Economic vs. Financial Investment, Investment and Speculation, Features of a good investment, Investment Process.		
Module No. 2: Fundamental Analysis		12
Fundamental analysis-EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis.		
Valuation of securities: Valuation of Bonds and debentures and preference shares, equity shares- no growth rate, normal growth rate and super normal growth rate.		
Module No. 3: Risk & Return		10
Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return.		
Module No. 4 Technical Analysis		08
Technical Analysis - Concept, Theories- Dow Theory, Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators - Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency.		
Module No. 5: Portfolio Management		8
Portfolio Management: Meaning, Need, Objectives, process of Portfolio management, Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation -Simple problems.		
Skill Developments Activities:		
1. Collect and compare the data on financial instruments selected for investment from any five investors.		
2. Open Demat account, learn how to trade in stock market and submit the report on prospectus and challenges of stock trading.		
3. Discuss with investors on systematic and unsystematic risk analysis, submit report on the same.		
4. Calculate the intrinsic value of any five bonds listed on BSE / NSE, making necessary assumptions.		

5. Summarise the parameters of 'Economy Analysis' of any five countries and give your inference.
6. Any other activities, which are relevant to the course.

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM .M2 Name of the Course: Customer Relationship Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) To be aware of the nuances of customer relationship. b) To analyze the CRM link with the other aspects of marketing. c) To impart the basic knowledge of the Role of CRM in increasing the sales of the company. d) To make the students aware of the different CRM models in service industry. e) To make the students aware and analyze the different issues in CRM		
Syllabus:		Hours
Module No. 1: Evolution of Customer Relationship		10
Introduction - CRM- Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Features Trends in CRM , CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.		
Module No. 2: CRM Concepts		10
Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value, Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support.		
Module No. 3: Planning for CRM		08
Introduction -Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.		
Module No. 4: CRM and Marketing Strategy		07
Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.		
Module 5: CRM Planning and Implementation		10
Introduction - Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.		

Skill Development Activities:

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

Books for Reference:

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

Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM H2 Name of the Course: Human Resources Development		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to - Understand the need of HRD. - Comprehend the framework of HRD. - Know the models for evaluating the HRD programs. - Comprehend the need for employee counselling. - Apprehend the HR performance.		
Syllabus:		Hours
Module No. 1: Concepts of HRD		08
Introduction - Meaning and Definition of HRD, Need for HRD-Multiple Goals of HRD, HRD Department and its Task, HRD for Organizational Effectiveness, HRD in the Indian Context, HRD Mechanisms, Employee Empowerment, HRD as a Motivational Factor, Concerns of Trade Unions.		
Module No. 2: Frame Work of Human Resource Development		10
Frame work of Human Resource Development - HRD Processes - Assessing HRD Needs - HRD Model - Designing Effective HRD Program - HRD Interventions- Creating HRD Programs - Implementing HRD programs - Training Methods - Self Paced/Computer Based/ Company Sponsored Training - On-the-Job and Off-the-Job - Brain Storming - Case Studies - Role Plays - Simulations - T-Groups - Transactional Analysis.		
Module No. 3: Evaluating HRD Programs		08
Introduction- - Models and Frame Work of Evaluation - Assessing the Impact of HRD Programs - Human Resource Development Applications - Fundamental Concepts of Socialization - Realistic Job Review - Career Management and Development.		
Module No. 4: Management Development		09
Introduction - Employee counselling and wellness services - Counselling as an HRD Activity-Counselling Programs - Issues in Employee Counselling - Employee Wellness and Health Promotion Programs - Organizational Strategies Based on Human Resources.		
Module No. 5: HR Performance		10
Introduction -Work Force Reduction, Realignment and Retention - HR Performance and Bench Marking - Impact of Globalization on HRD- Diversity of Work Force - HRD programs for diverse employees - Expatriate & Repatriate support and development.		
Skill Development Activities: - Discuss with HR manager on HRD and report on the same. - Visit any Organisation in your locality, collect information and report on employee welfare facilities provided by the company. - Meet HR trainer, discuss their role and responsibilities. - Visit any Organisation, discuss with employees about effectiveness of training. - Any other activities, which are relevant to the course.		

