RNS FIRST GRADE COLLEGE AUTONOMOUS

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

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VI 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-6.1

Name of the Course: Direct Taxation-II

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 in-depth knowledge of income computation under various heads of income as per the Income Tax Act, 1961& New IT Act 2025.
- Enable students to understand business income provisions, disallowances, and presumptive taxation schemes.
- Develop the ability to compute capital gains and income from other sources with applicable exemptions and deductions.
- Familiarize learners with set-off and carry forward of losses under different heads of income.
- Equip students with practical skills to solve numerical problems and illustrations relating to income tax computation.

COURSE OUTCOMES:

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

CO 1. Compute income under the head Profits and Gains of Business or Profession, including allowable deductions and depreciation.

CO 2. Apply provisions relating to disallowances and presumptive taxation schemes under the Income Tax Act.

CO 3. Compute capital gains and apply appropriate exemptions and deductions. CO 4. Compute income from other sources, including casual income, gifts, dividends, and interest.

CO 5. Apply provisions relating to set-off and carry forward of losses and unabsorbed depreciation.

SYLLABUS

MODULE 1: Profits and Gains of Business or Profession 14 Hrs

Meaning of Business 2(20) -Definition of Profession 2(86)- Income chargeable under the head Profits & gains of business or profession [Sec. 26]- Incomes not taxable under the head Profits and gains of business or profession[Sec. 27]-Expenditures allowed as deduction-Rent, rates, taxes, repairs & insurance for building [Sec. 28]- Repairs & insurance of machinery, plant & furniture [Sec. 28]-Deduction in respect of employee Welfare [Sec 29 and 30] Depreciation [Sec. 33]-Block of Assets [Sec. 2(17)]-] Scientific Research [Sec. 45]- Deduction in respect of expenditure on specified business [Sec. 46]- Bad Debts [Sec. 31]- Provision for Bad Debts [Sec. 31]- Residual Deduction [Sec. 32], Illustrations on Business

Income- Setoff and carryforward of business Loss and un absorbed depreciation.

MODULE 2: Disallowances and Presumptive Taxation 10Hrs

Method of the Accounting 276, Maintenance of Books of Accounts 58, list of Notified profession under section 58, Disallowed Expenditure [Sec. 35], Section

35. Inadmissible expense in the books of the Partnership form and LLP-Computation of Book profit under 35(e) - Section 36 expense disallowed if payment is made in excess of 10,000 in cash/other than prescribed Mode - Certain Payment can be allowed only upon actual payment – Presumptive Taxation[Sec. 58]

MODULE 3: Capital Gains **14 Hrs**

Basis of Charge-Capital Asset [Sec. 2(22)]- Types of Capital Asset-Transfer [Sec. 2(109)]- Basis of Charge – Capital Gain [Sec. 67] Transactions not regarded as transfer (Sec. 70)- Meaning of "adjusted", "cost of improvement" and "cost of acquisition" (sec.90) Computation of Long Term Capital Gain (LTCG)(Sec- 72) - Deemed or Notional Cost of Acquisition [Sec. 73]- Computation of capital gain in certain cases-Computation of Capital gain in case of depreciable assets [Sec. 74]-
- Tax on Capital Gain- Deductions[Sec. 82, 83, 84, 85, 86] - Illustrations.

MODULE 4: Income from Other Sources **12 Hrs**

Introduction - Basis of chargeability [Sec.92]- Casual Income: Winning from lotteries, crossword puzzles, etc. [Sec. 92(2)(b)]- Family pension- Gift [Sec. 92(2)(m)]- Interest on Securities [Sec. 92(2)(e)]- Sum received under a Life Insurance Policy [Sec. 92(2)(l)]-Dividend [Sec. 2(40)]- Specific disallowance [Sec.94]-Computation of Income from other Sources-Illustrations

MODULE 5: Set off and Carry Forward of Losses **10 Hrs**

Introduction Inter Source adjustment (Intra-Head adjustment) [Sec. 108]- Inter head adjustment [Sec. 109]- Carry Forward of Loss- Loss under the head 'Income from House Property' [Sec. 110]- Carry forward & set off of business loss other than speculation loss [Sec. 112]- Set off and Carry forward of unabsorbed depreciation- Carry forward and Set off of Speculation loss [Sec. 113]- Carry forward & set off of loss from specified business covered u/s 35AD [Sec.114]-Carry forward and set off of capital loss [Sec. 111]- Carry forward and set off of losses from activity of owning and maintaining race horses [Sec. 115]- Simple Illustrations

SKILL DEVELOPMENT ACTIVITIES

1. Solving practical problems on computation of business income and depreciation.
2. Case studies on presumptive taxation schemes (44AD, 44ADA, 44AE).
3. Numerical exercises on capital gains computation and exemption planning.
4. Preparation of set-off and carry forward of losses statements using illustrations.
5. Assignment on tax treatment of gifts, dividends, and casual income.

REFERENCE BOOKS:

1. Students' Guide to Income Tax *Vinod K. Singhania & Kapil Singhania*, Taxmann Publications, 2024.
2. Direct Taxes – Law and Practice *H. C. Mehrotra & S. P. Goyal*, Sahitya Bhavan, 2023.
3. Income Tax Law and Practice *Bhagwati Prasad*, Wiley India, 2022.
4. Direct Taxes *B. B. Lal*, Pearson Education, 2021.
5. Taxation – Theory, Practice and Planning *Girish Ahuja & Ravi Gupta*, Wolters Kluwer, 2023.
6. Practical Approach to Income Tax *Dinkar Pagare*, Sultan Chand & Sons, 2022.
7. Income Tax Ready Reckoner Taxmann Editorial Board, Taxmann Publications, 2024.
8. Income Tax Act, 1961 (Bare Act)Government of India, Latest Edition.

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

Paper: COM 6.2

Name of the Course: Management Accounting

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

PEDAGOGY:

Interactive Lectures, Spreadsheet-Based Analysis & Financial Modelling (Excel, Power BI) ,Problem Solving & Case Studies (Indian Industry Focus), Industry Report Reviews, Decision Simulation Games, AI-enabled Dashboard Demonstrations Group Discussions on Emerging Technologies

COURSE OBJECTIVES:

- To provide a foundational understanding of the scope, functions, and tools of management accounting in business decision-making.
- To develop analytical skills in evaluating financial statements through comparative, common-size, trend, and other analytical methods.
- To equip students with decision-making capabilities using ratio analysis and benchmarking techniques.
- To enable students to prepare and interpret cash flow statements as per Ind AS 7 and understand their relevance in financial planning.
- To foster budgeting skills by preparing different types of budgets for planning, coordination, and control.

COURSE OUTCOMES:

CO 1. Understand the concepts, scope, and role of management accounting, differentiating it from financial and cost accounting.

CO 2. Apply tools such as comparative statements, common-size analysis, and trend analysis to evaluate financial performance.

CO 3. Calculate and interpret liquidity, solvency, activity, and profitability ratios for informed business decisions.

CO 4. Prepare cash flow statements in line with Ind AS standards and analyze sources and uses of funds for operational and investment purposes.

CO 5. Construct fixed, flexible, and functional budgets and assess their impact on organizational planning and performance control.

