TUMKUR UNIVERSITY

Third Year (2026-27)

Programme Structure and Syllabus

BACHELOR OF COMMERCE

B.Com. (Regular)

As per

STATE EDUCATION POLICY (SEP)

(CBCS-Scheme 2024-25 onwards)

Department of Studies & Research in Commerce

Dr. Sadananda Maiya School of Commerce & Management

B.H.Road, Tumakuru, Karnataka - 572103

TUMKUR UNIVERSITY

Third Year Programme Structure

Fifth Semester B.Com							
Course Code/ Category	Title of the Course	Instruc-tion Hrs per Week	Duration of Exam. (Hrs)	Marks			Credits
				IA	Univ-ersity (SEE)	Total	
Paper 5.1/ DSC-17	Advanced Financial Management	4	3	20	80	100	4
Paper 5.2/ DSC-18	Income Tax Law and Practice - I	4	3	20	80	100	4
Paper 5.3/ DSC-19	Indian Accounting Standards	4	3	20	80	100	4
Paper 5.4/ DSC-20	Entrepreneurship Development	4	3	20	80	100	4
Paper 5.5/ DSC-21	International Business	4	3	20	80	100	4
Paper 5.6/ DSC-22	Business Data Analytics	4	3	20	80	100	4
Paper 5.7/ DSC-23	Elective - 3*: 5.7.1/5.7.2/ 5.7.3/5.7.4/5.7.5	4	3	20	80	100	4
Paper 5.8/ SEC 5.8	Tally OR Digital Marketing	1T+2P	2	10	40	50	2
			Total	**150**	**600**	**750**	**30**

Note: DSC: Discipline Specific Course SEC: Skill Enhancement Course

T: Theory P: Practical IA: Internal Assessment SEE: Semester End Examination

Elective*: Candidate shall continue with the elective Group chosen in the Second year.

Sem.	Elective Groups				
	Accounting (A)	Finance (F)	Human Resource Management (HRM)	Marketing (M)	Information Technology in Business (ITB)
V	Forensic Accounting	Financial Analytics	Employee Welfare Management	Retail Management	Artificial Intelligence in Business

TUMKUR UNIVERSITY

Third Year Programme Structure

Course Code/ Category	Title of the Course	Instruc-tion Hrs per Week	Duration of Exam. (Hrs)	Marks			Credits
				IA	Univ-ersity (SEE)	Total	
Sixth Semester B.Com							
Paper 6.1/ DSC-24	Management Accounting	4	3	20	80	100	4
Paper 6.2/ DSC-25	Income Tax Law and Practice – II	4	3	20	80	100	4
Paper 6.3/ DSC-26	Goods and Services Tax	4	3	20	80	100	4
Paper 6.4/ DSC-27	Principles and Practice of Auditing	4	3	20	80	100	4
Paper 6.5/ DSC-28	Personal Financial Planning	4	3	20	80	100	4
Paper 6.6/ DSC-29	Soft Skills for Personality Development	4	3	20	80	100	4
Paper 6.7/ DSC-30	Elective - 4*: : 6.7.1/6.7.2/ 6.7.3/6.7.4/6.7.5	4	3	20	80	100	4
Paper 6.8/ SEC6.8	Business Research Methods	1T+0+2P	2	10	40	50	2
			Total	**150**	**600**	**750**	**30**

Note: DSC: Discipline Specific Course SEC: Skill Enhancement Course

T: Theory P: Practical IA: Internal Assessment SEE: Semester End Examination

Elective*: Candidate shall continue with the elective Group chosen in the Second year.

Sem.	Elective Groups				
	Accounting (A)	**Finance (F)**	**Human Resource Management (HRM)**	**Marketing (M)**	**Information Technology in Business (ITB)**
VI	Accounting for Managers	Project Management	Talent Management	Advertising	Financial Technology

Third Year B.Com. Programme Matrix

Fifth Semester B.Com

Course Code/ Category	Title of the Course	Instruction Hrs per Week	Duration of Exam. (Hrs)	Marks: IA	Marks: University (SEE)	Marks: Total	Credits
Paper 5.1/ DSC-17	Advanced Financial Management	4	3	20	80	100	4
Paper 5.2/ DSC-18	Income Tax Law and Practice - I	4	3	20	80	100	4
Paper 5.3/ DSC-19	Indian Accounting Standards	4	3	20	80	100	4
Paper 5.4/ DSC-20	Entrepreneurship Development	4	3	20	80	100	4
Paper 5.5/ DSC-21	International Business	4	3	20	80	100	4
Paper 5.6/ DSC-22	Business Data Analytics	4	3	20	80	100	4
Paper 5.7/ DSC-23	Elective - 3*: 5.7.1/5.7.2/ 5.7.3/5.7.4/5.7.5	4	3	20	80	100	4
Paper 5.8/ SEC 5.8	Tally OR Digital Marketing	1T+2P	2	10	40	50	2
			Total	**150**	**600**	**750**	**30**

Note: DSC: Discipline Specific Course SEC: Skill Enhancement Course

T: Theory P: Practical IA: Internal Assessment SEE: Semester End Examination

Elective*: Candidate shall continue with the elective Group chosen in the Second year.

Sem.	Elective Groups: Accounting (A)	Finance (F)	Human Resource Management (HRM)	Marketing (M)	Information Technology in Business (ITB)
V	Forensic Accounting	Financial Analytics	Employee Welfare Management	Retail Management	Artificial Intelligence in Business

Name of the Programme: Bachelor of Commerce (B.Com-SEP).

Course Code / Category: DSC (C17)/ 5.1

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

- ✓ Understand and determine the overall cost of capital.
- ✓ Comprehend the different advanced capital budgeting techniques.
- ✓ Understand the importance of dividend decisions.
- ✓ Evaluate mergers and acquisition.
- ✓ Enable the ethical and governance issues in financial management.

Syllabus	Hours
Unit - 1 Cost of Capital and Capital Structure Theories Cost of Capital: Meaning, Definition and Significance of Cost of Capital. Types of Capital. Computation of specific cost of capital- Cost of Debt, Cost of Preference Share Capital, Cost of Equity Share Capital. Computation of Weighted Average Cost of Capital (WACC). Problems on specific cost of capital and WACC. Capital Structure Theories and Firm Value: The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis. Problems.	18
Unit - 2 Risk Analysis in Capital Budgeting Risk Analysis: Types of Risks, Risk and Uncertainty, Sources and perspectives of risk. Sensitivity analysis and probability approach. Techniques of Measuring Risks–Standard deviation, Coefficient of variation. Incorporation of risk in capital budgeting decisions: Certainty equivalent approach, Risk adjusted Discount Rate, Decision Tree Analysis. Problems.	14
Unit - 3 Dividend Decision and Theories Dividend Decision: Meaning, Types of Dividends. Types of Dividends Polices. Significance of Stable Dividend Policy. Determinants of Dividend Policy. Dividend Theories and Firm Value: Theories of Relevance -Walter's Model and Gordon's Model and Theory of Irrelevance- The Miller-Modigliani (MM) Hypothesis. Problems.	10
Unit - 4 Mergers and Acquisitions Meaning and motives of mergers and acquisitions. Difference between merger and acquisition. Types of Combinations - Types of Merger and Benefits of Merger. Financial Evaluation of a Merger, Merger Negotiations. Leverage buyout (LBO), Management Buyout (MBO). Meaning and Significance of P/E Ratio. Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS. Market Price and Market capitalization.	10

Unit - 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, Purpose and Content of an Integrated Report.	

Skill Development Activities

1. Visit a company of your choice, collect annual report, identify the sources of finance used by a company and classify them as debt, preference shares, or equity, calculate the specific cost of each source of capital, WACC and interpret the result.
2. Identify a company whose debt finance increasing and predict the effect on firm value under different capital structure theories.
3. Calculate firm value and cost of capital under a given capital structure scenario and compare the results with theoretical predictions
4. Identify and classify different risks (business, financial, market, operational, etc.) faced by a selected company.
5. Evaluate a capital budgeting proposal using Certainty Equivalent and Risk-Adjusted Discount Rate approaches and discuss the differences in results.
6. Examine the dividend policy of two companies, identify the type of dividend policy followed, and study the factors affected dividend policy.
7. Students evaluate the dividend policy of a company, apply relevant dividend valuation models, and assess its impact on shareholder wealth and firm value.
8. Select a recent merger of your choice; identify the motives, type of merger, expected benefits. Analyze annual reports of merged companies and evaluate changes in EPS, profitability, market share, and shareholder value before and after the merger.
9. Compare the P/E ratios, market prices, and market capitalizations of two companies in the same industry and discuss which company would be a better acquisition target.
10. Analyze real cases involving unethical financial practices (e.g., accounting fraud, insider trading, misleading financial reporting) and suggest how they could have been prevented.

Note: Any other activities, which are relevant to the course.

Books for Reference

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

Note: Latest edition of text books may be used

Name of the Programme: Bachelor of Commerce (B.Com-SEP)		
Course Code / Category: DSC (C18)/ 5.2 **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

- ✓ Understand the procedure for computation of income from business and other Profession. Know the provisions for determining the capital gains.
- ✓ Compute the income from other sources.
- ✓ Demonstrate the computation of total income of an Individual.
- ✓ Comprehend the assessment procedure and to know the power of income tax authorities.

Syllabus	Hours
Unit - 1 Basic Concepts of Income Tax Introduction – Basic Reasons to impose taxation-Type of Tax- Direct tax, Indirect tax, brief history of income tax in India, Constitutional Validity of Taxes-Administration of Tax Laws-Sources or Component of Income Tax Law in India-Basic principles for charging Income Tax - Important Definitions- Assessee, Assessment, Assessment Year (A.Y.), Previous Year- exceptions – Person, Income - Heads of Income , Gross Total Income (GTI)- Total Income (TI) - Distinguish between Gross Total Income and Taxable Income - Permanent Account Number [PAN]- procedure of obtaining PAN-Rounding-off of total income [Sec. 288A]- Rounding-off of tax [Sec. 288B]- Capital Receipts -vs.- Revenue Receipts- Rate of Tax Under Old Tax Regime / Regular Tax Regime- -Rate Of Tax Under Default Tax Regime U/S 115BAC.	10
Unit - 2 Residential Status and Scope of Total Income Introduction - Determination of Residential Status- Individual [Sec. 6(1)]- Problems on determination of Residential status of an Individual- Incidence of income tax- Indian income, Foreign income- problems on computation of Gross Total Income of an Individual under different residential status.	10
Unit-3 Exempted Incomes and Income Tax Authorities Introduction- exempted incomes under section 10- agriculture Income- meaning, definition- tax provision of agriculture income- illustration on identification of agriculture and non-agriculture income. List of exempted incomes. Income tax authorities- powers and duties of authorities	6
Unit - 4 Income from Salary Introduction - Basic Elements of Salary- Basis of chargeability-Employer-employee relationship- Definition of Salary- Allowances- taxable allowances, partially taxable allowances, tax free allowances, exempted allowances- Perquisite – taxable perquisites. Taxable to specified employee, fringe benefits - Provident Fund- Types- Treatment of PF- profit in lieu of salary- Retirement Benefits-Gratuity- Encashment of Leave Salary - Pension .Deduction under section 16- Standard Deduction- Entertainment Allowance-Tax on employment or professional tax- problems on computation of taxable salary- deduction under section 80C.	22

Unit - 5 Income from House Property Introduction – Basis of Chargeability - Exempted properties- Annual Value- determination of Gross Annual Value-Computation of Income- Let out property -Self-occupied property - Deemed to be let out property -Partly let out and partly self-occupied property - Recovery of arrears of rent and unrealized rent - Deductions u/s 24- a) Standard Deduction b) Interest on Borrowed Capital – Treatment of Pre and Post Construction Interest-Computation of Income from House Property	12

Skill Development Activities

1. Identify recent changes in income tax rates and compare the Old Tax Regime with the Default Tax Regime under Section 115BAC.
2. Visit any Chartered Accountants office, collect and record the procedure involved in filing the Income tax returns of an Individual.
3. Collect examples of Indian and foreign income and discuss their taxability under different residential categories.
4. Compare gratuity, leave encashment, PF and pension benefits in different organizations.
5. Prepare a tax-saving plan for a salaried employee using eligible deductions under Section 80C.
6. Prepare the chart of perquisites received by an employee in an organization.
7. Identify a real or hypothetical residential property and determine its classification as self-occupied, let-out, or deemed let-out, explaining the tax implications.
8. Interact with farmers or agricultural entrepreneurs and identify activities that generate agricultural and non-agricultural income for tax purposes.
9. Review newspaper articles, annual reports, or financial cases and classify various receipts as taxable or exempt under Section 10.
10. Explore the organizational structure of the Income Tax Department and prepare a brief report on the powers and functions of major income tax authorities.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Mehrotra, H. C & Goyal, S. P. *Direct Taxes: Law and Practice*. Sahitya Bhawan Publications
2. Prasad, Bhagwati. *Income Tax Law and Practice*. Wiley India Pvt. Ltd.
3. Saha, Gourab. *Law and Practice of Income Tax*. Himalaya Publishing House Pvt. Ltd.
4. Singhania, Vinod K. *Direct Taxes Ready Reckoner*. Taxmann Publications Pvt. Ltd.
5. Singhania, Vinod K. *Direct Taxes: Law and Practice*. Taxmann Publications Pvt. Ltd.
6. Lal, B. B. *Direct Taxes*. Pearson Education India.
7. Ahuja, Girish, & Gupta, *Systematic Approach to Taxation (IT and GST)*. Bharat Law House.
8. Gaur, V. P., & Narang, D. B. *Income Tax Law and Practice*. Kalyani Publishers.
9. Mariyappa, B. *Income Tax Law and Practice – I*. Himalaya Publishing House Pvt. Ltd.
10. Taxmann Editorial Board. *Direct Taxes Law and Practice – Professional Edition*. Taxmann.
11. Faculty Team (7 Lecturers). *Income Tax Law and Practice–I*. Vision Book House.
12. *Students' Guide to Income Tax*, University Edition

Note: Latest edition of text books may be used.

<table>
<tr><td colspan="3">Name of the Programme: Bachelor of Commerce (B.Com-SEP)</td></tr>
<tr><td colspan="3">Course Code / Category: DSC (C19)/ 5.3
Indian Accounting Standards</td></tr>
<tr><td>Course Credits</td><td>No. of Hours per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td>4 Credits</td><td>4 Hrs</td><td>60 Hrs</td></tr>
<tr><td colspan="3">Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the students' will be able to
✓ Understand the need and benefits of accounting standards.
✓ Prepare the financial statements as Indian Accounting standards.
✓ Understand the Assets based accounting standards
✓ Understand the Liability based accounting standards
✓ Understand the Accounting Standards for Items that do not appear in Financial Statements</td></tr>
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Syllabus	Hours
Unit – 1 Introduction to Indian Accounting Standards Overview of Accounting Standards –objectives of Accounting Standards – Benefits and Limitations – List of Indian Accounting Standards (Ind AS) – Need for Convergence towards Global Standards–Benefits of Convergence with IFRS – Applicability of Ind AS in India. Financial Statements: Users, objectives, Qualitative characteristics, and elements of financial statements. Underlying assumptions and Recognition of the elements of financial statements, Measurement of the elements of financial statements.	12
Unit – 2 Presentation of Financial Statements (IndAS 1) Frame work for preparation of Financial Statements, presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Statement of changes in Equity, statement of Cash flow and notes to accounts. Problems on preparation of Statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act, 2013.	18
Unit - 3 Assets Based Indian Accounting Standards Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) –Inventories (Ind AS 2) - Borrowing costs (Ind AS- 23) – Investment Property (Ind AS-40) – objectives, Scope, definitions, Recognition Measurement and disclosures of the above-mentioned Standards. Problems on the above standards.	14
Unit – 4 Liability Based Indian Accounting Standards Employee Benefits (Ind AS 19) - Scope- Employee Benefits- Short-term employee benefits, post-employment benefits- Other long term employee benefits- termination benefits-Problems. Provisions, Contingent liabilities, Contingent Assets (Ind AS 37) – Define the terms 'provision', 'contingent liability', 'contingent asset', obligating event, legal obligation, constructive obligation, onerous contracts and restructuring. Relationship between provisions and contingent liability, recognition principles of contingent assets and contingent liabilities. Comply with the disclosure requirements with regard to disclosure of provisions, contingent liabilities and contingent assets as per Ind AS 37 Scope, provision, liability, obligating event, legal obligation, constructive	10

obligation, contingent liability, contingent Assets, Relationship between provisions and contingent liability, Disclosure of Information in the Financial Statements.	
Unit – 5 Provisions under Indian Accounting Standards for Items do not Appear in Financial Statements Segment Reporting (Ind AS 108), Related Party Discloser (Ind AS 24), Events Occurring after Balance Sheet Date (Ind AS 10), Interim Financial Reporting (Ind AS 34).	06

Skill Development Activities

1. Examine the annual report of a listed company and identify the Ind AS followed in preparing the financial statements.
2. Compare selected provisions of IFRS and Ind AS and discuss the need for global convergence in accounting practices.
3. Collect a company's annual report and identify the Statement of Profit and Loss, Balance Sheet, Cash Flow Statement, Statement of Changes in Equity, and Notes to Accounts.
4. Classify items from a trial balance into Schedule III formats and justify their presentation.
5. Visit a business organization and study how property, plant, equipment, and intangible assets are recorded and managed.
6. Analyze inventory practices of a retail store or manufacturing unit and relate them to Ind AS 2 requirements.
7. Collect information on employee benefits offered by organizations and classify them into short-term, post-employment, and long-term benefits.
8. List out the financial statements in accordance with Ind AS 1 and show the formats of the same with imaginary figures.
9. State the relationship and differences between Provisions, Contingent assets and contingent liabilities as per IndAs 37
10. State and explain the provisions pertaining to Segment Reporting IndAS 108 and Related Party Disclosure under IndAS 24.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Ravikanth Miriyala. *Indian Accounting Standards Made Easy*. Commercial Law Publishers (India) Pvt. Ltd., New Delhi.
2. Saini, A. L. *IFRS for India*. Snow White Publications Pvt. Ltd., Mumbai, Latest Edition.
3. Tripathy, Shibarama. *Roadmap to IFRS and Indian Accounting Standards (Ind AS)*. Taxmann Publications Pvt. Ltd., New Delhi.
4. Ghosh, T. P. *IFRS for Finance Executives*. Taxmann Allied Services Pvt. Ltd., New Delhi.
5. Kumar, Anil, Kumar, Rajesh, & Mariyappa, B**.** *Indian Accounting Standards (Ind AS)*. Himalaya Publishing House Pvt. Ltd., Mumbai.