Books for Reference:

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

Note: Latest Edition of books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: Com.I1 Name of the Course: Business Analytics - II		
Course Credits	No. of Teaching Hours	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classroom lectures, Group Discussions, Seminars and Computer Lab & Assignments, etc.		
Course Outcomes: On successful completion of the course, the students will be able to f) Demonstrate the use of time series. g) Analyse the results of simple and multiple linear regression. h) Apply the analytics in the functional areas. i) Comprehend the role of big data in the present context. j) Understand the emerging trends in business analytics.		
Syllabus:		Hours
Module No. 1: Time series		12
Introduction - Trend Analysis, Seasonality and cyclical behaviour, Moving Average, Exponential smoothing methods - Single exponential, double exponential, HOLT-WINTERS, ARIMA.		
Module No. 2 : Predictive Analysis		11
Simple linear regression: coefficient of determination, significance tests, residual analysis, confidence and prediction intervals. Multiple linear regression: coefficient of multiple coefficient of determination, interpretation of regression coefficients, categorical variables, heteroscedasticity, multi-collinearity, outliers, autoregression and transformation of variables.		
Module No. 3: Practices of Analytics		12
Multiclass Classification Techniques -Evaluating Predictive Models-Descriptive Analytics- Association Rules -Sequence Rules -Segmentation-Survival Analysis-Survival Analysis Measurements-Kaplan Meier Analysis-Parametric Survival Analysis-Proportional Hazards Regression-Extensions of Survival Analysis Models-Evaluating Survival Analysis Models-Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier-Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inferencing -Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft-Kaggle-Facebook-Amazon.		
Module No.4: Big Data and Emerging trends		12
Data for Big Data-Enterprise orientation for Big data -leadership -Targets-Analysts-Other Factors to Consider in Big Data Success-Emerging Technologies in Health Information Systems: Transforming Health in Information Era-Omics Revolution and Personalized Medicine-Genomic Data Integration into Medical Records-Socio-demographic Data for Health Records-Family Health History-Genomics Driven Wellness Tracking and Management System (GO-WELL)- Emerging trends of analytics in Education, Government, Finance & Supply Chain Management.		
Module No. 5: Business Analytics Future Trends		12
Role of Artificial Intelligence in Business, Machine Intelligence, Competitive Intelligence, Text Mining, Web Analytics (Web content mining, Web usage mining, Web structure mining), Role of Intelligent Agents in e-business, e-commerce, m-		

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

Skill Development Activities:

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

Reference Books:

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

Note: Latest edition of reference books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: COM 6.6 (1)		
Name of the Course: Assessment and Filing of ITRs		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
a) Understand the calculation of Depreciation and allowance b) Comprehend the assessment of partnership Firms and determine the tax liability. c) Comprehend the assessment of corporate entities and determine the tax liability. d) Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.		
Syllabus:		Hours
Module No. 1: Allowance of Depreciation		08
Introduction-Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems		
Module No. 2: Assessment of Partnership firms		10
Definition of Partnership, Firm and Partners - Assessment of Firms (Section 184) - Computation of Firm's Business Income - Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms (Use of available software package for computation of tax liability, Related Forms and Challans)		
Module No. 3: Assessment of Companies.		10
Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act --Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problems on Computation of Tax Liability (Use of Software Package-Quick Books/ Electro com)		
Module No. 4: Tax Under E-Environment		12
Filing of Income tax returns (ITR) - Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR -form 26AS significance returns-Advance Tax Sections-Tax Deducted at Source (TDS)- online payment of tax-problems on Advance Tax and TDS.] E-filing of return on Income Tax Portal, Verification of ITR..		
Module No. 5: Case laws and Amendments		05
Introduction - Recent Amendments in Filing of Returns as per Finance Bill; Recent Case Laws for guidance. Demonstration of filing of Returns of various kinds of assesses likw individuals, Firms and Companies.		