SYLLABUS

MODULE 1: FUNDAMENTALS OF MANAGEMENT ACCOUNTING *(10 Hrs)*

Meaning, Concept and Evolution of Management Accounting, Definitions: Academic & Industry Perspectives, Scope, Objectives, and Functions of Management Accounting, Distinction between Financial Accounting, Cost Accounting & Management Accounting, Role and functions of Management Accountant, List of Management Accounting Standards (MAS) issued by ICMAI, Importance of MAS in standardizing management accounting practices – Advantages and limitations of management accounting Management Audit: Meaning, Purpose, Scope, and Objectives Role of Management Accountant in Management Audit and Reporting Management Reporting: Types (Operational, Financial, Routine, Special) and Qualities of Effective Reports Role of Management Reports in Decision Support system

MODULE 2: FINANCIAL STATEMENT ANALYSIS *(12 Hrs)*

Introduction, Meaning and Nature, Limitations, Essentials, Financial Statement Analysis and Interpretations, Meaning and definitions of financial analysis , Types of Analysis, Methods of Financial Analysis, Comparative Statement , Common Size Statement Analysis, Trend Analysis Case Studies: Analysis of Annual Reports of Indian

Corporate entities - Identifying financial strengths and weaknesses from publicly available annual reports
MODULE 3: RATIO ANALYSIS FOR DECISION-MAKING (14 Hours)
Introduction to Ratio Analysis, Meaning, definition, and objectives of ratio analysis Advantages and limitations of ratio analysis ,Types of ratios and their classifications Classification of Ratios :Liquidity Ratios: Current ratio, Quick ratio (Acid-test ratio),Solvency Ratios: Debt to Equity ratio, Proprietary ratio, Interest Coverage ratio Activity Ratios: Inventory turnover, Debtors turnover, Creditors turnover, Working capital turnover, Fixed assets turnover Profitability Ratios: Gross profit ratio, Net profit ratio, Operating ratio, Return on Capital Employed (ROCE), Return on Equity (ROE), Earnings per Share (EPS) Problems on Ratio Analysis Preparing Financial Statements from Ratios Benchmarking Practices in Ratio Analysis Identification of Financial Distress and Fraud Signals through Ratios Excel-based Ratio Dashboard (Introduction & templates)
MODULE 4: CASH FLOW ANALYSIS (12 Hours)
Meaning and Definition of Cash Flow Statement**,** Features of Cash Flow Statement, Merits and demerits of cash flow statement Concept of Cash and Cash Equivalents , Provisions of Ind AS-Components of Cash Flow: Operating, Investing, and Financing Activities. Procedure for Preparation of cash flow statement Preparation of Cash flow statement according to Ind AS 7(Indirect method only).Industry-Based Assignment: Interpretation of Cash Flow Statements of Listed Companies Demonstration of Accounting Software (Tally/Zoho) for Cash Flow Reporting
MODULE 5: BUDGETARY CONTROL (12 Hours)
Introduction to Budgetary Control, Meaning, definition, and objectives Advantages and limitations of budgetary control Relationship between budgeting and budgetary control Essentials for successful budgetary control Types of Budgets: Fixed and flexible budgets Master budget and functional budgets (sales, production, purchase, cash, overhead, personnel, capital expenditure)Zero-based budgeting (ZBB) – concept and applications Rolling budgets and programme budgeting (overview)Preparation of Budgets, Steps in budget preparation Sales budget and production budget ,Cash budget ,Flexible budget preparation Illustrations

SKILL DEVELOPMENT ACTIVITIES

- Design a Management Report Template for Internal Decision-Making
- Analyze the Common-Size and Trend Analysis of a Listed Company's Financials
- Ratio Analysis of a Local Company Using Excel
- Prepare a Cash Flow Statement Using Ind AS 7 Format
- Draft a Flexible Budget for a Manufacturing Scenario

REFERENCE BOOKS

- M.N. Arora – *Management Accounting* – Vikas Publishing
- S.N. Maheshwari & S.K. Maheshwari – *Principles of Management Accounting* – Sultan Chand
- ICAI – *Intermediate Course: Cost and Management Accounting* – Institute of Chartered Accountants of India
- ICMAI – *CMA Intermediate Study Material* – Institute of Cost Accountants of India
- Horngren, Datar & Foster – *Cost Accounting: A Managerial Emphasis* – Pearson
- Jain & Narang – *Cost and Management Accounting* – Kalyani Publishers
- T.S. Reddy & Y. Hari Prasad Reddy – *Management Accounting* – Margham Publications
- Charles T. Horngren, Gary Sundem, William Stratton – *Introduction to Management Accounting*, Pearson Education
- J. Madegowda – *Management Accounting*, Himalaya Publishing House
- Jawahar Lal – *Advanced Management Accounting: Text, Problems and Cases*, S. Chand
- Ray H. Garrison, Eric W. Noreen, Peter C. Brewer – *Managerial Accounting*, McGraw Hill
- Bhattacharyya, Asish K. – *Cost Accounting for Business Managers*, PHI Learning
- Saxena & Vashist – *Cost and Management Accounting*, Sultan Chand
- ICMAI Publications – *CMA Intermediate – Paper 10: Cost and Management Accounting*
- ICAI Publications – *Cost and Management Accounting Module (Intermediate)*
- Narayana Swamy, R. – *Financial Accounting: A Managerial Perspective*, PHI
- I.M. Pandey – *Financial Management*, Vikas Publishing – [selective reference for ratio and cash flow analysis

Name of the Programme: Bachelor of Commerce B.Com (Regular)
Paper: Paper: COM 6.3
Name of the Course: Auditing & Reporting

Course Credits	No of Hours Per Week	Total No of Teaching Hours
3	4	60

PEDAGOGY:

Interactive Lectures, Spreadsheet-Based Analysis & Financial Modelling (Excel, Power BI) ,Problem Solving & Case Studies (Indian Industry Focus), Industry Report Reviews, Decision Simulation Games, AI-enabled Dashboard Demonstrations Group Discussions on Emerging Technologies

COURSE OBJECTIVES:

1. To impart fundamental knowledge of auditing principles, procedures, and practices.
2. To familiarize students with types of audit, internal control systems, and vouching processes.
3. To help students understand the verification and valuation of assets and liabilities.
4. To provide insights into audit of different business entities and specialized audits.
5. To develop the ability to interpret audit reports and apply professional ethics.

COURSE OUTCOMES:

- **CO1:** Understand the fundamental principles and types of auditing.
- **CO2:** Apply the techniques of internal control, vouching, and verification in real-time scenarios.
- **CO3:** Gain knowledge of auditing practices relating to various business entities.
- **CO4:** Analyze audit reports and identify discrepancies or misstatements.
- **CO5:** Demonstrate an understanding of professional ethics and legal responsibilities of auditors.

SYLLABUS

MODULE 1: INTRODUCTION TO AUDITING – 12 Hrs

Definition – Objectives and Importance of Auditing – Types of Audit: Statutory, Internal, Continuous, Interim, Cost, Management and Tax Audit – Advantages and Limitations of Auditing – Auditing vs Accounting – Auditing Principles and Standards – Basic Qualities of an Auditor – Audit Planning and Audit Programme.