Note: Latest edition of books may be used

Name of the Programme: Bachelor of Commerce (B.Com-SEP)		
Course Code / Category: DSC (C20)/ 5.4 **Entrepreneurship Development**		
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

- ✓ Understand how business ideas are generated and transformed into viable ventures.
- ✓ Gain knowledge about business fundamentals such as planning, finance, marketing, operation and legal aspects required to start and sustain a business.
- ✓ Build practical skills for launching and managing enterprises, including preparing business plans, conducting market research, and making strategic decisions.
- ✓ Overcome challenges, uncertainty, and failures commonly associated with entrepreneurship.
- ✓ Understand about the support systems such as Government schemes, financial institutions, incubators and training programs available for entrepreneurs.

Syllabus	**Hours**
Unit – 1 Introduction to Entrepreneurship Meaning and definition of Entrepreneurship, Entrepreneur and Enterprise, Characteristics and qualities of entrepreneurs, Functions of entrepreneurs, Types of entrepreneurs, Role of entrepreneurship in economic development, Challenges faced by entrepreneurs, Pros and Cons of becoming an entrepreneur, Factors influencing entrepreneurship	12
Unit – 2 Entrepreneurial Motivation, Mindset & Innovation Entrepreneurial Motivation: Meaning, Types of Entrepreneurial Motivation. Factors Motivating Entrepreneurs. Theories of Entrepreneurial Motivation. Entrepreneurial Mindset: Meaning of Entrepreneurial Mindset. Characteristics of Entrepreneurial Mindset. Importance of Entrepreneurial Mindset. Innovation in Entrepreneurship**:** Meaning, Types of innovation, Innovation process, Source of Innovation	14
Unit - 3 Business Planning / Start -Up Meaning and features of business planning, Advantages of business plan, Financial aspects, Marketing aspects, Human resource aspects, Technical aspects, Social aspects, Outline of complete business plan.	14
Unit – 4 Micro, Small and Medium Enterprises (MSMEs) Meaning and definition of Micro, Small and Medium Enterprises; ancillary industries Cottage industries. Features and ownership patterns. Product range. Advantages of SSIs. Problems of SSIs. Promotion of SSIs.	10

Unit – 5 Institutional Support for Entrepreneurs	10
Role of Small Industries Development Bank of India (SIDBI), National Small Industries Corporation (NSIC), Khadi and Village Industries Commission (KVIC), District Industries Centre (DIC), State Industrial Development Corporations (SIDO), Banks, Venture capital firms and incubation centres, Start-up India and government schemes, Angel investors and crowd funding.	

Skill Development Activities

1. Interact with a local entrepreneur and prepare a report on their entrepreneurial journey, challenges faced, and factors that influenced their success.
2. Students study a successful entrepreneur and present the qualities, characteristics, motivational factors, and functions that contributed to their achievements.
3. Identify a business opportunity in their locality and explain how entrepreneurship can contribute to economic development through that venture.
4. Identify innovative products, services, or business models in their surroundings and explain the source and type of innovation involved.
5. Prepare a mini business plan for a feasible start-up idea covering marketing, finance, operations, and human resources aspects. Present their business ideas before a panel of faculty members or entrepreneurs and receive feedback on feasibility and viability.
6. Conduct a small survey to assess customer demand for a proposed product or service and incorporate findings into their business plan.
7. Visit a local MSME unit and prepare a report on its operations, ownership pattern, products, and challenges.
8. Explore MSME support schemes and explain how they assist entrepreneurs in establishing and growing enterprises.
9. Analyze a successful MSME and identify the factors responsible for its growth and sustainability.
10. Students identify the services offered by SIDBI, NSIC, KVIC, DIC, Banks, Incubation Centres, and Start-up India, and prepare a comparative report on how these institutions support entrepreneurs.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Hisrich, Robert D., Peters, Michael P., & Shepherd, Dean A. *Entrepreneurship*. McGraw Hill.
2. Kuratko, Donald F. *Entrepreneurship: Theory, Process and Practice*. Cengage Learning.
3. Drucker, Peter F. *Innovation and Entrepreneurship*. Harper Business.
4. Nandan, H. *Fundamentals of Entrepreneurship*. PHI Learning Pvt. Ltd.
5. Khanka, S. S. *Entrepreneurial Development*. S. Chand Publishing.
6. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. HPH.
7. Desai, Vasant. *Small-Scale Industries and Entrepreneurship*. Himalaya Publishing House Pvt. Ltd., Mumbai, Latest Edition. (Covers start-up process, MSMEs, and the Indian business environment.)
8. Charantimath, Poornima M. *Entrepreneurship Development and Small Business Enterprises*. Pearson Education India.
9. Gupta, C. B., & Srinivasan, N. P. *Entrepreneurship Development*. Sultan Chand & Sons.
10. Srinivasan, S. S. *Entrepreneurship and Management*. Margham Publications, Chennai.

Note: Latest edition of text books may be used.

<table>
<tr><td colspan="3">Name of the Programme: Bachelor of Commerce (B.Com-SEP.)</td></tr>
<tr><td colspan="3">Course Code / Category: DSC (C21)/ 5.5
International Business</td></tr>
<tr><td>Course Credits</td><td>No. of Hours per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td>4 Credits</td><td>4 Hrs</td><td>60 Hrs</td></tr>
<tr><td colspan="3">Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the students' will be able to
✓ Understand the nature and forms of international business.
✓ Know the concept, drivers, advantages, and disadvantages of globalization.
✓ Discuss the theories of IB and role of WTO in international business.
✓ Know the importance of FDI on developing economies.
✓ Understand the basic of international marketing and foreign exchange role in IB.
✓ Understand the global economic environment.
✓ Say emerging trends in International business.</td></tr>
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Syllabus	Hours
Unit – 1 Globalization & Contemporary International Business Meaning, definition, nature and scope of international business; features and importance of international business; difference between domestic and international business; forms of international business – export, import, licensing, franchising, contract manufacturing and FDI. Globalization: meaning, features, drivers and impact; advantages and disadvantages of globalization. Role of technology, internet and digitalization in international business. Emerging trends such as AI-driven trade, e-commerce, digital platforms, global supply chain restructuring, protectionism and trade wars.	12
Unit–2 Modern Trade Theories & Global Trade System Classical theories of international trade-Mercantilism, Absolute Advantage theory by Adam Smith, Comparative Advantage theory by David Ricardo and Heckscher–Ohlin theory; modern trade theories and economies of scale. Concept of Global Value Chains (GVCs), international trade environment, tariff and non-tariff barriers, quotas and import licensing. World Trade Organization (WTO): objectives, structure, functions and challenges. Digital trade regulations; balance of payments (BoPs): meaning and components; current issues in global trade system.	14
Unit-3 Foreign Direct Investment (FDI), MNCS & Global Capital Flow Meaning and significance of (FDI). Types of FDI– horizontal, vertical, greenfield and brownfield investments; advantages and disadvantages of FDI. Multinational Corporations (MNCs): concept and features, role of MNCs in economic development. Entry strategies of MNCs: joint ventures, licensing, franchising, strategic alliances, mergers and acquisitions, subsidiaries. Global capital flow; friend-shoring and reshoring; sovereign wealth funds; impact of foreign investment on developing economies with special reference to India.	12

Unit – 4 International Marketing, Digital Trade & EXIM Systems Meaning and scope of international marketing, international marketing environment; international marketing mix – product, price, place and promotion strategies; branding and cultural adaptation in global markets. Digital marketing and e-commerce in international business; export-import procedures–export order, packaging, documentation, customs clearance, shipment and payment realization, important export documents –commercial invoice, bill of lading, letter of credit, packing list and insurance policy; trade finance and digital payment systems. EXIM policy of India and export promotion measures.	12
Unit-5 Global Economic Environment & Contemporary Issues Meaning and types of economic integration – Free Trade Area (FTA), Customs Union, Common Market and Economic Union; regional trade blocs –European Union (EU), ASEAN and other emerging trade groups. Foreign exchange –meaning, importance and functions; foreign exchange market and exchange rate fluctuations. Sustainability and green trade practices, Carbon Border Adjustment Mechanism (CBAM), ESG (Environmental, Social and Governance) practices in international business. Geopolitical risks – wars, sanctions, energy crisis and supply chain disruptions; India's position in global trade, services exports, Make in India initiative and emerging trends in international business.	10

Skill Development Activities

1. Identify five MNCs the route used to enter India (joint venture, subsidiary, franchising, licensing, etc.) and assess its effectiveness they used to enter into international business.
2. Analyze an Indian company engaged in exports, imports, franchising, or FDI and explain its mode of international business and globalization strategy.
3. Investigate how e-commerce platforms and digital technologies have enabled local businesses to access international markets and present their findings
4. Debate the statement: "WTO promotes fair trade for developing countries," using recent trade disputes and WTO interventions as evidence.
5. Identify recent tariff or non-tariff barriers imposed by countries and analyze their impact on international trade and businesses.
6. Choose five countries of your choice and find how many rupees are required to buy one unit of currency of the select countries.
7. Case study on any Indian MNC
8. Chart: Global trade organizations
9. Collect documents used in export and import of goods/services.
10. Short presentation on "India in global trade"

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Cherunilam, Francis. *International Business: Text and Cases*. PHI Learning Pvt. Ltd.
2. Sharan, Vyuptakesh. *International Business: Concept, Environment and Strategy*. Pearson Education.
3. Aswathappa, K. *International Business*. McGraw Hill Education (India).
4. Hill, Charles W. L., & Hult, G. Tomas M. *International Business: Competing in the Global Marketplace*. McGraw Hill Education.
5. Hill, Charles W. L., & Hult, G. Tomas M. *Global Business Today*. McGraw Hill Education.
6. Mugeshappa, R., Prabhakara Murthy, M., Narasimha Murthy, T. N., & Nagaraja, K. *International Business*. Himalaya Publishing House Pvt. Ltd.

Note: Latest edition of text books may be used.

<table>
<tr><td colspan="3">Name of the Programme: Bachelor of Commerce (B.Com-SEP.)</td></tr>
<tr><td colspan="3">Course Code / Category: DSC (C22)/ 5.6
Business Data Analytics</td></tr>
<tr><td>Course Credits</td><td>No. of Hours per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td>4 Credits</td><td>4 Hrs</td><td>60 Hrs</td></tr>
<tr><td colspan="3">Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the students' will be able to
✓ Explain the concepts of business data analytics, its strategic need in modern commerce, and compliance frameworks within the Indian digital ecosystem.
✓ Design a comprehensive data strategy, establish corporate data management best practices, and structure an efficient analytics team.
✓ Apply statistical forecasting techniques (like Linear Regression) and descriptive metrics (like RFM analysis) to solve core marketing, financial, and HR problems.
✓ Evaluate critical commercial performance metrics—such as Customer Lifetime Value, churn management risk, and supply chain operational efficiency.
✓ Leverage modern AI-driven frameworks and spreadsheet automation tools to build interactive dashboards and generate strategic business insights.</td></tr>
</table>

Syllabus	Hours
Unit – 1 Introduction to Business Data Analytics Business Data Analytics, Meaning, Objectives, uses, Types, Forms of Data. Evolution of Big Data. Business Analytics: Need for Analytics, Foundations of Data in Commerce, The Indian Digital Ecosystem (Technology Update), Legal Compliance & Data Ethics, The Role of Analytics in Modern Commerce.	12
Unit – 2 Strategy for Business Data Analytics Building a Business Data Analytics Team, Establishing Best Practices, Curating Data, Performing Data Management Functions, Developing a Data Strategy, Techniques.	08
Unit - 3 Commerce Applications & Predictive Analytics Forecasting Sales: Using Linear Regression in Excel to predict future sales based on historical trends and economic factors. Marketing Analytics: Customer Segmentation (RFM Analysis - Recency, Frequency, and Monetary) to identify a company's highest-value buyers. Financial Analytics: Data patterns used in banking for credit card fraud detection and loan approval risk assessments. HR Analytics: Analyzing employee data to predict and prevent high turnover rates.	12
Unit – 4 Core Business Applications Marketing & Sales Optimization: *Customer Lifetime Value:* Identifying high-value buyers versus one-time bargain hunters. *Churn Management:* Spotting red flags that indicate a customer is about to switch to a competitor. Financial Risk Management; *Credit Scoring:* How financial institutions evaluate loan applicants based on payment history patterns. *Fraud Detection:* Recognizing unusual transaction behaviors in banking and e-commerce. Operational Efficiency: *Supply Chain:* Managing inventory levels to prevent overstocking while ensuring popular items never run out. *Human Resources:* Evaluating employee performance metrics and predicting hiring needs.	16
Unit – 5 AI in Business Data Analytics AI-Driven Business Insights, Foundations of AI in Commerce, AI in Data Preparation and Business Reporting-Automated Data Wrangling - Smart Spreadsheet Automation - Automated Dash boarding-AI Applications Across Business Domains-AI-Driven Customer Experience - The Human-AI Collaboration Framework.	12

Skill Development Activities

These practical, non-coding exercises are designed to enhance students' corporate readiness and analytical skills:

1. **Business Data Strategy Blueprint (Unit 2 Focus)**

Activity: Divide students into small advisory groups and assign them a traditional Indian business archetype (e.g., a local manufacturing unit or a regional retail chain).
Task: Challenge them to outline a formal Data Strategy Document detailing how the firm will curate data, manage storage functions, and mitigate legal compliance risks under the current Indian digital data guidelines.

2. Sales Forecasting Simulation (Unit 3 Focus)

Activity: Provide historical 5-year monthly sales data for a consumer goods company alongside macroeconomic indicators (like inflation or festive season periods).
Task: Guide students step-by-step to use the Data Analysis Toolpak in Excel to run a Linear Regression model. They must interpret the regression output summary to predict sales figures for the upcoming fiscal quarter

3. Market Segmentation & Mapping (Unit 3 & 4 Focus)

Activity: Provide students with a sample, mock dataset of 500 retail transactions containing customer names, transaction dates, and billing amounts.
Task: Instruct students to manually or semi-automatically sort the data to perform a basic RFM (Recency, Frequency, Monetary) Analysis. They must successfully classify customers into three distinct corporate buckets: *High-Value Loyals*, *Bargain Hunters*, and *At-Risk Churn Customers*.

4. **AI Prompting & Report Automation (Unit 5 Focus)**

Activity: Set up a classroom workshop utilizing AI-integrated spreadsheet software (e.g., Microsoft Copilot in Excel or generic generative AI sheets assistants).
Task: Have students draft structured, plain-language text prompts to execute Automated Data Wrangling (e.g., *"Clean this ledger by identifying duplicates and highlighting inconsistent tax entries"*) and generate instant performance charts without typing code.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Albright, S. Christian, & Winston, Wayne L. *Business Analytics: Data Analysis and Decision Making*. Cengage Learning.
2. Maheshwari, Anil. *Data Analytics*. McGraw Hill Education (India) Pvt. Ltd.
3. Sharda, Ramesh, Delen, Dursun, & Turban, Efraim. *Business Intelligence, Analytics, and Data Science: A Managerial Perspective*. Pearson Education.
4. Evans, James R. *Business Analytics: Methods, Models and Decisions*. Pearson Education.
5. Camm, J. D., Cochran, J.J., Fry, M.J., Ohlmann, J.W., Anderson, D.R., Sweeney, D.J., & Williams, T.A. *Business Analytics*. Cengage Learning.
6. Provost, Foster, & Fawcett, Tom. *Data Science for Business: What You Need to Know about Data Mining and Data-Analytic Thinking*. O'Reilly Media.
7. Siegel, Eric. *Predictive Analytics: The Power to Predict Who Will Click, Buy, Lie, or Die*. Wiley.
8. Marr, Bernard. *Data Strategy: How to Profit from a World of Big Data, Analytics and Artificial Intelligence*. Kogan Page Publishers.
9. Vercellis, C. *Business Intelligence: Data Mining and Optimization for Decision Making*. Wiley.
10. Kotu, V, & Deshpande, B. *Data Science: Concepts and Practice*. Morgan Kaufmann Publishers.
11. Han, Jiawei, Kamber, Micheline, & Pei, Jian. *Data Mining: Concepts and Techniques*. Morgan Kaufmann Publishers.
12. Agarwal, B. L. *Business Statistics and Analytics*. New Age International Publishers.
13. Gandhi, P. S., & Srivastava, S. *Business Analytics*. Himalaya Publishing House.
14. Sahay, B. S., & Ranjan, Jayanthi. *Business Analytics for Managers*. Oxford University Press India.

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com-SEP.)		
Elective Group: Accounting **Course Code / Category: DSC (C-23)/ 5.7 (A)** **Forensic 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

- ✓ Understand the concepts, objectives, and scope of forensic accounting.
- ✓ Identify different types of financial frauds and fraudulent practices.
- ✓ Apply forensic accounting tools and techniques in fraud investigation.
- ✓ Understand forensic audit procedures and legal aspects of evidence.
- ✓ Analyze the role of technology and digital forensics in modern accounting investigations.