Skill Development Activities:

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

Books for Reference:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM 6.6 (2) Name of the Course: E-Commerce		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	(2+0+2) 4 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to k) Comprehend the concepts of E-commerce l) Understand the e-retailing benefits and key success factors m) Analyse the benefits of EDI n) To understand Cyber security o) Know the Issues in E-commerce.		
Syllabus:		Hours
Module No. 1: E-commerce and its Technological Aspects		08
Overview of developments in Information Technology and Defining E-Commerce: The scope of E-commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E-Commerce Architecture.		
Module No. 2: Consumer Oriented E Commerce		10
E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of e-retailing, Features of e-retailing. e-services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e-entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.		
Module No. 3: Electronic Data Interchange:		10
Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheque and credit cards on the Internet.		
Module No. 4: Security in E Commerce Threats in Computer Systems:		08
Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.		
Module No. 5: Issues in E-Commerce		09
Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance.		

Skill Development Activities:

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

Books for Reference:

1. Elias. M. Awad, "Electronic Commerce", Prentice-Hall of India Pvt Ltd.
2. RaviKalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley.
3. Efraim Turban, Jae Lee, David King, H.Michael Chung, "Electronic Commerce-A ManagerialPerspective", Addison-Wesley.
4. . Elias M Award, "Electronic Commerce from Vision to Fulfilment", 3rd Edition, PHI, Judy Strauss, Adel El-Ansary, Raymond Frost, "E-Marketing", 3REdition, Pearson Education.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: COM Name of the Course: Employability Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to a) Have the information on various vacancies notified by Central and State Government authorities as well as Private organizations. b) Solve the problems on quantitative aptitude, logical reasoning and analytical ability. c) Demonstrate the basic computer skills like MS word, MS excel, MS PPTs. Email etiquettes Etc., d) Exhibit the communication and leadership skills. e) Conduct self SWOC analysis and set his career goals.		
Syllabus:		Hours
Module 1: Competitive Examinations		06
Central Government Examinations: UPSC, SSC, IBPS, LIC, RRB, RBI, NABARD and Department of Posts. Karnataka State Government Examinations: KPSC, KEA, KSPEB. Eligibility criteria for various examinations. Common Examination pattern. Private Organizations: Access vacancies from Naukari.com; Indeed.com; shine.com; linkedin.com etc., Practical: Explore various vacancies notified by the above-stated authorities.		
Module 2: Quantitative aptitude, logical reasoning, and analytical ability		12
Quantitative aptitude: Percentage, Profit or loss calculation, Time and work, Speed and Distance, Ratio and proportion. (Simple problems) Logical Reasoning: Coding and Decoding, Blood Relations, Directions, and Venn Diagram. Analytical Ability: Statement and assumptions and Data interpretation. Practical: Conduct Mock competitive examination for quantitative aptitude, logical reasoning and analytical ability.		
Module 3: Digital Literacy		08
Basic computer skills: MS Word and MS Excel (only layout, basic operations and shortcut keys). MS PowerPoint, Internet and web browsing skills, Email etiquette. Practical: Draft an Email to the HR of a company as an aspirant for the job by attaching your resume.		
Module 4: Soft Skills		09

Communication Skills: Verbal and Non-verbal communication, Effective listening skills, Excellent writing skills, and Presentation skills.
Interpersonal Skills: Understanding the importance of teamwork, Conflict resolution, and Building positive relationships with team members.
Leadership skills: importance and Effective leadership.
Practical: As a team leader write a draft appreciation letter to the team members for the completion of the project successfully.

Module 5: Career Development and Workplace Etiquette -10hrs	10
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Career Development: SWOC analysis for self-assessment, Setting career goals and creating a career plan, Job search strategies, Interview skills, and effective resume writing.