MODULE 2: INTERNAL CONTROL, INTERNAL CHECK & VOUCHING – 12 Hrs

Internal Control – Meaning, Objectives, Advantages and Limitations – Internal Check and Internal Audit – Difference Between Internal Audit and Statutory Audit – Vouching – Definition, Features and Objectives – Types of Vouchers – Vouching of Cash Transactions (Receipts and Payments) and Trading Transactions (Purchase, Sales, Wages).

MODULE 3: VERIFICATION & VALUATION OF ASSETS AND LIABILITIES – 14 Hrs

Meaning and Objectives of Verification and Valuation – Difference Between Verification and Valuation – Verification and Valuation of Fixed Assets: Land & Building, Plant & Machinery, Furniture – Verification and Valuation of Current Assets: Stock, Debtors, Cash – Verification of Liabilities: Creditors, Bills Payable, Outstanding Expenses, Contingent Liabilities.

MODULE 4: AUDIT OF DIFFERENT BUSINESS ENTITIES – 12 Hrs

Audit of Sole Proprietorship – Audit of Partnership Firms – Audit of Companies (As per Companies Act, 2013): Qualification, Appointment, Rights and Duties of a Company Auditor – Audit Report – Types of Audit Report – Contents and Format – Audit of Non-Profit Organizations – Audit of Educational Institutions and Charitable Trusts.

MODULE 5: PROFESSIONAL ETHICS & RECENT TRENDS IN AUDITING – 10 Hrs

Auditor's Code of Conduct – Independence of Auditors – Professional Misconduct and Penalties – Role of ICAI in Regulating the Profession – Recent Trends in Auditing: Use of Technology in Auditing – E-Auditing, Forensic Auditing, and Environmental Auditing – Fraud Detection Tools – CARO (Companies Auditor's Report Order) – Auditing in ERP Environment.

SKILL DEVELOPMENT ACTIVITIES

- Preparation of an audit programme for a small business entity.
- Practical exercises on vouching of cash and trading transactions.
- Case study analysis on verification and valuation of assets.
- Drafting of audit reports for different types of business entities.
- Group discussion on recent trends in auditing such as forensic audit and e-auditing

REFERENCE BOOKS

1. Principles and Practice of Auditing B. N. Tandon, S. Chand & Company, 2022.
2. Auditing and Assurance Aruna Jha, Taxmann Publications, 2023.
3. Auditing: Theory and Practice Ravinder Kumar & Virender Sharma, Prentice Hall of India, 2021.
4. A Handbook of Auditing S. Vengadachalam & M. Subramaniam, Sultan Chand & Sons, 2020.
5. Auditing and Assurance Standards ICAI, The Institute of Chartered Accountants of India, Latest Edition.
6. Auditing and Assurance Services Alvin A. Arens, Randal J. Elder & Mark S. Beasley, Pearson Education, 2022.
7. Company Audit Dinkar Pagare, Sultan Chand & Sons, 2019.
8. Companies Act, 2013 with Rules & CARO Government of India, Latest Edition.

Name of the Programme: Bachelor of Commerce (B.Com) Paper: B.Com: 6.4

Name of the Course: Digital Finance & Fintech

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

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

COURSE OBJECTIVES:

- Introduce students to the digital transformation of the financial system.
- Explain the concepts, tools, and business models of FinTech.
- Familiarize learners with digital payment systems and online financial services.
- Develop understanding of regulatory, security, and risk issues in digital finance.
- Enable students to analyze the impact of FinTech on banking, investments, and financial inclusion.

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

CO 1. Understand the concepts and scope of digital finance and FinTech.

CO 2. Understand digital payment systems and modern payment technologies.

CO 3. Analyze digital banking and lending models.

CO 4. Understand FinTech applications in investments and insurance.

CO 5. Evaluate regulatory, security, and emerging issues in digital finance.

Syllabus

Module No. 1 Introduction to Digital Finance and FinTech **10 Hrs**

Meaning and evolution of digital finance – Traditional finance vs digital finance – Meaning and scope of FinTech – Drivers of FinTech growth – FinTech ecosystem and key stakeholders – Digital disruption in banking and financial services – Benefits and challenges of FinTech – Role of FinTech in financial inclusion – Overview of FinTech adoption in India and globally.

Module-2 Digital Payments and Payment Systems **14 Hrs**

Digital payment systems: meaning and importance – Types of digital payments – UPI, mobile wallets, debit cards, credit cards, internet banking – QR code–based payments – Payment gateways and payment aggregators – Point of Sale (PoS) systems – Cross-border digital payments – Advantages and risks of digital payments – Role of digital payments in a cashless economy – Recent trends in payment innovations.

Module No. 3 Digital Banking and Lending Technologies **12 Hrs**

Digital banking: concept and features – Online and mobile banking services – Neo-banks and challenger banks – Digital lending platforms – Peer-to-peer (P2P) lending – Buy Now Pay Later (BNPL) models – Credit scoring using digital data – Role of AI and analytics in digital lending – Advantages and limitations of digital credit systems.

Module No. -4: FinTech in Investments and Insurance	**10 Hrs**
Digital investment platforms – Online trading and investment apps – Mutual fund platforms and robo-advisory services – Algorithmic trading (conceptual) – Digital wealth management – InsurTech: meaning and applications – Online insurance distribution – Usage-based insurance – Customer analytics in insurance – Impact of FinTech on investment behavior and insurance penetration.	
Module No. 5 : Regulation and Emerging FinTech Trends	**14 Hrs**
gulatory framework for digital finance – Role of regulators in FinTech ecosystem – Data privacy and consumer protection – Cyber security risks in digital finance – Fraud, identity theft, and risk management – Digital KYC and e-authentication – Emerging FinTech trends: Blockchain (overview), Cryptocurrencies (conceptual), central bank digital currency (CBDC), embedded finance – Ethical issues and future challenges in FinTech – Career opportunities in digital finance.	

SKILL DEVELOPMENT ACTIVITIES

- Analysis of popular digital payment and investment apps.
- Case study discussion on digital lending or payment platforms.
- Group presentation on FinTech business models.
- Assignment on cybersecurity risks in digital finance.
- Short project on the role of FinTech in financial inclusion.

REFERENCE BOOKS

1. Arner, D. W., Barberis, J., and Buckley, R. P., FinTech and the Future of Finance, Routledge.
2. Gomber, P., Koch, J.-A., and Siering, M., Digital Finance and FinTech, Springer.
3. Madura, J., Financial Markets and Institutions, Cengage Learning (Digital finance chapters).
4. Vasant Desai, Digital Banking, Himalaya Publishing House.
5. RBI, SEBI, and Government of India reports on digital payments and FinTech.

Name of the Programme: Bachelor of Commerce (B.Com) Elective 2: Accounting & Taxation

Name of the Course: Indian Accounting Standards-2 : 6.5

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

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

COURSEOBJECTIVES:

- Provide in-depth knowledge of accounting and reporting of financial instruments as per Ind AS.
- Enable students to understand the preparation of consolidated and separate financial statements of group entities.
- Familiarize learners with measurement principles based on accounting policies and fair value concepts.
- Develop the ability to apply Ind AS 115 for revenue recognition in contracts with customers.
- Create awareness of the role of technology, automation, ERP, and cyber security in modern accounting practices.

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

CO 1. Understand the preparation of consolidated financial statements as per Ind AS

CO 2. Understand the disclosures in the financial statements

CO 3. Understand the latest provisions of measurement-based accounting policies.