Syllabus	Hours
Unit – 1 Introduction to Forensic Accounting Meaning and Definition of Forensic Accounting, Nature, Scope, and Objectives, Difference between Traditional Accounting, Auditing, and Forensic Accounting, Importance of Forensic Accounting in Business, Role and Responsibilities of Forensic Accountant, Qualities and Skills required for Forensic Accountants, Forensic Accounting Standards and Professional Ethics	12
Unit- 2 Financial Frauds and Fraud Detection Causes and Symptoms of Fraud, Employee Fraud and Management Fraud, Financial Statement Manipulation, Asset Misappropriation, Corruption and Bribery, Fraud Triangle Theory, Techniques of Fraud Detection and Prevention, Red Flags in Financial Statements.	12
Unit- 3 Forensic Audit and Investigation Techniques Meaning and Objectives of Forensic Audit, Difference between Statutory Audit and Forensic Audit, Investigation Planning and Procedures, Collection and Evaluation of Evidence, Interviewing and Interrogation Techniques, Documentation and Reporting, Role of Forensic Accounting in Litigation Support	12
Unit- 4 Digital Forensics and Cyber Fraud Introduction to Digital Forensics, Cyber Crimes and Financial Crimes, Electronic Evidence and Data Analysis, Computer Assisted Audit Techniques (CAATs), Cyber Fraud Detection, Online Banking Frauds and Credit Card Frauds, Role of Technology in Fraud Prevention, Data Analytics in Forensic Accounting.	12

Unit- 5 Legal and Regulatory Framework in Forensic Accounting Legal Aspects of Fraud Investigation, Indian Penal Code provisions relating to fraud, Companies Act provisions relating to fraud and corporate governance, Prevention of Money Laundering Act, (PMLA), Role of Regulatory Authorities: SEBI, SFIO, RBI, CBI. Corporate Governance and Whistle Blower Mechanism, Emerging Trends in Forensic Accounting	12

Skill Development Activities

1. Identify real-life corporate fraud cases and discuss the role of forensic accountants.
2. Analyze a published financial fraud case and identify warning signals.
3. Prepare a simple forensic investigation report based on hypothetical data.
4. Identify common cyber frauds affecting banking and e-commerce sectors.
5. Discuss the role of regulatory agencies in investigating financial frauds
6. Analyze a brief business case and state how a forensic accountant can assist the organization.
7. List five red flags that may indicate financial statement manipulation.
8. Apply the Fraud Triangle Theory to explain a real or hypothetical fraud incident.
9. Conduct a mock interview to gather information related to a fraud investigation.
10. Identify common cyber frauds affecting banking and online transactions.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Silveston, Howard, et al. *Forensic Accounting and Fraud Investigation for Non-Experts*. Wiley
2. Chew, Bee Lean. *Forensic Accounting and Finance*. Kogan Page Limited.
3. Datta, Saurav K. *Statistical Techniques for Forensic Accounting*. E-book.
4. Ashley, Daniel Calinson. *Forensic Accounting and Fraud Investigation*. Sultan Publications.
5. Sultan, Sikandar. *Forensic Accounting*. Sultan Chand & Sons.
6. Hopwood, William S., George R. Leiner, and Jay J. Young. *Forensic Accounting and Fraud Examination*. McGraw-Hill Education.
7. S. K. Bhattacharyya. *Forensic Accounting*. Pearson Education.
8. Bologna, G. Jack, and Robert J. Lindquist. *Fraud Auditing and Forensic Accounting*. John Wiley & Sons.
9. W. Steve Albrecht. *Fraud Examination*. Cengage Learning.
10. Institute of Chartered Accountants of India (ICAI). *Publications on Forensic Accounting and Fraud Detection*. ICAI.

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com-SEP.)		
Elective Group: Finance (F) **Course Code / Category: DSC (C-23)/ 5.7 (F)** **Financial Analytics**		
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

- ✓ Understand the concepts, scope, and significance of Financial Analytics in business and financial decision-making.
- ✓ Develop skills in collecting, organizing, and analyzing financial data using Excel and related analytical tools.
- ✓ Apply financial statement analysis techniques to evaluate the financial performance of business organizations.
- ✓ Utilize analytical tools and Excel functions for financial planning, forecasting, budgeting, and investment decisions.
- ✓ Gain awareness of emerging trends such as FinTech, Artificial Intelligence, and Business Intelligence in the field of finance.

Syllabus	Hours
Unit – 1: Introduction to Financial Analytics Meaning, definition, scope and importance of Financial Analytics. Role of data in financial decision-making. Types and sources of financial data. Introduction to MS Excel and its applications in financial analysis. Basic Excel functions and data management techniques.	12
Unit – 2: Financial Data Analysis and Visualization Collection, organization and presentation of financial data. Data cleaning, sorting, filtering and conditional formatting. Descriptive statistics for financial analysis. Data visualization using charts, graphs and Excel tables.	10
Unit – 3: Financial Statement Analytics Analysis and interpretation of financial statements. Comparative statements, common-size statements and trend analysis. Ratio analysis and its applications. Use of Pivot Tables and Excel tools for financial reporting and decision-making.	12
Unit – 4: Financial Planning and Forecasting Financial planning and budgeting concepts. Cash flow analysis and forecasting. Time Value of Money. Excel financial functions such as PV, FV, PMT and NPV. Goal Seek and Scenario Analysis for financial decision-making.	12
Unit – 5: Investment Analytics and Emerging Trends Risk and return analysis. Basics of investment evaluation and portfolio concepts. Financial dashboards and reporting. Introduction to Artificial Intelligence, FinTech and Business Intelligence in finance. Emerging trends and career opportunities in Financial Analytics.	14

Skill Development Activities

1. Collect financial data of a company from annual reports and organize it in Excel using worksheets, tables, and formatting tools.
2. Use functions such as SUM, AVERAGE, COUNT, MAX, and MIN to analyze a given set of financial data and interpret the results.
3. Create a financial data entry sheet using data validation tools to minimize errors and improve data accuracy.
4. Calculate liquidity, profitability, and solvency ratios of a selected company using Excel formulas and interpret the findings.
5. Prepare comparative income statements and balance sheets for two years and analyze major changes.
6. Construct trend percentages for selected financial statement items and present the results graphically.
7. Create Pivot Tables and Pivot Charts to summarize financial data and generate management reports.
8. Design a personal or business budget in Excel and compare budgeted figures with actual performance.
9. Use PMT and related financial functions to prepare a loan repayment schedule and calculate installment amounts.
10. Analyze investment alternatives using NPV and Payback Period techniques in Excel and recommend suitable options.
11. Calculate average returns and risk measures for selected stocks or mutual funds using Excel functions and charts.
12. Prepare a simple investment portfolio and analyze asset allocation and expected returns.
13. Create an interactive investment dashboard displaying returns, risk indicators, and portfolio performance.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Gopal, R., Vani, K., & Priya, V. *Mastering Financial Analytics*. Notion Press.
2. Ande Hari Hara Nath Reddy. *Financial Analytics*. BluePen Publishers.
3. Anuradha, B. *Financial Analytics and Control*. Notion Press.
4. Shuanghe, L. *Financial Statistics and Data Analytics*. MDPI AG.
5. Rao, G. C. (2025). *Financial Management and Business Data Analytics (CMA Knowledge Series)*. Commercial Law Publishers (India) Pvt. Ltd.
6. Ritu V. & Dia K. (2023). *Financial Analytics: A Beginner's Guide* (Kindle Edition, ASIN: B0C97FNSB9).
7. Pitabas, M. (2023). *Financial Analytics* (Kindle Edition, ISBN/ASIN: 978-9354644184).
8. Mark J. Bennett, & Dirk L. Hugen. *Financial Analytics with R: Building a Laptop Laboratory for Data Science*. Cambridge University Press.
9. Gupta, S. P. *Statistical Methods*. Sultan Chand & Sons.
10. Winston, W. L. *Microsoft Excel Data Analysis and Business Modeling*. Microsoft Press.
11. Walkenbach, J. *Excel Bible*. Wiley India.
12. Singh, Y. P. *Business Analytics*. Pearson India.
13. Evans, J. R. *Business Analytics: Methods, Models and Decisions*. Pearson Education.
14. Pandey, I. M. *Financial Management*. Vikas Publishing House.
15. Chandra, P. *Financial Management: Theory and Practice*. McGraw Hill Education.
16. Maheshwari, S. N. *Financial Management: Principles and Practice*. Sultan Chand & Sons.
17. Kishore, R. M. *Financial Management*. Taxmann Publications.
18. Wayne L. W., Microsoft Excel Data Analysis and Business Modeling, Microsoft Press.
19. Madeleine Pullan, Excel for Accounting Students, Routledge Publications.

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com-SEP.)		
Elective Group: Human Resource Management (HR) **Course Code / Category: DSC (C-23)/ 5.7 (HR)** **Employee Welfare 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

- ✓ Understand the schemes for labors and their benefits enacted under the Indian Legislature.
- ✓ Imbibe how to extend the benefits of different schemes of insurance available for defined set of employees.
- ✓ Basic frame works of payment & wages & bonus to employees.
- ✓ To understand the legal structure provided for Social welfare under Gratuity Act 1972 & Compensation Act 1923
- ✓ To Understand the Schemes for labors and their benefits.

Syllabus	**Hours**
Unit- 1 Introduction to Employee Welfare Management Employee Welfare: Meaning, Concept, Nature, Scope, Objectives, and Principles. Importance of Employee Welfare in Modern Organizations. Types of Welfare Activities: Intramural Welfare Measures Extramural Welfare Measures. Impact of ILO on labors welfare in India Agencies of Employee Welfare: Employers, Trade Unions. Government Voluntary Organizations. Role and Functions of Welfare Officer, Employee and Labour welfare and Indian Constitution. Assessment of existing measure statutory and non-statutory.	12
Unit - 2 Statutory and Non-Statutory Welfare Measures Statutory Welfare Measures: Drinking Water Facilities, Sanitation and Hygiene, Canteen Facilities, Rest Rooms and Shelters, Crèches and Child Care Facilities, First Aid Facilities Working Conditions and Welfare Amenities. Non-Statutory Welfare Measures: Housing Facilities Educational Assistance Recreational Facilities, Transportation Facilities, Employee Counseling Services, Financial Assistance and Welfare Funds ,Flexible Work Arrangements, Employee Assistance Programs (EAP). Contemporary Welfare Practices: Work-Life Balance Initiatives, Employee Wellness Programs, Mental Health and Stress Management.	12
Unit – 3 Labor Welfare Legislation and Social Security Measures Labor Welfare Legislations: Overview of Labor Welfare Laws in India, Labour code: The Code on Wages 2019, The Industrial Relations Code 2020, The Code on Social Security 2020, The Occupational Safety, Health and Working Conditions Code 2020, Role of Government in Labor Welfare. Social Security Measures: Employees Provident Fund (EPF), Employee Pension Scheme (EPS), Employee State Insurance (ESI),Gratuity ,Maternity Benefits, Compensation for Workplace Injuries, Employee Insurance Schemes, and Employee State Insurance Act 1948 (brief provisions from employee perspective). Emerging Trends, Social Security for Gig and Platform Workers in Labour code, Welfare Issues in the Unorganized Sector.	12

Unit – 4 Occupational Health, Safety and Employee Well-being Occupational Health: Meaning and Importance, Occupational Diseases, Industrial Fatigue and Stress, Ergonomics and Workplace Design. Workplace Safety: Safety Management Systems, Accident Prevention and Control, Safety Training and Awareness, Emergency Preparedness and Disaster Management, Safety Audits and Inspections. Employee Well-being: Physical Well-being Programs, Psychological Well-being, Mental Health Promotion, Employee Engagement and Welfare, Wellness and Resilience Programs.	12
Unit – 5 Employee Welfare Administration and Emerging Trends (12 Hours) Welfare Administration: Planning and Organizing Welfare Programs, Budgeting for Employee Welfare, Welfare Policy Formulation, Implementation and Monitoring of Welfare Programs, Welfare Committees and Participation . Evaluation of Welfare Programs: Welfare Audits, Measurement of Welfare Effectiveness, Cost-Benefit Analysis of Welfare Schemes, Employee Satisfaction Surveys. Emerging Trends in Employee Welfare: Digital Employee Wellness Platforms, Diversity, Equity and Inclusion (DEI), Remote and Hybrid Work Welfare, Sustainable Employee Welfare Practices. e-Shram portal.	12

Skill Development Activities

1. Prepare a chart classifying welfare measures into intramural and extramural welfare activities. Conduct a survey of welfare facilities available in a local organization and present the findings.
2. Conduct a workplace safety audit and identify welfare improvement measures at a company of your choice.
3. Design an employee welfare programme for a medium-sized organization.
4. Analyze the role of any one agency (Employer, Trade Union, Government, or NGO) in promoting employee welfare.
5. Analyze a case study on social security benefits available to gig or platform workers.
6. Prepare a brief report on the significance of the Labour Codes in employee welfare.
7. Identify potential workplace hazards and suggest suitable preventive measures.
8. Develop a stress-management or employee well-being plan for a selected organization.
9. Design a welfare policy for a small organization covering employee well-being initiatives.
10. Analyze the role of digital wellness platforms or the e-Shram portal in employee welfare.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Gary Dessler. *Human Resource Management*. Pearson Education.
2. Mamoria, C. B., & Mamoria, S. *Dynamics of Industrial Relations in India*. HPH.
3. Aswathappa, K. *Human Resource Management*. McGraw Hill Education (India) Pvt. Ltd.
4. Tripathi, P. C. *Personnel Management and Industrial Relations.* Sultan Chand & Sons.
5. C. S. Venkata Ratnam. *Industrial Relations*. Oxford University Press.
6. Punekar, S. D., Deodhar, S. B., & Sankaran, S. *Labour Welfare, Trade Unionism and Industrial Relations*. Himalaya Publishing House.
7. Michael, V. P. *Human Resource Management and Human Relations*. HPH.
8. Arun Monappa. *Industrial Relations*. McGraw Hill Education. .

Note: Latest edition of books may be used.

<table>
<tr><td colspan="3">Name of the Programme: Bachelor of Commerce (B.Com-SEP.)</td></tr>
<tr><td colspan="3">Elective Group: Marketing (M)
Course Code / Category: DSC (C-23)/ 5.7 (M)
Retail Management</td></tr>
<tr><td>Course Credits</td><td>No. of Hours per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td>4 Credits</td><td>4 Hrs</td><td>60 Hrs</td></tr>
<tr><td colspan="3">Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,</td></tr>
<tr><td colspan="3">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.</td></tr>
</table>

Syllabus	Hours
Unit - 1 Introduction to Retailing Introduction: Meaning, Definition, Characteristics, Functions and Types of Retailing. Evolution of retailing in India. Forms of Retailing based on ownership. Retail Formats: Retail institutions by ownership, Retail institutions by Store-Based Strategy Mix, Web, Non-store based, and other forms of Non-traditional Retailing. Retail Theories: Wheel of Retailing and Retail Life cycle. Retail Business in India: Influencing factor- Present Indian retail scenario. International Perspective in Retail Business.	12
Unit – 2 Retail Planning, Store Location, Planning and Operations Retail Planning Process: Factors to Consider in Preparing a Business Plan, Implementation, and Risk Analysis. Factors Influencing location of Store; Market Area Analysis, Trade Area Analysis, Rating Plan method, Site Evaluation. Store Planning: Design & Layout, Space Planning, effective retail space and floor space management, Inventory Management, Merchandise Management, Category Management.	12
Unit – 3 Retail Marketing Mix Product: Decisions Related to Selection of Goods (Merchandise Management Revisited) Decisions Related to Delivery of Service. Pricing: Factors influencing pricing, Approaches to Pricing, Price Sensitivity, Value Pricing, Markdown Pricing. Place: Supply Channel, SCM Principles, Retail Logistics–Computerized Replenishment System. Promotion: Setting objectives, promotional mix (advertising and sales promotion, stores positioning) and CRM.	14
Unit 4: HRM and Retail Store Operations Human Resource Management in Retailing: Manpower Planning, Recruitment and Training, Compensation, Performance Appraisal Methods. Retail Store Operation: Elements of Retail Store Operation, Store Administration. Store Manager: Responsibilities, Inventory Management, Customer Service, Management of Retail Outlet/Store, Store Maintenance, Store Security.	12

Unit -5 Impact of Information Technology in Retailing	
Unit -5 Impact of Information Technology in Retailing 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.	10

Skill Development Activities

1. Visit a nearby retail store and identify the type of retail format, ownership pattern, and customer services offered. Prepare a brief report on the observations.
2. Compare two different retail formats (e.g., supermarket and online store) based on product range, pricing, customer convenience, and services. Present findings in a tabular form.
3. Identify a retail outlet in your locality and analyze the factors influencing its location choice. Discuss advantages and limitations of the location.
4. Develop a simple business plan for a proposed retail store, including objectives, target customers, product range, and estimated investment.
5. Draw a floor plan for a retail store showing product placement, customer movement paths, billing counters, and promotional display areas.
6. Select a retail store and examine the pricing strategies used for different products. Analyze discounts, offers, and value-pricing techniques.
7. Study a recent retail advertising or sales promotion campaign and evaluate its effectiveness in attracting customers.
8. Trace the journey of a product from manufacturer to retailer and prepare a flow chart illustrating the supply chain process.
9. Interview or observe retail employees and prepare a report on their roles, responsibilities, and skills required for effective performance.
10. Visit a retail outlet and evaluate customer service practices, including employee behavior, complaint handling, and customer assistance.
11. Analyze store operations such as inventory control, security measures, housekeeping, and billing systems. Suggest areas for improvement.
12. Compare two online retail platforms based on user interface, payment systems, delivery options, and customer experience. Present findings in a report.
13. Identify technologies such as barcode systems, electronic payment systems, or AI-based recommendations used in retail stores and explain their benefits.
14. Study a case involving data privacy, consumer rights, or ethical issues in retailing and discuss the implications for retailers and customers.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Berman, B., & Evans, J. R. *Retail Management*. Pearson Education.
2. Vedamani, G. G. *Retail Management: Functional Principles and Practices*. Jaico Publishing House.
3. Berman, B., & Evans, J. R. *Retail Management: A Strategic Approach*. Pearson Education.
4. Lamba, A. J. *The Art of Retailing*. Tata McGraw-Hill Education.
5. Pradhan, S. *Retailing Management: Text and Cases*. Tata McGraw-Hill Education.
6. Ogden, J. R., & Ogden, D. T. *Integrated Retail Management*. Wiley India.
7. Levy, M., Weitz, B. A., & Grewal, D. *Retailing Management*. McGraw-Hill Education.
8. Varley, R., & Rafiq, M. *Principles of Retail Management*. Palgrave Macmillan.
9. Bajaj, C., Tuli, R., & Srivastava, N. V. *Retail Management*. Oxford University Press.
10. Uniyal, D. P., & Sinha, P. K. *Retail Management*. Oxford University Press.
11. Nair, S. R. *Retail Management*. Himalaya Publishing House Pvt. Ltd.
12. Tiwari, R. S. *Retail Management*. Himalaya Publishing House Pvt. Ltd.
13. Cullen, P., & Newman, A. (2014). *Retailing: Environment and Operations*. Cengage Learning.
14. Bajaj, C., Tuli, R., & Srivastava, R. K. (2017). *Retail Management*. Oxford University Press.
15. Singh, H. (2017). *Retail Management*. S. Chand Publishing.