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

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

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

Books for Reference:

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

Note: Latest edition of books may be used

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

Index

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Guidelines Governing an Organizational Study for Bachelor of Commerce

20UGOS 1.0	An Overview of the Organisational Study
	The organisational study is an important ingredient of education at UG programs. It is an attempt to bridge the gap between professional world and academic institutions. It would be a replication of real work environment. It expects the students to experience the rigor of professional environment in form and substance. It also develops technical, analytical, social and communication skills among students. Students are expected to carry out the study with commitment, quality and integrity.
20UGOS 1.1	Objectives of the Organisational Study
	Primary Objective: 1) The primary purpose of this study is to fulfillment of the requirements for the degree of Bachelor of Commerce. Secondary Objective: 2) To extend the education and evaluation beyond the classroom of the University. 3) To familiarize with the business organizations. 4) Understand how the theoretical knowledge can be applied to the practical situations and examine an organization's issues and identify its opportunities/ problems and also suggest corrective measures. 5) To familiarize with the different departments in the organization and their functioning 6) It seeks out and focuses attention on many hidden attributes, which do not surface in the normal class room situations. These attributes are intellectual ability, professional judgment and decision making ability, integrated critical thinking, inter-disciplinary approach, skills for data handling, ability in written and oral presentation and sense of responsibility etc.
20UGOS 1.2	Organisations for the study
	1) Micro, Small, Medium and Large Scale organizations 2) Sole Properties and Partnership with minimum of four functional departments. 3) Non - Government Organisations (NGOs) 4) Development agencies

	5) Government departments and local bodies 6) Any other Organisations with minimum of four functional departments.
20UGOS 2.0	Commencement of an Organisational Study
20UGOS 2.1	1) Students of the V Semester, after completion of the Semester End Examination have to undergo the organisational study as per the Calendar of Events issued by the Head of the Department. 2) This organizational study carries six (2) credits during VI semester of the program. 3) Once the Organization is chosen, the students shall submit a duly filled in Registration form to the guide. The format of the Registration Form is shown in Appendix I. This Registration form shall be maintained by the HOD, Department of Commerce, 4) The student should submit the organisational study as per the time schedule and the prescribed format. The format for the proposal is shown in Appendix II. 5) Students and the guide shall have regular interaction. The internship work diary shall be maintained by the respective guides in order to enhance the quality of Organisational Study. The format for the diary is shown in Appendix III.
20UGOS 2.2	Role and Responsibilities of Guides:
	1) Internal Guides/Faculty Guide (College guides): a) Faculty Guide with M.Com./MBA or any other equivalent degree can guide the students for the organisational study. b) The guide shall monitor the progress of the students under their guidance from the selection of the organization to the submission of the report. c) The guides are authorized to reject the report, if it does not meet the expected standard quality as per the guidelines. 2) External Guides (Company guides): a) The Company guide has to arrange induction program's to make the students familiar with the hierarchy of a particular organization. b) The Company guide has to train the students regarding data collection and presentation of the report. c) The Company guide has to finally assess the students by objectively looking at the targets achieved and the reports submitted.

	d) Establish a weekly assessment for the intern to review progress and satisfaction with the organisational study. e) Expected responsibility of the company guide is to establish a professional rapport with faculty/internal guide from time to time, this is important because faculty guide contributes to the theoretical knowledge of the students and the company guides add corporate/practical knowledge, if these two are in perfect synchronization, then the output would be fine-tuned.
20UGOS 3.0	Report Writing:
20UGOS 3.1	1) Following are the preliminary pages of the organisational study report, Students shall follow the same sequence. a) Cover Page and Title Page (Format – Appendix IV) b) Certificate from the Company c) Declaration by the students (Format – Appendix V) d) Certificate of Originality by the Guide (Format-Appendix VI) e) Acknowledgements f) Table of Contents (Format- Appendix VII) g) List of Tables (Format – Appendix VIII) h) List of Graphs (Format – Appendix IX) i) Executive Summary
20UGOS 3.2	Contents of the Chapters: This section gives indicative framework for the students towards the contents of the chapters in organisational study: 1) Chapter 1: Introduction: It includes significance of the organizational study, Objectives of the study, Methodology of the study, Limitations of the study etc. 2) Chapter 2: Industry Profile & Company Profile: Industry Profile includes a brief introduction of the background of the Industry and the latest trends in the Industry. Company profile includes background and inception of the company, Nature of the business carried, Mission, Vision, Values, Goals and objectives and Quality Policy, Product/Services Profile, Area of Operation – Global/National/Regional, Ownership Pattern, Competitors Information, Infrastructural facilities, Achievement Awards, strategic perspective plan (if any). 3) Chapter 3: Organisation Structure: It includes Organizational structure, Main offices & Comments on the organizational structure etc.