CO 4. Comprehend the Accounting and Reporting of Financial Instruments CO 5. Analyse the Revenue based accounting standard.

Syllabus

Module No. 1 ACCOUNTING AND REPORTING OF FINANCIAL INSTRUMENTS **12 Hrs**

Presentation of Financial Instruments (Ind AS 32) – Meaning of Financial Instruments – Financial Assets and Financial Liabilities – Presentation Principles-Recognition and Measurement of Financial Instruments (Ind AS 39) – Initial Recognition and Subsequent Measurement of Financial Assets and Financial Liabilities – De-recognition of Financial Assets and Financial Liabilities-Disclosures of Financial Instruments (Ind AS 107) – Nature and Extent of Risks – Disclosure Requirements- Illustrations

Module-2 CONSOLIDATED AND SEPARATE FINANCIAL STATEMENTS OF GROUP ENTITIES 16 Hrs

- Meaning and Definition of Holding Company and Subsidiary Company – Need and Scope of Consolidated Financial Statements – Steps in the Preparation of Consolidated Financial Statements – Capital Profit and Revenue Profit – Non-controlling Interest (NCI) – Goodwill or Bargain Purchase as per Ind AS 103- Problems on Consolidated Financial Statements as per Ind AS 110
- Joint Arrangements (Ind AS 111) – Scope – Assessment – Types of Joint Arrangements *(Theory only)*
- Investment in Associates and Joint Ventures (Ind AS 28) – Scope – Significant Influence – Equity Method *(Theory only)*
- Separate Financial Statements (Ind AS 27) – Scope – Preparation and Presentation of Separate Financial Statements *(Theory only)*

Module No. 3 MEASUREMENT BASED ON ACCOUNTING POLICIES AND FAIR VALUE 12 Hrs

- Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8) – Scope – Definitions – Accounting Policies – Changes in Accounting Policies – Changes in Accounting Estimates – Errors – Disclosure Requirements *(Theory only)*
- Events after the Reporting Period (Ind AS 10) – Scope – Definitions – Adjusting and Non-adjusting Events – Disclosure Requirements *(Theory only)*
- Fair Value Measurement (Ind AS 113) – Scope – Definitions – Unit of Account – Transaction – Market Participants – Price – Fair Value at Initial Recognition – Valuation Techniques – Disclosures – Simple Problems

Module No. -4: Ind-AS 115: REVENUE RECOGNITION 10 Hrs

Revenue from Contracts with Customers (Ind AS 115) – Scope – Definitions: Contract, Customer, Income, Revenue, Contract Asset and Contract Liability – Identification of Performance Obligations – Determination of Transaction Price –
Overview of Five-Step Revenue Recognition Model – Problems

Module No. 5 : ACCOUNTING AND TECHNOLOGY 10 Hrs

Introduction – Evolution of Accounting – Current State of Technology in Accounting – Accounting Automation and Digitisation – Cloud Computing – Enterprise Resource Planning (ERP)
Cyber Security in Accounting – Common Cyber Security Threats – Proactive Measures to Mitigate Cyber Security Risks
Future of Technology in Accounting – Block chain Technology – Artificial Intelligence (AI) in Accounting – Interface between Indian Accounting Standards (Ind AS) and Information Technology

SKILL DEVELOPMENT ACTIVITIES

- Practical problems on classification, measurement, and disclosure of financial instruments.
- Preparation of consolidated balance sheet and statement of profit & loss using given data.
- Case study on fair value measurement and accounting policy changes.
- Numerical problems on revenue recognition under Ind AS 115.
- Project work on ERP systems, cloud accounting, cyber security risks, and AI applications in accounting.

REFERENCE BOOKS

1. Indian Accounting Standards (Ind AS) – Theory & Practice CA Kamal Garg, Bharat Law House, 2023.
2. Financial Reporting under Ind AS Rakesh Gupta & S. K. Gupta, Taxmann Publications, 2024.
3. Guide to Indian Accounting Standards (Ind AS) Taxmann Editorial Board, Taxmann Publications, 2023.
4. Accounting Standards (AS & Ind AS) Jawaharlal & Srivastava, Himalaya Publishing House, 2022.
5. Financial Accounting – IFRS and Ind AS S. N. Maheshwari & S. K. Maheshwari, Vikas Publishing House, 2021.
6. Consolidated Financial Statements A. K. Jain, Taxmann Publications, 2020.
7. Revenue Recognition under Ind AS 115 ICAI Study Material, Institute of Chartered Accountants of India, Latest Edition.
8. Accounting Information Systems Romney & Steinbart, Pearson Education, 2020.
9. Simplified Approaches to Corporate Accounting -Ready Reckoner, Ashok Naik,SATU Publishers

Name of the Programme: Bachelor of Commerce B. Com (Regular) Elective 2: Accounting & Taxation

Name of the Course: CORPORATE TAXATION : 6.6

Course Credits	No. of Hours Per Week	Total No. of Teaching Hours
4	(3+0+2) 04Hrs	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 comprehensive understanding of corporate taxation in India.
- Explain the assessment and computation of tax liability of companies under normal provisions and MAT.
- Familiarize learners with the taxation of trusts, mutual associations, and professional institutions.
- Develop knowledge of tax implications of business restructuring such as amalgamation, demerger, and slump sale.
- Introduce concepts of double taxation relief, DTAA, cross-border taxation, and transfer pricing.

COURSE OUTCOMES:

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

CO 1. Undarstand the concepts, scope, and principles of corporate taxation in India, including tax planning, tax avoidance, tax evasion, and tax management.

CO 2. Compute the total income and tax liability of companies under normal provisions of the Income Tax Act and New IT Act 2025 and evaluate tax liability under Minimum Alternate Tax (MAT).

CO 3. Compute taxable income of charitable and religious trusts, mutual associations, and professional institutions by applying relevant exemption provisions of the Income Tax Act and New IT Act 2025.

CO 4. Analyze tax implications of business restructuring and cross-border transactions, including amalgamation, demerger, slump sale, and permanent establishment concepts.

CO 5. Apply provisions relating to international taxation, including double taxation relief, DTAA, transfer pricing, and taxation of cross-border income in practical business situations.

SYLLABUS

MODULE 1: Introduction to Corporate Tax **10 Hrs**

Introduction – Meaning of Company – Residence of Companies – Scope of Total Income of Companies – Business Connection – Corporate Tax (Corporation Tax): Meaning, Need and Importance – Tax Evasion – Tax Avoidance – Tax Planning – Differences between Tax Planning and Tax Evasion – Differences between Tax Avoidance and Tax Evasion – Tax Management – Differences between Tax Planning and Tax Management – Taxation of Dividends in the hands of Shareholders– Problems and Case-based Illustrations

MODULE 2: Assessment of Income and Computation of Tax Liability of Company **14 HRS**

Introduction – Meaning – Company [Sec. 2(17)] – Indian Company [Sec. 2(26)] – Domestic Company [Sec. 2(22A)] – Foreign Company [Sec. 2(23A)] – Company in which the Public are Substantially Interested [Sec. 2(18)] – Rates of Tax applicable to Company Assessees – Computation of Total Income and Tax Liability of a Domestic Company under Normal Provisions – Minimum Alternate Tax (MAT) / Tax on Book Profit [Sec. 115JB] – Comparison between Normal Tax Liability and MAT –Illustrations