Note: Latest edition of books may be used.

Name of the Programme: Bachelor of Commerce (B.Com-SEP)

Elective Group: IT in Business (ITB)
Course Code / Category: DSC (C-23)/ 5.7 (ITB)

Artificial Intelligence in Business

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

- ✓ Students easily understand the fundamentals of Artificial Intelligence (AI).
- ✓ They study the applications of AI in business and management.
- ✓ To explore AI tools used in marketing, finance, HR, operations, and customer service.
- ✓ Easily analyze ethical, legal, and strategic issues related to AI adoption.
- ✓ Understand to develop practical knowledge of AI-driven business solutions.

Syllabus	Hours
Unit – 1 Introduction to Artificial Intelligence Meaning and Definition Business, objectives of Business, Recent Trends in Business. Meaning and Definition of AI, Evolution of AI, Types of AI: Narrow AI, General AI, Super AI. AI vs Machine Learning vs Deep Learning, Components of AI, AI in Business, Importance. Challenges of AI, Future of AI in Business, impact of AI on employment.	10
Unit – 2 AI in Human Resource Management Concept of Artificial Intelligence, Evolution of AI in HRM, Importance of AI in Human Resource Management, Challenges of AI in HRM, AI vs Traditional HR Practices, AI in Recruitment and Talent Acquisition: AI-based Recruitment Systems, Virtual Interviews and Assessment Tools, AI-based Training and Development, Performance Management using AI, AI Tools and Applications in HRM: AI in Payroll and Attendance Management, Future of AI in Human Resource Management.	14
Unit - 3 AI in Finance Meaning and Concept of Artificial Intelligence, Evolution of AI in Financial Services, Importance of AI in Finance, Benefits and Challenges of AI in Finance, Overview of AI Technologies in finance, AI in Banking and Financial Services: Loan Processing and Credit Scoring, Fraud Detection and Prevention, AI in Investment and Financial Analytics: Portfolio Management using AI, Robo-Advisors, Financial Forecasting. Block chain and AI Integration, FinTech Innovations.	12
Unit – 4 AI In Marketing Importance of AI in Modern Marketing, AI vs Traditional Marketing, Benefits and Challenges of AI in Marketing, Overview of AI Technologies, Consumer Analytics and Market Intelligence: AI-driven Consumer Behavior Analysis, Customer Segmentation using AI, Predictive Analytics in Marketing, Sentiment Analysis, Recommendation Systems, Market Forecasting, AI and Big Data in Marketing, Business Intelligence Tools. AI in Digital Marketing and Advertising: AI Tools and Applications in Marketing, AI in Customer Relationship Management.	14

Unit – 5 Ethical, Legal and Strategic Issues in AI Ethical Issues in AI, Ethical Issues in AI-driven Finance, Bias and Fairness in AI, Principles for Ethical AI, Measures to Address Ethical Issues. Regulations worldwide, Legal Challenges of AI, Strategic Issues in AI, Responsible AI Practices, Strategic Implications of AI Adoption, Sustainable AI development.	10

Skill Development Activities

1. Prepare a timeline showing the evolution of Artificial Intelligence and major milestones.
2. Conduct a group discussion on the impact of AI on future employment opportunities.
3. Analyze an AI-based recruitment platform and identify its advantages over traditional recruitment methods.
4. Demonstrate the use of any AI tool that can assist HR functions and present its applications.
5. Study banking using AI and present its applications in fraud detection or credit scoring.
6. Analyze a case of Fintech innovation and explain the role of AI in financial services.
7. Analyze the recommendation system of an e-commerce platform and explain how AI influences customer purchasing decisions.
8. Conduct a sentiment analysis of customer reviews or social media comments for a selected brand.
9. Conduct a debate on the legal and ethical implications of AI adoption in business.
10. Case study on AI implementation in Indian companies.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Russell, Stuart J., & Norvig, Peter. Artificial Intelligence: A Modern Approach (4th Edition). Pearson Education, 2020.
2. Akerkar, Rajendra. Artificial Intelligence for Business. Springer International Publishing, 2019.
3. Ng, Andrew. Machine Learning Yearning. Deeplearning.ai, 2018.
4. Davenport, Thomas H., & Kirby, Julia. Competing in the Age of AI: Strategy and Leadership When Algorithms and Networks Run the World. Harvard Business Review Press, 2020.
5. Kotler, Philip, Kartajaya, Hermawan, & Setiawan, Iwan. Marketing 5.0: Technology for Humanity. Wiley, 2021.
6. Marr, Bernard. Artificial Intelligence in Practice: How 50 Successful Companies Used AI and Machine Learning to Solve Problems. Wiley, 2019.
7. Venkatesan, Raj, & Lecinski, Jim. The AI Marketing Canvas: A Five-Stage Road Map to Implementing Artificial Intelligence in Marketing. Stanford University Press, 2021.
8. Roetzer, Paul. Marketing Artificial Intelligence: AI, Marketing, and the Future of Business. Marketing AI Institute, 2022.
9. Eubanks, Ben. Artificial Intelligence for HR: Use AI to Support and Develop a Successful Workforce. Kogan Page, 2022.
10. Bartoletti, Ivana. AI and the Future of Banking. Palgrave Macmillan, 2024.
11. Schulte, Paul, & Liu, Gavin. The AI Economy in Finance: Machine Learning and Artificial Intelligence in the Financial Markets. Wiley, 2018.
12. Kaushik, S. Machine Learning. BPB Publications, New Delhi, 2022.
13. Maheshwari, Anil. Business Analytics: Methods, Models, and Decisions. Pearson Education India.

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com-SEP)		
Course Code / Category: SEC (5.8)/ 5.8 **Tally**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
2 Credits	**1T + 2P Hrs**	**30 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 concepts and features of TallyPrime ERP.
- ✓ Create company accounts, groups and ledgers in TallyPrime.
- ✓ Record voucher entries and maintain business transactions digitally.
- ✓ Maintain inventory records and godown-wise stock details.
- ✓ Prepare Trial Balance, Profit & Loss Account and Balance Sheet.

Syllabus	Hours
Unit -1 Consolidated Financial Statement (Ind AS 110) Introduction: Meaning of accounting software, Types of accounting software. Introduction to TallyPrime. Features and advantages of TallyPrime. Basics of computerized accounting. Creating new company, Company information, Configuring Tally, Creation of Groups and Ledgers, Voucher entry configuration, Backup and Restore, Security and password creation.	15
Unit -2 Vouchers and Inventory Management Different types of vouchers, Voucher entry, Purchase and Sales entries, Contra, Payment, Receipt and Journal vouchers, Inventory management, Stock Groups, Stock Categories, Units of Measurement, Godowns, Stock Items, Stock transfer between godowns.	8
Unit -3 Reports in TallyPrime Basic reports in TallyPrime – Trial Balance – Account Books – Cash Book – Ledger Accounts – Group Summary – Sales Register – Purchase Register – Statement of Accounts – Profit & Loss Account – Balance Sheet – Exporting reports to Excel/PDF.	7

Skill Development Activities

1. Identify and study different accounting software used by businesses, such as TallyPrime, Zoho Books, Busy, and QuickBooks, compare their features, applications, advantages, and suitability for different types of organizations. Prepare a report highlighting the role of accounting software in modern business operations should be submitted.
2. Classify accounting software into categories such as ready-made, customized, and enterprise resource planning (ERP)-based systems. Further analyze the advantages, limitations, costs, and business applications of each type and present their findings through a comparative study.
3. Install or access TallyPrime and explore its interface, menus, navigation tools, and key functionalities. Further, identify important features, understanding the software environment, and preparing a brief report on the advantages of using TallyPrime in accounting and business management.
4. Prepare a flowchart illustrating the process of computerized accounting from transaction recording to the generation of financial statements. It should help students understand the integration of accounting processes within accounting software systems.

5. Interact with an accountant, auditor, or business owner to understand the practical applications of accounting software. The interview should focus on the benefits, challenges, and future trends in computerized accounting. Students should summarize their learning in a reflective report.
6. Create appropriate accounting groups and ledgers for a simulated business organization. Classifying accounts under assets, liabilities, income, and expenses and explaining the importance of proper ledger grouping for accurate financial reporting.
7. Configure various voucher types such as payment, receipt, contra, journal, purchase, and sales vouchers in TallyPrime. Also study the purpose and usage of each voucher type and prepare examples illustrating their practical applications in business transactions.
8. Record a series of business transactions using appropriate vouchers in TallyPrime. The activity should focus on selecting correct voucher types, maintaining narration, and ensuring accuracy in data entry while generating corresponding accounting records.
9. Generate a Trial Balance in TallyPrime after recording a set of business transactions. Verifying the accuracy of ledger balances, identifying errors if any, and interpreting the significance of the Trial Balance as a tool for ensuring the correctness of accounting records.
10. Export accounting reports such as Trial Balance, Cash Book, and Profit and Loss Account and Balance Sheet from TallyPrime to Excel and PDF formats. Focus on report presentation, data sharing, documentation, and preparation of professional accounting reports.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. *Official TallyPrime Learning Manual,* Tally Solutions Pvt. Ltd.
2. Namrata Agrawal, *Computerized Accounting using TallyPrime*.
3. *TallyPrime ERP for Beginners,* Kogent Learning Solutions, New Delhi: Dreamtech Press/Wiley India.
4. S. K. Basu, *Financial Accounting using TallyPrime,* New Delhi: Sultan Chand & Sons.
5. Vikas Gupta, *Practical Accounting with TallyPrime*, New Delhi: Dreamtech Press (Wiley India Pvt. Ltd.).
6. B. Viswanadham, Garima Agrawal, Kamlesh Mittal, and Sanjay Raj Koelkar, *Computerised Accounting (includes ERP concepts, company creation, vouchers, MIS reports, and Tally-based accounting).* Himalaya Publishing House.
7. Lavanya, B., Krishna Kavitha, G., Deepa, K., & Padma Priya, K. *Computerized Accounting*. Mumbai: Himalaya Publishing House
8. *Tally Education Learning Series,* Tally Education Pvt. Ltd.

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com-SEP.)		
Course Code / Category: SEC (5.8)/ 5.8 **Digital Marketing**		
Course Credits	**No. of Hours per Week**	**Total No. of Teaching Hours**
2 Credits	**1T + 2P Hrs**	**30 Hrs**

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

Course Objectives: On Successful completion of the course, students will be able to:

- ✓ Gain knowledge of Digital Marketing, Email Marketing, and Content Marketing.
- ✓ Acquire skills in creating Google Ads and Google AdSense campaigns.
- ✓ Gain knowledge of Social Media Marketing and Web Analytics.
- ✓ Understand YouTube Advertising and Conversion strategies.

Syllabus	Hours
Unit – 1 Introduction to Digital Marketing Meaning, scope, need and benefits of Digital Marketing. Traditional Marketing Vs Digital Marketing. Digital Marketing Platforms-Search engine marketing, Social media marketing, email marketing, content marketing, video marketing, E-commerce marketing, analytics marketing, message and mobile marketing. Digital Consumer Behaviour. Career Opportunities in Digital Marketing	10
Unit – 2 Search Engine Optimisation and Social Media Marketing Search Engine Optimization (SEO): Meaning and Importance of SEO. Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid tool & Extension). Working of Google Algorithms. Social Media Marketing (SMM): Meaning and nature. Marketing through Facebook, Instagram, YouTube, LinkedIn, Pinterest, Snap chat, and Twitter(X). Content Creation and Content Calendar. Influencer Marketing. Paid Promotions and Sponsored Ads-Social Media Engagement Techniques. ROI in SMM.	10
Unit – 3 Google AdWorks and AdSense, and Web Analytics Google AdWords: Fundamentals and Key terminologies in Google AdWords. Google AdSense: Understanding ad networks and AdSense's limitations, Learning which situations are best for using AdSense Web Analytics: Meaning and importance of Web Analytics. Google Analytics: Nature, The Google Analytics layout, Basic Reporting, Basic Campaign and Conversion Tracking, Google Tag Manager, Social Media Analytics, Social CRM & Analytics, Other Web analytics tools, Making better decisions, Common mistakes analysts make.	10

Skill Development Activities

1. Identify a company and analyse its digital presence by examining its website, social media pages, online advertisements, and customer engagement activities. Prepare a report
2. Select a company that uses both traditional and digital marketing methods. Compare the two approaches in terms of cost, reach, audience engagement, measurability, and effectiveness. The findings should be presented in the form of a comparative report and classroom presentation.
3. Choose a business and identify relevant keywords that potential customers may use while searching online. Based on the keyword analysis, design a mock search engine marketing campaign, including advertisement copies, target audience, campaign objectives, and expected outcomes.

4. Design an email marketing campaign for a product launch, promotional offer by drafting professional email content, creating attractive subject lines, segmenting target audiences, and defining campaign objectives and performance measures.
5. Create a short promotional video for a product, service, educational institution, or social cause. The activity includes script writing, video recording, editing, and publishing the video on an appropriate platform while evaluating its potential impact on customer engagement.
6. Conduct a survey to understand consumer behavior in digital environments, covering shopping habits, factors affecting purchase decisions, preferred digital platforms, and customer expectations. The data should be analyzed and presented with suitable conclusions and recommendations
7. Select a website of a business or educational institution and conduct an SEO audit. The activity should involve analyzing website structure, page titles, meta descriptions, content quality, mobile responsiveness, and page loading speed. Based on the findings, suggestions for improving the website's search engine ranking and online visibility.
8. Perform keyword research for a chosen business or product category using free and paid SEO tools and browser extensions. Identify primary and secondary keywords, analyze search volume and competition levels, and prepare a keyword strategy report for improving website visibility.
9. Create a comparative analysis of major social media platforms such as Facebook, Instagram, YouTube, LinkedIn, Pinterest, Snapchat, and X (Twitter). Focus on user demographics, marketing features, content formats, audience engagement methods, and suitability for different business objectives.
10. Develop a social media marketing campaign for a product, service, or social cause. The activity should include defining campaign objectives, identifying target audiences, selecting suitable platforms, creating promotional content, and determining key performance indicators for measuring success.

Note: Any other activities that help learners in building skills.

Books for Reference

1. Ryan, Damian, & Jones, Calvin. *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation*. Kogan Page Publishers.
2. Dodson, Ian. *The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns*. Wiley Publications.
3. Charlesworth, Alan. *Digital Marketing: A Practical Approach*. Routledge/Taylor & Francis Group
4. Barker, M.B., Donald I., Bormann, N.F., & Neher, K. *Social Media Marketing: A Strategic Approach*. Cengage Learning.
5. Google Digital Garage. *Google Digital Marketing Learning Materials and Fundamentals of Digital Marketing*. Google Digital Garage.
6. Chaffey, Dave, & Ellis-Chadwick, Fiona. *Digital Marketing: Strategy, Implementation and Practice*. Pearson Education.
7. Kingsnorth, Simon. *Digital Marketing Strategy: An Integrated Approach to Online Marketing*. Kogan Page Publishers.
8. Tuten, Tracy L., & Solomon, Michael R. *Social Media Marketing*. Sage Publications.
9. Ryan, Damian. *The Best Digital Marketing Campaigns in the World*. Kogan Page Publishers.
10. Kotler, Philip, Kartajaya, Hermawan, & Setiawan, Iwan. *Marketing 5.0: Technology for Humanity*. Wiley Publications.

Note: Latest edition of text books may be used.

Third Year B.Com. Programme Matrix

Sixth Semester B.Com

Course Code/ Category	Title of the Course	Instruc-tion Hrs per Week	Duration of Exam. (Hrs)	Marks			Credits
				IA	Univ-ersity (SEE)	Total	
Paper 6.1/ DSC-24	Management Accounting	4	3	20	80	100	4
Paper 6.2/ DSC-25	Income Tax Law and Practice – II	4	3	20	80	100	4
Paper 6.3/ DSC-26	Goods and Services Tax	4	3	20	80	100	4
Paper 6.4/ DSC-27	Principles and Practice of Auditing	4	3	20	80	100	4
Paper 6.5/ DSC-28	Personal Financial Planning	4	3	20	80	100	4
Paper 6.6/ DSC-29	Soft Skills for Personality Development	4	3	20	80	100	4
Paper 6.7/ DSC-30	Elective - 4*: : 6.7.1/6.7.2/ 6.7.3/6.7.4/6.7.5	4	3	20	80	100	4
Paper 6.8/ SEC6.8	Business Research Methods	1T+0+2P	2	10	40	50	2
			Total	**150**	**600**	**750**	**30**

Note: DSC: Discipline Specific Course SEC: Skill Enhancement Course

T: Theory P: Practical IA: Internal Assessment SEE: Semester End Examination

Elective*: Candidate shall continue with the elective Group chosen in the Second year.