	4) Chapter 4: Departmental study/ Functional Areas: It includes structure and functions of the departments. Students shall conduct at least four departmental study. - Production Department - Human Resource Department - Finance Department - Marketing Department - Research and Development - MIS/IT (A brief insight into each department – its functions and interconnectedness with the other departments). 5) Chapter 5: SWOT Analysis and Interpretations: SWOT Analysis: Strengths, Weaknesses, Opportunities and Threats for the Organization. 6) Chapter 6: Summary of Findings, Suggestions and Conclusion 7) Learning Experience 8) Bibliography (Format - Appendix X) 9) Appendices / Annexures (If Any): The Appendices contain material which is of interest to the reader but not an integral part of the report and any problem that have arisen that may be useful to document for future reference. Note: Students should refer the Annual Reports/Financial statements, Chairman and AGM Report (latest).
20UGOS 3.3	Presentation of the Report:
	- Typing should be done on one side of the A-4 size paper. - The left side margin should be 1.75 inches, the right, top and bottom margin should be 1 inch each. - Font size: Chapter heading: 14; Sub-heading: 12 (Bold) and text of the running matter: 12. - Fonts to be used are Times New Roman. - The text of the report should have 1.5 line spacing; quotations and foot notes should be in single-line space. - Chapter heading should be capitalized and should be kept at center. - Tables, graphs and diagrams should have respective number, captions and source. - The body of the report can be in the range of 15 to 25 pages.

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

	b) HOD, Department of commerce, Concerned College shall prepare the panel of examiners to conduct of viva voce for 20 marks as per the Viva voce format (Appendix XII). c) It is the responsibility of the HOD, Department of Commerce, Concerned College to submit the final consolidated marks to the University as per the calendar of events as notified by the University.
20UGOS 6.0	Miscellaneous
20UGOS 6.1	The organisational guidelines should be read as a whole for the purpose of any interpretation.
20UGOS 6.2	Wherever the words "he", "him", "his" occur in the regulations, they include "she", "her", "her's".
20UGOS 6.3	In case of any doubt or ambiguity in the interpretation of the guidelines mentioned in the guidelines, the decision of the Dean, Faculty of Commerce, shall be final.
20UGOS 6.4	The University may change or amend the guidelines at any time, and the changes or amendments made shall be applicable to all the students with effect from the date notified by the University.

Appendixes:

Appendix I Registration Form

1. Name of the Student :
2. Name of the Guide :
3. Name of the Company :
4. Write a brief note on your company: (Minimum 150 to 200 words)

Student Signature

Guide Signature with date

Appendix II

Format of Proposal:

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

Appendix III

Internship Work Diary

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

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

Signature of the Student

Appendix IV: Sample

COVER PAGE & TITLE PAGE

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

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

BACHELOR OF COMMERCE

of

DAVANGERE UNIVERSITY

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



By (Font Size 14-Italic)

Name

Reg. No. ...

Under the guidance of

Name of guide.

Designation of guide

Davangere University

DAVANGERE UNIVERSITY

2020-2023 (Font Size 14)

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

Appendix V

DECLARATION (BY THE STUDENT)

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

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

Place:

Name :

Date:

Register Number:

Appendix VI

CERTIFICATE OF ORIGINALITY (To be given by Guide and Department)

Date:

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

SIGNATURE OF THE GUIDE

SIGNATURE OF THE HOD

DATE:

DATE:

Appendix VII
Table of Contents

Report Structure

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Chapter No.	INDEX	Page No
1	Introduction	
2	Industry Profile & Company Profile	
3	Organisation Structure	
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List of Tables

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Appendix IX
List of Figures

Figure Number	Figure Name	Page Number
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Appendix X

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

Books

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

Edited Volume

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Reports and Gazettes

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

Newspapers and Magazines

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

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Ram Mohan, T.T. (2004) "Privatisation in China: Softly, Softly Does it", accessed on 02/10/2010 at <http://www.iimahd.ernet.in/publications/public/Fulltext.jsp?wp-no=2004-09-04>.

