RNS FIRST GRADE COLLEGE AUTONOMOUS

(Affiliated to Bangalore University and NAAC Accredited with 'A' Grade)

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V SEM B.COM

ELECTIVE COURSES

ACCOUNTING & TAXATION GROUP-1

Semester No.	Paper Code	Title of the Paper
V	Com-5.5	Indian Accounting Standard (Ind AS-I)
	Com-5.6	Cost Management
VI	Com-6.5	Indian Accounting Standard (Ind AS-II)
	Com-6.6	Corporate Taxation (CT)

FINANCE & FINTECH GROUP-2

Semester No.	Paper Code	Title of the Paper
V	Com-5.5	Advanced Financial Management
	Com-5.6	Fundamentals of Fintech
VI	Com-6.5	Security Analysis and Portfolio Management
	Com-6.6	Block-chain Technology in Finance

MARKETING AND HUMAN RESOURCE GROUP-3

Semester No.	Paper Code	Title of the Paper
V	Com-5.5	Consumer Behavior & Market Research
	Com-5.6	Performance Management
VI	Com-6.5	Retail Management
	Com-6.6	Global Human Resource Management

BUSINESS AND BIG DATA ANALYTICS-GROUP-4

Semester No.	Paper Code	Title of the Paper
V	Com-5.5	Business Analytics and Operations
	Com-5.6	Fundamentals of BIG DATA
VI	Com-6.5	Financial Analytics
	Com-6.6	Data Modelling

All the regulations, guidelines, Instructions, Scheme of Examination and Course Matrix are approved by BOS Chairperson and the Members.

Name of the Programme: Bachelor of Commerce B. Com (Regular)
Paper: COM-5.1
Name of the Course: Direct Taxation-1

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY

Classrooms, Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES

- **This Course is mainly focused on the new income tax act 2025 to bring in the awareness and swift adaption of act in students learning journey**

You can refer a link having a parallel reading of the New Act vs Old Act; https://www.incometaxindia.gov.in/utility-to-check-provisions-of-income-tax-act-1961-vis-a-vis-income-tax-act-2025

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO 1. Understand the basic concepts, definitions, and tax rates under the Income Tax Act.
CO 2. Determine the residential status of an individual and its effect on taxable income.
CO 3. Compute taxable income from salary, including allowances, perquisites, and deductions.
CO 4. Compute income from house property for different types of properties.
CO 5. Identify exempt incomes, apply deductions, and calculate total tax liability.

SYLLABUS

MODULE 1: Basics of Income Tax from New IT Act of 2025. 10 Hrs

Introduction – Basic Reasons to impose taxation-Type of Taxation-Constitutional Validity of Taxes-Administration of Tax Laws-Sources or Component of Income Tax Law in India-Basic principles for charging Income Tax [Sec. 4]- Important Definitions- Tax Year [Sec 3]- Assessee [Sec 2(11)]- Capital Asset 2(22)-Person [Sec. 2 (77)]- Income [Sec. 2(49)]- Heads of Income [Sec. 13]- Gross Total Income (GTI) [Sec. 122]- Total Income (TI) [Sec. 2(108) read with section 122]- Distinguish between Gross Total Income and Taxable Income Income-Rounding-off of total income [Sec. 516] - Capital Receipts -vs.- Revenue Receipts- Rate of Tax Under Old Tax Regime / Regular Tax Regime- -Rate Of Tax Under Default Tax Regime (New Regime) U/S 202

MODULE 2: Residential Status and Scope of Total Income 10 Hrs

Introduction - Determination of Residential Status- Individual [Sec. 6(2)] to [Sec. 6(8)]- Hindu Undivided Family (HUF) [Sec. 6(9)]- Company [Sec. 6(10)]- Firm or an Association of Persons (AOP) or Body of Individuals (BOI) or Any other person [Sec. 6(11)- Resident and ordinary Resident [Sec. 6(13)] - Illustrations only on Individual- Incidence of Tax [Sec. 5]-Illustrations

MODULE 4: Income from House Property	**12 Hrs**
Introduction - Chargeability [Sec. 20]- Determination of Annual Value [Sec. 21] - Computation of Income- Let out property -Self-occupied property -Deemed to be let out property -Property not actually occupied by the owner -Partly let out and partly self-occupied property - Recovery of arrears of rent and unrealized rent - Deductions u/s 22 - a) Standard Deduction b) Interest on Borrowed Capital – Treatment of Pre and Post Construction Interest-Computation of Income from House Property-Illustrations	
MODULE 5: Income Exempt from Tax & Deductions Schedule II	**12 Hrs**
Income Exempted [Schedule II Read with Sec 11] – Agriculture Income - Instances of Agricultural (Agro) Income- Instances of Non-agricultural (Non-agro) Income- Treatment of Partly Agricultural & Partly Non-Agricultural Income- Impact of agricultural income on tax computation-Illustrations Deductions- Differences between deduction and Exemptions -General Provisions Schedule III -Rebate u/s 156- Computation Tax Gross Total Income and Tax Liability	

SKILL DEVELOPMENT ACTIVITIES

- Income Tax in view of IKS (Indian Knowledge System)
- Determination of Residential Status of Known Circle using Stamping in Passport.
- Study of form 16 of any person in the known circle
- Study of Annual information Statement (AIS) & Tax Information Statement (TIS) of any person in the known circle

REFERENCE BOOKS:

1. Students' Guide to Income Tax — University Edition
   Dr. Vinod K. Singhania & Dr. Monica Singhania, Taxmann Publications Pvt. Ltd., 2025 Edition (latest updated).
2. Direct Taxes Law & Practice — Professional Edition
   Dr. Vinod K. Singhania & Dr. Kapil Singhania, Taxmann Publications Pvt. Ltd., 2024/2025 Edition.
3. Taxation: Systematic Approach to Taxation (Income Tax & GST)
   Dr. Girish Ahuja & Dr. Ravi Gupta, Higher Education Textbook (Golden Jubilee Edition 2025).
4. Direct Tax Law & Practice — Professional Edition
   Dr. Girish Ahuja & Dr. Ravi Gupta, Professional Edition 2025.
5. Professional Approach to Direct Tax Laws and Interpretation Dr. Girish Ahuja & Dr. Ravi Gupta, 42nd Edition 2022 (EBC).
6. LexisNexis Kanga & Palkhivala's Law and Practice of Income Tax
   Sir N.A. Palkhivala & Arvind P. Datar, LexisNexis (latest reprint; long-standing authoritative text).
7. Income Tax Act with Allied Acts & Rules (Bare Act)
   Government of India / Taxmann / LexisNexis (editor-compiled editions), Latest Yearly Edition.
8. Master Guide to Income Tax Act & Rules
   Chaturvedi & Pithisaria, LexisNexis (annual edition, latest 2025).
9. Direct Taxes Ready Reckoner
   Dr. Vinod K. Singhania, Taxmann Publications (latest 2025-26 edition)

Name of the Programme: Bachelor of Commerce B. Com (Regular) Paper: COM-5.2

Name of the Course: Accounting for Special Entities

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES

- Understand the nature, objectives, and accounting practices of specialized business organizations.
- Familiarize students with final accounts preparation of banking, insurance, hotel, non-profit, and farm organizations.
- Enable students to apply industry-specific accounting standards, RBI/IRDA guidelines, and regulatory requirements.
- Develop practical skills in recording transactions, preparing financial statements, and interpreting results.
- Enhance analytical ability through problem solving and practical illustrations

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO 1. Prepare profit and loss accounts and balance sheets of banking companies as per RBI guidelines and schedules.

CO 2. Prepare revenue accounts and balance sheets of life and general insurance companies and compute claims and premiums.

CO 3. Prepare income statements and balance sheets of hotel industries using appropriate revenue recognition methods.

