

Bachelor of Commerce (B.Com.)

Semester – VI DSC - 16

Course Title: Advanced Financial Management	Course code: 21BCOM6C16
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 40	Duration of SEE: 2 hours
Semester End Examination Marks: 60	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Determine the overall cost of capital.
- Apply the different advanced capital budgeting techniques.
- Explain the importance of dividend decisions.
- Evaluate mergers and acquisition.
- Examine the ethical and governance issues in financial management.

Unit	Description	Hours
1	Cost of Capital and Capital Structure Theories: Cost of Capital: Meaning and Definition– Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems. Theories of Capital Structures: The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis.	13
2	Risk Analysis in Capital Budgeting: Risk Analysis – Types of Risks – Risk and Uncertainty – Techniques of Measuring Risks – Risk adjusted Discount Rate Approach – Certainty Equivalent Approach – Sensitivity Analysis - Probability Approach - Standard Deviation and Co-efficient of Variation –Problems.	13
3	Dividend Decision and Theories: Dividend Decisions: Meaning - Types of Dividends – Types of Dividends Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter’s Model and Gordon’s Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis - Problems.	12
4	Mergers and Acquisitions: Meaning - Reasons – Types of Combinations - Types of Mergers – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations – Leverage buyout, Management Buyout Meaning and Significance of P/E Ratio. Problems on Exchange Ratios based on Assets Approach, Earnings Approach and Market Value Approach and Impact of Merger on EPS, Market Price and Market capitalization.	10
5	Ethical and Governance Issues: Introduction to Ethical and Governance Issues: Fundamental Principles, Ethical Issues in Financial Management, Agency Relationship, Transaction Cost Theory, Governance Structures and Policies, Social and Environmental Issues, Purpose and Content of an Integrated Report.	08

Skill Developments Activities:

1. Visit an organization in your town and collect data about the financial objectives.
2. Compute the specific cost and weighted-average cost of capital of an organization, you have visited.
3. Case analysis of some live mergers reported in business magazines.

4. Meet the financial manager of a company and discuss ethical issues in financial management.
5. Collect the data relating to dividend policy practices followed by any two companies.
6. Any other activities, which are relevant to the course.

References

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

Note: Latest edition of text books may be used.

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Semester – VI

DSC - 17

Course Title: Income Tax Law & Practice – II	Course code: 21BCOM6C17
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 40	Duration of SEE: 2 hours
Semester End Examination Marks: 60	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Describe the procedure for computation of income from business and other Profession.
- Apply the provisions for determining the capital gains.
- Compute the income from other sources.
- Demonstrate the computation of total income of an Individual.
- Explain the assessment procedure and the power of income tax authorities.

Unit	Description	Hours
1	Profits and Gains of Business and Profession: Introduction - Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable and disallowable losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.	16
2	Capital Gains: Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gains and Long term capital gains - Exemptions under section 54, 54B, 54EC, 54D, 54F, and 54G. Problems covering the above sections.	12
3	Income from Other Sources: Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources	10
4	Set Off and Carry Forward of Losses & Assessment of Individuals: Introduction – Provisions of Set off and Carry Forward of Losses - Computation of Total Income and tax liability of an Individual.	10
5	Assessment Procedure and Income Tax Authorities: Introduction - Due date of filing returns, Filing of returns by different assesses, E-filing of returns, Types of Assessment, Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions for which quoting of PAN is compulsory. Income Tax Authorities, their Powers and duties.	8

Skill Developments Activities:

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

References

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

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)

Semester – VI

DSC - 18

Course Title: Management Accounting	Course code: 21BCOM6C18
Total Contact Hours: 56	Course Credits: 4
Internal Assessment Marks: 40	Duration of SEE: 2 hours
Semester End Examination Marks: 60	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