MODULE NO. 3: Assessment of Income and Computation of Tax Liability of Trust & Mutual Association 12 HRS

Introduction – Meaning – Religious and Charitable Trusts – Conditions for Exemption [Sec. 11] – Procedure for Registration of Trusts [Sec. 12AB] – Cancellation of Registration – Forfeiture of Exemption [Sec. 13] – Computation of Income of a Charitable or Religious Trust – Mutual Associations – Trade and Professional Associations [Sec. 44A] – Income of Professional Institutions [Sec. 10(23A)] –Illustrations

MODULE NO. 4: Double Taxation and International Taxation Framework 12 Hrs

Introduction to International Taxation – Meaning and importance – Concept of Double Taxation – Types of Double Taxation: Juridical and Economic – Causes of Double Taxation – Methods of Avoidance of Double Taxation – Unilateral Relief under the Income Tax Act, 1961 [Section 91] – Bilateral Relief – Double Taxation Avoidance Agreements (DTAA): Meaning, objectives, and significance – Types of DTAA – Interpretation of tax treaties – Taxation of foreign income under DTAA – Problems and case-based illustrations.

MODULE NO. 5: Cross-Border Taxation and Transfer Pricing 12 Hrs

Concept of Cross-Border Taxation – Permanent Establishment (PE): Meaning and types – Business Profits and taxation under DTAA – Taxation of Royalties and Fees for Technical Services – Withholding tax provisions – Introduction to Transfer Pricing – Meaning and objectives of Transfer Pricing – Associated Enterprises – Arm's Length Price (ALP): Meaning – Methods for determination of ALP (overview): Comparable Uncontrolled Price, Resale Price Method, Cost Plus Method, Transactional Net Margin Method – Documentation and compliance requirements – Introduction to Equalisation Levy and digital economy taxation – Illustrations and practical cases.

SKILL DEVELOPMENT ACTIVITIES

- Practical problems on computation of corporate tax liability under normal provisions and MAT.
- Case study analysis on tax planning vs tax evasion vs tax avoidance.
- Numerical exercises on tax computation of charitable trusts and mutual associations.
- Problem-solving on amalgamation, demerger, and slump sale taxation.
- Assignment on DTAA provisions, permanent establishment, and transfer pricing basics.

REFERENCE BOOKS:

1. Students' Guide to Corporate Taxation Vinod K. Singhania & Kapil Singhania, Taxmann Publications, 2024.
2. Corporate Tax Planning and Management Girish Ahuja & Ravi Gupta, Wolters Kluwer, 2023.
3. Direct Taxes – Law and Practice H. C. Mehrotra & S. P. Goyal, Sahitya Bhavan, 2023.
4. Corporate Taxation B. B. Lal, Pearson Education, 2021.
5. Taxation of Companies and Trusts Bhagwati Prasad, Wiley India, 2022.
6. International Taxation Klaus Vogel, Kluwer Law International, 2020.
7. Transfer Pricing – Law and Practice Taxmann Editorial Board, Taxmann Publications, 2023.
8. Income Tax Act, 1961 (Bare Act) Government of India, Latest Edition

Name of the Program: Bachelor of Commerce (B.Com.)
Elective 2: Finance
Course Code: COM F2
(DSE)
Name of the Course: Security Analysis and Portfolio Management

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

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

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

a) Understand the concept of investments, its features and various instruments.
b) Comprehend the functioning of secondary market in India.
c) Underline the concept of risk and return and their relevance in purchasing and selling of securities.
d) Illustrate the valuation of securities and finding out the values for purchase and sale of securities.
e) Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market.

Syllabus:	**Hours**
Module No. 1: Concept of Investment	**10**
Introduction - Investment: Attributes, Economic vs. Financial Investment, Investment and speculation, Features of a good investment, Investment Process. Financial Instruments: Money Market instruments, Capital Market Instruments. Derivatives.	
Module No. 2: Fundamental Analysis and Technical Analysis	**14**
Fundamental analysis-EIC Frame Work, Global Economy-, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis. Technical Analysis – Concept, Theories- Dow Theory, Eliot wave theory. Charts-Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI, and Market Indicators - Market Efficiency and Behavioural Finance: Random walk and Efficient Market Hypothesis, Forms of Market Efficiency, Empirical test for different forms of market efficiency.	
Module No. 3	**12**
Risk and Return Concepts: Concept of Risk, Types of Risk- Systematic risk, Unsystematic risk, Calculation of Risk and returns. Portfolio Risk and Return: Expected returns of a portfolio, Calculation of Portfolio Risk and Return. Problems on Beta calculation.	
Module No. 4: Valuation of securities	**10**
Introduction: Valuation of securities: meaning and need for valuation of securities- valuation of bonds, YTM. Valuation of equity shares- Dividend discount model and two stage growth model	
Module No. 5: Portfolio Management	**14**
Portfolio Management: Meaning, Need, Objectives, process of Portfolio management, Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe's Single Index Model. Portfolio Performance evaluation using Shape's, Treynor's and Jensen measure (Theory and problems)	

basic) – Inventory Management (EOQ – simple) – Receivables Management(Add Simple Problems) – Sources of Short-term Finance – Role and Functions of Corporate Treasury – Liquidity and Short-term Risk Management

Module No. -5: CONTEMPORARY AND SUSTAINABLE CORPORATE FINANCE	**10**

Corporate Valuation – Basic Concepts (Firm Value vs Equity Value) – Mergers and Acquisitions: Strategic Rationale (overview) – Corporate Restructuring: Buyback, Demerger and Slump Sale (conceptual) – Introduction to Derivatives for Corporate Risk Management – Corporate Governance and Financial Ethics – ESG and Sustainable Finance – Impact of FinTech and Digital Finance on Corporate Financial Decisions

SKILL DEVELOPMENT ACTIVITIES

- Numerical problems on time value of money, risk–return, and cost of capital.
- Preparation of cash budget, EOQ, and working capital estimation.
- Case study on corporate risk management and financing decisions.
- Group discussion on ESG, corporate governance, and sustainable finance.
- Mini-project on FinTech applications in corporate finance.

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. Principles of Corporate Finance
   Richard A. Brealey, Stewart C. Myers & Franklin Allen, McGraw Hill, 2021.
4. Corporate Finance
   Stephen A. Ross, Randolph W. Westerfield & Jeffrey Jaffe, McGraw Hill, 2022.
5. Strategic Financial Management
   S. P. Jain & K. L. Narang, Kalyani Publishers, 2020.
6. Value Based Management
   I. M. Pandey, Vikas Publishing House, 2019.
7. Corporate Governance
   Robert A. G. Monks & Nell Minow, Wiley India, 2020.
8. Sustainable Finance
   Dirk Schoenmaker, Oxford University Press, **2018**.
9. Compendium of Terms in Financial Management – Concepts and Applications,
   Dr. Sushama Bavle, Taxmann Publications

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

Name of the Course: BLOCK-CHAIN TECHNOLOGY IN FINANCE: 6.6

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

- Provide students with a strong foundation in Blockchain technology and its evolution in the financial ecosystem.
- Enable learners to understand Cryptocurrencies, digital assets, and Blockchain-based financial instruments.
- Familiarize students with the application of Blockchain in banking, capital markets, insurance, and financial services.
- Develop analytical skills to evaluate decentralized finance (DeFi) models and emerging financial technologies.
- Create awareness about regulatory, security, ethical, and compliance issues related to Blockchain adoption in finance.