CO 4. Prepare receipts & payments, income & expenditure accounts, and balance sheets of non-profit organizations.

CO 5. Prepare farm accounts, livestock accounts, and final accounts of farm businesses with cost apportionment.

SYLLABUS

MODULE 1: Accounts of Banking Companies (14 Hours)

Overview of Banking Business: Meaning- Definition-Objectives-important terms in banking business – rebate on bill discounted-statutory reserve-cash credit-Study of important books, ledgers, and registers maintained by banking companies-Introduction to the slip system of posting in banking transactions-Explanation of Reserve Bank of India guidelines for profit and loss accounts and balance sheets-Recording transactions like bills for collection, acceptances, endorsements, and other obligations-Understanding Non-Performing Assets (NPAs), income recognition, and treatment of interest suspense accounts-Final Accounts Preparation: Preparation of profit and loss accounts- contents of schedule no.
13,14,15,16. and balance sheets as per schedule no. 12.

MODULE 2: Accounts of Insurance Companies (12 Hours)

Overview of Insurance Companies: Meaning-Definition-Objectives-Types-Life Insurance Accounting: Preparation of revenue accounts and balance sheets for life insurance companies-General Insurance Accounting: Preparation of revenue

accounts and balance sheets for general insurance companies, Fire & Marine Only-Claims and Premiums: Calculation of claims, premiums, and profit for life insurance companies-Reinsurance and Bonus: Concept of reinsurance, bonus in reduction of premium, and interest accrued on investments.

MODULE 3: Accounts of Hotel Industries (12 Hours)

Hotel Industry Overview: Meaning, Definition, Objectives, Understanding the structure and operations of hotel industries-Revenue Recognition: Methods of recognizing revenue in hotel operations-Costing methods applicable to hotel industries - (theory only)-Preparation of Income Statements and Balance Sheet for Hotel Businesses(Proprietary's concern and Company Concern)s-Accounting for depreciation and amortization in hotel assets.

MODULE 4: Accounting for Non-Profit Organizations (12 Hours)

Trust Accounting Basics: Meaning-Definition-Objectives-features- Understanding the principles of accounting for trusts-Introduction to accounting practices in clubs-Preparation of receipts and payments accounts for trusts and clubs-Preparation of income and expenditure accounts for trusts and clubs-Preparation of balance sheets for trusts and clubs- Understanding the regulatory framework governing trusts and clubs.

MODULE 5: Farm Accounting (8 Hours)

Meaning - need and purpose - characteristics of farm accounting - nature of transactions -Cost and Revenue apportionment of common cost by product costing,-Preparation of Cattle Account, Livestock Account, Farm Account and Final Accounts of Farm.

SKILL DEVELOPMENT ACTIVITIES

- Preparation of bank final accounts using real RBI schedule formats.
- Case study analysis on NPAs and income recognition in banks.
- Practical problems on life and general insurance revenue accounts.
- Preparation of income & expenditure accounts for trusts/clubs using given data.
- Preparation of farm accounts and livestock accounts based on practical illustrations.

REFERENCE BOOKS:

1. Advanced Accountancy – Volume II-S. P. Jain & K. L. Narang, Kalyani Publishers, 2023.
2. Advanced Accountancy-R. L. Gupta & V. K. Gupta, Sultan Chand & Sons, 2022.
3. Banking Accounting and Insurance Accounting-B. S. Raman, United Publishers, 2021.
4. Accounting for Banking and Insurance Companies-M. Hanif & A. Mukherjee, McGraw Hill Education, 2020.
5. Financial Accounting – II-T. S. Grewal, Sultan Chand & Sons, 2022.
6. Hotel Accounting and Costing-Raghunandan & Bhattacharya, Tata McGraw Hill, 2019.
7. Accounting for Non-Profit Organizations-Shukla & Grewal, S. Chand & Company, 2020.
8. Farm Accounting and Agricultural Finance-J. P. Sharma, Kalyani Publishers, 2018.

Name of the Programme: Bachelor of Commerce B. Com (Regular) Paper: COM- 5.3

Name of the Course: Goods and Service Tax

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Understand the concept, structure, and framework of Goods and Services Tax (GST) in India.
- Familiarize students with important definitions, supply concepts, and GST procedures.
- Enable students to understand registration, levy, collection, and compliance requirements under GST law.
- Develop practical knowledge in time, place, and value of supply for goods and services.
- Equip students with the ability to compute GST liability, input tax credit, and file GST returns

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO 1. Understand the concept, need, constitutional background, and framework of GST in India.

CO 2. Identify and apply important GST definitions and supply concepts, including composite and mixed supply.

CO 3. Understand GST registration, levy, invoicing, reverse charge mechanism, and compliance procedures.

CO 4. Determine the time, place, and value of supply for goods and services under GST law.

CO 5. Apply input tax credit provisions and GST return filing procedures to compute GST liability.

SYLLABUS

MODULE 1: GST IN INDIA- AN INTRODUCTION 10 HRS

The concept of tax and the objective for its levy, the concept of Direct and Indirect tax and the differences between the two types of taxes, the basic features of Indirect taxes and the principal Indirect taxes in India, Source Based Vs destination based taxation structure and its features. The need for GST in India, The historical background of GST in India, The framework of GST (Dual Model) and various benefits to be accrued from implementation of GST. The significant amendments made in Constitution (101st Amendment) Act, 2016. GST Council: Constitution, Power and Functions.

MODULE NO. 2: Important definitions in GST and Supply under GST 10 HRS

Definitions of: Goods, Services, Person, Business, Business Vertical, Consideration, Aggregate Turnover, Fixed Establishment, Casual taxable person, Taxable Supplies, Exempt Supply, Zero rated Supply.

Supply: Meaning- Supply with consideration in course/ furtherance of business, Supply without consideration; Schedule I, II, and III to the GST Act- Composite supply, Mixed

Supply, Taxability of Interstate supply and Intra state supply, Concept of Outward supply and Inward supply over Sales and Purchases. Illustrations on Composite and Mixed Supply

MODULE NO. 3: PROCEDURE AND LEVY UNDER GST 16 Hrs

Registration under GST based on Turnover Limits. Casual registration; Levy and collection of CGST/SGST/IGST, Apportionment of GST between Centre and State, Composition levy, Reverse Charge Mechanism (RCM), Classification of rate of Taxes under GST and Composition scheme. Tax Invoice and essential elements in Invoice. GST Returns and other regular compliances. Illustrations on Apportionment of GST between Centre and State-Reverse Charge Mechanism

MODULE NO. 4: Time, Place and Value of Supply 14 Hrs

Time of Supply for Goods/Services (Point of Tax) for both forward and reverse charge when consideration is received in money and when consideration other than money, residuary cases-Illustrations

Value of Supply to unrelated persons when price is the sole consideration of the supply, when supply to related party, Inclusions and exclusion from Value of supply, concept of Discount and its treatment- Determination of Transaction Value and Taxable Value of Supply of Goods and Services

MODULE NO. 5: Input Tax Credit & Filing of Returns 10 HRs

Definition of: Input Goods, Input Services, Capital goods, Input on Capital Goods, Concept of elimination of Tax Cascading Effect through Value added tax system. Concept of Input tax credit. Eligibility and conditions for taking ITC, Cross Utilization of ITC between Goods and Services, Apportionment of credit and blocked credits, Availability of credit in special circumstances, availing and utilization of ITC- Illustrations

Definition of Returns, Concept of Electronic Credit Ledger, Electronic Cash Ledger, Brief introduction and contents in- Returns for Outward supply (GSTR-1), Returns for Inward Supply (GSTR-2), Final Monthly Returns (GSTR-3), Annual Returns (GSTR-9)- GST Network: Structure, Vision and Mission, Powers and Functions.

