

Faculty of Commerce
University College of Commerce and Management Studies
Mohanlal Sukhadia University, Udaipur



Course Curriculum of
Bachelor of Commerce Programme
(Semester Scheme)
According to NEP-2020

B. Com. (Three Years Degree Programme)
B. Com. (Honours): (Four Years Degree Programme)

w.e.f. Session 2023-24

Bachelor of Commerce (V and VI Semester)

Structure of Course Curriculum

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
Fifth Semester (July to November)											
7			Pick any one								
	DSE	ABS7100T	Income Tax – II	6	6	5	0	1	90	20	80
			OR								
	DSE	ABS7101T	Corporate Accounting	6	6	5	0	1	90	20	80
			OR								
	DSE	ABS7102T	Auditing	6	6	5	0	1	90	20	80
			OR								
	DSE	ABS7103T	Cost Accounting –II	6	6	5	0	1	90	20	80
			Pick any one								
	DSE	BBE7100T	Financial Management	6	6	5	0	1	90	20	80
			OR								
	DSE	BBE7101T	Financial Market Operations	6	6	5	0	1	90	20	80
			OR								
	DSE	BBE7102T	Cyber Crime and Laws	6	6	5	0	1	90	20	80
			Pick any one								
	DSE	BDM7100T	Human Resource Management	6	6	5	0	1	90	20	80
		OR									
DSE	BDM7101T	Industrial Relations and Labour Laws	6	6	5	0	1	90	20	80	
		OR									
DSE	BDM7102T	Digital Marketing	6	6	5	0	1	90	20	80	

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
			Pick any one								
	SEC-2	SEC7301P	Practical Income Tax Lab	2	2	0	2	0	60	20	80
			OR								
		SEC7335P	Practical Stock Exchange Transaction	2	2	0	2	0	60	20	80
			OR								
		SEC7368P	Practical Business Communication	2	2	0	2	0	60	20	80
Sixth Semester (December to April)											
7			Pick any one								
	DSE	ABS7104T	Goods and Services Tax	4	6	4	0	0	60	20	80
	DSE	ABS7104P	Goods and Services Tax Lab	2		0	2	0	60	20	80
			OR								
	DSE	ABS7105T	Business Statistics – II	4	6	4	0	0	60	20	80
	DSE	ABS7105P	Business Statistics Lab - II	2		0	2	0	60	20	80
			OR								
	DSE	ABS7106T	Management Accounting	4	6	4	0	0	60	20	80
	DSE	ABS7106P	Financial Modelling Lab	2		0	2	0	60	20	80
			Pick any one								
	DSE	BBE7103T	Development Economics	6	6	5	0	1	90	20	80
			OR								
	DSE	BBE7104T	E-Commerce	6	6	5	0	1	90	20	80
			OR								
	DSE	BBE7105T	International Trade	6	6	5	0	1	90	20	80
			Pick any one								
	DSE	BDM7103T	Fundamentals of Entrepreneurship	6	6	5	0	1	90	20	80
			OR								

Level	Course Type	Course Code	Nomenclature of Course	Credit	Total Credits	Mode of Teaching			Total Hours	Total Marks	
						L	P	T		Internal	External
	DSE	BDM7104T	Business Communication	6	6	5	0	1	90	20	80
			OR								
	DSE	BDM7105T	International Business	6	6	5	0	1	90	20	80
	SEC-3	SEC7302P	Practical TDS and Advance Tax	2	2	0	2	0	60	20	80
			OR								
		SEC7336P	Advanced MS Excel	2	2	0	2	0	60	20	80
			OR								
		SEC7369P	Practical Digital Marketing	2	2	0	2	0	60	20	80
Total Credits 120 for Three Years B. Com. Programme including DCC 72 credits, DSE 36 credits, AEC 4 credits and SEC 8 credits.											
Exit with Graduation Degree of B. Com.											