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

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

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

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

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

Index

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2.	23UGCA 2.0	Commencement of a Company Analysis	2
3.	23UGCA3.0	Report Writing	3
4.	23UGCA 4.0	Submission of the Report	4
5.	23UGOS 5.0	Evaluation of the Report	5
6.	23UGCA 6.0	Miscellaneous	6
7.	23UGCA 7.0	Appendixes including report evaluation and viva- voce format	6 - 13

Guidelines Governing Company analysis report for Bachelor of Commerce

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

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

23UGCA 2.2	Role and Responsibilities of Guides:
	1) Internal Guides/Faculty Guide (College guides): a) Faculty Guide with M.Com./MBA or any other equivalent degree can guide the students for the Company analysis report. b) The guide shall monitor the progress of the students under their guidance from the selection of the Company to the submission of the report. c) The guides are authorized to reject the report, if it does not meet the expected standard quality as per the guidelines.
23UGCA 3.0	Report Writing:
23UGCA 3.1	1) Following are the preliminary pages of the Company analysis report, Students shall follow the same sequence. a) Cover Page and Title Page (Format – Appendix IV) b) Certificate from the Company c) Declaration by the students (Format – Appendix V) d) Certificate of Originality by the Guide (Format-Appendix VI) e) Acknowledgements f) Table of Contents (Format- Appendix VII) g) List of Tables (Format – Appendix VIII) h) List of Graphs (Format – Appendix IX) i) Executive Summary
23UGCA 3.2	Contents of the Chapters: This section gives indicative framework for the students towards the contents of the chapters on Company analysis report Note: The entire report shall be prepared based on secondary data. 1) Chapter 1: Introduction: Provide a brief overview of the company, inception of the company, Nature of the business carried, Mission, Vision, Values, Goals and objectives and Quality Policy, Product/Services Profile, Area of Operation – Global/National/Regional, Ownership Pattern, Competitors Information, Infrastructural facilities, Achievement Awards, strategic perspective plan (if any). 2) Chapter 2: Financial and Market analysis: Financial Analysis: Analyze the company's financial statements (Statement of Profit or Loss, Statement of Financial Position, Statement of Cash flow)

	- Assess key financial ratios (liquidity, profitability & turnover) to evaluate the company's financial health. Market Analysis: - Evaluate the company's position within its industry, - Examine market trends, competition, and potential growth opportunities. 3) Chapter 3: Management and Leadership: - Discuss the company's leadership team and their qualifications. - Assess the company's corporate governance and decision making processes. 4) Chapter 5: SWOT Analysis : - Identify the company's Strengths, Weaknesses, Opportunities and Threats. 5) Chapter 6: Summary of Findings, Suggestions and Conclusion: - Summarize the key findings of the analysis, - provide recommendations for enhancing its performance and competitiveness - Emphasize the overall outlook for the company. 6) Learning Experience 7) Bibliography (Format - Appendix X) 8) Appendices / Annexures (If Any): The Appendices contain material which is of interest to the reader but not an integral part of the report and any problem that have arisen that may be useful to document for future reference. Note: Students should refer the Annual Reports/Financial statements, Chairman and AGM Report (latest).
23UGCA 3.3	Presentation of the Report:
	a) Typing should be done on one side of the A-4 size paper. b) The left side margin should be 1.75 inches, the right, top and bottom margin should be 1 inch each. c) Font size: Chapter heading: 14; Sub-heading: 12 (Bold) and text of the running matter: 12. d) Fonts to be used are Times New Roman. e) The text of the report should have 1.5 line spacing; quotations and foot notes should be in single-line space. f) Chapter heading should be capitalized and should be kept at center. g) Tables, graphs and diagrams should have respective number, captions and source.