SKILL DEVELOPMENT ACTIVITIES

- Preparation of GST tax invoices with required elements.
- Practical problems on composite supply, mixed supply, and reverse charge mechanism.
- Case study on input tax credit eligibility and blocked credits.
- Preparation of GST computation statements showing CGST, SGST, and IGST.
- Demonstration of GST returns (GSTR-1, GSTR-3B, GSTR-9) using sample formats.

REFERENCE BOOKS:

1. Goods and Services Tax – Law and Practice-V. S. Datey, Taxmann Publications, 2023.
2. GST Made Simple-V. S. Datey, Taxmann Publications, 2022.
3. GST – Concepts and Applications-H. C. Mehrotra & Goyal, Sahitya Bhavan, 2021.
4. Goods and Services Tax (GST)-Singhania & Singhania, Taxmann Publications, 2024.
5. GST Ready Reckoner-Taxmann Editorial Board, Taxmann Publications, 2023.
6. Indirect Taxes – GST-B. B. Lal, Pearson Education, 2020.
7. GST Law and Practice-T. S. Grewal, Sultan Chand & Sons, 2022.
8. GST Acts and Rules (Bare Act)-Government of India, Latest Edition.

Name of the Programme: Bachelor of Commerce B. Com (Regular) Paper: COM- 5.4

Name of the Course: Business Regulations

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	4	60

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES:

- Provide students with a basic understanding of business laws governing commercial activities in India.
- Familiarize students with the Indian Contract Act, Sale of Goods Act, Partnership Act, and related legal provisions.
- Enable learners to understand consumer protection, competition law, and corporate responsibilities.
- Create awareness about intellectual property rights, cyber laws, and digital security.
- Develop an understanding of environmental laws and sustainable business practices

COURSE OUTCOMES:

Upon successful completion of the course, the students will be able to

CO 1. Understand the foundations of business law and essentials of valid contracts and remedies for breach.

CO 2. Apply legal provisions relating to sale of goods, agency, and partnership in business situations.

CO 3. Understand consumer rights and competition law provisions to address unfair trade practices.

CO 4. Understand intellectual property rights and cyber laws, including offences and legal remedies.

SYLLABUS

MODULE 1: FOUNDATIONS OF BUSINESS LAW & CONTRACTS – 12 Hrs

Introduction – Meaning and Definition of Business Law – Sources of Business Law – Classification of Business Laws (Contract Law, Employment Law, Consumer Law, Antitrust Law, IPR Law, Business Formation Law) – Overview of Indian Contract Act, 1872 – Definition and Essentials of a Valid Contract – Types of Contracts (Valid, Void, Voidable, Quasi) – Offer and Acceptance – Consideration – Capacity to Contract – Free Consent – Breach of Contract – Remedies for Breach (Damages, Injunctions, Specific Performance).

MODULE 2: CONTRACTS RELATING TO SALE, AGENCY & PARTNERSHIP – 14 Hrs

Sale of Goods Act, 1930 – Contract of Sale – Conditions and Warranties – Rights and Duties of Buyer and Seller – Rights of Unpaid Seller – Distinction between Sale and Agreement to Sell – Contract of Agency – Creation and Termination of Agency – Rights and Duties of Agent and Principal – Indian Partnership Act, 1932 – Nature and Features of Partnership – Rights, Duties and Liabilities of Partners – Types of Partners – Dissolution of Firm.

MODULE 3: CONSUMER PROTECTION & COMPETITION LAW – 12 Hrs

Consumer Protection Act, 2019 – Objectives and Need – Definitions: Consumer, Deficiency, Defect, Unfair Trade Practices – Rights of Consumers – Consumer Redressal Agencies: District Forum, State Commission, National Commission – E-Commerce Consumer Rights –

Competition Act, 2002 – Objectives and Features – Role and Powers of Competition Commission of India – Anti-Competitive Agreements – Abuse of Dominant Position – Penalties and Appellate Tribunal.

MODULE 4: INTELLECTUAL PROPERTY RIGHTS & CYBER LAW – 14 Hrs

Intellectual Property Rights – Meaning and Importance – Types of IPR: Patents, Copyrights, Trademarks, Trade Secrets, Geographical Indications – Patent Law: Features, Conditions for Patentability, Infringement and Remedies – Information Technology Act, 2000 – Objectives and Scope – Cyber Crimes: Meaning and Types (Phishing, Identity Theft, Cyberstalking) – Legal Recognition of Digital Signatures – Encryption, E-records, Privacy and Data Protection – Offences and Penalties under Cyber Law.

MODULE 5: INSOLVENCY AND BANKRUPTCY LAW – 8 Hrs

Concept of insolvency and bankruptcy; relation between bankruptcy, insolvency, and liquidation; Introduction to IBC 2016.; Why its called Code and Not the Act? Objective of the Code; Intitutional Framework under the Code: Process under the Code

SKILL DEVELOPMENT ACTIVITIES

- Case study analysis on breach of contract and remedies.
- Role play on consumer complaint filing and redressal process.
- Identification and discussion of IPR violations and cyber crimes from real-life examples.
- Preparation of partnership deed and agency agreement (format-based).

REFERENCE BOOKS:

1. Business Law-*K. R. Bulchandani*, Himalaya Publishing House, 2022.
2. Elements of Mercantile Law-*N. D. Kapoor*, Sultan Chand & Sons, 2021.
3. Business Law-*P. C. Tulsian*, Tata McGraw Hill, 2020.
4. Mercantile Law-*M. C. Kuchhal*, Vikas Publishing House, 2019.
5. Consumer Protection Act, 2019 – Law and Practice-*Avtar Singh*, Eastern Book Company, 2020.
6. Intellectual Property Rights-*P. Narayanan*, Eastern Book Company, 2018.
7. Cyber Law and Information Technology-*Farooq Ahmad*, Oxford University Press, 2019.
8. Environmental Law in India-*Shyam Divan & Armin Rosencranz*, Oxford University Press, 2021.

Name of the Programme: Bachelor of Commerce B. Com (Regular) Paper: COM- 5.7

Name of the Course: TDS & ITR Filing

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
2	3	45

PEDAGOGY

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required) etc.,

COURSE OBJECTIVES

- Introduce students to PAN provisions and Income Tax e-Filing portal operations.
- Enable learners to understand ITR forms, types of returns, and due dates.
- Provide practical knowledge of TDS provisions, advance tax, and TDS returns.
- Develop hands-on skills in online filing of ITRs and TDS returns.
- Equip students with digital compliance skills required for accounting and taxation careers.

COURSE OUTCOMES

Upon successful completion of the course, the students will be able to

CO 1. Apply procedures relating to PAN application, correction, Aadhaar linking, and portal registration.

CO 2. Identify the appropriate ITR form, file different types of returns, and understand penalties and interest.

CO 3. Apply TDS provisions and advance tax concepts and prepare required TDS returns and certificates.

CO 4. Perform online filing of ITRs and TDS returns using the Income Tax e-Filing portal.

SYLLABUS (Lab 2hrs Lecture 1 hr)

MODULE 1: Introduction to PAN & Income Tax E-Filling Portal 10 HRS

Permanent Account Number (PAN) features & Provisions - Application for PAN Online/Offline - Downloading of e-PAN - Corrections in PAN -Linking of PAN & Aadhaar Sec 139 A & 139 B – Registering PAN in E-filing portal

MODULE NO. 2: E-Filing of ITRs 10 HRS

Income Tax Returns (ITR) -E-filing 139D –Requirement of filing ITR [Section 139(1)]- due date of filing of ITR. Applicability of Form ITR-1, ITR-2, ITR-3, ITR-4, ITR-5, ITR-6 & ITR-7 – Types of Returns: Regular ITR, Revised ITR, Belated Return, Updated Returns 139(8a) & Provisions Relating to Updated Returns including Interest and Penalties.