Sem.	Elective Groups				
	Accounting (A)	Finance (F)	Human Resource Management (HRM)	Marketing (M)	Information Technology in Business (ITB)
VI	Accounting for Managers	Project Management	Talent Management	Advertising	Financial Technology

Name of the Programme: Bachelor of Commerce (B.Com-SEP)		
Course Code / Category: DSC (C24)/ 6.1 **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

- ✓ Demonstrate the significance of management accounting in decision making.
- ✓ Analyse and interpret the corporate financial statements by using various techniques.
- ✓ Compare the financial performance of corporates through ratio analysis.
- ✓ Understand the latest provisions in preparing cash flow statement.
- ✓ Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.

Syllabus	Hours
Unit 1: Introduction to Management Accounting Introduction, Definitions, Nature, Objectives and Tools & Techniques and Limitations of Management Accounting. Comparison between Financial Accounting and Management Accounting, Comparison between Cost Accounting and Management Accounting Role of management accounting in modern business.	08
Unit 2: Financial Statements Analysis and Interpretation Introduction to Corporate Financial Statements, Financial/Accounting information contained in the Financial Statements: Meaning, objectives, and limitations of Financial Statement Analysis. Considerations for the economic and financial analysis. Techniques of Financial Statement Analysis – Comparative Financial Statements, Common-size Financial Statement, and Trend Analysis. Problems.	14
Unit 3: Ratio Analysis Introduction, Meaning, Definition, 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, Capital gearing ratio, Solvency ratio, Shareholders equity ratio, fixed assets to Long term funds ratio, Interest coverage ratio, and Debt service coverage ratio. *Turnover ratios*: Inventory turnover ratio, Debtors turnover ratio, Assets turnover ratio, fixed assets turnover ratio, current assets turnover ratio, creditors' turnover ratio, Debt collection period, Debt payment period. *Profitability ratios:* Gross profit ratio, Operating ratio, Operating profit ratio, Net profit ratio, and return on capital employed. *Market based ratios*: Earnings per share, Dividend payout ratio, Price Earnings (P/E) Ratio, Book value ratio and market price to book value ratio (P/BV). DuPont Analysis. Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.	18

Unit 4: Cash flow Analysis Introduction, Meaning, Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cash flow statement as per Ind AS 7 (Indirect method only). Problems.	12
Unit 5: Management Audit & Reports on Management Introduction, Meaning, Nature, Scope, Importance, Need, Objectives of management audit. Differences between Financial Audit and Management Audi. Steps involved in Management Audit. Reports on Management Review and Governance: Report of Board of Directors, Management discussion analysis, Annual Report on CSR, Business Responsibility Report, Corporate Governance Report, Secretarial Audit Report.	8

Skill Development Activities

1. Meet Management accountant and discuss his role in decision making in an Enterprise.
2. Visit a company, list management accounting tools used for planning and control. Discuss the role of management accounting in improving organizational performance.
3. Collect financial statements (Annual report) of any one public company of your choice for two year and prepare comparative and common-size statements and analyse the financial position.
4. Collect financial data of a company for five years and prepare trend percentages. They present conclusions regarding growth, profitability, and financial stability.
5. Collect financial statements (Annual report) of any one public company of your choice, analyse the same by using ratio analysis.
6. Conduct a DuPont Analysis of a selected company using published financial data. They explain the factors affecting Return on Capital Employed and overall profitability.
7. Prepare a Cash Flow Statement (Indirect Method) from a given balance sheet and profit and loss account.
   Classify cash flows into operating, investing, and financing activities as per Ind AS 7.
8. Meet the management accountant; discuss the steps involved in management audit.
9. Review the annual report of a company and identify sections relating to CSR, Corporate Governance, and Management Discussion & Analysis.
10. Collect reports of any two corporates, analyse the management review and governance.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Arora, M. N. (2021). *Management Accounting*. Vikas Publishing House.
2. Horngren, C. T., Sundem, G. L., Burgstahler, D., & Schatzberg, J. O. (2014). *Introduction to Management Accounting* (16th Ed.). Pearson Education.
3. Khan, M. Y., & Jain, P. K. (2022). *Management Accounting*. McGraw Hill Education.
4. Maheshwari, S. N., & Mittal, S. N. (2022). *Management Accounting*. Shree Mahavir Book Depot.
5. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2020). *Management Accounting: Information for Decision-making and Strategy Execution* (7th Ed.). Pearson.
6. Drury, C. (2021). *Management and cost Accounting* (11th Ed.). Cengage Learning.
7. Hansen, D. R., Mowen, M. M., & Heitger, D. L. (2019). *Cornerstones of Managerial Accounting* (7th ed.). Cengage Learning.
8. Jawahar Lal. (2022). *Advanced Management Accounting*. S. Chand Publishing.
9. Mariyappa, B. (2021). *Management Accounting*. Himalaya Publishing House.

Note: Latest edition of text books may be used.

<table>
<tr><td colspan="3">Name of the Programme: Bachelor of Commerce (B.Com-SE)</td></tr>
<tr><td colspan="3">Course Code / Category: DSC (C25)/ 6.2
Income Tax Law and Practice – II</td></tr>
<tr><td>Course Credits</td><td>No. of Hours per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td>4 Credits</td><td>4 Hrs</td><td>60 Hrs</td></tr>
<tr><td colspan="3">Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the students' will be able to
✓ Compute income under the head Profits and Gains of Business or Profession, including allowable deductions and depreciation.
✓ Apply provisions relating to disallowances and presumptive taxation schemes under the Income Tax Act.
✓ Compute capital gains and apply appropriate exemptions and deductions.
✓ Compute income from other sources, including casual income, gifts, dividends, and interest.
✓ Apply provisions relating to set-off and carry forward of losses and unabsorbed depreciation.</td></tr>
</table>

Syllabus	Hours
Unit - 1 Profits & Gains From Business Or Profession Introduction- basis of chargeability-definition of Business, Profession and vocation- Incomes not taxable under the head Profits and gains of business or profession- Expenses and losses allowed as deduction-expenses and losses expressly disallowed-Depreciation [Sec. 32]- Block of Assets. Expenses allowed on payment basis. Problems on computation of taxable business income of sole traders,- profession- medical practitioners, chartered accountant and advocates.	20
Unit 2 Capital Gains Introduction - Basis of chargeability- definition of capital asset- non capital assets. Types of capital assets- short term and Long term capital assets- transfer- cost of acquisition- cost of acquisition of depreciable assets, self-generated assets, bonus shares- cost of improvement- indexed cost of acquisition and indexed cost of improvement. Exemptions from capital gains- section 54, 54B, 54D, 54EC & 54F. Computation of taxable capital gains.	12
Unit - 3 Income from Other Sources Introduction - Basis of chargeability – Dividend- interest on securities- government securities, commercial securities- less tax and tax free- Rules of grossing up. Casual Income- Family pension- money and property received without consideration (Gift).royalty- income from sublet- deduction under section 57. Computation of taxable income from other sources.	10
Unit - 4 Set-Off and Carry Forward of Losses & Deduction from Gross Total Income Introduction – Meaning of set off and carry forward losses- tax provision of Inter Source adjustment (Intra-Head adjustment) [Sec. 70]- Inter head adjustment [Sec. 71]- Carry Forward of Losses (theory only). Deductions under chapter VIA in case of individuals -section 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB, 80U. Problems on computation of taxable income and tax liability.	12
Unit - 5 Assessment Procedure and Tax Deducted at Source Introduction- Assessment and types of assessment- due date of filing income tax returns- types of income tax return forms- tax deducted at source-tax provisions of TDS- rates of TDS- simple problems on TDS.	6

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. Assignment on tax treatment of gifts, dividends, and casual income. Solving practical problems on computation of total income and tax liability under old tax regime and also new tax regime under section 115BAC
7. Collect data on the sale of an asset and compute capital gains using indexation provisions. They examine the applicability of exemptions under Sections 54, 54EC, or 54F.
8. Solve practical problems involving interest on securities, royalty, and subletting income. Compute taxable income after applying deductions under Section 57.
9. Collect information on deductions available under Chapter VIA for individuals and prepare a tax planning statement showing deductions and tax liability computation.
10. Analyze sample transactions involving salary, professional fees, and interest payments. Calculate TDS amounts using the applicable rates and provisions.

Note: 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.
2. Vinod K. Singhania, *Direct Taxes,* Taxman Publication
3. Gaur and Narang, *Law and practice of Income Tax*, Kalyani Publications.
4. Saha, *Law and Practice of Income Tax*, Himalaya Publishing House.
5. Vinod K. Singhania & Kapil Singhania, *Students' Guide to Income,* Tax Taxman Publication.
6. *Seven Lecturers Income Tax Law & Practice-II*, Vision Book House
7. H. C. Mehrotra & S. P. *Goyal, Direct Taxes – Law and Practice*, Sahitya Bhavan, 2025.
8. Bhagwati Prasad, *Income Tax Law and Practice*, Wiley India, 2025.
9. *B. B. Lal*, *Direct Taxes*, Pearson Education, 2025.
10. Dinkar Pagare, *Practical Approach to Income Tax*, Sultan Chand & Sons, 2025.
11. Income Tax Ready Reckoner *Taxman Editorial Board*, Taxman Publications, 2025.
12. B.Mariyappa, *Income tax Law and Practice-II*, Himalaya Publishing House.
13. Income Tax Act, 1961 (Bare Act) *Government of India*, Latest Edition.

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com-SEP.)		
Course Code / Category: DSC (C26)/ 6.3 **Goods and Services Tax**		
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 etc.,		

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

- ✓ Describe the structure, objectives, and functioning of GST and the GST Council.
- ✓ Analyze the concepts of supply, place of supply, time of supply, and valuation of goods and services under GST.
- ✓ Classify various transactions under GST, including composite and mixed supplies, exemptions, and composition schemes.
- ✓ Apply the provisions relating to Input Tax Credit (ITC), blocked credits, and apportionment of credits under GST.
- ✓ Examine the procedures for payment of tax, refunds, reverse charge mechanism, TDS, TCS, and job work under GST.
- ✓ Demonstrate knowledge of GST compliance requirements relating to registration, invoicing, returns, assessments, and audits.
- ✓ Evaluate the tax implications of e-commerce transactions and special provisions under GST.
- ✓ Explain the basic principles and provisions of Customs Law, including customs duties, valuation, and baggage regulations.
- ✓ Interpret GST and Customs provisions for practical business and taxation-related decision-making.

Syllabus	Hours
Unit - 1 Introduction Constitutional framework of indirect taxes before (GST), decipher the Constitutional (taxation powers of Union & State Government. Concept & VAT: Meaning, Variants & Methods: Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST, IGST); GST Council: GST Network; state Compensation Mechanism.	12
Unit - 2 Levy & Collection & GST Taxable event - "Supply" of Goods and Services; place of Supply; Intra-state, Inter-state, import and export; Time and Supply's valuation for GST- Valuation rules; Taxation of reimbursement of expenses. Exemption from GST: Small Supplies Composition Scheme, classification of goods services, Composite & Mixed supplies	12
Unit -3 Input Tax Credit Eligible and ineligible input tax credit, Apportionment of credit and blocked credits; Tax credit in respect and capital goods; Recovery of excess tax Credit, Availability of tax credit in special circumstances, Transfer of input credit (Input services Distribution) Payment of tax, Refund, Doctrine of unjust enrichment TDS, TCS, Reverse change mechanism job work's	12
Unit -4 Procedures and special provisions under GST Registration, tax invoice, Credit and Regis debit notes, Returns, Audit in GST: Assessment; self-assessment; Summary and Scrutiny, Taxability of e-commerce, Anti - profiteering Avoidance of dual Control.	12
Unit -5 GST Assessment Tax Invoice, Credit and Regis debit Notes, Returns, Auditing GST Assessment, Summary and Scrutiny. Special provisions. Tax liability of E-Commerce, Anti-Profiteering. Avoidance of dual control – issues in filing of returns, monthly collection targets, GST Council Meetings.	12

Skill Development Exercises

1. Prepare a comparative chart showing the indirect tax structure in India before and after the introduction of GST.
2. Analyze the constitutional distribution of taxation powers between the Union and State Governments and present your findings in a brief report.
3. Classify a set of business transactions as intra-state supply, inter-state supply, import, or export and determine the applicable GST.
4. Compute the value of taxable supply and GST liability from given case scenarios involving discounts, reimbursements, and mixed supplies.
5. Prepare a statement showing eligible and ineligible Input Tax Credits from a given list of purchases and expenses.
6. Solve practical problems involving apportionment of ITC, blocked credits, reverse charge mechanism, and GST refunds.
7. Draft a sample GST tax invoice, credit note, and debit note for a business transaction.
8. Prepare and file a mock GST return using hypothetical data and identify the compliance requirements applicable to an e-commerce operator.
9. Calculate customs duty payable on imported goods using given data on assessable value and applicable duties.
10. Examine a case relating to baggage rules and customs exemptions and determine the duty implications.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Datey, V. S. *Goods and Services Tax (GST) – Law and Practice.* Taxmann Publications Pvt. Ltd..
2. Singhania, Vinod K., & Singhania, Monica. *Students' Guide to Goods and Services Tax (GST) and Customs Law.* Taxmann Publications Pvt. Ltd.
3. Ahuja, Girish, & Gupta, Ravi. *Systematic Approach to GST.* Bharat Law House Pvt. Ltd.
4. Bangar, Yogendra, & Bangar, Vandana. *GST Law and Practice*. Aadhya Prakashanr.
5. Bansal, K. M. *GST and Customs Law.* Taxmann Publications Pvt. Ltd.
6. Lal, B. B. *GST and Customs Law.* Pearson Education India.
7. Puliani, Sathpal, & Maniyar, *A. Glimpse of Goods and Services Tax.* Karnataka Law Journal Publications.
8. Puliani, Sathpal, & Maniyar, M. A. *Goods and Services Tax*. Karnataka Law Journal Publications.
9. Mehrotra, H. C., & Agarwal, V. P. *Goods and Services Tax*. Sahitya Bhawan Publications.
10. Mehrotra, H. C., & Goyal, S. P. *Goods and Services Tax*. Sahitya Bhawan Publications.
11. Khatoon, Ghousia, Naveen Kumar, C. M., & Venkatesh, S. N. *Goods and Services Tax*. HPH.
12. Saha, R. G., Podder, S. K., & Prabhakar, Shruthi. *Fundamentals of GST and Customs Act.* HPH.
13. Baligar, G. B. *Goods and Services Tax*. Ashok Prakashan, Hubballi.
14. Institute of Chartered Accountants of India (ICAI). *Study Material on Goods and Services Tax*. ICAI.
15. Government of India. *The Central Goods and Services Tax Act, 2017 and Rules thereunder*. Ministry of Finance, New Delhi.
16. Taxmann Editorial Board. *GST Ready Reckoner.* Taxmann Publications Pvt. Ltd.

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com-SEP.)		
Course Code / Category: DSC (C27)/ 6.4 **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, Tutorial, 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.
- ✓ Understand how automation, Big Data, and Artificial Intelligence (AI) are transforming the traditional auditing landscape.
- ✓ Know the differentiate between traditional and digital auditing.
- ✓ Identify the risks, challenges, and ethical considerations of relying on AI-driven audit tools.