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

Unit	Description	Hours
1	Introduction to Management Accounting: Introduction – Concept – Meaning and Definition - Significance - Scope - Objectives and Functions - Difference between Financial Accounting, Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting - Management Accountant: Role and Functions of Management Accountant.	12
2	Financial Statements Analysis and Interpretation: Introduction – Meaning and Nature of financial statements - Limitations of financial statements- Essentials of a good financial statement. Analysis and interpretations- Meaning and definition of Financial of analysis, types of analysis, Techniques of Financial Analysis- Comparative Statements, Common Size Statements and Trend Analysis - Problems.	12
3	Ratio Analysis: Introduction - Meaning and Definition of Ratio Analysis, Uses & Limitations of Ratio Analysis – Classification of ratios: Liquidity ratios: Current ratio, Liquid ratio and Absolute liquid ratio; Solvency ratios: Debt equity ratio, Proprietary ratio and Capital gearing ratio - Earning per share and return on capital employed; Profitability ratios: Gross profit ratio - Net profit ratio – Operating ratio, and Operating profit ratio. Turnover ratios: Inventory turnover ratio - Debtors turnover ratio Debt collection period - Creditors turnover ratio -Debt payment period, Assets turnover ratio, Earnings per share and Price Earnings Ratio. Problems on Ratio Analysis - Preparation of financial statements with the help of Accounting Ratios.	12
4	Cash flow Analysis: Introduction- Meaning and Definition, Merits and Demerits, differences between Fund flow and cash flow statements. Provisions of Ind AS 7. Procedure of cash flow statement, Concept of cash and cash equivalent. Classification of Cash flows, Preparation of cash flow statement as per Ind AS 7 (Indirect method only). Problems.	12
5	Management Audit and Reports on Management: Introduction – Meaning –Nature – Scope - Importance – Need - Objectives of management audit - Differences between Financial Audit and Management Audit - Steps involved in Management Audit. Reports on Management Review and Governance: Introduction - Report of Board of Directors - Management discussion analysis- Annual Report on CSR – Business Responsibility Report – Corporate Governance Report – Secretarial Audit Report.	08

Skill Developments Activities:

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

References

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

Note: Latest edition of text books may be used.

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Semester – VI

DSE A2

Course Title: Indian Accounting Standards-II	Course code: 21BCOM6EA2
Total Contact Hours: 45	Course Credits: 3
Internal Assessment Marks: 40	Duration of SEE: 2 hours
Semester End Examination Marks: 60	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Prepare of consolidated financial statements as per Ind AS
- State the disclosures in the financial statements
- Apply the latest provisions of measurement-based accounting policies.
- Explain the Accounting and Reporting of Financial Instruments
- Analyse the Revenue based accounting standard.

Unit	Description	Hours
1	Consolidated Financial Statement (IndAS 110): Meaning and Definition - Holding Company and Subsidiary Company, Steps in preparation of consolidated Financial Statements, Capital profit, Revenue profit, Non-controlling Interest and Goodwill or Capital Reserve and Unrealised profit, and mutual indebtedness. Problems on Preparation of Consolidated Balance Sheet.	9
2	Disclosures in the Financial Statements: Employee benefits (IndAS 19) Earnings per Share (IndAS 33) Lease (IndAS 116), Interim Financial Reporting (IndAS 34) Share-based Payment (IndAS 102). Problems on Ind AS 33 and 102	9
3	Measurement-based Accounting Policies: Accounting Policies, Changes in Accounting Estimates and Errors (Ind AS 8), First time adoption of Ind AS (Ind As 101), Accounting for Government Grants and Disclosure of Government Assistance (Ind AS 20).	9
4	Accounting and Reporting of Financial Instruments: Presentation of Financial Instruments (Ind AS 32) – Meaning, Financial Assets, Financial Liabilities - Presentation Recognition and Measurement of financial Instruments (Ind AS 39) – Initial and Subsequent Recognition and measurement of Financial Assets and Financial Liabilities, De-recognition of Financial Assets and Financial Liabilities - Disclosures of Financial Instruments (Ind AS 107)	9
5	Revenue-based Accounting Standards: Revenue from Contracts with Customers (Ind AS 115), Fair Value Measurement (Ind AS 113) Contract, Practical Provisions and problems on the above standards.	9

Skill Developments Activities:

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

References

1. Study Material of the Institute of Chartered Accountants of India
2. Madegowda J and Inchara P M Gowda, Indian Accounting Standards, Sapna, Bengaluru
3. Anil Kumar, Rajesh Kumar and Mariyappa, Indian Accounting Standards, HPH
4. Miriyala, Ravikanth, Indian Accounting Standards Made Easy, Commercial Law Publishers
5. Dr.A.L.Saini, IFRS for India, Snow-White Publications.
6. CA Shibarama Tripathy, Roadmap to IFRS and Indian Accounting Standards
7. Ghosh T P, IFRS for Finance Executives, Taxmann Allied Services Private Limited.