MODULE NO. 3: TDS and e-Filing of TDS Returns 10 Hrs

Introduction to the concept of TDS- Applicability of TDS Sec 392 and 393 Advance Tax-provisions in brief relating to advance payment of tax- Quarterly Filing of TDS returns- Prescribed forms for filing of TDS returns (From 138, 140, 141)- Acknowledgement for TDS Form 130, 131, -Exemption from TDS – Form 128, 121;

MODULE NO. 4: E-Filing -Lab Activity **15 Hrs**

Introduction to Income Tax Portal -Overview of IT Portal- Prerequisites for TDS and ITR, Preparation of Electronic Returns-ITR Filing Online

SKILL DEVELOPMENT ACTIVITIES

- Online PAN application and Aadhaar–PAN linking (demo/simulation).
- Identification and filing of appropriate ITR forms using sample data.
- Preparation of TDS computation and challans under different sections.
- Hands-on practice in filling Forms 24Q, 26Q, and downloading Form 130.
- Practical lab activity on Income Tax e-Filing portal navigation and return submission.

REFERENCE BOOKS:

1. Students' Guide to Income Tax-*Vinod K. Singhania & Kapil Singhania*, Taxmann Publications, 2024.
2. Income Tax Law and Practice-*H. C. Mehrotra & S. P. Goyal*, Sahitya Bhavan, 2023.
3. Direct Taxes – Law and Practice-*B. B. Lal*, Pearson Education, 2022.
4. Taxation – Theory, Practice and Planning-*Girish Ahuja & Ravi Gupta*, Wolters Kluwer, 2023.
5. Practical Approach to Income Tax-*Dinkar Pagare*, Sultan Chand & Sons, 2022.
6. Income Tax Ready Reckoner-*Taxmann Editorial Board*, Taxmann Publications, 2024.
7. Income Tax Act, 1961 (Bare Act)-*Government of India*, Latest Edition.
8. Official Income Tax e-Filing Portal – User Manuals & FAQs-*Income Tax Department, Government of India*, Latest Updates.

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

Elective: Accounting & Taxation

Name of the Course: Indian Accounting Standards-1: 5.5

Course Credits	No. of Hours per Week	Total No of Teaching Hours
4 Credits	(3+0+2) 04 Hrs	60 Hrs

Pedagogy: Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.

COURSE OBJECTIVES:

- Introduce students to the evolution, need, and framework of Indian Accounting Standards (Ind AS).
- Familiarize learners with global accounting practices and IFRS convergence in India.
- Enable students to understand recognition, measurement, presentation, and disclosure requirements of Ind AS.
- Develop the ability to apply Ind AS to assets, liabilities, income tax, and foreign exchange transactions.
- Equip students with skills to prepare and present financial statements as per Ind AS 1

Course Outcomes:

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

CO 1. Understand the need, development, applicability, and transition from AS to Ind AS in India.

CO 2. Apply Ind AS provisions relating to assets such as inventories, PPE, intangible assets, impairment, and investment property.

CO 3. Apply Ind AS provisions relating to employee benefits, provisions, and contingent liabilities.

CO 4. Analyze the impact of income tax (Ind AS 12) and foreign exchange transactions (Ind AS 21) on financial statements.

CO 5. Prepare and present financial statements as per Ind AS 1, including Statement of Profit & Loss, Balance Sheet, and OCI.

Syllabus	Hours
Module No. – 1: Introduction to Indian Accounting Standards.	**10**
Introduction - Indian Scenario prior to introduction of Ind AS in India-Limitations of Accounting Standards - Emergence of Global Accounting Standards- Need for Globa Accounting standards in India - Benefits of Global Accounting Standards - Convergence vs Adoption of IFRS -Process of development and finalization of Indian Accounting Standards -Transition from AS to Ind AS -Roadmap for applicability of Ind AS	
Module No. – 2: Ind-As on Assets of the Financial Statements	**14**

Inventories (Ind AS 2) -Property, Plant and Equipment (Ind AS-16) - Intangible assets (Ind AS-38) - Impairment of assets (Ind AS-36) –- 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.

Module No. – 3: Ind-As on Liabilities of the Financial Statements	**10**

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) – Scope, provision, liability, obligating event, legal obligation, constructive obligation, contingent liability, contingent Assets, Relationship between provisions and contingent liability, Disclosure of Information in the Financial Statements.

Module No. -4: Ind-As on Items impact on the Financial Statements	**12**

Ind-As 12 Income Tax: Introduction, Scope, Important definitions, Tax Expense-Current Tax-Deferred tax, Current tax: Recognition, Measurement & Accounting of current tax effects, Deferred tax: Determine the tax rate (law), Measurement, Recognition and Accounting of deferred tax, Practical Application-Deferred tax arising from a business combination.

Ind-AS 21: The Effects of changes in Foreign Exchange Rates- Objective-Scope-Functional currency-Accounting for foreign currency transactions- Use of a presentation currency other than the Functional currency -Translation to the presentation currency-Translation of foreign operations -Difference in the reporting dates -Intra – group transactions- Simple Illustrations

Module No. 5 : Ind-AS 1: Financial statements	**14**

Frame work for preparation of Financial Statements, Objectives of Financial statements-Qualitative Characteristics of financial statements-Users of Financial statements-pillars of financial statements- presentation of Financial Statement as per Ind AS 1. Statement of Profit and Loss, Balance Sheet, Problems on preparation of Statement of Profit and Loss, Balance sheet & other comprehensive Income Statement as per Ind-As 1.

SKILL DEVELOPMENT ACTIVITIES

- Preparation of comparative statements showing transition from AS to Ind AS.
- Practical problems on valuation of inventories, PPE, and impairment of assets.
- Case studies on employee benefits and contingent liabilities.
- Computation of current tax and deferred tax under Ind AS 12 with illustrations.
- Preparation of financial statements as per Ind AS 1, including OCI format.

REFERENCE BOOKS:

1. **Indian Accounting Standards (Ind AS) – Theory & Practice**
   CA Kamal Garg, Bharat Law House, **2023**.
2. **Financial Reporting under Ind AS**
   CA Rakesh Gupta & CA S. K. Gupta, Taxmann Publications, **2024**.
3. **Guide to Indian Accounting Standards (Ind AS)**
   Taxmann Editorial Board, Taxmann Publications, **2023**.

4. **Accounting Standards and Ind AS**
   D. S. Rawat, Oxford University Press, **2022**.
5. **Ind AS Made Easy**
   P. C. Tulsian & Bharat Tulsian, McGraw Hill Education, **2023**.
6. **Financial Accounting – IFRS and Ind AS**
   S. N. Maheshwari & S. K. Maheshwari, Vikas Publishing House, **2021**.
7. **Accounting Standards (AS & Ind AS)**
   Jawaharlal & Srivastava, Himalaya Publishing House, **2022**.
8. **Indian Accounting Standards (Bare Standards)**
   Institute of Chartered Accountants of India (ICAI), Latest Edition.
9. **Simplified Approaches to Financial Accounting (Volume I and II) - Ready Reckoner,** *Ashok Naik, SATU Publishers*

Name of the Programme: Bachelor of Commerce (B.Com) Elective: Accounting & Taxation
Name of the Course: Cost Management: 5.6

Course Credits	No. of Hours per Week	Total No of Teaching Hours
4 Credits	(3+0+2) 04 Hrs	60 Hrs

Pedagogy: Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.

Course Objectives

- To help learners apply costing methods like marginal costing, ABC, and standard costing for managerial decision-making.
- To equip students with skills to use digital tools and industry practices in budgeting, variance analysis, and cost control.
- To develop analytical and strategic thinking for cost-related business decisions across various industries.
- To align academic learning with industry expectations and professional courses like CA, CMA, and CS.