Syllabus	**Hours**
Unit – 1 Introduction to Auditing Concepts & Evolution**:** Meaning, definition, scope, and objectives of auditing (Primary vs. Secondary objectives). Evolution of auditing from a detection tool to an assurance mechanism. Basic Principles: Distinction between Bookkeeping, Accountancy, and Auditing. Types of Audit: Based on ownership (Statutory, Voluntary). Based on time/methods (Continuous, Interim, Final, and Concurrent Audit). Specialized audits (Management Audit, Cost Audit, Social Audit, Environmental Audit). Advantages & Limitations: Benefits of an audit to various stakeholders; inherent limitations of auditing.	10
Unit–2 Audit Planning, Documentation, & Internal Control Audit Process: Commencement of a new audit, engagement letters, and determining the audit scope. Audit Planning & Programming: Meaning, advantages, and construction of an Audit Program. Fixed vs. Progressive audit programs. Audit Documentation: Audit Note Book, Working Papers (Ownership and custody), and Audit Files (Permanent vs. Current files). Internal Control System: Meaning, objectives, and evaluation of Internal Control. Internal Check: Meaning, objectives, and fundamental principles. Internal check regarding cash sales, credit sales, wages, and purchases. Internal Audit: Meaning, scope, and distinction between Internal Check and Internal Audit.	12
Unit - 3 Vouching And Verification Vouching: Meaning, importance, and objectives of vouching. "Vouching is the essence of auditing." Vouching of Cash Transactions (Receipts and Payments).Vouching of Trading Transactions (Credit Purchases and Credit Sales).Verification and Valuation: Concept, objectives, and distinction between Verification and Valuation. Auditor's position and duties regarding valuation (Concepts of *Caveat Emptor* vs. Auditor's liability). Verification and Valuation of specific Assets: Goodwill, Patents, Land & Buildings, Plant & Machinery, Inventory, and Sundry Debtors. Verification and Valuation of specific Liabilities: Share Capital, Sundry Creditors, Secured/Unsecured Loans, and Contingent Liabilities.	12
Unit – 4 Company Auditors & Audit Report Regulatory Framework: Relevant provisions of the Companies Act regarding the appointment of auditors. Qualifications & Disqualifications: Who can and cannot be appointed as a company auditor. Appointment & Removal: First auditors, subsequent auditors, casual	14

vacancy, and the process for removal/resignation of an auditor. Rights, Duties, and Liabilities: Statutory rights and powers of an auditor. Duties and responsibilities under the law. Liabilities of an auditor: Civil liability, Criminal liability, and Liability to third parties (with reference to landmark legal cases). Audit Report: Meaning, significance, and essentials of a good Audit Report. Types of Audit Reports/Opinions: Clean/Unqualified, Qualified, Adverse, and Disclaimer of Opinion. Distinction between an Audit Report and an Audit Certificate. Auditing Standards: Overview of generally accepted Auditing Standards (e.g., SAs / ISAs).	
Unit –5 Technological Applications In Modern Auditing Evolution of technology in Auditing, Computer Assisted Audit Techniques, Real-time automated data extraction & Monitoring, AI & Cognitive Computing-Anomaly detection, NLP, Big Data & Data Analytics in Auditing, Robotic process Automation, Blockchain and Distributed Ledger Technology, Traditional auditing v/s AI driven auditing, Changing role human auditor, Risks, Challenges & Limitations of AI in auditing.	12

Skill Development Activities

1. Design an audit program for a small business / company by identifying audit objectives and procedures.
   Explain the advantages of proper audit planning and programming.
2. Collect real-life examples of a company and identify the appropriate type of audit conducted; prepare a comparative chart explaining the objectives and features of each audit type.
3. List the various documents necessary to be verified in the audit process.
4. Study the internal control procedures of a company or institution. Identify weaknesses and suggest measures to strengthen the control system.
5. Examine sample vouchers relating to cash receipts, cash payments, purchases, and sales. Verify the supporting documents and prepare audit observations.
6. Prepare a verification checklist for selected assets and liabilities of a business. Analyze valuation methods and present a report on auditor's responsibilities.
7. Collect sample audit reports and identify the type of audit opinion expressed. Compare audit reports with audit certificates and discuss their significance. Draft an audit report (qualified or clean) with imaginary data.
8. Explore the use of AI, data analytics, and automation tools in modern auditing practices. Prepare a presentation highlighting their benefits, risks, and limitations.
9. Compare traditional auditing methods with AI-driven auditing techniques through case examples. Prepare a report on the changing role of human auditors in a technology-enabled environment.
10. Visit an audit firm, know the procedure followed by them in auditing the books of accounts of a firm.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Tandon, B. N., Sudharsanam, S., & Sundharabahu, S. *Principles of Auditing*. S. Chand Publishing.
2. Sharma, T. R. *Auditing: Principles and Problems*. Sahitya Bhawan Publications, Agra.
3. Manjunatha, J. M., et al. *Auditing and Assurance*. Himalaya Publishing House Pvt. Ltd..
4. Gupta, Kamal. *Contemporary Auditing*. McGraw Hill Education (India) Pvt. Ltd..
5. Saxena, R. G. *Principles and Practice of Auditing*. Himalaya Publishing House Pvt. Ltd..
6. Aruna Jha. Auditing. Taxmann Publications Pvt. Ltd.
7. Basu, S. K. Fundamentals *of Auditing*. Pearson Education India.
8. Pagare, Dinkar. *Principles and Practice of Auditing*. Sultan Chand & Sons Pvt. Ltd.
9. Konrath, Larry F. *Auditing: A Risk-Based Approach*. Cengage Learning.
10. Arens, Alvin A., Elder, Randal J., Beasley, Mark S., & Hogan, Chris E. *Auditing and Assurance Services: An Integrated Approach*. Pearson Education.
11. Whittington, O. Ray, & Pany, Kurt. *Principles of Auditing and Other Assurance Services*. McGraw Hill Education.
12. Institute of Chartered Accountants of India (ICAI). *Auditing and Assurance Standards*. ICAI.

Note: Latest edition of books may be used.

Name of the Programme: Bachelor of Commerce (B.Com-SEP.)		
Course Code / Category: DSC (C28)/ 6.5 **Personal Financial Planning**		
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

- ✓ Understand and appreciate personal financial planning.
- ✓ Know concepts used in investment, risk, return, time value of money in investments etc.
- ✓ Explain the nature of different investment avenues
- ✓ Calculate risk, return and decide value of investment avenues.
- ✓ Understand the need for insurance in real life.
- ✓ Prepare in advance for retirement.

Syllabus	**Hours**
Unit – 1 Introduction to Financial Planning Introduction to Personal financial management. Financial Plan: Meaning, objectives, elements, importance, process and implementing personal financial plan. Time value of money in financial decision making. Personal financial statement. Role of financial plan in wealth creation.	08
Unit - 2 Investment Planning and Avenues Investment: Meaning of investment, income, expenditure and spending; surplus and savings, borrowing, budget, risk and return, capital appreciation and Wealth. Difference between Investment, Speculation and Gambling. Investment Goals, elements of investment. Long-term and short-term investment. Investment Constraints. Process and factors of investment decision. Investment Avenues: Bank deposits (savings account, recurring deposit, fixed deposit), Post office deposits, NBFC Deposits, Treasury bills, Govt. securities, National Savings Certificates (NSCs), Public Provident Fund (PPF), Mutual Funds (MFs), Equity shares, Exchange Traded Funds (ETFs), Cryptocurrency, Bonds, Precious metal (Diamonds, Gold, Silver), Insurance-linked investments, Art, livestock, farming and real estate (urban, rural). National Pension Scheme (NPS). Choosing sources of credit/borrowings/loans.	20
Unit - 3 Risk, Return and Valuation Types of investors. Investment Concept of Risk and Return of single asset and portfolio of assets. Return- meaning, calculation, Risk-meaning, types of risk, and sources of risk. Techniques of risk measurement: Range, standard deviation, covariance. Simple problems on calculation of return of equity, debt and non-security investment. Risk and return measurement for single and portfolio of assets. Diversification of investment. Tax on marketable securities, Long-term and short-term capital gains tax. Financial discipline.	14
Unit – 4 Insurance Planning Meaning and need of Insurance, Types of Insurance – Life insurance, Health insurance, Property insurance, Credit life insurance, Professional liability insurance.	08
Unit – 5 Retirement Benefit Planning Retirement planning: Meaning, Goal and process of retirement planning, tax implications. Pension plans available In India. Annuities and its types. Reverse mortgage-meaning, need for going with reverse mortgage, key eligibility and mechanism. Estate Planning-Objectives, components, planning process, benefits.	10

Skill Development Activities

1. Prepare a monthly budget of your father, record daily expenses and analyze spending patterns. Identify unnecessary expenses and find ways to improve financial discipline and present strategies to maximize savings without affecting essential expenditures.
2. Prepare a personal balance sheet, cash flow statement of your father and discuss the financial health.
3. Compare the outcomes of investment made on different investment avenues over different periods and discuss the impact of compounding on wealth creation.
4. Assume you are given ₹5,00,000 and asked to allocate funds among various investment avenues such as bank deposits, mutual funds, shares, bonds, gold, and NPS. You must justify their choices based on risk and return considerations.
5. Classify different investment avenues into low-risk, medium-risk, and high-risk categories and present them on a Risk–Return Matrix.
6. Using a spreadsheet, students calculate the future value of investments in PPF, Mutual Funds, and Fixed Deposits over 10, 20, and 30 years.
7. One student acts as an insurance advisor while another acts as a customer with specific needs. The advisor recommends suitable insurance policies based on the risk (death, illness, accident, property loss, professional negligence, loan default, etc.) and recommends suitable insurance products to manage each risk.
8. Estimate the retirement corpus required for a hypothetical individual based on current expenses, inflation, expected retirement age, and life expectancy.
9. Evaluate a case involving a retired homeowner and determine whether a reverse mortgage would be an appropriate solution
10. One student acts as a financial planner while another acts as a client with specific financial goals. The planner provides suitable financial planning advice.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Halan, *Let's Talk Money: You've Worked Hard for It, Now Make It Work for You*, Harper Collins Publishers, New York.
2. Randy B., Lawrence G., Michael J., *Personal Financial Planning With Mindtap,* Cengage India
3. Madhura, J, *Personal Finance*, Pearson.
4. Shalu Garg, *Personal Financial Planning*, Sultan Chand & Sons.
5. Sinha M, *Financial Planning: A Ready Reckoner*, McGraw-Hill Education, New York.
6. Pandit, A, *The only Financial Planning Book that You Will Ever Need*, Network 18 Publications.
7. Keown, A.J, *Personal Finance,* Pearson Education, New York.
8. Indian Institute of Banking and Finance, *Introduction to Financial Planning*, Taxman Publication.
9. Indian Institute of Banking and Finance, *Financial Planning and Tax Planning*, Taxman Publication
10. Tripathi, V, *Fundamental of Investment*, Taxman Publication, New Delhi.
11. D. Ambrosio, Charles A.: *Guide to Successful Investing,* Englewood Cliffs, Prentice-Hall.
12. Nilesh U.B. and Mohsin Abbas, Personal Financial Planning, Thakur Publication Pvt. Ltd.
13. Shaffali A, Archana , Sanjay K. Singh, Jyoti, Personal Finance & Planning, Book Rivers Publisher.

Note: Latest edition of books may be used.

Name of the Programme: Bachelor of Commerce (B.Com-SEP.)

Course Code / Category: DSC (C29)/ 6.6

Soft Skills for Personality Development

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

- ✓ Acquire essential soft skills required to transition seamlessly from campus to the corporate environment.
- ✓ Promote Ethical Values and Overall Personality Growth.
- ✓ Develop Time Management and Stress Management Skills.
- ✓ Develop Communication and Interpersonal Skills.
- ✓ Build Confidence and Positive Attitude.
- ✓ Improve Employability and Leadership Skills.
- ✓ Enhance Personality and Professional Behavior.

Syllabus	Hours
Unit – 1 Introduction to Personality & Self Development Introduction - Meaning and Significance of Soft Skills. Personality - Meaning, Definition, Characteristics, Importance, Determinants of Personality. Self-Awareness- Understanding Individual Emotions, Inherent Strengths, and Core Values, Self-Discovery, Self-Confidence and Self-Esteem, Positive Attitude.	12
Unit – 2 Communication Skills Definition, Importance, Process of Communication, Forms of Communication, Verbal And Non-Verbal Communication, Listening Skills- Benefits, Techniques to Improve Listening, Reading And Writing Skills- Improving Writing Skills, Email Writing, Email Etiquettes, Public Speaking.	12
Unit - 3 Interpersonal Skills Emotional Intelligence – Meaning, The Four-Quadrant Framework, Importance, Team Building, Leadership, Group Dynamics, Conflict Management-Relationship Building-Conflict Resolution, Time & Stress Management-Prioritizing Tasks, Using Time Effectively and Building Emotional Intelligence to Handle Daily Pressures.	10
Unit – 4 Professional Skills Professional etiquette - Dress code, meeting manners (in-person and virtual), and dining etiquette, Group Dynamics, Cross Cultural Values- Diversity and Inclusion in Workplace, Group Discussion-Types of Group Discussion, Presentation Skills - How to make a presentation, Content, Essentials of Good Presentation, Interview skills- Interview preparation and resume building and body language, Networking Skills**,** Workplace ethics.	14
Unit – 5 Career and Personality Enhancement AI-Driven Business Insights, Foundations of AI in Commerce, AI in Data Preparation and Business Reporting-Automated Data Wrangling - Smart Spreadsheet Automation - Automated Dashboarding - AI Applications Across Business Domains - AI-Driven Customer Experience - The Human-AI Collaboration Framework.	12

Skill Development Activities

1. Role Play – Act out situations like customer handling, interviews, or workplace communication.
2. Resume/Bio-data Preparation – Create a professional resume.
3. Mock Interview – Practice interview questions and answers.
4. Team Building Activity – Work together to complete a task or project.
5. Leadership Activity – Lead a group discussion or event.
6. Time Management Activity – Prepare daily or weekly schedules.
7. Decision-Making Exercises – Solve business-related case situations.
8. Problem-Solving Activities – Analyze and suggest solutions for business problems.
9. Business Etiquette Practice – Learn professional behavior and workplace manners.
10. Stresses Management Activity – Practice relaxation and balancing academic/work pressure.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Alex, K. *Soft Skills: Know Yourself and Know the World. S.* Chand Publishing.
2. Rao, M. S. *Soft Skills: Enhancing Employability – Connecting Campus with Corporate*. I. K. International Publishing House Pvt. Ltd.
3. Ludden, Pamela J. *Soft Skills for Today's Workplace*. Wiley India.
4. Krishna Mohan, & Meera Banerji. *Developing Communication Skills*. Macmillan Education India.
5. Murphy. Hildebrandt, & Thomas, J.P. *Effective Business Communication*. McGraw Hill Education.
6. Chetananand Singh, & Prem Kumar. *Soft Skills for Employability*. Oxford University Press India.
7. Butterfield, Jeff. *Soft Skills for Everyone*. Cengage Learning
8. Das, B. N., & Satpathy, I. *Business Communication and Personality Development*. Excel Books.
9. Goleman, Daniel. *Emotional Intelligence: Why It Can Matter More Than IQ*. Bantam Books, New York.
10. Julius, Shiv Khera. *You Can Win*. Macmillan Publishers India Ltd., New Delhi.
11. Padmaja, T. V. S. *Soft Skills: Essentials of Personality Development for Successful Life*. HPH.
12. Covey, Stephen R. *The 7 Habits of Highly Effective People*. Simon & Schuster.
13. Carnegie, Dale. *How to Win Friends and Influence People*. Simon & Schuster.
14. Heller, Robert. *Effective Leadership*. Dorling Kindersley (DK).
15. Lucas, Stephen E. *The Art of Public Speaking*. McGraw Hill Education.

Note: Latest edition of books may be used.

Name of the Programme: Bachelor of Commerce (B.Com-SEP.)		
Elective Group: Accounting (A) **Course Code / Category: DSC (C-30)/ 6.7 (A)** **Accounting for Managers**		
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 etc.,

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

- ✓ Explain the principles, concepts, and techniques of managerial accounting and their relevance to business decision-making.
- ✓ Prepare and analyze cost statements under marginal costing and absorption costing and apply relevant cost concepts to managerial decisions.
- ✓ Solve problems related to inflation accounting, life cycle costing, and quality cost management for improved organizational performance.
- ✓ Apply learning curve models to estimate labor costs, unit costs, and productivity improvements in business operations.
- ✓ Assess and implement modern managerial accounting tools and contemporary cost management practices to support strategic decision-making and organizational competitiveness.

Syllabus	**Hours**
Unit 1 Introduction to Accounting for Managerial Decisions Introduction, Meaning, definition, features, steps in decision making, Types of Business Decisions. Types of Costs, Management accounting as an area of accounting- Managerial decision making in accounting- meaning, process, Managerial accounting techniques for decision making, significance of Managerial decision making in managerial accounting, role of management accounting in decision making, Skills required for Management Accountants.	10
Unit 2 Cost Analysis for Decision Making Introduction. Meaning, definition to marginal costing and absorption costing, features and differences. Preparation of income statement under Marginal costing and absorption costing-Problems. Cost classification for managerial decision making perspectives: relevant & irrelevant cost, avoidable & unavoidable cost, opportunity cost, differential cost and sunk cost.- Decision regarding to: Profitable product mix, Make or Buy, Accept or Reject a special offer, Drop or Continue, Sales or further processing, Lease or Purchase, Addition or elimination of a product line and pricing decisions- problems.	14
Unit 3 Inflation Accounting and Life Cycle Costing Introduction, Meaning, Objectives, Limitations of historical accounting, methods of accounting for price level changes-Current Purchasing Power Method [CPP method]. Current Cost Accounting Method [CCA method]. Current Value Accounting Technique (CVAT) – Problems Life Cycle Costing-Concept and characteristics. Product life cycle costing- procedure for Implementation. Quality Costs: concept, types of quality costs. Management of quality costs- Problems on product life cycle	14

Unit 4 Learning Curve Theory and Models in Decision Making Introduction, Meaning, features, learning curve ratio, learning curve equation, Learning Curve applications- Problems on expected average unit cost, estimation of the labour costs and incremental labour cost .	10
Unit 5 Contemporary Issues in Managerial Decisions Accounting Introduction, Traditional costing system- meaning, limitations. Activity Based Costing (ABC) – meaning- Value Added Activities(VA) – Non-Value Added Activities (NVA), Steps in ABC system- Problems .transfer pricing, value chain analysis Total quality management(TQM), Just in Time (JIT), Backflush costing, six sigma, Balanced scorecard and throughput accounting (TA). Big Data & Analytics: Cloud & Automation- Concept only.	12

Skill Development Activities

1. Identify a real-life business decision made by a local enterprise and classify it into the appropriate type of business decision.
2. Conduct a group discussion on the role and skills of management accountants in modern organizations.
3. Analyze a make-or-buy decision case and present the most profitable alternative with reasons.
4. Prepare a report identifying relevant and irrelevant costs in a selected business decision scenario.
5. Collect price data of a product over five years and analyze the effect of inflation on its cost.
6. Prepare a life cycle cost sheet for a consumer product such as a mobile phone or automobile.
7. Analyze the impact of learning on labor cost reduction in a manufacturing process.
8. Prepare a presentation on practical applications of learning curve theory in business organizations.
9. Identify value-added and non-value-added activities in a selected business process and suggest improvements.
10. Prepare a case study on the implementation of Activity-Based Costing (ABC) in an organization.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Jerold Zimmerman. (2010). *Accounting for Decision Making*. McGraw Hill Education India.
2. R. M. Kishore. *Advanced Management Accounting*. Taxmann Publications.
3. Robert S. Kaplan, & Anthony A. Atkinson. *Advanced Management Accounting*. Pearson India.
4. Jawahar Lal. *Advanced Management Accounting: Text and Cases*. S. Chand Publishing.
5. M. N. Arora. *Cost Accounting: Principles and Practice*. Vikas Publishing House.
6. Sharma, & Gupta. *Management Accounting*. Kalyani Publishers.
7. S. P. Jain, & K. L. Narang. *Management Accounting*. Kalyani Publishers.
8. S. N. Maheshwari, & S. N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot publisher.

Note: Latest edition of books may be used.