ABS	-	Accountancy and Business Statistics	DCC	-	Discipline Centric Course
BBE	-	Banking and Business Economics	DSE	-	Discipline Specific Elective
BDM	-	Business Administration	SEC	-	Skill Enhancement Course
			AECC	-	Ability Enhancement Course in Commerce

DETAILED COURSE CURRICULUM

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Fifth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7100T
Title of the Course	Income Tax – II
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Knowledge of computation of taxable income under various heads of income.
Co-requisites	None
Objectives of the Course	To develop the understanding of provisions of Income Tax Act, 1961 and applying the same in computation of profits and gains of business and profession, deductions, aggregation, clubbing and exempted incomes.
Learning Outcomes	Students will be able to: <ul style="list-style-type: none"> • Compute profits and gains of Business and Profession • Develop deeper understanding of the provisions related to Clubbing of income, set off and carry forward, aggregation and deductions.
SYLLABUS	
UNIT-I	Clubbing of Income: Transfer of income without transfer of assets, revocable transfer, Income of spouse, minor child and son's wife in certain cases, conversion of self-acquired property into property of HUF Exempted Income: Provisions governing Set-off or carry forward and set-off of Losses under different heads of Income.
UNIT -II	Deductions from Gross Total Income: Deductions from GTI in respect of Payment available to individual and HUF and Partnership Firms
UNIT-III	Deductions from Gross Total Income: Deductions from GTI in respect of Income available to individual, HUF and Partnership Firms
UNIT-IV	Assessment of Individuals and HUF - Preparation of Computation of Total Income and Tax Payable
UNIT-V	Assessment of Partnership Firms and Partners - Preparation of Computation of Total Income and Tax Payable
Suggested Readings	<ol style="list-style-type: none"> 1. Income Tax Act 2. Income Tax Rules. 3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English) 4. Patel & Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English) 5. Singhania, Vinod K.: Student guide to Income Tax. 6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications

Suggested E-resources	<ul style="list-style-type: none">• http://www.incometaxindia.gov.in• https://incometaxindiaefiling.gov.in• https://www.icai.org/post.html?post_id=17878• https://www.icsi.edu/media/webmodules/TLP.pdf
Notes	<ol style="list-style-type: none">1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to academic session shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from university shall be made.2. Current Financial Year shall be Previous Year for even semesters and Assessment Year for odd semesters.3. At least 50% weightage shall be given in examination for numerical problems.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Fifth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7101T
Title of the Course	Corporate Accounting
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Accounting of 12 th Standard
Co-requisites	None
Objectives of the Course	To develop understanding of accounting treatment of Indian corporate entities with reference to prevailing act, standards and rules.
Learning Outcomes	Students will be able to: <ul style="list-style-type: none"> • Prepare final accounts of a company • Calculate earnings per share and • Make valuation of shares and goodwill.
SYLLABUS	
UNIT-I	Company Accounts: Redemption of Preference shares and Redemption of Debentures
UNIT -II	Accounting for share-based payment: Meaning of employee's stock option plans, terminologies, Companies (share Capital and Debentures) Rules 2014 and accounting entries. Accounting for Bonus issue and right issue
UNIT-III	AS 20- Earning Per Share: Objective, scope, Measurement of basic and diluted EPS, Restatement and Comparison of AS-20 with Ind-As-33, Divisible profits
UNIT-IV	Final Accounts of Companies: Performa of Financial Statements under Companies (Accounting Standard) Rules 2006 and Companies (Indian Accounting Standards) Rules 2015. Preparation of statement of profit and loss and Balance sheet of corporate entities, computation of managerial remuneration
UNIT-V	Valuation of Goodwill and Shares: Meaning and different methods for calculation of goodwill and shares.
Suggested Readings	<ol style="list-style-type: none"> 1. Gupta, R.L., Radhaswamy M., Company Accounts, Sultan Chand and Sons, New Delhi. 2. Jain S.P. & Narang K.L., Advanced Accountancy Corporate Accounting Volume-II, Kalyani Publishers, Ludhiana. 3. Maheshwari, S.N., Corporate Accounting. Vikas Publishing House, New Delhi. 4. Monga, J.R., Ahuja, Girishand Sehgal, Ashok, Financial Accounting: Mayur Paper Backs, Noida. 5. Shukla, M.C., Grewal, T.S. and Gupta, S.C., Advanced Accounts. S. Chand & Co., New Delhi. 6. Khandelwal, M.C., Higher Accounting (Hindi). Ramesh Book Depot, Jaipur.
Suggested E-resources	<ul style="list-style-type: none"> • https://www.icai.org/post.html?post_id=12433 • https://www.icsi.edu/media/webmodules/02122021_Final_CMA.pdf