Course Outcomes:

- **CO1**: Understand and differentiate modern cost management concepts and tools from traditional accounting approaches.
- **CO2**: Analyze business problems using marginal costing and CVP analysis for decision-making.
- **CO3**: Apply standard costing and variance analysis to evaluate and control performance.
- **CO4**: Develop costing models using Activity-Based Costing for better overhead allocation.
- **CO5**: Understand and apply transfer pricing methods in domestic and international scenarios using real-world data.

Syllabus	Hours
Module No. – 1: FUNDAMENTALS OF COST MANAGEMENT	**10**

Introduction to Cost Management Definition, objectives, and scope Relationship between cost accounting, management accounting and financial accounting Cost concepts and classifications (fixed, variable, direct, indirect, etc.)Cost behavior and cost-volume-profit (CVP) analysis basics Cost Control and Cost Reduction Cost control: techniques and tools Cost reduction: concept and continuous improvemen Kaizen costing basics Contemporary Trends in Cost Management: Strategic cost management overview Lean accounting and just-in-time (JIT) principles Environmental costing and sustainability considerations (Concepts only)
Role of ERP and technology in cost management

Module No. – 2: MARGINAL COSTING AND DECISION-MAKING	**14**

Introduction to Marginal Costing, Definition and meaning, Features and assumptions of marginal costing, Marginal cost vs. absorption cost Contribution,

Meaning and importance of Cost-Volume-Profit (CVP) Analysis, Concept and assumptions Break-even analysis (BEA),Break-even point calculation (in units and sales value),Margin of safety and angle of incidence Profit-volume ratio (P/V ratio) and its applications, Application of Marginal Costing in Decision Making, Make or buy decisions, Accepting or rejecting special orders Product mix decisions (limiting factor analysis)Pricing decisions and profit planning Shut down decisions, Numerica Illustrations on Break-even calculations Contribution margin analysis
Decision-making scenarios using marginal costing

Module No. – 3: STANDARD COSTING AND VARIANCE ANALYSIS	**12**

Standard Costing Fundamentals Meaning, Objectives, Advantages and Limitations Setting Standards for Material, Labour, and Overheads ,Variance Analysis Techniques: Material Variances: Material Price Variance Material Usage Variance Material Mix and Yield Variance Labour Variances: Labour Rate Variance Labour Efficiency Variance Idle Time Variance Over head variance and Sales Variances Meaning and types (Concepts only) Practical Application Spreadsheet-Based Variance Reporting Integration of Variance Reports with ERP Software Case Analysis: Cost Control via Variance Reporting in Indian Manufacturing Firms

Module No. -4: ACTIVITY BASED COSTING	**12**

Introduction to Activity-Based Costing (ABC),Concept and fundamentals of ABC Advantages of ABC over traditional costing Kaplan and Cooper's Approach to ABC Key principles and framework developed by Kaplan and Cooper, Cost Drivers and Cost Activities Identification and classification of cost drivers Understanding various cost activities in ABC, Allocation of Overheads under ABC Methods and process for overhead allocation using ABC Characteristics and Benefits of ABCD instinctive features of ABC Benefits in cost accuracy, decision making, and performance measurement Practical Problems and Comparisons, Solving numerical problems involving traditional costing and ABC Comparative analysis of costing results under both methods

Module No. -5: TRANSFER PRICING	**12**

Meaning and definition of transfer pricing-Need and significance of transfer pricing in decentralized organizations - Objectives of transfer pricing: Relevance in domestic and international contexts - Methods of Transfer Pricing: Cost-Based Pricing Variable cos method Full cost and cost-plus pricing Pros and cons from divisional and group perspectives ,Market-Based Pricing External market price as transfer price Suitable conditions and limitations Negotiated Pricing Inter-divisional bargaining Use in absence of perfect market data Conflicts and
coordination Comparative analysis and selection criteria of methods- Illustrations

SKILL DEVELOPMENT ACTIVITIES

1. Prepare a chart comparing Financial Accounting, Cost Accounting, and Management Accounting
2. Calculate Break-Even Point for a Small Business (e.g., a bakery or bookstore)
3. Prepare a Variance Table for Material Costs using Sample Data
4. List cost activities and possible cost drivers for a college canteen or stationery store

5. Create a short write-up (half page) explaining transfer pricing with one real-life example

REFERENCE BOOKS

- S. N. Maheshwari & S. K. Maheshwari – *Cost and Management Accounting* – Vikas Publishing House
- Dr. S. K. Gupta – *Management Accounting* – Sultan Chand & Sons
- Dr. Ravi M. Kishore – *Cost Accounting and Financial Management* – Taxmann Publications
- Dr. R. N. Arora – *Cost Accounting: Principles and Practice* – Vikas Publishing House
- Dr. V. K. Saxena – *Cost Accounting* – Sultan Chand & Sons
- Dr. B. K. Bhar – *Cost Accounting and Management Accounting* – Excel Books
- Dr. S. P. Gupta – *Management Accounting* – Sultan Chand & Sons
- Dr. R. K. Sharma & Shashi K. Gupta – *Management Accounting* – Kalyani Publishers
- Dr. M. Y. Khan & P. K. Jain – *Management Accounting* – Tata McGraw Hill
- Dr. Rajesh Kothari – *Cost and Management Accounting* – Taxmann Publications

Name of the Programme: Bachelor of Commerce (B.Com) Elective: Finance & Fintech

Name of the Course: Advanced Financial Management: 5.5

Course Credits	No. of Hours per Week	Total No of Teaching Hours
4 Credits	(3+0+2) 04 Hrs.	60 Hrs.

Pedagogy: Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.

Course Objectives

- Provide advanced knowledge of capital structure theories and optimization techniques.
- Enable students to make effective working capital and capital budgeting decisions under risk and uncertainty.
- Develop understanding of corporate restructuring strategies and business valuation methods.
- Introduce students to technology-enabled financial management tools used in practice.
- Enhance analytical, quantitative, and decision-making skills required for strategic financial management.

Course Outcomes:

CO 1. Analyze and apply advanced capital structure theories, EBIT–EPS analysis, and determine optimal capital structure.
CO 2. Evaluate working capital requirements and decisions using appropriate techniques and numerical analysis.
CO 3. Apply risk analysis techniques in capital budgeting decisions under uncertainty and inflationary conditions.
CO 4. Analyze corporate restructuring strategies and valuation methods used in mergers, acquisitions, and takeovers.
CO 5. Use financial technology tools such as Excel, Tally, and Power BI for financial analysis and decision making.

Syllabus	Hours
Module No. – 1: ADVANCED CAPITAL STRUCTURE THEORIES AND OPTIMIZATION	**10**
Capital Structure Theories – Net Income (NI) Approach – Net Operating Income (NOI) Approach – Traditional Approach (concept only) – Modigliani and Miller (MM) Approach – Trade-of Theory and Pecking Order Theory (concepts and problems) – Optimal Capital Structure – Trade-off Theory vs Pecking Order Theory – EBIT–EPS Analysis -concept and Problems	
Module No. – 2: ADVANCED WORKING CAPITAL DECISION-MAKING	**14**
Working Capital – Meaning and Types – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital – Sources of Working Capital – Techniques of Working Capital Management – Numerical Problems on Working Capital Decisions	
Module No. – 3: RISK AND UNCERTAINTY IN CAPITAL BUDGETING DECISIONS	**12**
Risk and Uncertainty in Capital Budgeting – Sources and Nature of Risk – Measurement of Risk – Risk Analysis Techniques: Risk-Adjusted Discount Rate, Certainty Equivalent	

Method, Probability Method, Sensitivity Analysis, Scenario Analysis, Simulation Analysis, Break-even Analysis, Decision Tree Analysis – Market Risk Analysis – Capital Budgeting under Inflationary Conditions -concepts and problems