Note: Latest edition of text books may be used.

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Semester – VI

DSE – F2

Course Title: Investment Management	Course code: 21BCOM6EF2
Total Contact Hours: 45	Course Credits: 3
Internal Assessment Marks: 40	Duration of SEE: 2 hours
Semester End Examination Marks: 60	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Explain the concept of investments, its features and various instruments.
- Describe the functioning of secondary market in India.
- Analyse risk and return and their relevance in purchasing and selling of securities.
- Illustrate the valuation of securities and finding out the values for purchase and sale of securities.
- Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and technical analysis for trading in the share market.

Unit	Description	Hours
1	Concept of Investment: 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.	7
2	Fundamental Analysis: Fundamental analysis - EIC Frame Work, Global Economy, Domestic Economy, Business Cycles, Industry Analysis and Company Analysis. Valuation of Securities: Valuation of equity shares- no growth rate, normal growth rate and super normal growth rate. Problems.	12
3	Risk and Return: 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.	10
4	Technical Analysis: Technical Analysis – Concept, Theories - Dow Theory, Eliot wave theory. Charts - Types, Trend and Trend Reversal Patterns. Mathematical Indicators – Moving averages, ROC, RSI. Problems.	8
5	Portfolio Management: 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 – Sharpe ratio and Treynor Ratio. Problems.	8

Skill Developments Activities:

1. Collect and compare the data on financial instruments selected for investment from any five investors.
2. Open Demat account, learn how to trade in stock market and submit the report on prospectus and challenges of stock trading.
3. Discuss with investors on systematic and unsystematic risk analysis, submit report on the same.
4. Calculate the intrinsic value of any five bonds listed on BSE / NSE, making necessary assumptions.
5. Summarise the parameters of ‘Economy Analysis’ of any five countries and give your inference.
6. Any other activities, which are relevant to the course.

References

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

Note: Latest edition of text books may be used.

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Semester – VI

DSE – M2

Course Title: Customer Relationship Management	Course code: 21BCOM6EM2
Total Contact Hours: 45	Course Credits: 3
Internal Assessment Marks: 40	Duration of SEE: 2 hours
Semester End Examination Marks: 60	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Highlight the nuances of customer relationship.
- Analyze the CRM link with the other aspects of marketing.
- Examine the Role of CRM in increasing the sales of the company.
- Apply the different CRM models in service industry.
- Analyze the different issues in CRM.

Unit	Description	Hours
1	Evolution of Customer Relationship: Introduction – CRM - Definition, Emergence of CRM Practice, Factors responsible for CRM growth, CRM process, framework of CRM, Benefits of CRM, Types of CRM, Scope of CRM, Customer Profitability, Trends in CRM, CRM and Cost-Benefit Analysis, CRM and Relationship Marketing.	10
2	CRM Concepts: Introduction - Customer Value, Customer Expectation, Customer Satisfaction, Customer Centricity, Customer Acquisition, Customer Retention, Customer Loyalty, Customer Lifetime Value. Customer Experience Management, Customer Profitability, Enterprise Marketing Management, Customer Satisfaction Measurements, Web based Customer Support.	10
3	Planning for CRM: Introduction - Steps in Planning-Building Customer Centricity, Setting CRM Objectives, Defining Data Requirements, Planning Desired Outputs, Relevant issues while planning the Outputs, Elements of CRM plan, CRM Strategy: The Strategy Development Process, Customer Strategy Grid.	8
4	CRM and Marketing Strategy: Introduction - CRM Marketing Initiatives, Sales Force Automation, Campaign Management, Call Centres. Practice of CRM: CRM in Consumer Markets, CRM in Services Sector, CRM in Mass Markets, CRM in Manufacturing Sector.	7
5	CRM Planning and Implementation: Introduction - Issues and Problems in implementing CRM, Information Technology tools in CRM, Challenges of CRM Implementation. CRM Implementation Roadmap, Road Map (RM) Performance: Measuring CRM performance, CRM Metrics.	10

Skill Developments Activities:

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

References

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

Note: Latest edition of text books may be used.