Name of the Programme: Bachelor of Commerce (B.Com-SEP.)		
Elective Group: Finance (F) **Course Code / Category: DSC (C30)/6.7 (F)** **Project 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

- ✓ Understand the process of screening of ideas and carry out appraisal for Projects.
- ✓ Use Investment Evaluation Techniques for selection of Projects.
- ✓ Carry out Risk Analysis for business projects and identify alternative sources of financing.
- ✓ Understand the concept and application of Social Cost benefit Analysis
- ✓ Apply project control and management techniques for project success.

Syllabus	Hours
Unit – 1 Project Management Project: Meaning, Nature and Types of Project. Project Life Cycle. Project Management: Meaning, Nature, and Scope of project management. Project management as a profession, Role of Project manager.	06
Unit – 2 Project Identification and Formation Project identification, project environment, identification of investment opportunities, Project screening, feasibility study, project section, project formulation, stages in project formulation, project report preparation. Guidelines for project preparation. Project report, contents.	10
Unit – 3 Project Appraisal Objectives, essentials of a project methodology, Market appraisal-characteristics of market, market survey, demand forecasting, product mix, and market planning. Technical appraisal-manufacturing process, material inputs and utilities, plant capacity and location, procurement of machinery and equipment, civil work structure, project charts and layout. Financial appraisal-Projection of cash flows, (inflows, outflows), projection of balance sheet, appraisal methods (Discounted PBP, ARR, modified NPV, modified IRR and BCR), Problems. Social Appraisal: Rationale for Social Cost Benefit Analysis (SCBA) Approaches of SCBA (UNIDO and Little-Mirrlees Approach Approach), Environment Impact Assessment (EIA) and Social Impact Assessment (SIA) of Projects. Management appraisal.	20
Unit – 4 Project Planning and Scheduling Project Planning and Scheduling: Objectives, process of good planning, Project designing and scheduling. Network Techniques for Project Cost and Time Management (PERT & CPM). Sources of Project Financing: Internal Accruals, Equity Capital, Preference Capital, Debentures (or Bonds), Term Loans, Venture Capital, Private Equity, Venture Capital Vs Private Equity, Loan syndication.	12

Unit – 5 Project Execution and Administration **Project Execution**: Monitoring control cycle, Earned Value Analysis (EVA) with simple problems. Project Control – Physical control, Human control, financial control. **Organizational and Behavioral Issues**: Organizational Structure, Selection-Project Manager, Leadership Motivation, Communication, Risk Management. **Project Termination**: Extinction, Addition, Integration, Starvation. Pre-Requisites for Successful Project Implementation. Essentials of a Project Report	12

Skill Development Activities

1. Prepare a brief proposal stating the objective, budget, duration, and expected outcome of a project.
2. Prepare a list of potential investment opportunities available in your district and assess their suitability for project development.
3. Conduct a pre-feasibility study for a proposed project and submit a brief report on its viability.
4. Conduct a market survey for a selected product and analyze consumer preferences, competitors, and market potential. Estimate the future demand.
5. Develop a projected cash flow statement and balance sheet for a proposed project for a period of three years. Evaluate a project using financial appraisal techniques such as PBP, ARR, NPV, IRR, and BCR.
6. Assess the social and environmental impacts of a proposed project and prepare a brief Social Impact Assessment (SIA) and Environmental Impact Assessment (EIA) report.
7. Prepare and present a comprehensive appraisal report covering market, technical, financial, social, environmental, and managerial aspects of a selected projects
8. Construct a PERT chart for a small project showing activities, dependencies, and critical path.
9. Identify suitable sources of project finance for a given business idea and justify their selection. Differentiate between venture capital and private equity with suitable real-life examples.
10. Examine the managerial requirements of a project and prepare an organizational structure showing key roles and responsibilities.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Chandra, Prasanna. *Projects: Planning, Analysis, Selection, Financing, Implementation and Review.* McGraw Hill Education (India).
2. Klasterorin, Ted. *Project Management: Tools and Trade-Offs*. John Wiley & Sons, Inc.
3. Agrawal, R., & Mehra, Y. S. *Project Appraisal and Management*. Taxmann Publications.
4. Meredith, J.R., & Mantel, S. J., Project *Management: A Managerial Approach*. John Wiley & Sons.
5. Kanda, Arun. *Project Management: A Life Cycle Approach*. PHI Learning Pvt. Ltd.
6. Kerzner, Harold. *Project Management: A Systems Approach to Planning, Scheduling, and Controlling.* Wiley India Pvt. Ltd.
7. Gray, Clifford F., & Larson, Erik W. *Project Management: The Managerial Process*. McGraw Hill Edn.
8. Pinto, Jeffrey K. *Project Management: Achieving Competitive Advantage*. Pearson.
9. Goel, B. S. *Project Management: A Development Perspective*. Deep & Deep Publications.
10. Vasant Desai. *Project Management*. Himalaya Publishing House Pvt. Ltd.
11. Cleland, David I., & Ireland, Lewis R. *Project Management: Strategic Design and Implementation*. McGraw Hill Education, Latest Edition.
12. Project Management Institute (PMI). *A Guide to the Project Management Body of Knowledge* (PMBOK® Guide). Project Management Institute, Pennsylvania, USA, 7th Edition, 2021.

Note: Latest edition of books may be used.

Name of the Programme: Bachelor of Commerce (B.Com-SEP.)		
Elective Group: Human Resources Management **Course Code / Category: DSC (C30)/ 6.7 (HR)** **Talent 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

- ✓ To equip the learners to the role of HR in the Talent Management System.
- ✓ To familiarize the learners with the Talent Management System and strategies.
- ✓ Enable the learners to develop, map and design competency models.
- ✓ Describe the concept of Talent Management, Talent Gap Approaches to fill gap, role of building Sustainable Competitive Advantage.
- ✓ Apply the potential and appropriateness of talent development strategies, policies, approaches and methods with reference to relevant contextual factors.
- ✓ Analyse concept, types benefits models of Competencies
- ✓ Understand Competency Development, Competency Mapping, Competency based HR applications

Syllabus	Hours
Unit - 1 Introduction to Talent Management Meaning, Evolution, Scope, Significance, Benefits and Limitations of Talent Management, Principles, and Sources of Talent Management. Talent Vs. Knowledge people. Role of talent management in building sustainable competitive advantage. Differences between standard HR and strategic talent planning. Attracting and Retaining Talent, Talent Management Grid, Talent Gap: Meaning and Approaches to Fill Gaps, Talent Value Chain, Role of HR in Talent Management, Role of Talent Management in Building Sustainable Competitive Advantage. Consequences of Failure in Managing Talent.	15
Unit - 2 Talent Management System (TMS) and Strategies Meaning, Key Elements of TMS, Creation of TMS and Building Blocks for TMS, Life Cycle of Talent Management: Meaning and Process, Talent Management Process: Steps, Significance and Prerequisites, Approaches to Talent Management, Talent Management Strategies: Meaning and Development, Mapping Business Strategies and Talent Management Strategies, Talent and Succession Planning: Identifying key managerial positions, development of capabilities, lateral hiring in case of discontinuity in the succession plans.	13
Unit - 3 Introduction to Competency Competence and Competency: Concept, Types of Competencies, Benefits and Limitations of Implementing Competencies, Competency Model: Concept, Significance and Development of Competency Model, Personal Competency Framework, Iceberg Model, Lancaster Model of Competency, Transcultural Managerial Competencies, Validation of Competency Models.	12

Unit - 4 Competency Management Meaning, Features, Objectives, Benefits and Challenges, Competency Development: Meaning and Process, Competency Mapping: Concept Features and Significance, Approaches to Mapping, Competency Mapping Procedures and Steps, Use of Assessment Centres in Competency Mapping, Types of Exercises, Competency based HR applications.	12
Unit - 5 Employee Engagement, Succession Planning & Talent Analytics Meaning of Talent Engagement, Retention, Employee Engagement and Retention. Strategies for keeping high-performing workers, managing different generations at work (Gen X, Y, Z), and reducing turnover. Succession planning: Designing succession pipelines, leveraging software tools, and tracking Key Performance Indicators (KPIs) to evaluate and measure workforce data.	08

Skill Development Activities

1. Conduct a talent gap analysis for a selected organization and suggest suitable strategies to bridge the identified gaps.
2. Prepare a comparative report highlighting the differences between traditional HR management and strategic talent management practices.
3. Design a Talent Management System (TMS) for a medium-sized organization, identifying its key components and processes.
4. Develop a succession plan for a selected organization by identifying critical positions and potential successors.
5. Develop a competency framework for a managerial position by identifying technical, behavioral, and leadership competencies.
6. Analyze a job role and prepare a competency model using the Iceberg Model or Lancaster Model of Competency.
7. Conduct competency mapping for a selected job position and identify competency gaps between job requirements and employee capabilities.
8. Design and administer an assessment center exercise (e.g., role play, group discussion, in-basket exercise) to assess key competencies.
9. Conduct an employee engagement survey and prepare a report suggesting measures to improve engagement and retention.
10. Develop a succession pipeline for a key managerial position and identify relevant KPIs to monitor talent development and workforce effectiveness.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Lance A Berger, Dorothy R Berger, *Talent Management Handbook*, McGraw Hill.
2. Dessler Gary, *A Framework for Human Resource Management*, Pearson.
3. Dessler Gary, Varkkey Biju, *Fundamentals of Human Resource Management*, Pearson.
4. Hasan, M., Singh, A.K., Dhamija, T*alent Management in India: Challenges and Opportunities*, Atlantic Publication.
5. Armstrong, Michael, *A Handbook of Human Resource Management Practice*, Kogan Page.
6. Pattanayak, Biswajeet, *Human Resource Management*, PHI Learning.
7. Spencer & Spencer, *Competence at work: Models for superior performance*. John Wiley.
8. Padoshi, S. *Talent and Competency Management*. Himalaya Publishing House.
9. Berger, L.A. & Berger, D.R. *The Talent Management Hand Book*. Tata McGraw Hill.
10. Sanghi, S. *The Handbook of Competency Mapping: Understanding, Designing and Implementing Competency Models in Organizations*. Sage Books

Note: Latest edition of books may be used.

Name of the Programme: Bachelor of Commerce (B.Com-SEP.)		
Elective Group: Marketing (M) **Course Code / Category: DSC (C30)/ 6.7 (M)** **Advertising**		
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

- ✓ Explain the concepts, objectives, functions, and communication role of advertising, and analyze factors influencing advertising budget decisions.
- ✓ Evaluate different advertising media options and develop suitable media plans and advertising campaigns for specific target audiences.
- ✓ Design effective advertising content by applying advertising appeals, copywriting techniques, AIDA model, and methods for measuring advertising effectiveness.
- ✓ Describe the role, functions, and types of advertising agencies, and assess ethical, legal, and social issues related to advertising practices.
- ✓ Examine modern trends in advertising, including digital, social media, influencer, mobile, video, email, personalized, and AI-driven advertising strategies.
- ✓ Apply advertising concepts and tools to create and evaluate advertising strategies for real-world marketing and communication challenges.

Syllabus	**Hours**
Unit – 1 Introduction to Advertising Meaning, nature and importance of advertising; Types of advertising, Advertising objectives. Audience analysis; Setting of advertising budget, Determinants of advertising budget, methods of advertising budget; Communication Process. Advertising as a tool of communication.	12
Unit – 2 Advertising Media Decisions Major media types - their characteristics, internet as an advertising media, merits and demerits of different Medias. Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices. Advertising Campaign: Meaning, objectives, types of adverting campaign.	14
Unit - 3 Advertising Content Development & Measuring Advertising Effectiveness Advertising appeals, Advertising copy-types and elements, qualities of good advertising copy. Preparing ads for different media, Attention, Interest, Desire, and Action model (AIDA). Measuring Advertising Effectiveness: Stages of evaluations, various types of pre and Post-testing techniques, concept of DAGMAR.	14
Unit – 4 Advertising Agency **Advertising Agency:** Meaning, Role, functions and type of advertising agency. Agency-client relationship. **Ethics in advertising:** Social and ethical issues in advertising, misleading advertisements, advertising standards and laws.	12
Unit – 5 Modern Trends in Advertising Online advertising, influencer advertising, mobile advertising, social medial advertising, Video advertising, email advertising, personalized advertising, AI in advertising.	08

Skill Development Activities

1. Select a product of your choice and identify its advertising objectives, target audience, and suitable advertising budget method.
2. Analyze any two advertisements and explain how they function as communication tools using the communication process model.
3. Compare print, television, radio, internet, and social media advertising based on reach, cost, advantages, and limitations.
4. Design a media plan and campaign schedule for launching a new product with a specified advertising budget.
5. Develop an advertisement copy for a product/service using the AIDA model and suitable advertising appeals.
6. Conduct a simple survey among consumers to evaluate the effectiveness of an advertisement and prepare a brief report using pre-testing or post-testing techniques.
7. Visit the website of an advertising agency and prepare a report on its services, organizational structure, and major clients.
8. Collect examples of misleading advertisements and evaluate them with reference to advertising ethics, standards, and legal provisions.
9. Analyze the advertising strategies of a brand across social media, influencer marketing, mobile advertising, and video platforms.
10. Design a digital advertising campaign incorporating social media, email marketing, influencer marketing, and AI-based personalization tools.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. George E Belch, Michael A Belch, Keyoor Purani, *Advertising and Promotion. An Integrated Marketing Communications Perspective (SIE)*, McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. *Advertising: Its Role in Marketing*. Dryden Press
3. Burnett, Wells, and Moriatty. *Advertising: Principles and Practice*. Prentice Hall of India.
4. Batra, Myers and Aakers. *Advertising Management*. PHI Learning.
5. Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. Cengage Learning. a. Sharma, Kavita. *Advertising: Planning and Decision Making*, Taxmann Publications
6. Jaishree Jethwaney and Shruti Jain, *Advertising Management*, Oxford University Press,.
7. Chunawala and Sethia, *Advertising*, Himalaya Publishing House
8. Ruchi Gupta, *Advertising*, *S*. Chand & Co.
9. O'Guinn, *Advertising and Promotion: An Integrated Brand Approach* Cengage Learning.

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com-SEP)		
Elective Group: Information Technology for Business (ITB) **Course Code / Category: DSC (C30)/ 6.7 (ITB)** **Financial Technology**		
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 ✓ Understand the concepts, scope, and significance of Financial Technology. ✓ Explain various digital payment systems and Fin-Tech innovations. ✓ Analyze the role of block-chain, crypto-currencies, and digital banking. ✓ Understand cyber-security and regulatory issues in FinTech. ✓ Evaluate the impact of FinTech on banking, business, and financial services.		

Syllabus	Hours
Unit -1 Introduction to Financial Technology (FinTech) Meaning and Definition of Fin-Tech, Evolution and Growth of Financial Technology, Scope and Importance of Fin-Tech, Traditional Finance vs Fin-Tech, Components of Fin-Tech Ecosystem, Role of Fin-Tech in Modern Economy, Fin-Tech Start-ups and Innovation, Opportunities and Challenges in Fin-Tech	12
Unit -2 Digital Payments and Digital Banking Digital Payment Systems, Mobile Banking and Internet Banking, UPI, IMPS, NEFT, RTGS, Digital Wallets and Payment Gateways, QR Code Payments, Electronic Fund Transfer Systems, Neo Banking and Open Banking, Role of RBI in Digital Payments, Advantages and Risks of Digital Banking.	12
Unit -3 Block chain and Crypto currencies Meaning and Features of Block chain Technology, Types of Block chain, Applications of Block chain in Finance, Smart Contracts, Meaning and Features of Crypto currencies, Bitcoin and Popular Crypto currencies, Crypto currency Exchanges, Benefits and Risks of Crypto currencies, Regulatory Issues relating to Crypto currency	12
Unit -4 Fin- Tech Innovations and Financial Services Artificial Intelligence in Finance, Machine Learning and Robo-Advisory Services, Peer-to-Peer Lending Platforms, Crowd funding, Wealth-Tech and Digital Investment Platforms, Fin-Tech in Insurance and Capital Markets, Financial Inclusion through Fin-Tech, Fin-Tech and MSMEs.	12
Unit -5 Cyber security, Legal and Regulatory Framework Cyber security in Financial Services, Digital Fraud and Risk Management, Data Privacy and Data Protection, Cyber Crimes in Financial Transactions, Regulatory Framework for Fin-Tech in India, Role of RBI, SEBI, NPCI, and IRDAI, Consumer Protection in Digital Finance, Ethical Issues in Fin-Tech, Future Trends in Financial Technology.	12

Skill Development Activities

1. Prepare a chart showing key stakeholders in the FinTech ecosystem, including banks, regulators, FinTech firms, investors, and customers.
2. Analyze a successful FinTech startup and present its innovative services, business model, and impact on financial services.
3. Compare UPI, IMPS, NEFT, and RTGS based on features, transaction limits, speed, and usage scenarios.
4. Conduct a survey on the usage of mobile banking and digital payments among consumers and prepare a brief report.
5. Identify and present real-world applications of blockchain technology in banking, supply chain, or financial services.
6. Track the price movement of major cryptocurrencies for a week and analyze factors influencing their fluctuations.
7. Explore a robo-advisory or digital investment platform and evaluate its features, benefits, and limitations.
8. Study a crowdfunding platform and analyze a successful fundraising campaign, highlighting key success factors.
9. Examine a recent digital financial fraud case and suggest preventive measures for consumers and financial institutions.
10. Identify common cyber threats in digital finance and suggest preventive measures.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Silveston, H., et al. *Forensic Accounting and Fraud Investigation for Non-Experts*. Wiley.
2. Chew, B. L. *Forensic Accounting and Finance*. Kogan Page Limited.
3. Datta, S. K. *Statistical Techniques for Forensic Accounting* (e-book).
4. Ashely, D. C. *Forensic Accounting and Fraud Investigation*. Sultan Publication.
5. Sultan, S. *Forensic Accounting*. Sultan Chand Publications.
6. Hopwood, W. S., Leiner, J. J., & Young, G. R. (2012). *Forensic Accounting and Fraud Examination*. McGraw-Hill Education.
7. Bhattacharyya, S. K. *Forensic Accounting*. Pearson Education India.
8. Bologna, G. J, & Lindquist, R. J. *Fraud Auditing and Forensic Accounting*. John Wiley & Sons.
9. Albrecht, W. S., Albrecht, C. O., Albrecht, C. C., & Zimbelman, M. F. *Fraud Examination*. Cengage Learning.
10. Institute of Chartered Accountants of India. *Publications on Forensic Accounting and Fraud Detection*. ICAI.