Course Outcomes:

CO 1. Unberstand the fundamental concepts, architecture, and working of Blockchain technology in financial systems.
CO 2. Describe the functioning of Cryptocurrencies, digital assets, and tokenized financial instruments.
CO 3. Analyze the application of Blockchain technology in banking, payments, capital markets, and insurance sectors.
CO 4. Evaluate decentralized finance (DeFi) platforms, smart contracts, and emerging Blockchain-based financial models.
CO 5. Assess regulatory frameworks, security risks, ethical challenges, and future prospects of Blockchain in finance.

Syllabus	Hours
Module 1: Introduction to Blockchain Technology	**12**
Meaning and definition of Blockchain – Evolution of digital money – Need for Blockchain in financial systems – Distributed ledger technology (DLT) – Centralized vs decentralized systems – Features of Blockchain: transparency, immutability, security, and decentralizati on – Types of Blockchain: public, private, consortium – Blockchain architecture: blocks, hash functions Merkle tree, nodes, peer-to-peer network – Consensus mechanisms: Proof of Work (PoW), Proof of Stake (PoS) – Advantages and limitations of Blockchain technology.	
Module 2: Cryptocurrencies and Digital Assets	**12**
Meaning and concept of Cryptocurrency – History of Bitcoin – Altcoins: Ethereum, Ripple Litecoin – Stablecoins and Central Bank Digital Currency (CBDC) – Cryptocurrency mining and wallets – Tokenization of assets – Initial Coin Offerings (ICO), Security Token Offerings (STO) – Crypto exchanges and trading – Valuation and volatility of Cryptocurrencies – Risks and challenges in crypto investments.	
Module 3: Blockchain Applications in Financial Services	**12**

Blockchain in banking operations – Cross-border payments and remittances – Trade finance and supply chain finance – Blockchain in capital markets: clearing, settlement, and reconciliation – Smart contracts: meaning, features, and uses – Blockchain in insurance claims management and fraud detection – Know Your Customer (KYC) and Anti-Money Laundering (AML) using blockchain – Case studies of blockchain adoption in Indian and global financial institutions.

Module 4: Decentralized Finance (DeFi) and Emerging Trends	**12**

Meaning and evolution of Decentralized Finance (DeFi) – Difference between traditional finance and DeFi – DeFi platforms and protocols – Lending, borrowing, and staking – Decentralized exchanges (DEX) – Yield farming and liquidity pools – Non-Fungible Tokens (NFTs) and financial implications – Web 3.0 and financial ecosystem – Role of Blockchain in financial inclusion – Future trends in Blockchain-based finance.

Module 5: Regulatory, Security, and Ethical Issues in Blockchain Finance	**12**

Blockchain security issues and cyber risks – Smart contract vulnerabilities – Regulatory framework for Blockchain and Cryptocurrencies – Indian perspective: RBI, SEBI, and government initiatives – Taxation of crypto assets in India – Legal and compliance challenges – Ethical concerns and environmental impact of mining – Governance issues in decentralized systems – Future prospects and challenges of Blockchain in finance.

SKILL DEVELOPMENT ACTIVITIES

- Workshop / Seminars on Cryptocurrency and Digital payments.
- Hackathons and Innovation Challenges.
- Case study /Research and project works.

REFERENCE BOOKS

1. Andreas M. Antonopoulos, *Mastering Bitcoin: Programming the Open Blockchain*, O'Reilly Media.
2. Arvind Narayanan, Joseph Bonneau, Edward Felten, *Bitcoin and Cryptocurrency Technologies*, Princeton University Press.
3. Don Tapscott and Alex Tapscott, *Blockchain Revolution*, Penguin Random House.
4. Imran Bashir, *Mastering Blockchain*, Packt Publishing.
5. RBI, SEBI and Government of India Reports on Blockchain, Cryptocurrencies, and Central Bank Digital Currency (CBDC).
6. NASSCOM and World Economic Forum Reports on Blockchain and Financial Technology.

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

Name of the Course: Retail Management: 6.5

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 comprehensive understanding of modern retail concepts and the evolving retail environment.
- Familiarize learners with retail formats, store operations, merchandising, and pricing strategies.
- Develop practical knowledge of supply chain, e-commerce, and omnichannel retailing practices.
- Expose students to the use of technology, data analytics, and digital tools in contemporary retail management.
- Create awareness about ethical, legal, and sustainability issues in the retail industry.

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

CO 1. Understand the structure, functions, and growth of the modern retail industry. CO 2. Identify and compare different retail formats and store management practices. CO 3. Apply merchandising, pricing, and promotional strategies in retail decision-making.

CO 4. Analyze retail supply chain, e-commerce operations, and last-mile delivery systems.

CO 5. Assess the role of technology, analytics, and sustainability in shaping the future of retailing.

Module 1: Fundamentals of Modern Retail **12 HOURS**

Meaning and scope of retail management – Evolution of retailing: traditional to modern retail – Organized vs unorganized retail – Global and Indian retail scenario – Retail business models – Changing consumer behavior and shopping patterns – Impact of digitalization on retail – Retail startups and D2C brands – Role of technology in modern retail – Retail career opportunities.

Module 2: Retail Formats and Store Management **12 HOURS**

Modern retail formats: supermarkets, hypermarkets, specialty stores, convenience stores, e-retail – Omnichannel retailing – Store location planning and site selection – Store layout and visual merchandising – Planograms and shelf management – In-store technology: smart shelves, digital signage, self-checkout – Customer experience management – Personalization and experiential retailing.

Module 3: Merchandising and Retail Pricing **12 HOURS**

Modern retail formats: supermarkets, hypermarkets, specialty stores, convenience stores, e-retail – Omnichannel retailing – Store location planning and site selection – Store layout and visual merchandising – Planograms and shelf management – In-store technology: smart shelves, digital signage, self-checkout – Customer experience management –

Personalization and experiential retailing.

Module 4: Retail Supply Chain and E-Commerce **12 HOURS**

Retail supply chain management – Vendor management and sourcing strategies – Warehousing and distribution – Technology in retail logistics – E-commerce operations and platforms – Marketplace vs inventory-based models – Last-mile delivery innovations – Dark stores and quick commerce – Returns management and reverse logistics – Sustainability in retail supply chains.

Module 5: Retail Technology and Emerging Trends **12 HOURS**

Artificial Intelligence and Machine Learning in retail – Big data and retail analytics – Internet of Things (IoT) in retail – Blockchain applications in retail – Mobile commerce and social commerce – Augmented Reality (AR) and Virtual Reality (VR) in retail – Ethical and legal issues in retailing – Consumer data privacy and security – Green retailing and sustainability – Future of retail industry.

Skill Development

1. Visit a nearby retail store or supermarket and observe store layout, product placement, pricing methods, and customer movement. Prepare a brief observation report based on findings.
2. Design a simple visual merchandising layout or planogram for a selected product category such as groceries, apparel, or cosmetics, focusing on shelf space and product visibility.
3. Analyze a real retail case such as Reliance Retail, DMart, Amazon, or Flipkart with reference to pricing strategy, promotional offers, or customer experience.
4. Compare two online retail platforms by evaluating product assortment, pricing, delivery speed, return policies, and customer reviews.
5. Prepare and present a group presentation on recent retail trends like quick commerce, omnichannel retailing, private labels, or sustainable retail practices.
6. Develop a mini project proposing a small retail business idea including store format, target market, product mix, pricing approach, and basic promotional strategy.