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Semester – VI

DSE – H2

Course Title: Cultural Diversity at Work Place	Course Code: 21BCOM6EH2
Total Contact Hours: 45	Course Credits: 3
Internal Assessment Marks: 40	Duration of SEE: 2 hours
Semester End Examination Marks: 60	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Interpret questions, reflect upon and engage with the notion of “diversity”.
- Recall the cultural diversity at workplace in an organization.
- Support the business case for work force diversity and inclusion.
- Identify diversity and work respecting cross cultural environment.
- Assess contemporary organizational strategies for an aging workforce diversity and inclusion.

Unit	Description	Hours
1	Introduction to Diversity: Introduction to cultural diversity in organizations, Evolution of Diversity Management, Overview of Diversity, Advantages of Diversity, Identifying characteristics of diversity, Scope- Challenges and issues in diversity management, Understanding the nature of Diversity – Cultural Diversity – Global Organizations - Global Diversity.	10
2	Exploring Differences: Introduction - Exploring our and others' differences, including sources of our identity. Difference and power: Concepts of prejudice, discrimination, dehumanization and oppression.	8
3	Visions of Diversity and Cross Cultural Management: Models and visions of diversity in society and organizations: Justice, fairness, and group and individual differences. Cross-Cultural Management: Meaning and Concepts, Frameworks in Cross-Cultural Management: Kluckhohn and Strodtbeck framework, Hofstede's Cultural Dimensions, Trompenaar's Dimensions, Schwartz Value Survey, GLOBE study.	10
4	Skills and Competencies: Skills and competencies for multicultural teams and workplaces/ Organizational assessment and change for diversity and inclusion, Diversity Strategies. Creating Multicultural Organisations.	8
5	Recent Trends in Diversity Management: Emerging workforce trends – Dual - career couples–Cultural issues in international working on work-life balance–Managing multi-cultural teams: Issues and challenges, Global demographic trends: Impact on diversity management, Social psychological perspective on workforce diversity, Diversity Management in IT organizations Contemporary Issues in Workplace Diversity.	9

Skill Developments Activities:

1. Visit any MNCs, identify and report on the cultural diversity in an organization.
2. Interact and List out the ways in which dehumanization done in public/ private sector organization.
3. Interact with HR Manager of any MNCs, explore and report on cross cultural management.
4. Explore the benefits of multi-cultural organizations.
5. Examine and report on diversity management in select IT organizations.
6. Any other activities, which are relevant to the course.

References

1. Bell, M.P., Diversity in Organizations, Mason, OH: Cengage.
2. Harvey, C.P. and Allard, M.J., Understanding and Managing Diversity: Readings, Cases, and Exercises, Upper Saddle River, NJ: Pearson.

Note: Latest edition of text books may be used.

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Semester – VI

DSE – I2

Course Title: Human Resource Analytics	Course code: 21BCOM6EI2
Total Contact Hours: 45	Course Credits: 3
Internal Assessment Marks: 40	Duration of SEE: 2 hours
Semester End Examination Marks: 60	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- State the role of Analytics in Human Resource.
- Identify a list of HR metrics relevant to an organization's mission or goals.
- Apply best practices for using HR analytics to support making data-driven decisions.
- Demonstrate the use of Analytical techniques to analyse and interpret HR data.

Unit	Description	Hours
1	HR Decision-making and HR Analytics: Introduction – HR decision making – importance and significance of HR analytics – benefits of HR analytics – Steps to implement HR analytics – HR analytics and changing role of HR managers – aligning human resources to business through HR analytics – HR analytics framework and models – LAMP Framework.	10
2	HR Business Process and HR Analytics: Statistics and statistical modelling for HR research and HR decision-making – HR research tools and techniques – data analysis for human resources – parametric and non-parametric tests- HRIS for HR decision-making – HR metrics – recruitment metrics – metrics for training and development function – HR scorecard – HR dashboard.	8
3	Forecasting and Measuring HR value propositions with HR analytics: Value proposition and HR decisions – Sustainability in HR decisions – HR optimization through analytics – Predictive HR analytics.	7
4	HR analytics and Data: HR data and data quality – data collection – big data for human resources – transforming HR data into HR information – HR reporting – HR report visualization – performing root cause analysis – datafication of human resources, Excel exercises: Preparing to Build Your Balanced Scorecard, Developing Executive and Operational Dashboards, Pivotal Talent Pools with High Rates of Voluntary Turnover: Voluntary Turnover, Involuntary Turnover, For-Cause Dismissals, and Layoffs.	12
5	HR Analytics and Predictive Modelling: Different phases of HR analytics and predictive modelling – data and information for HR predictive analysis – software solutions – predictive analytics tools and techniques – understanding future human resources.	8