Notes	At least 50% weightage shall be given in examination for numerical problems.
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B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Second Year	
Third Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7102T
Title of the Course	Auditing
Qualification Level of the Course	NHEQF Level 5
Credit of the Course	6
Type of the Course	Discipline Centric Compulsory Course (DCC) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of items of financial statements.
Co-requisites	None
Objectives of the Course	To develop understanding of the concepts in the auditing, auditing procedures and acquire the ability to apply the same in while conducting practical audit.
Learning Outcomes	<p>The students will be able to:</p> <ul style="list-style-type: none"> • Understand the basic concepts and procedure of auditing. • They will have deeper knowledge about vouching, verification, audit of items of financial statements and audit reports. • Understand the role and qualification of a company auditor. • Understand the types of Audit report.
SYLLABUS	
UNIT-I	Introduction: Meaning of Auditing, Objective, Importance, Types of Audits and Limitation of Auditing. Standards on Auditing issued by ICAI: Process of issuing audit standards by Auditing and Assurance Standard Board (AASB) of the ICAI.
UNIT -II	Audit Planning (SA-300) and Audit Programme: Develop an audit plan and programme, role of Audit Note Book, Working Paper (SA230-Documentation) and evaluation of Audit Evidence (SA-500), Difference Between Routine Checking and Test Checking.
UNIT-III	<p>Internal control: Meaning, objective of internal control, Internal Audit V/s internal checking system, techniques of internal control and limitations of internal control system.</p> <p>Vouching and Verification: Meaning of vouching, its objective, role of vouching in auditing, steps in vouching process and verification of Assets and liabilities.</p>
UNIT-IV	Auditor of Companies: Qualification and Disqualification, Appointment, Right and Duties, Removal of Auditor and Liabilities of Auditor (Section 139 to145 of Companies Act 2013).
UNIT-V	<p>Audit of Items of Financial Statements: Depreciation, Interest Income and expenses, dividend Income, Travelling Expenses, Repair to building and Machinery, Share capital, Reserve and surplus, long term borrowings, Trade payable, current liabilities, plant and equipment, furniture and fixtures, loan and advances, contingent liabilities</p> <p>Special Audits: Banking Companies, Educational, Non Profit Institutions and Insurance Companies.</p> <p>Audit report (SA-700): forming an opinion on the financial statements, Auditor's report-basic element, Types of modified opinion, when a modification is required, qualified, adverse, disclaimer of opinion.</p>
Suggested Readings	<ol style="list-style-type: none"> 1. Jain, Khandelwal: Auditing (Hindi), Ramesh Book Depot, Jaipur. 2. Jagdish Prasad: Auditing (Hindi) 3. Jain, Khandelwal and Pareek, Auditing-principalsandpractice.RBDPublication,Jaipur.

	<ol style="list-style-type: none">4. Gupta, Kamal: Contemporary Auditing, Tata McGraw Hill, New Delhi.5. Pagare, Dinkar: Principles and Practice of Auditing, Sultan Chand, New Delhi.6. Sharma, T.R.: Auditing Principles and Problems, Sahitya Bhawan, Agra.7. Shukla, S.M.: Auditing (Hindi)8. Tandon, B.N.: Principles of Auditing, S. Chand & Co., New Delhi.9. Basu Sanjib Kumar., Auditing and Assurance, Pearson Education India Bengaluru.10. Gupta Kamal, Practical Auditing, Tata McGraw Hill, India.11. Jha Aruna, Auditing and Corporate Governance, Taxmann Publications, New Delhi.12. Tandon B.N., Practical Auditing S. Chand & Co. Ltd., New Delhi.
Suggested E-resources	<ul style="list-style-type: none">• https://www.icai.org/post.html?post_id=17768• https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtr/P10.pdf