Note: Latest edition of text books may be used.

<table>
<tr><td colspan="3">Name of the Programme: Bachelor of Commerce (B.Com-SEP.)</td></tr>
<tr><td colspan="3">Course Code / Category: SEC (6.8)/ 6.8
Business Research Methods</td></tr>
<tr><td>Course Credits</td><td>No. of Hours per Week</td><td>Total No. of Teaching Hours</td></tr>
<tr><td>2 Credits</td><td>1T + 2P Hrs</td><td>30 Hrs</td></tr>
<tr><td colspan="3">Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,</td></tr>
<tr><td colspan="3">Course Outcomes: On successful completion of the course, the students' will be able to
1. Develop a comprehensive understanding of the research process, and make learners able to do literature review and write literature review.
2. Nurture the skills required for sample design, developing questionnaire, conduct surveys, focus group interviews.
3. Realise the need for analysis of data, develop skills for analyzing both qualitative and quantitative data using MS Excel, and Statistical software (e.g., SPSS) for data analysis.
4. Master the skills for writing clear, concise & well-structured research proposals and reports, preparation of Effective presentation adhering to academic and ethical standards.</td></tr>
</table>

Syllabus	Hours
Unit – 1 Research Methodology, Formulation of Problem and Sample Design Research: Meaning, Nature, objectives, and importance. Types of research, pure and applied research, qualitative and quantitative. Features of good research. Research process. Research Design: Meaning Types- Exploratory, Descriptive, Case study and casual research. Formulation of Problem and Sample Design**:** Meaning and need for well-defined formulated research problem, sources of identifying problem. . Review of literature and identifying research gap. Types of variables. Hypothesis-Meaning, forms, and formulation of Hypothesis. Census v/s Sample survey. Sample Design-Population, sample size and sample technique. Characteristics of good sample, Pros and Cons of Sampling. Probability and Non-probability Sample methods. Determination of Sample size using Yamane and Cochran's formulas. Sampling and non-Sampling errors.	10
Unit - 2 Data Collection and Analysis Sources of Data-Primary and secondary. Collection of data - Interview, questionnaire and observation method. Questionnaire designing (including Google Forms). Data processing: Editing, and Coding. Criteria for good measurement- reliability, validity, and sensitivity. Data Analysis: Descriptive, and inferential. Measures of frequency distributions. Inferential Statistics. Parametric vs. Non-parametric tests. Testing of Hypothesis using t- test, z- test, ANOVA-One way, Spearman's Rank Correlation, Chi-Square. Problems.	14
Unit –3 Report Writing Report Writing: Importance of report, Functions of report, Types of report. Report format/contents: Prefatory parts, Main body, and Appended parts. Planning report writing. Guidelines for Oral presentation of key findings from the report. APA Reference writing format	**06**

Skill Development Activities

1. Identify a contemporary business or social issue and prepare a brief research proposal indicating the research problem, objectives, and suitable research design.
2. Analyze a published research article and classify the type of research, research design, and methodology used by the researcher.
3. Conduct a review of at least five research articles on a selected topic and identify the research gap and formulate a hypothesis.
4. Design a sampling plan for a survey by determining the population, sample size (using Yamane or Cochran's formula), and appropriate sampling technique.
5. Develop a structured questionnaire using Google Forms, collect responses from at least 30 respondents, and prepare the data for analysis through editing and coding.
6. Analyze the collected data using suitable statistical tools (t-test, Chi-square, correlation, or ANOVA) and interpret the results.
7. Prepare a mini research report based on the data collected, following the standard format of research reports and APA referencing style.
8. Make an oral presentation of the research findings using presentation software and respond to questions from peers and faculty.

Note: Any other activities, which are relevant to the course.

Books for Reference

1. Fred N. Kerlinger, *Foundations of Behavioural Research*, Surjeet Publications.
2. William G. Zikmund, *Business Research Methods*, Thomson.
3. Cooper D.R, and Schindler P.S, *Business Research Methods*, TMH.
4. Naval Bajpai, Business Research Methods, Pearson.
5. Uma Sekaran, *Research Methods for Business*, John Wiley and Sons Inc, New York.
6. Krishnaswami O R and Ranganatham M, *Methodology of Research in Social Sciences*, HPH.
7. Richard L, and David S.R, *Statistics for Management*, Pearson Education.
8. Amir D. A and Jayavel S, *Complete Business Statistics*, TMH.
9. Gupta S.P, *Statistical Methods*, Sultan Chand and Sons.
10. Richard I.L., David, S.R., Masood, H.S., and Sanjay, R. *Statistics for Management*, Pearson.
11. C.R. Kothari, *Research Methodology-Methods & Techniques*, Vishwa Prakashan.
12. Wayne L. Winston, *Microsoft Excel 2019-Data Analysis and Business Modeling*, PHI.
13. Andy Field, *Discovering Statistics using IBM SPSS Statistics*, Sage.
14. Kiran, P., Smruti, B. and Sanjay, S. *SPSS in Simple Steps*, Dreamtech Press.
15. George, *IBM SPSS Statistics 23 Step by Step*, 14th Edn. Taylor and Francis.

Note: Latest Copies of Books may be procured

Model Laboratory Questions

Course: SEC 5.8 Tally

Total Marks: 50	IA Marks : 10	University Exam (SEE-Semester End Exam): 40

Internal Assessment Marks shall be based on Lab Record. Lab Record shall contain:

1. **Introduction:** Meaning of accounting software, Types of accounting software. Introduction to TallyPrime. Features and advantages of TallyPrime. Basics of computerized accounting and advantages of using TallyPrime in accounting and business management.
2. **Prepare a flowchart** illustrating the process of computerized accounting from transaction recording to the generation of financial statements.
3. **Lab Activity:** Create a company and enter the transactions: Capital introduced Purchase of goods, Sale of goods, and Cash withdrawal from bank, and Payment of electricity bill. Use Contra, Payment, Receipt, Purchase, Sales, and Journal vouchers appropriately. **Lab Report:** List the transactions entered. Mention the voucher type used for each transaction. Include screenshots of voucher entries. Explain the purpose of each voucher.
4. **Lab Activity:** Create ledger accounts for suppliers and customers. Create stock items. Record-a. Purchase of stock items, b. Sale of stock items, and c. Purchase return and sales return (if applicable). **Lab Report:** Show purchase and sales entries. Display inventory quantities before and after transactions. Attach screenshots. Analyze stock movement.
5. **Lab Activity:** Create- Stock Groups, Stock Categories, Units of Measurement, and Stock Items. **Lab Report:** Document all inventory masters created. Explain the difference between Stock Groups and Categories. Include screenshots of created masters. Summarize inventory structure.
6. **Lab Activity:** Enter sample accounting transactions. Generate – a. Trial Balance, Cash Book, d. Ledger Accounts. e. Group Summary. **Lab Report:** Attach generated reports. Explain the purpose of each report. Analyze account balances.
7. **Lab Activity:** Enter multiple purchase and sales transactions. Generate- Sales Register, Purchase Register. **Lab Report:** Compare sales and purchase values, Include report screenshots, Identify the highest-value transaction, and Summarize findings.
8. **Lab Activity:** Enter sample accounting transactions. Generate - Trial Balance, Cash Book, Ledger Accounts, and Group Summary. **Lab Report:** Attach generated reports. Explain the purpose of each report. Analyze account balances.
9. **Lab Activity:** Enter multiple purchase and sales transactions. Generate - Sales Register, Purchase Register. **Lab Report:** Compare sales and purchase values. Include report screenshots. Identify the highest-value transaction. Summarize findings.

10. **Lab Activity:** Record transactions for a complete accounting period. Generate - Profit & Loss Account, Balance Sheet. **Lab Report:** Present financial statements. Calculate net profit or loss. Explain major assets and liabilities. Interpret business performance.
11. **Lab Activity:** Generate- Trial Balance, Profit & Loss Account, and Balance Sheet. Export reports to Excel and PDF formats.
12. **Lab Report:** Describe export procedure. Attach exported report samples. Compare Excel and PDF outputs. Discuss practical applications of report sharing.
13. These are not limited any other relevant Questions/Exercises/Practicals can be given / done.

Suggested Lab Report Format (for all activities):

Title of Experiment, Objective, Software Required, Procedure/ Steps, Observations, Output Screenshots, Result, and Conclusion

Note:

1. Every student shall take different information/ data from different companies (Lab record needs not be same for all students). Let student have her/his own freedom of choosing information but the Question and motive (learning) behind the Question shall be the same.
2. Actual data needs to be given / collected.
3. For Model Questions refer Skill Building Exercises.

MODEL QUESTION PAPER

Fifth Semester B.Com. Degree Examination, Dec. 2026
(SEP 2026-27)
COMMERCE
Course: SEC 5.8 Tally

Time: 2 Hrs **Max.Marks:**40

Section- A

1. Answer any FIVE questions. Each question carries 2 marks. (5x 2 = 10)

a.
b.
c.
d.
e.
f.
g.

Section – B

Answer any THREE questions. Each question carries 5 marks. (3 x 5 = 15)

2.
3.
4.
5.
6.

Section – C

Answer any ONE question, it carries 15 marks. (1 x 15 = 15)

7.
8.

Model Lab Questions

Course: SEC5.8 Digital Marketing

Total Marks: 50	IA Marks : 10	University Exam (SEE-Semester End Exam): 40

Internal Assessment Marks shall be based on Lab Record. Lab Record shall contain:

1. **Lab Activity:** Select a local business or brand. Identify its traditional marketing methods and digital marketing methods. Prepare a comparison chart. **Lab Report:** Introduction to marketing methods. Comparison table (Traditional vs Digital Marketing). Advantages and limitations of each method. Conclusion.
2. **Lab Activity:** Visit and study major digital marketing platforms - Search Engine Marketing, Social Media Marketing, Email Marketing, Content Marketing, Video Marketing, Collect examples of campaigns from each platform. **Lab Report:** Description of each platform. Screenshots/examples of campaigns. Benefits of each platform. Summary of findings.
3. **Lab Activity:** Conduct a survey among 10–15 users regarding- Online shopping habits, Social media usage, Influencing factors before purchase. Record responses. **Lab Report:** Survey questionnaire. Data analysis using charts. Key consumer behavior patterns. Conclusion.
4. **Lab Activity:** Research different digital marketing job roles. Collect information on skills, qualifications, and salaries. **Lab Report:** List of career opportunities. Required skills and certifications. Job market analysis. Conclusion.
5. **Lab Activity:** Select a website or business. Use free keyword research tools. Identify - Primary keywords, Secondary keywords, Long-tail keywords. **Lab Report:** Website/business selected. Keywords identified. Keyword analysis table. SEO recommendations.
6. **Lab Activity:** Analyze a website for - Title tags, Meta descriptions, Headings, Image alt text, URL structure. **Lab Report:** Website details. SEO audit checklist. Observations and issues found. Suggested improvements.
7. **Lab Activity:** Choose a product or service. Create a one-week content calendar for - Facebook, Instagram, LinkedIn, X (Twitter) **Lab Report:** Product description. Content calendar table. Post objectives and target audience. Expected engagement outcomes.
8. **Lab Activity:** Analyze a social media campaign conducted by an influencer or brand. Evaluate engagement metrics. **Lab Report:** Campaign overview. Influencer/brand details. Engagement analysis. ROI discussion and conclusion.
9. **Lab Activity:** Design a sample Google Ads campaign. Define- Campaign objective, Keywords, Target audience, Budget, Ad copy. **Lab Report:** Campaign details. Keyword list. Sample advertisements. Expected outcomes.
10. **Lab Activity:** Explore how AdSense works. Study different ad formats and placement options. Analyze websites using AdSense. **Lab Report:** Overview of AdSense. Types of ads observed. Benefits and limitations. Conclusion.
11. **Lab Activity:** Access a demo or sample Google Analytics account. Study - Users, Sessions, Traffic Sources, Bounce Rate, Conversions. **Lab Report:** Dashboard screenshots. Explanation of metrics. Traffic analysis. Insights obtained.
12. **Lab Activity:** Create a sample campaign tracking sheet. Measure - Clicks, Impressions, CTR, Conversion Rate, ROI. **Lab Report:** Campaign data table. Performance calculations. Interpretation of results. Recommendations for improvement.

Standard Lab Report Format

For all activities, students can follow: Title of Experiment, Objective, Tools/Software Required, Procedure, Observations, Screenshots/Data Collected, Analysis, Result, and Conclusion.’

Note:

1. Every student shall take different information/ data from different companies (Lab record needs not be same for all students). Let student have her/his own freedom of choosing information but the Question and motive (learning) behind the Question shall be the same.
2. Actual data needs to be given / collected.
3. For Model Questions refer Skill Building Exercises.

MODEL QUESTION PAPER

Fifth Semester B.Com. Degree Examination, Dec. 2026
(SEP 2026-27)
COMMERCE
Course: SEC 5.8 Digital Marketing

Time: 2 Hrs **Max.Marks:**40

Section- A

1. Answer any FIVE questions. Each question carries 2 marks. (5x 2 = 10)

a.
b.
c.
d.
e.
f.
g.

Section – B

Answer any THREE questions. Each question carries 5 marks. (3 x 5 = 15)

2.
3.
4.
5.
6.

Section – C

Answer any ONE question, it carries 15 marks. (1 x 15 = 15)

7.
8.

Model Format of Survey Project

Course: SEC 6.8: Business Research Methods

Total Marks: 50	IA Marks : 10	University Exam (SEE-Semester End Exam): 40

Internal Assessment Marks shall be based on Survey Report.

The Internal Assessment (IA) marks shall be awarded based on the submission of a Survey Report. The report must be prepared in the prescribed format and should adhere to the following guidelines:

1. The Survey Project may be chosen by the candidate based on his/her elective (Specialisation).
2. The student shall choose a broad area, followed by a specific sub-area, from which he/she shall identify a research problem to undertake the survey.
3. The Survey Report shall comprise the following five chapters:

   Chapter 1: Introduction to the Study: Briefly introduce the survey topic, including the background of the study.

   Chapter 2: Research Methodology: This chapter shall cover a brief introduction, review of literature (references shall be provided for each reviewed book/paper/article), research gap, research question, statement of the problem, objectives of the study, hypothesis (if any), need for the study, scope of the study, research design, sources of data, data collection instruments, methods of data analysis, limitations of the study, and chapter layout.

   Chapter 3: Profile of the Sample Company/Industry/Respondents: Present the profile of the selected sample company, industry, or respondents relevant to the study.

   Chapter 4: Analysis and Interpretation of Data: The collected data shall be analysed using appropriate techniques, and meaningful interpretations and inferences shall be drawn.

   Chapter 5: Findings, Suggestions, and Conclusion: Summarise the major findings of the study, provide suitable suggestions or recommendations, and conclude the study.

Organisation of the Survey Project: Report shall be organised into three Parts:

Part A: Prefatory Pages: The prefatory pages include the Inner Title Page, Declaration, Certificate, Letter from the Company (if the survey project is undertaken in a company), Acknowledgements, Table of Contents, List of Tables, List of Figures, and List of Abbreviations/Acronyms (if applicable).

Part B: Body of the Survey Report: The body of the survey report comprises all five chapters, beginning from the first page of Chapter 1 and continuing through the last page of Chapter 5.

Part C: End Section: The end section of the survey report comprises the Bibliography/References and Annexures, such as the Questionnaire, Schedules, Company Documents (if applicable), and any other supporting documents that cannot be included in the main body of the report but are necessary to support the study.

Guidelines for Preparing the Project Report

1. The length of the project report should be between 50–60 pages.
2. The report may be bound using spiral binding, stapled binding, or hard binding.
3. The font style should be *Times New Roman* with a 12-point font size.
4. Line spacing is 1.5.
5. All tables and figures used in the report must be properly numbered.
6. The report may be printed on single-sided in A4 size paper.
7. Plagiarism must be strictly avoided.
8. The completed report must be submitted to the faculty who taught the course.

MODEL QUESTION PAPER

Sixth Semester B.Com. Degree Examination, Dec. 2026

(SEP 2026-27)

COMMERCE

Course: SEC 6.8 Business Research Methods

Time: 2 Hrs **Max.Marks:**40

Section- A

1. Answer any FIVE questions. Each question carries 2 marks. (5x 2 = 10)

a.
b.
c.
d.
e.
f.
g.

Section – B

Answer any THREE questions. Each question carries 5 marks. (3 x 5 = 15)

2.
3.
4.
5.
6.

Section – C

Answer any ONE question, it carries 15 marks. (1 x 15 = 15)

7.
8.

E.V.

Dr. Vanajakshi E,
Associate Professor
University College of Arts

Prof. B.K.Suresh
Professor & Chairman
DOSR in Commerce, Tumkur University

Dr. Padunandan M.C.
Professor
Sri Honnadevi GFC
Dandininashivara

Dr. Nagaraju K
Asso. Professor
GFGC, Tiptur

Prof. Satish Kumar G.
Professor, GFGC
Tumakuru

Sri S.S. Mallikarjuna Prasanna
Asso. Professor, PAA&C FGC
Tiptur

Dr. G. Sudarsana Reddy
Senior Professor & Dean, Faculty of Commerce and Management
Chairman, BOS (UG) in Commerce, Tumkur University

Chairman BOS(UG)
Department of Commerce
Tumkur University, Tumkur-03.
ವಾಣಿಜ್ಯ ಮತ್ತು ನಿರ್ವಹಣಾ ನಿಕಾಯ
ತುಮಕೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ
ತುಮಕೂರು