Skill Developments Activities:

Course teacher can identify and give the skill development activities.

References

1. Dipak Kumar Bhattacharya, HR Analytics: Understanding Theories and Applications, SAGE Publications.
2. Ron Person, Balanced Scorecards and Operational Dashboards with Microsoft Excel, Wiley Publications.
3. Jac Fitz-enz, The New HR Analytics - Predicting the Economic Value of Your Company's Human Capital Investments, AMACOM.
4. Jac Fitz-enz, John R. Mattox II, Predictive Analytics for Human Resources, Wiley & SAS Business Series.

Note: Latest edition of text books may be used.

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Semester – VI

Voc-2

Course Title: Assessment of Persons other than Individuals and Filing of ITRs	Course code: 21BCOM6V2A
Total Contact Hours: 45	Course Credits: 3
Internal Assessment Marks: 50	Duration of SEE: 2 (2T+2P) hours
Semester End Examination Marks: 50	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Calculate depreciation and allowance
- Compute the income of partnership Firms and determine the tax liability.
- Compute the income of corporate entities and determine the tax liability.
- Fill and file ITR Forms and IT returns (e-filing).

Unit	Description	Hours
1	Depreciation and Investment Allowance: Introduction - Meaning of Depreciation, Important points regarding depreciation, Conditions for allowance of Depreciation, Assets eligible for depreciation, important terms for computation of depreciation allowance. Problems.	8
2	Assessment of Partnership firms: Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm’s Business Income – Treatment of Interest, Commission, Remuneration received by partners (Sec 40b). Presumptive taxation (44AD) Problems on Computation of total income and tax liability of firms.	10
3	Assessment of Companies: Introduction - Meaning and Definition of Company - Types of Companies under Income tax Act – Problems on computation of total income of companies- Including Minimum Alternate Tax (115JB) Applicable Deductions u/s 80IA, 80IB, 80IC, 80G - Problems on Computation of Tax Liability.	10
4	Tax Under E-Environment: Filing of Income tax returns (ITR) – Types income tax return forms- benefit of filing ITR- different sections of ITR returns- document required to filing ITR –form 26AS significance returns-Advance Tax Sections-Tax Deducted at Source (TDS)- online payment of tax- problems on Advance Tax and TDS. E-filing of return on Income Tax Portal, Verification of ITR.	12
5	Tax Planning and Management: Concept of tax planning and management, tax avoidance, tax evasion, colourable devices, methods and objectives of tax planning.	5

Skill Developments Activities:

1. Use of available software package for computation of tax liability, Related Forms and Challans.
2. Prepare a chart showing rates of depreciation for different assets.
3. Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures.
4. Narrate the procedure for calculation of Book Profit.
5. Students should be able to e-file and understand ITR forms.
6. Any other activities, which are relevant to the course.
7. Depute the students at least two weeks to any Audit Firm to learn practically the filing of Returns of various kinds of assesses. Like individuals, Firms and Companies.

References

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

Note: Latest edition of text books may be used.

Bachelor of Commerce (B.Com.)

Semester – VI

Voc - 2

Course Title: E-Commerce	Course code: 21BCOM6V2B
Total Contact Hours: 45	Course Credits: 3
Internal Assessment Marks: 50	Duration of SEE: 2 hours
Semester End Examination Marks: 50	

Pedagogy: Classroom Lectures, Tutorials, Group Discussion, Seminar, Case Studies, Field Work etc.