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Fifth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7103T
Title of the Course	Cost Accounting –II
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 75+15=90. The 60 lectures for content delivery and 30 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	Basic knowledge of cost accounting, cost elements and cost sheet.
Co-requisites	None
Objectives of the Course	To develop an understanding of the basic concepts, methods and techniques of cost accounting to determine total cost and price for products and services and controlling the cost.
Learning Outcomes	Students will have the knowledge of: <ul style="list-style-type: none"> • Different methods and techniques of costing • Maintaining cost records.
SYLLABUS	
UNIT-I	Cost Records: Integral and Non-integral system; Reconciliation of cost and financial accounts.
UNIT -II	Methods of Costing: Job, Batch and Contract Costing, Operating Costing.
UNIT-III	Methods of Costing: Process Costing: Simple accounts including inter process profits, Process account with Joint and By-Products and Work in Progress.
UNIT-IV	Standard Costing: Meaning, Types of Standards, setting standards, Calculation and Analysis of Cost Variances: Material, Labour and Overheads.
UNIT-V	Marginal Costing: Meaning, Comparison of Marginal Costing and Absorption Costing, Concept of BEP, Contribution, Margin of Safety, Profit Volume Ratio, Angle of Incidence, Operating Leverage
Suggested Readings	<ol style="list-style-type: none"> 1. Bhanawat Shurveer S, Cost Accounting (English Version), R.B.D. Publication, Jaipur-New Delhi. 2. Bhanawat Shurveer S, Jaroli Abhay, Lodha Shilpa, Cost Accounting (Hindi Version) 3. Roa, N.S., Gupta S.I. and Mundra, M.D., Cost Accounting (Hindi) Apex Publishing House, Udaipur 4. Arora, M.N., Cost Accounting-principals and practice. Vikas, New Delhi. 5. Bhanawat Shurveer S, Cost Accounting (English Version), R.B.D. Publication, Jaipur- New Delhi. 6. Bhanawat Shurveer S, Jaroli Abhay, Lodha Shilpa, Cost Accounting (Hindi Version), R.B.D. Publication, Jaipur-New Delhi. 7. Jain, S.P. and Narang, K.L., Cost Accounting (Hindi and English) Kalyani, New Delhi. 8. Khan, M.Y. and Jain, P.K., Management Accounting Tata McGraw

	Hill New Delhi. 9. Maheshwari, S. N., Advanced Problems and Solutions in Cost Accounting. Sultan Chand, New Delhi. 10. Tulsian, P.C., Practical Costing. Vikas, New Delhi.
Suggested E-resources	<ul style="list-style-type: none"> • https://www.icai.org/post/study-material-nset
Notes	<ol style="list-style-type: none"> 1. If either new cost accounting standard (CAS) or revision to CAS are issued or the earlier ones are withdrawn up-to 30 June just preceding to academic session, the syllabus will accordingly include/exclude such new developments. 2. Atleast 50% weightage shall be given in examination for numerical problems.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Fifth Semester	
Subject- Banking & Business Economics	
Code of the Course	BBE7100T
Title of the Course	Financial Management
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Banking & Business Economics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	10+2
Co-requisites	None
Objectives of the Course	The objective of the subject of Financial Management is to provide students with a comprehensive understanding of financial principles and practices.
Learning Outcomes	The outcome of the subject is to <ul style="list-style-type: none"> provide the ability to analyze financial decisions, evaluate investments, make informed capital structure decisions, effectively manage working capital, contributing to organizational financial success and sustainability.
SYLLABUS	
UNIT-I	Meaning and concept of Financial Management; Traditional and Modern Approach, Finance Functions-Types, Functions of Finance Executive in An Organization, Objectives of Financial Management.
UNIT-II	Capital Budgeting- Importance, Techniques of Capital Budgeting, Discounted and Non- Discounted Methods, Choice of Methods, Capital Retaining, Risk Evolution and Sensitivity Analysis.
UNIT –II	Capital structure concept, financial structure, Optimal Capital Structure, Determinants, Theories of Capital Structure and Valuation. Leverages- Financial and Operating – EBIT- EPS Analysis.
UNIT-IV	Dividend policy- Types, Types and Legal Provision of Dividend, Theories of Dividend Policy, Walter, Gordon Models and Hypothesis- Their Impact on Value of Firm, Bonus Shares, Split of Shares
UNIT-III	Working Capital Planning and Management: Banking Norms and Macro Approach, Management of Cash, Receivables and Inventories.
Suggested Readings	<ol style="list-style-type: none"> "Financial Management: Theory and Practice" by Prasanna Chandra (McGraw Hill Education) "Financial Management" by I.M. Pandey (Vikas Publishing House) "Financial Management and Policy" by James C.Van Horne (Pearson Education) "Financial Management: Principles and Practice" by M.Y. Khan and P.K. Jain (McGraw Hill Education) "Financial Management: Concepts, Analysis, and Applications" by B.B. Verma and H.L. Maheshwari (Sultan Chand & Sons) "Financial Management: Text, Problems, and Cases" by Ravi M.