	h) The body of the report can be in the range of 15 to 25 pages. i) All pages in main text should carry the Arabic numerals placed on the bottom at the centre. The Title page, Acknowledgement, Table of contents etc. should be numbered in lower case Roman numerals. j) The numbering of chapters, divisions and sub-divisions should be done, using Arabic numerals only. For example, sub-division 2 under division 4 of chapter 3 should be numbered as 3.4.2. k) Table and Figures appearing in the main text should have appropriate numbers and captions. The third table in Chapter Two, the number of Table should be assigned as 2.3. Tables and Figures should appear at the centre. l) Endnotes should be numbered consecutively within each chapter or throughout the entire report. Citations on the main text should carry the author(s) name with year, say for example, Sharma (2011) or (Sharma, 2011) as the case requires. The full reference for the citation should appear in the Bibliography.
23UGCA 3.4	Plagiarism:
	a) Copying of material from any source without appropriate referencing the source will initiate plagiarism procedures. College and University will initiate severe action. b) All the materials that relates to the Company analysis report should be shown to the guide and to be retained by the students until the University has declared the results. Students are advised not to dispose off the material away once their report is submitted, as they might be asked to present it as part of the viva voce or otherwise.
23UGCA 4.0	Submission of the Report:
	a) The students shall submit one (2) copy of the report in hardbound (Normal binding) for report evaluation and one copy for the students to carry the same copy for the viva voce. b) The Students shall also submit the PDF Soft copy of the report to the HOD, Department of Commerce, Concerned College. c) The HoD, Department of Commerce, Concerned College shall consolidate the PDF soft copy of the reports of all the students and submitted to the university for recorded purpose as per the calendar of the events.
23UGCA 5.0	Evaluation of the Report
	a) After the successful submission of the report by students, concerned guide shall evaluate the report for 30 marks as per the Evaluation Format (Appendix XI).

	b) HOD, Department of commerce, Concerned College shall prepare the panel of examiners to conduct of viva voce for 20 marks as per the Viva voce format (Appendix XII). c) It is the responsibility of the HOD, Department of Commerce, Concerned College to submit the final consolidated marks to the University as per the calendar of events as notified by the University.
23UGCA 6.0	Miscellaneous
23UGCA 6.1	The Company analysis report guidelines should be read as a whole for the purpose of any interpretation.
23UGCA 6.2	Wherever the words "he", "him", "his" occur in the regulations, they include "she", "her", "her's".
23UGCA 6.3	In case of any doubt or ambiguity in the interpretation of the guidelines mentioned in the guidelines, the decision of the Dean, Faculty of Commerce, shall be final.
23UGCA 6.4	The University may change or amend the guidelines at any time, and the changes or amendments made shall be applicable to all the students with effect from the date notified by the University.

Appendixes:

Appendix I Registration Form

1. Name of the Student :
2. Name of the Guide :
3. Name of the Company :
4. Write a brief note on your company: (Minimum 150 to 200 words)

Student Signature

Guide Signature with date

Appendix II

Format of Proposal:

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

Appendix III

Work Diary

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

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

Signature of the Student

Appendix IV: Sample

COVER PAGE & TITLE PAGE

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of

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Name

Reg. No. ...

Under the guidance of

Name of guide.

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Name :

Date:

Register Number:

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University. The report has not been submitted earlier either to this University
/Institution for the fulfillment of the requirement of a course of study

SIGNATURE OF THE GUIDE

SIGNATURE OF THE HOD

DATE:

DATE:

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Sl. No.	Registration No.	Name of the Students	60 Marks					Total Marks Secured
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Company Analysis report Viva Voce format for 40 Marks by Panel of Examiners
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Registrar
Davangere University
Shivagangotri, Davangere.


Dr. Laxmana. P.
Professor, Dean
Department of Commerce
Davangere University
DAVANGERE-2.