Module No. -4: CORPORATE RESTRUCTURING, STRATEGY AND VALUATION	**12**

Corporate Restructuring – Mergers, Acquisitions, Takeovers, Spin-offs, Synergies – Strategic Alliances and Joint Ventures – Leveraged Buyouts (LBOs) – Management Buyouts (MBO) and Buy-ins (MBI) – Franchising and Intellectual Property Rights (IPRs) – Demerger, Slump Sale, Reverse Merger, Equity Carve-out, Disinvestment vs Divestment (concepts)Valuation under M&A – Discounted Cash Flow (DCF), P/E Ratio, EPS
Approach, EV/Sales, Replacement Cost Method – Concepts and Problems

Module No. -5: TECHNOLOGY-ENABLED FINANCIAL MANAGEMENT APPLICATIONS	**12**

MS Excel Applications for NPV, IRR, WACC and Optimal Capital Structure Modelling – Tally Prime for Receivables and Payables Analysis – Power BI for Financial Dashboards and Value Creation Metrics – Hands-on Practical Lab Work

SKILL DEVELOPMENT ACTIVITIES

- Preparation of EBIT–EPS and optimal capital structure models using MS Excel.
- Solving working capital management problems using real business data.
- Case study analysis on capital budgeting decisions under risk and uncertainty.
- Valuation of firms using DCF, P/E, and EV-based methods in M&A scenarios.
- Hands-on lab work using Excel, Tally Prime, and Power BI for financial dashboards.

REFERENCE BOOKS

1. Financial Management – Theory and Practice-Prasanna Chandra, McGraw Hill Education, 2023.
2. Financial Management-I. M. Pandey, Vikas Publishing House, 2022.
3. Advanced Financial Management-R. P. Rustagi, Sultan Chand & Sons, 2021.
4. Strategic Financial Management-S. P. Jain & K. L. Narang, Kalyani Publishers, 2020.
5. Corporate Finance-Stephen A. Ross, Randolph W. Westerfield & Jeffrey Jaffe, McGraw Hill, 2022.
6. Mergers, Acquisitions and Corporate Restructuring-Chandrashekar Krishnamurti & Vishwanath, Sage Publications, 2019.
7. Investment Valuation-Aswath Damodaran, Wiley India, 2021.
8. Financial Modeling with Excel-Sanjeev Verma, Wiley India, 2020.
9. Beyond the Numbers: A Strategic Guide to Corporate Accounting for Investors, Analysts, and Corporate Leaders , Ashok Naik, SATU Publishers ,2025.

Name of the Programme: Bachelor of Commerce (B.Com) Elective: Finance & Fintech

Name of the Course: FUNDAMENTALS OF FINTECH: 5.6

Course Credits	No. of Hours per Week	Total No of Teaching Hours
4 Credits	(3+0+2) 04 Hrs	60 Hrs

Pedagogy: Lectures in the Classroom, Reading and analysis of annual reports of listed companies; writing assignment, seminar presentation, group discussion.

Course Objectives

- Introduce students to the fundamentals of Financial Technology (FinTech)
- Explain how technology is transforming traditional financial services
- Develop conceptual understanding of digital payments, blockchain, AI, and regulatory technology
- Enable students to analyze FinTech business models and financial innovations
- Prepare students for FinTech-related careers and higher studies

Course Outcomes:

CO 1. Understand the evolution and scope of FinTech in modern finance CO
2. Understand digital payment systems and FinTech platforms
CO 3. Analyze blockchain technology and crypto currencies
CO 4. Evaluate the role of AI, Big Data, and automation in financial services CO
5. CO5: Understand FinTech regulations, risks, and future trends

Syllabus	Hours
Module No. – 1: INTRODUCTION TO FINTECH	**10**
Meaning and Definition of FinTech-Evolution of Financial Services: Traditional Finance to Digital Finance- Drivers of FinTech Growth- FinTech Ecosystem: Banks, Startups, Regulators, Customers-FinTech vs Traditional Financial Services-Key FinTech Segments: Payments, Lending Insurance (InsurTech), WealthTech-Role of FinTech in Financial Inclusion-Global and Indian FinTech Landscape	
Module No. – 2: DIGITAL PAYMENTS AND BANKING INNOVATIONS	**14**
Digital Payment Systems: Meaning and Types- UPI, Mobile Wallets, Internet Banking, QR Code Payments-Payment Gateways and Aggregators-Digital Lending Platforms and Peer-to-Peer (P2P) Lending-Neo-banks and Challenger Banks-Open Banking and API Banking	
Module No. – 3: BLOCK CHAIN TECHNOLOGY AND CRYPTOCURRENCIES	**12**
Introduction to Blockchain Technology-Features of Blockchain: Decentralization, Transparency, Immutability-Types of Blockchain: Public, Private, Consortium Cryptocurrency: Meaning, Features, and Types -Bitcoin, Ethereum and Altcoins-Smar Contracts and Decentralized Applications (DApps)-Blockchain Use Cases in Banking, Insurance, Supply Chain, and Finance-Risks and Challenges of Blockchain	
Module No. -4: ARTIFICIAL INTELLIGENCE, BIG DATA, AND AUTOMATION IN FINANCE	**12**
Role of Artificial Intelligence (AI) in Financial Services-Machine Learning and Predictive Analytics-Big Data Analytics in Finance-Robo-Advisors and Automated Investment Platforms-AI in Credit Scoring and Fraud Detection-Chatbots and Virtual Assistants in Banking-Algorithmic Trading-Ethical Issues and Bias in AI-Based Financial Systems	

Module No. -5: FINTECH REGULATION, CYBER SECURITY, AND FUTURE TRENDS	**12**

Regulatory Framework for FinTech-Role of RBI, SEBI, and Other Regulatory Authorities Regulatory Technology (RegTech)-Cyber Security in Financial Services-Data Privacy and Consumer Protection-Risks in FinTech: Operational, Legal, Technological Risks-Emerging Trends: Embedded Finance, Open Finance, CBDC-Career Opportunities in FinTech

SKILL DEVELOPMENT ACTIVITIES

- Students prepare a brief report or presentation on the FinTech ecosystem in India, highlighting major players, services, and advantages.
- Students conduct a hands-on study of a digital payment system (UPI / mobile wallet) and explain the transaction process and security features.
- Students illustrate the working of a blockchain transaction using a flowchart or diagram-based explanation.
- Students analyze a real-life application of Artificial Intelligence in finance such as fraud detection, robo-advisory, or credit scoring and submit a short case note.
- Students prepare a brief note on FinTech regulations, cyber security issues, or emerging trends like CBDC and data privacy as per RBI/SEBI guidelines.

REFERENCE BOOKS

1. Chishti, S. & Barberis, J. – The FinTech Book: The Financial Technology Handbook for Investors, Entrepreneurs and Visionaries, Wiley
2. Arner, D. W., Barberis, J. & Buckley, R. P. – The Evolution of FinTech: A New Post-Crisis Paradigm, Georgetown Journal of International Law
3. Thakor, A. V. – FinTech and Banking: What Do We Know?, Journal of Financial Intermediation
4. Tapscott, D. & Tapscott, A. – Blockchain Revolution, Penguin Random House
5. Narayanan, A. et al. – Bitcoin and Cryptocurrency Technologies, Princeton University Press
6. Kenton, W. – FinTech Explained, Investopedia Publications
7. Reserve Bank of India (RBI) – Reports and Publications on Digital Payments, FinTech, and CBDC
8. Securities and Exchange Board of India (SEBI) – Guidelines and Reports on FinTech and RegTech
9. World Economic Forum (WEF) – FinTech and Digital Finance Report

Name of the Program: Bachelor of Commerce B.COM – (Regular) Elective: Marketing & Human Resource

Name of the Course: Consumer Behavior and Market Research: 5.5

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	60 Hrs

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)

Course Learning Objectives:

1. To understand the determinants of consumer behavior and the basics of marketing research.
2. To develop an understanding of consumer decision making process and model.