REFERENCE BOOKS

1. Barry Berman & Joel R. Evans, Retail Management: A Strategic Approach, Pearson Education.
2. Michael Levy & Barton A. Weitz, Retailing Management, McGraw-Hill Education.
3. Swapna Pradhan, Retail Management: Text and Cases, Tata McGraw-Hill.
4. Kotler & Keller, Marketing Management, Pearson Education (Retail-related chapters).
5. Gillespie & Hennessey, Global Retailing, Cengage Learning.
6. Industry Reports by Deloitte, PwC, KPMG, McKinsey on Indian and Global Retail Trends.

Name of the Program: Bachelor of Commerce B.COM – (Regular)
Elective: Marketing & Human Resource
Name of the Course: Global Human Resource Management : 6.6

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:

- To provide an understanding of human resource management in a global business environment
- To familiarize students with international staffing, training, and performance management practices
- To develop awareness of cultural, legal, and ethical issues in managing a global workforce
- To understand global compensation, labor relations, and employee engagement practices
- To examine emerging trends and challenges in global human resource management

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

CO 1. Understand the concepts and importance of Global Human Resource Management
CO 2. Identify international staffing and talent management practices
CO 3. Analyze global training, performance, and compensation systems
CO 4. Understand international labor relations and legal environments CO 5. Evaluate cultural, ethical, and emerging issues in global HRM

Module 1: Introduction to Global Human Resource Management 12 HOURS

Meaning and scope of Global HRM – Evolution of HRM in a global context – Domestic HRM vs International HRM – Drivers of globalization – Role of HR in multinational corporations – Global workforce and talent mobility – Strategic importance of GHRM – Challenges in managing global employees.

Module 2: International Staffing and Talent Management 12 HOURS

International recruitment and selection – Expatriates and repatriates – Parent-country, host-country, and third-country nationals – Global talent acquisition strategies – Expatriate failure and success factors – Global leadership development – Succession planning in multinational organizations

Module 3: Training, Performance, and Compensation Management 12 HOURS

Cross-cultural training – Global learning and development – Performance appraisal in international settings – Managing performance across cultures – Global compensation management – International pay structures – Incentives and benefits – Taxation and social security issues – Compensation challenges in global firms.

Module 4: International Employee Relations and Legal Framework 12 HOURS

International labor standards – Role of International Labour Organization (ILO) – Trade unions and collective bargaining in different countries – Employee relations in multinational firms – Employment laws across countries – Health, safety, and welfare of global employees – Managing conflicts and grievances internationally.

Module 5: Culture, Ethics, and Emerging Issues in GHRM	**12 HOURS**
Cultural dimensions and their impact on HR practices – Managing diversity and inclusion globally – Ethical issues in global HRM – Corporate social responsibility – Digital HR and HR analytics – Remote work and virtual global teams – Future trends and challenges in Global HRM.	

Skill Development

1. Analyze case studies of multinational companies focusing on global staffing and cultural challenges.
2. Prepare a comparison chart of HR practices followed in two different countries.
3. Role-play an expatriate selection or cross-cultural negotiation scenario.
4. Prepare a short report on ILO standards and their relevance to multinational organizations.
5. Group presentation on managing diversity, remote teams, or global leadership.

REFERENCE BOOKS

1. Dessler, G., *Human Resource Management*, Pearson Education
2. Dowling, Festing & Engle, *International Human Resource Management*, Cengage Learning
3. Peter J. Dowling & Denice Welch, *International Human Resource Management*, Cengage
4. Harzing & Pinnington, *International Human Resource Management*, Sage Publications
5. Aswathappa, K., *Human Resource Management*, McGraw-Hill Education
6. ILO Publications and reports on international labor standards

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

Name of the Course: Financial Analytics : 6.5

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 foundational understanding of financial analytics and its role in commerce, banking, and finance.
- Familiarize learners with financial data sources, financial statements, and market-related datasets.
- Develop analytical skills for handling time series financial data using Excel and Python.
- Introduce students to basic financial modelling, statistical concepts, and predictive techniques used in finance.
- Enable students to apply analytical tools for decision-making in investment analysis, corporate finance, and risk assessment.

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

CO 1. Understand the concepts, scope, and importance of financial analytics in business and financial decision-making.

CO 2. Identify and organize financial data from public databases and online financial platforms.

CO 3. Analyze time series financial data using basic statistical and visualization techniques.

CO 4. Apply Excel and Python tools to perform descriptive analysis and simple financial computations.

CO 5. Interpret relationships among financial variables using correlation, regression, and logistic models for credit analysis

Module 1: Introduction to Financial Analytics 12 HOURS

Meaning and scope of Financial Analytics - Importance of Financial Analytics in Commerce, Business, Banking, and Finance -Role of analytics in: Accounting, Investment analysis, Corporate finance, Banking and insurance - Types of analytics: Descriptive, Diagnostic, Predictive, and Prescriptive (introductory level) - Features and benefits of Financial Analytics - Overview of documents and data used in financial analysis: Financial statements - Stock price data, Macroeconomic indicators, Introduction to Time Value of Money (TVM): Present Value and Future Value - Discounting and Compounding - Practical computation using Excel

Module 2: Accessing and Understanding Financial Data 12 HOURS

Meaning of financial data and data sources - Classification of data: -Primary vs Secondary data - Structured vs Unstructured data - Public and free financial data sources: RBI database, NSE and BSE websites, Yahoo Finance and Google Finance, World Bank database - Introduction to commercial databases (conceptual): Prowess – Bloomberg Downloading and organizing financial data in Excel - Basics of FinTech platforms: Online trading platforms (Zerodha, Groww – overview) - Role of ROBO advisory and Algo trading (conceptual) - Introduction to Kaggle datasets for finance students

Module 3: Introduction to Time Series Data and Modelling 12 HOURS

Meaning of time series data - Types of data: Time series, Cross-sectional, Panel data (introductory) - Components of time series: Trend, Seasonal, Cyclical, Irregular components - Basic time series concepts using Excel: Moving averages, Simple moving average (SMA), Weighted moving average (WMA) - Introduction to returns: Simple returns, Logarithmic returns - Concept of stationarity: Stationary vs Non-stationary data (conceptual explanation) - Data transformation techniques: Differencing, Log transformation - Practical computation and visualization using Excel

Module 4: Introduction to Python and Python for Finance 12 HOURS

Installation of Python, types of data and structures, basic analysis using NUMPY and PANDAs (financial examples), data preparation for time series data.

Module 5: Python for Finance 12 HOURS

Descriptive statistics, Time series graphs in Python, understanding between correlation and covariance, basics of regression and its assumptions, Stationary and non-stationary data, basics of Time series using Python. Credit default using binary logistic regression

Skill Development

- Collect real financial data such as stock prices or macroeconomic indicators from NSE, BSE, RBI, or Yahoo Finance and organize it using Excel.
- Compute present value, future value, and returns using Excel functions and interpret the results.
- Create simple time series graphs, moving averages, and trend analysis using Excel and Python.
- Practice basic Python programs using NumPy and Pandas for importing, cleaning, and analyzing financial datasets.
- Analyze correlation and regression results for selected financial variables and interpret their implications.
- Prepare a mini project on credit default prediction using binary logistic regression with a sample dataset.