	Kishore (Taxmann Publications)
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B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Fifth Semester	
Subject: Banking and Business Economics	
Code of the Course	BBE7101T
Title of the Course	Financial Market Operations
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Banking & Business Economics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	10+2
Co-requisites	None
Objectives of the Course	To gain a comprehensive understanding of the Indian financial system, including the money market, capital market, stock exchanges, securities regulations, and financial services.
Learning Outcomes	Students will develop knowledge about the <ul style="list-style-type: none"> • Composition, structure, and functioning of the Indian money market, capital market, and stock exchanges. • The various financial instruments, institutions, and regulatory frameworks in these markets.
SYLLABUS	
UNIT-I	Indian money market: Composition, Structure – Acceptance houses, Discount houses and call money markets; Defects of Indian money market and suggestions for removing them; Recent trends in Indian money market.
UNIT –II	Capital Market: Institutions and instruments. Difference between money and capital market and relationship between them. Stock Trading, Future and Options. Security Market: New issue market, secondary market. Functions and role of Stock Exchange; Listing procedure and legal requirements; Public issue –pricing and marketing.
UNIT –III	Stock Exchanges: Functions of Stock Exchanges: Brokers, Sub – Brokers, market makers, jobbers, Portfolio consultants, Institutional investors and NRIs. National Stock Exchange and Over the Counter Exchanges.
UNIT –IV	Securities Contract and Regulation Act: Main provisions. Investors protection: Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts.
UNIT –V	Financial Services: Merchant banking – Functions and role; SEBI guidelines; Credit rating – concept, functions and type. Credit Rating in India.
Suggested Readings	<ol style="list-style-type: none"> 1. Money, Banking, and International Trade by M.L. Seth (S. Chand Publishing) 2. Indian Financial System by M.Y. Khan and P.K. Jain (Tata McGraw-Hill) 3. Indian Financial System: Institutions, Markets, Services, and Regulations by Bharti V. Pathak (Pearson Education) 4. Indian Financial System: Theory and Practice by H.R. Machiraju (Vikas Publishing House) 5. Indian Money and Capital Markets: An Introduction by R. Venkata

	Subramani (New Age International Publishers) 6. Indian Capital Markets: Practices and Procedures by P.L. Gai (Vikas Publishing House) 7. ‘Money and Financial System’ by Prof. Mukesh Mathur (Himanshu Publications)
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B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Fifth Semester	
Subject: Banking and Business Economics	
Code of the Course	BBE7102T
Title of the Course	Cyber Crime and Laws
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Baking & Business Economics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	10+2
Co-requisites	None
Objectives of the Course	To Understand Cyber-crimes, forensic techniques, and analyze various types of Cyber-crimes.
Learning Outcomes	It will help in acquiring knowledge of <ul style="list-style-type: none"> • computer crime terminology, legal recognition of electronic records, regulation of certifying authorities, • penalties/adjudication process for Cyber-crime
SYLLABUS	
UNIT-I	Introduction — Computer Crime and Cyber Crimes: Distinction between Cyber Crime and Conventional Crimes; Cyber Forensic; Kinds of Cyber Crimes — Cyber Stalking, Cyber Terrorism, Forgery and Fraud, Crimes Related to IPRs, Computer Vandalism: Privacy of Online Data; Cyber Jurisdiction; Copyright Issues; Domain Name Dispute, etc.
UNIT –II	Definition and Terminology (Information Technology Act, 2000) Concept of Internet, Internet Governance, E-contract, E-forms, Encryption, Data Security. Access, Addressee, Adjudicating Officer, Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement
UNIT –III	Computer, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Form, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System, Verify, Subscriber as defined in the Information Technology Act, 2000.
UNIT –IV	Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Use of Electronic Records and Digital Signatures in Government and its Agencies; Retention of Electronic Records; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.
UNIT –V	Regulation of Certifying Authorities; Appointment and Functions of Controller; License to Issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences.
Suggested Readings	1. Cyber Crimes and the Law: A Comprehensive Investigation" by Vivek Sood (LexisNexis) 2. "Cyber Laws and IT Protection" by Pavan Duggal (Universal Law