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

1. Understand the concept of consumer Behaviour and market research.
2. Identify and factors affecting consumer behavior.
3. Analyze the consumer decision process and models of consumer behavior
4. Evaluate marketing communications, decision making models.
5. Illustrate & classify the steps & process of marketing research.

Module 1: Introduction of Consumers & Markets **12 HOURS**

Concept of Consumer- Meaning- Types of Consumers- Consumer v/s Customer-Markets-Meaning- Classification of Markets- Traditional and Digital Market Places-Consumer Behavior-Definition, Nature, Scope & Importance in marketing decision making- Role of Consumer Behavior- Product Planning-Branding- Promotion & Customer Relationship Management – Marketing Research- Meaning- Definition-Scope and Importance-Role of Marketing Research in Business decision making-Ethical issues in marketing research

Module 2: Determinants of Consumer Behaviour **12 HOURS**

Diversity of Consumer Behaviour- Individual determinants of Consumer Behaviour-Psychological Determinants-Motivation-Perception-Learning-Attitude- Beliefs- Personal Determinants-Age & Life-Cycle Stage-Occupation-Income- Life Style-Personality- Self Concept-Social & Cultural Determinants-Family influences- Reference Groups-Opinion-leaders-Culture-Sub-Culture-Social Class

Module 3: Consumer Buying Process **12 HOURS**

Consumer Buying Behaviour- Meaning and Types- Consumer Decision Making Process - Problem Recognition - Information Search - Alternative Evaluation –Purchase Selection – Post purchase Behaviour-Buyer Remorse, cognitive dissonance- Factors influencing Buying Decision- Role of Marketers at each stage of the Buying Process.

Module 4: Marketing Research Process and Applications **14 HOURS**

Marketing Research Process-Problem Identification- Research Design- Sampling Techniques- Data Collection-Data Analysis, Interpretation and Report Preparation-Research Design- Sampling Methods and Tools- Data Analysis and Interpretation-Basics of Qualitative and Quantitative Analysis

Application of Marketing Research- Product Development-Pricing Decision- Promotion Strategies'- Market Segmentation- Customer Satisfaction and Retention-Role of

Marketing Research in Strategic Planning and Competitive Advantage.

Module 5: Emerging Trends in Consumer Behaviour & Marketing Research 10 HOURS

New-Age Consumers: Mobile-first Consumers - Digital Consumers - Generation Z & Alpha Consumers -Consumer Empowerment and Co-creation - Experience Economy and Customer Experience (CX) Management - Role of Artificial Intelligence (AI) in Consumer Behaviour. Trends in Marketing Research: Shift from Traditional to Digital & Real-time Marketing Research - Ethical Challenges in Digital Marketing Research - Use of AI-Chatbots, Data Privacy, Consumer Consent and automation in Marketing Research: Meaning & Benefits - Role of Marketing Research in Personalization & CRM

Skill Development

1. Design a questionnaire to study consumer preferences and buying behavior for selected products or services.
2. Conduct field observation in physical or digital marketplaces to analyses consumer buying patterns and decision-making behavior.
3. Collect and analyses customer feedback to measure satisfaction levels and identify factors influencing repeat purchase.
4. Segment a selected market using demographic, psychographic, and behavioral variables and present findings.
5. Undertake a small research project involving problem identification, data collection, analysis, and interpretation to support marketing decisions.

REFERENCE BOOKS

1. Leon G.Schiffman and Leslie Lazar Kanuk, Consumer Behaviour, Prentice Hall of India, New Delhi.
2. Bennet D. Peter and Kassarjian H. Harold, Consumer Behaviour, Prentice Hall of India, New Delhi.
3. Blackwell, R.D., Miniard, P.W., & Engel, J. F. Consumer Behaviour. Cengage India Private Limited.
4. Batra, Satsih and S.H.H.Kazmi, Consumer Behavior- Text and Cases, Excel Books.

Name of the Program: Bachelor of Commerce B.COM – (Regular) Elective: Marketing & Human Resource

Name of the Course: Performance Management : 5.6

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	60 Hrs

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)

Course Learning Objectives:

- Provide an understanding of the concept, importance, and evolution of performance management.
- Explain the design and use of performance management systems in organizations.
- Link performance management with strategic planning and organizational goals.
- Develop skills related to performance review, coaching, and employee development.
- Explain the role of rewards, pay structures, and ethics in performance management

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

CO 1. Understand the concept, importance, and components of performance management systems.

CO 2. Apply techniques for reviewing, managing, and improving employee performance.

CO 3. Analyze the link between performance management and strategic planning, including balanced scorecard.

CO 4. Apply coaching and performance review skills for employee development.

CO 5. Understand reward management systems and their linkage with performance management and ethics.

Module 1: Introduction to Performance Management 12 HOURS

Definition of Performance Management, Evolution of Performance Management, Definitions and Differentiation of Terms Related to Performance Management. What a Performance Management System Should Do? Importance of Performance Management, Linkage of Performance Management to Other HR Processes

Module 2: Reviewing & Managing Performance 12 HOURS

Performance Review Discussion, Using Performance Management Systems, Data for HR Decision and Performance Improvements, Performance Management Systems, Personal Development Plans.

Module 3: Performance Management and Strategic Planning 12 HOURS

Definition and Purposes of Strategic Planning, Process of Linking Performance Management to the Strategic Plan, Building Support Alternative models for Assessing Performance-Balance score card

Module 4: Performance Management & Employee Development 14 HOURS

Personal Development Plans, Direct Supervisor's Role, Performance Management Skills-Coaching, Coaching Styles, Coaching Process, Performance Review Meetings

Module 5: Management of Rewards 10 HOURS

Traditional and Contingent Pay (CP) Plans, Reasons for Introducing CP, Putting Pay in Context, Pay Structures Reward Management, Components of Reward Management, Linkage of Performance Management to Reward, Ethics in Performance Management

Skill Development

Organize a classroom debate/discussion comparing outdated methods (e.g., ranking, rating) with modern approaches (e.g., OKRs, AI-driven appraisals)..

1. Select a total of five companies: at least two Indian (domestic) companies and three MNCs operating in India or globally, and conduct a comparative study on performance management systems
2. Conduct mock performance appraisal sessions where students play the roles of managers and employees, and emphasize on communication skills, constructive feedback, and conflict resolution.
3. Encourage students to conduct a self-evaluation of their academic and extracurricular performance and write a reflection report

REFERENCE BOOKS

1. P**erformance Management**-*Herman Aguinis*, Pearson Education, **2023**.
2. **Performance Management Systems**=*Michael Armstrong*, Kogan Page, **2022**.
3. **Human Resource Management**-*Gary Dessler*, Pearson Education, **2021**.
4. **Strategic Human Resource Management**-*Jeffrey A. Mello*, Cengage Learning, **2020**.
5. **Reward Management**-*Michael Armstrong & Tina Stephens*, Kogan Page, **2019**.
6. **Managing Employee Performance**-*Robert Bacal*, McGraw Hill, **2018**.
7. **Balanced Scorecard**-*Robert S. Kaplan & David P. Norton*, Harvard Business School Press, **2020**.
8. **Human Resource Management**-*Venkataraman & Srivastava*, Tata McGraw Hill, **2019**.

Name of the Program: Bachelor of Commerce B.COM – (Regular)
Elective: Business And Big Data Analytics
Name of the Course: Business Analytics and Operations : 5.5

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	60 Hrs

PEDAGOGY

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)

Course Learning Objectives:

- Provide students with a basic understanding of Business Analytics and its role in modern business decision-making.
- Familiarize students with different types of data, sources of data, and methods of data collection.
- Develop fundamental skills in data analysis using spreadsheets and basic statistical tools.
- Enable students to understand various business analytics models and their applications in different functional areas.
- Equip students with analytical thinking skills to support operational and strategic decision-making.