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

- Define the concepts of E-commerce.
- Identify the e-retailing benefits and key success factors.
- Analyse the benefits of EDI.
- Assess the Cyber security.
- Examine the Issues in E-commerce.

Unit	Description	Hours
1	E-commerce and its Technological Aspects: Overview of developments in Information Technology and Defining E-Commerce: The scope of E-commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web-based E-Commerce Architecture.	8
2	Consumer Oriented E Commerce: E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of e-retailing, Features of e-retailing. e-services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e-entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.	10
3	Electronic Data Interchange: Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheque and credit cards on the Internet.	10
4	Security in E Commerce Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.	8
5	Issues in E-Commerce: Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance.	9

Skill Developments Activities:

Course Teacher has to identify the activities for development of skills of the students.

References

1. Shivani Arora, Fundamentals of E-Commerce, Taxmann, New Delhi
2. Henry Chan, et al, E-Commerce: Fundamentals and Applications, John Wiley
3. Matt Voss, How to sell on Amazon in 2022 7 FBA Secrets that Turn Beginners into Best Sellers,
4. Diganta Das, E-Commerce, Asian Humanities Press.

Question Paper Pattern for Semester-End Examination
with effect from the Academic Year 2021-22

Discipline Specific Core (DSC) Courses, Discipline Specific Elective Courses
(DSE) and Open Elective Courses (OEC)

Course Code: Title of the Course:

Time: 3 Hours

Max. Marks: 60

Instruction: Answer all Sections

SECTION-A

1. Answer the following sub-questions. Each sub-question carries **ONE** mark. (10×1=10)

- a).
- b).
- c).
- .
- .
- j).

Note for Section-A: Two sub-questions from each unit.

SECTION-B

Answer any **FOUR** of the following questions, each question carries **FIVE** marks. (4×5=20)

- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

Note for Section-B: Minimum One question from each unit (Q. No. 2 to 6) and remaining one question from unit II to V (Q. No. 7)

SECTION-C

Answer any **THREE** of the following questions, each question carries **TEN** marks. (3×10=30)

- 8.
- 9.
- 10.
- 11.
- 12.

Note for Section- C: One question from each unit. Sub-questions such as 'a' and 'b' may be given for a question in section-C only.

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SEC and AECC Courses

Course Code:

Title of the Course:

Time: 1 Hour

Max. Marks: 30

There shall be Theory examinations of **Multiple Choice Based Questions (MCQs) with Question Paper of A, B, C and D Series** consisting of 30 questions at the end of each semester for AECCs (**Environmental Studies and (ii) Constitution of India**) and SECs (**SEC-1: Digital Fluency, SEC-2: Artificial Intelligence, and SEC-3** for the duration of **One hour (First Fifteen Minutes for the Readiness of OMR and remaining Forty-Five Minutes for Answering Questions)**). The Answer Paper is of OMR (Optical Mark Reader) Sheet.

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SEC - 4

Course Code:

Title of the Course:

Time: One and Half Hour

Max. Marks: 50

There shall be Theory examinations of **Multiple Choice Based Questions (MCQs) with Question Paper of A, B, C and D Series** consisting of 50 questions at the end of semester **the duration of One and half hour (First Fifteen Minutes for the Readiness of OMR and remaining Seventy-Five Minutes for Answering Questions)**. The Answer Paper is of OMR (Optical Mark Reader) Sheet.

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Vocational Courses (Voc)

Course Code: Title of the Course:

Time: 3 Hours

Max. Marks: 50

Instruction: Answer all Sections

SECTION-A

1. Answer the following sub-questions. Each sub-question carries **ONE** mark. (10×1=10)

- a).
- b).
- c).
- .
- .
- j).

Note for Section-A: Two sub-questions from each unit.

SECTION-B

Answer any **FOUR** of the following questions, each question carries **FIVE** marks. (4×5=20)

- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

Note for Section-B: Minimum One question from each unit (Q. No. 2 to 6) and remaining one question from unit II to V (Q. No. 7)

SECTION-C

Answer any **TWO** of the following questions, each question carries **TEN** marks. (2×10=20)

- 8.
- 9.
- 10.
- 11.

Note for Section- C: Not more than one question from any unit. Sub-questions such as 'a' and 'b' may be given for a question in section-C only.

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