REFERENCE BOOKS

1. **Ruey S. Tsay**, *Analysis of Financial Time Series*, Wiley India.
2. **Yves Hilpisch**, *Python for Finance*, O'Reilly Media.
3. **James Ma Weiming**, *Time Series Analysis with Python*, Packt Publishing.
4. **John C. Hull**, *Fundamentals of Futures and Options Markets*, Pearson Education.
5. **Kevin Sheppard**, *Introduction to Python for Econometrics, Statistics and Data Analysis*.
6. **RBI, NSE, BSE, World Bank** – Official databases and publications.
7. **Online Documentation:** NumPy, Pandas, Matplotlib (official documentation).

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

Name of the Course: Data Modelling: 6.6

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:

- Provide students with a strong foundation in data modelling concepts and their application in business and finance.
- Enable learners to understand data preparation, variable analysis, and statistical modelling techniques.
- Develop analytical skills to formulate optimization and predictive models for managerial decision-making.
- Introduce forecasting techniques and time series models used in business and financial analysis.
- Equip students with practical knowledge of financial data modelling and valuation techniques.

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

CO 1. Understand data modelling concepts and convert business problems into analytical and mathematical models.

CO 2. Apply data preparation techniques and regression models for analyzing business and financial data.

CO 3. Formulate and solve optimization problems using linear programming techniques. CO 4. Use predictive and time series forecasting models to support business decision-making.

CO 5. Develop basic financial models and perform business valuation using NAV and DCF methods.

Module 1: Introduction to Data Modelling 12 HOURS

Meaning of Data Modelling – Importance in Business Analytics and Finance – Types of Data Models: Conceptual, Logical, Physical – Structured vs Unstructured Data – Data Lifecycle – Deterministic vs Probabilistic Models – Converting business problems into mathematical models.

Module 2: Data Preparation and Variable Analysis 12 HOURS

Types of Data: Cross-sectional, Time Series, Panel Data – Data Cleaning – Handling Missing Values – Outlier Detection – Normalization & Standardization – Correlation – Multicollinearity – Statistical Model Concept – Simple Linear Regression – Multiple Regression – Model Assumptions – R^2, Adjusted R^2 – Hypothesis Testing – Residual Analysis.

Module 3: Optimization Models 12 HOURS

Linear Programming – Model Formulation – Constraints – Graphical Method – Introduction to Simplex – Resource Allocation Models

Module 4: Predictive and Time Series Forecasting Model 12 HOURS

Predictive Modelling Concepts – Classification vs Regression – Logistic Regression – Decision Trees – Confusion Matrix – Accuracy Measures - Time Series Components – Trend Analysis – Moving Averages – Exponential Smoothing – Stationary vs Non-stationary –

Forecast Accuracy (MAD, MSE, RMSE).

Module 5: Financial Data Modelling & Valuation 12 HOURS

Introduction to Financial Modelling – Financial Statements Modelling – Cash Flow Estimation – Time Value of Money - Net Asset Value (NAV) Method - Meaning – Asset valuation – Liabilities adjustment – Net Worth calculation - Discounted Cash Flow (DCF) Model - Free Cash Flow (FCFF/FCFE) – Discounting using WACC – Terminal Value – Intrinsic Value Estimation.

Skill Development

- Identify a real business or financial problem and convert it into a conceptual and logical data model.
- Clean a given dataset by handling missing values, detecting outliers, and performing normalization or standardization.
- Apply simple and multiple regression models to financial or economic data and interpret R^2, coefficients, and residuals.
- Solve resource allocation problems using linear programming and graphical methods.
- Prepare forecasts using moving averages and exponential smoothing techniques and evaluate forecast accuracy.
- Develop a basic financial valuation model using cash flows, WACC, and intrinsic value estimation.

REFERENCE BOOKS

1. David M. Kroenke & David J. Auer, Database Processing and Data Modelling, Pearson Education.
2. James R. Evans, Business Analytics: Methods, Models, and Decisions, Pearson Education.
3. Damodar N. Gujarati & Dawn C. Porter, Basic Econometrics, McGraw-Hill Education.
4. John C. Hull, Options, Futures, and Other Derivatives, Pearson Education.
5. Aswath Damodaran, Investment Valuation, Wiley India.
6. S. C. Gupta & V. K. Kapoor, Fundamentals of Mathematical Statistics, Sultan Chand.
7. Official Resources: RBI publications, World Bank database, NSE/BSE reports.

Name of the Programme: Bachelor of Commerce B.Com (General) Paper: JOB SKILLS-4

Name of the Course: EMPLOYABILITY SKILLS

Course Credits	No of Hours Per Week	Total No of Teaching Hours
2	2	30

PEDAGOGY:

Interactive Lectures, Spreadsheet-Based Analysis & Financial Modelling (Excel, Power BI) ,Problem Solving & Case Studies (Indian Industry Focus), Industry Report Reviews, Decision Simulation Games, AI-enabled Dashboard Demonstrations Group Discussions on Emerging Technologies

Course Objective: The course on Employability Skills is introduced for Undergraduate students with the objective of equipping them with essential aptitude, reasoning, communication, and soft skills required to crack competitive examinations and Government job examinations. The course aims to strengthen students' analytical ability, quantitative skills, logical reasoning, verbal ability, general awareness, and interview readiness, thereby enhancing their employability and success in public sector and competitive career opportunities.

Course Outcomes:

CO1: Apply quantitative aptitude and numerical ability techniques to solve problems commonly asked in competitive and Government examinations.

CO2: Demonstrate logical reasoning and analytical skills to answer verbal and non-verbal reasoning questions accurately within a given time.

SYLLABUS

PART A: Quantitative Ability - 15 Hrs

1. Ratio & Proportion
2. Percentages
3. HCF & LCM
4. Simple and Compound Interest
5. Profit and Loss
6. Time, Speed and Distance
7. Permutation & Combinations
8. Sequences and Series
9. Sets
10. Problems on Ages

PART B: logical reasoning and analytical ability -15 Hrs

1. Analogy
2. Blood Relation
3. Directional Sense
4. Number and Letter Series
5. Coding – Decoding
6. Calendars
7. Clocks
8. Venn Diagrams

9. Seating Arrangement
10. Ranking & Order

SKILL DEVELOPMENT ACTIVITIES

- Collection of previous years' competitive and Government examination question papers SSC/RRB/IBPS/KPSC/UPSC
- Solving quantitative aptitude questions from competitive exams.
- Practicing logical and verbal reasoning questions.
- Conducting mock tests under time-bound conditions.
- Conducting quiz competitions on aptitude, reasoning and general awareness.

REFERENCE BOOKS

- A Modern Approach To Verbal & Non Verbal Reasoning By R S Agarwal
- Analytical and Logical reasoning By Sijwali B S 15 Hrs 20 Hrs
- Quantitative aptitude for Competitive examination By R S Agarwal
- Analytical and Logical reasoning for CAT and other management entrance test By Sijwali B S
- Quantitative Aptitude by Competitive Examinations by Abhijit Guha 4 th edition Top of Form