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

CO 1. Understand the concept, evolution, and importance of Business Analytics in business organizations.

CO 2. Identify different types of data and apply appropriate data collection methods while adhering to ethical standards.

CO 3. Use basic data analysis tools and statistical techniques to organize, analyze, and interpret data.

CO 4. Apply descriptive, diagnostic, predictive, and prescriptive analytics models to real-world business situations.

CO 5. Use Business Analytics for operational efficiency and informed decision-making to achieve competitive advantage.

Module 1: Introduction to Business Analytics 12 HOURS

Introduction - Meaning and definition of Business Analytics , Evolution of Business Analytics - Difference between traditional decision-making and analytics-based decision-making - Usage of Business Analytics in business functions - Impact of Business Analytics on business performance - Challenges in adopting Business Analytics , Models in Business Analytics -Role of Business Analytics in problem-solving.

Module 2: Data, Data Types and Data Collection 12 HOURS

Meaning of Data and Information - Importance of data in business decision-making - Types of data: Qualitative and Quantitative data, Primary and Secondary data, Structured and Unstructured data - Sources of data: Internal sources, External sources - Methods of data collection: Observation, Survey, Interview, Questionnaire, Case study method - Data quality concepts: Accuracy, Completeness, Consistency - Ethical issues in data collection: Privacy, Confidentiality, Data security. .

Module 3: Data Analysis Tools & Basic Statistics 12 HOURS

Introduction to data analysis tools - Role of spreadsheets in business analytics - Introduction to MS Excel for data analysis - Data organization and tabulation - Basic statistical concepts: Mean, Median, Mode - Measures of dispersion: Range, Variance,

Standard Deviation, Introduction to data visualization: Tables Bar charts, Pie charts, Line graphs, Interpretation of simple statistical results.

Module 4: Business Analytics Models & Applications 12 HOURS

Descriptive Analytics: Meaning and applications - Diagnostic Analytics: Meaning and applications -Predictive Analytics: Meaning and applications - Prescriptive Analytics: Meaning and applications Application of analytics in: Marketing analytics, Financial analytics, Human resource analytics, Operations analytics

Module 5: Business Analytics in Operations & Decision Making 12 HOURS

Role of Business Analytics in operations management - Analytics in demand forecasting - Inventory management using analytics - Production planning and control - Quality management and analytics - Analytics for strategic and operational decision-making - Steps in analytics-based decision-making - Use of analytics for competitive advantage.

Skill Development

- Students prepare a short report or presentation on the role of Business Analytics in a selected business function such as marketing, finance, or operations.
- Students conduct a data collection exercise using survey or questionnaire methods and classify the data collected into appropriate data types.
- Students perform basic data analysis using MS Excel, including calculation of mean, median, mode, and creation of simple charts.
- Students analyze a real-life business case and identify the type of analytics model (descriptive, diagnostic, predictive, or prescriptive) applied.
- Students prepare a decision-making note showing how analytics can be used for demand forecasting, inventory management, or quality control.

REFERENCE BOOKS

1. Venkataraman, R. & Ramasamy, V. – *Business Analytics*, Tata McGraw-Hill Education.
2. James Evans – *Business Analytics: Methods, Models, and Decisions*, Pearson Education.
3. U Dinesh Kumar – *Business Analytics: The Science of Data-Driven Decision Making*, Wiley India.
4. Camm, Cochran, Fry & Ohlmann – *Business Analytics*, Cengage Learning.
5. J.K. Sharma – *Business Statistics*, Pearson Education.
6. David M. Levine et al. – *Statistics for Managers Using Microsoft Excel*, Pearson Education.
7. Microsoft Excel Official Documentation – Data Analysis and Visualization Guides.

Name of the Program: Bachelor of Commerce B.COM – (Regular) Elective: Business And Big Data Analytics

Name of the Course: Fundamentals of BIG DATA : 5.6

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	60 Hrs

PEDAGOGY:

Classrooms Lecture, Group Discussion, Presentations, Case Studies, Simulations, Field Work, Industrial Visit (where ever is required)

Course Learning Objectives:

- Introduce students to the concept, evolution, and importance of Big Data in modern business environments.
- Enable students to understand various types and sources of Big Data used by organizations.
- Provide basic knowledge of Big Data technologies and tools such as Hadoop and cloud platforms.
- Familiarize students with Big Data analytics and its applications across different business functions.
- Develop awareness about ethical issues, data privacy, and the role of Big Data in business decision-making.

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

CO 1. Understand the meaning, characteristics, and significance of Big Data in business and daily life.

CO 2. Identify different types and sources of Big Data and understand challenges in managing large datasets.

CO 3. Understand basic Big Data technologies and tools used in organizations at an introductory level.

CO 4. Apply concepts of Big Data analytics to business functions such as marketing, finance, HR, and operations.

CO 5. Analyze the role of Big Data in decision-making while considering ethical, privacy, and security issues.

Module 1: Introduction to Big Data 12 HOURS

Meaning and definition of Big Data - Evolution of data: Traditional data to Big Data - Difference between traditional data and Big Data - Characteristics of Big Data (5 Vs – Volume Velocity, Variety, Veracity, Value) Importance of Big Data in modern business - Role of Big Data in decision-making - Examples of Big Data in daily life and business

Module 2: Big Data Sources and Types 12 HOURS

Types of data: Structured data - Semi-structured data - Unstructured data Sources of Big Data: Social media data Business transactions Machine and sensor data Government and public data Internal vs External Big Data Sources Introduction to data storage concepts Challenges in managing Big Data

Module 3: Big Data Technologies and Tools (Basic Level) 12 HOURS

Introduction to Big Data ecosystem Overview of Hadoop: Meaning and features Components of Hadoop (HDFS, MapReduce – basic idea only) Introduction to Cloud Computing Role of cloud platforms in Big Data Difference between traditional databases and Big Data tools Business relevance of Big Data technologies

Module 4: Big Data Analytics and Business Applications 12 HOURS

Meaning of Big Data Analytics Types of Big Data Analytics: Descriptive analytics Predictive analytics Prescriptive analytics Applications of Big Data in: Marketing and customer analytics Finance and banking Retail and e-commerce Human resource management Operations and supply chain Simple business case illustrations

Module 5: Big Data in Business Decision Making and Ethics 12 HOURS

Role of Big Data in strategic and operational decisions - Big Data and competitive advantage Benefits of Big Data for business organizations Challenges and limitations of Big Data Data privacy and security issues Ethical issues in Big Data usage Future scope of Big Data in business

Skill Development

- Students prepare a brief note or presentation on examples of Big Data usage in daily life or a selected business organization.
- Students identify and classify different Big Data sources (social media, transactions, sensors, etc.) used by a business.
- Students prepare a basic diagram or flowchart explaining the Big Data ecosystem or Hadoop components.
- Students analyze a simple business case to identify how Big Data analytics supports marketing, finance, or operations decisions.
- Students prepare a short report on data privacy, security, or ethical issues related to Big Data usage in business.

REFERENCE BOOKS

1. Seema Acharya & Subhasini Chellappan – *Big Data and Analytics*, Wiley India.
2. Viktor Mayer-Schönberger & Kenneth Cukier – *Big Data: A Revolution That Will Transform How We Live, Work, and Think*, Houghton Mifflin Harcourt.
3. Tom White – *Hadoop: The Definitive Guide*, O'Reilly Media.
4. Arshdeep Bahga & Vijay Madisetti – *Big Data Science & Analytics*, VPT Publications.
5. Anand Rajaraman & Jeffrey D. Ullman – *Mining of Massive Datasets*, Cambridge University Press.
6. IBM Redbooks – Big Data and Analytics Publications.
7. NASSCOM & McKinsey Reports – Big Data and Analytics in Business.