	<p>Publishing)</p> <ol style="list-style-type: none">3. "Information Technology Law and Practice" by Vakul Sharma (Taxmann Publications)4. "Cyber Crimes: Law and Practice" by B.N. Srikrishna and Arvind Mediratta (LexisNexis)5. "Information Technology Law in India" by Rodney D. Ryder (Universal Law Publishing)6. "Cyber Law: Indian and International Perspectives" by Ashok Kumar Panda (PHI Learning)
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B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Fifth Semester	
Subject: Business Administration	
Code of Course	BDM7100T
Title of the Course	Human Resource Management
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To facilitate the students to know about the importance of Human Resources And to make the students to understand the various aspects of the Human Resources Management.
Learning Outcomes	After completing the program, students will be able to: <ul style="list-style-type: none"> • To develop the understanding of the concept of human resource management and to understand its relevance in organizations. • To analyse the strategic issues and strategies required to select and develop manpower resources. • Analyze the key issues related to administering the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics, and training
SYLLABUS	
UNIT – I	Human Resource Management- Concept, Nature, Significance and functions; Role of HR manager in the organization. Human Resource Planning- Meaning, importance, Process, Problems, Requisites for successful HRP.
UNIT – II	Recruitment – Meaning and sources – internal and external. Selection – Meaning and process. Placement – meaning and need. Job analysis- Job description, Job specification; Job designing techniques– job rotation, job enlargement, job enrichment, job simplification
UNIT – III	Training – Meaning, Process, Traditional and Modern methods. Management Development- Meaning, Methods, differences between Training & Development Performance Appraisal- Meaning, Need, Process, Methods
UNIT – IV	Human Resource Information System- Meaning, objective and Steps in development; HR Analytics – meaning, HR Audit – Meaning, objectives and areas.
UNIT – V	Recent Trends in HRM- Employee Engagement, Talent Management, Diversity at Workplace, Mergers & Acquisition in HRM.
Suggested Readings	1. Rao, V S P, Human Resource Management, Excel Books 2. Ashwathappa, Human Resource Management, Himalaya Publishing House 3. Garry Deseler, Human Resource Management, Prentice Hall 4. Prasad, L M, Human Resource Management, Sultan Chand & Sons

	5. Tripathi, Human Resource Management, Prentice Hall 6. Sundar & Srinivasan, Essentials of Human Resource Management, Vijay Nicole Imprints Pvt. Ltd. Chennai
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B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Fifth Semester	
Subject: Business Administration	
Code of Course	BDM7101T
Title of the Course	Industrial Relations & Labour Law
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	Understand evolution of industrial relations and its significance in managerial world
Learning Outcomes	Student will be able to <ul style="list-style-type: none"> • Elaborate the concept of Industrial Relations • Illustrate the role of trade union in the industrial setup • Elaborate Industrial dispute settlement procedures etc.
SYLLABUS	
UNIT – I	Industrial Relations (IR): Concept and Nature, Human relations approach, Factors affecting IR in changing Environment, Parties in IR, Evolution of IR in India
UNIT – II	Wage Code, 2019: Definitions, Provisions related to Minimum wages, Payment of wages, payment of bonus, Board, Offences and Penalties
UNIT – III	Industrial Relations Code, 2020- Terminology, Trade Union, Industrial disputes and other provisions
UNIT – IV	Labour Code on Social Security, 2020- Definitions, Application of the Code, Social security benefits, social security organization
UNIT – V	Code on Occupational Safety, Health and Working Conditions, 2020- Definition, Registration, Duties of Employer and Employees, Occupational health and safety, Welfare Provisions, Board, Health and Working Conditions
Suggested Readings	<ol style="list-style-type: none"> 1. Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, “Elements of Industrial Law”. Sultan Chand & Sons Pvt. Ltd. 2. Katz, Harry., Kochan, Thomas A., & Colvin, A. J.S. (2007) An Introduction to Collective Bargaining and Industrial Relations, McGraw Hill Companies. 3. Padhi, P K, (2017), Industrial Relations, Prentice Hall India 4. Sharma, J.P. (2018), Simplified Approach to Labour Laws. Bharat Law House (P) Ltd. 5. Venkat Ratnam, (2018) C.S. Industrial Relations: Text and Cases, Oxford University Press, Delhi

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Fifth Semester	
Subject: Business Administration	
Code of Course	BDM7102T
Title of the Course	Digital Marketing
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To understand the basic Concepts of Digital marketing and the road map for successful Digital marketing strategies
Learning Outcomes	Students will able to <ul style="list-style-type: none"> • Develop digital marketing strategies by setting up their own marketing framework of business goals, market insights, customer journey, marketing channels, and marketing objectives. • Plan effective marketing content and channels that can maximize the ROI of their marketing campaigns by using the most effective platform to achieve their marketing objectives.
SYLLABUS	
UNIT – I	Introduction to Digital Marketing: Usage and importance of Social Media tools, Usage and importance of Social Media tools and technology for expanding business.
UNIT – II	B2B marketing and Social Media, Social Media Channels available to marketers. Understanding Traffic, Understanding Leads, Inbound vs. Outbound Marketing, Scope of Digital Marketing
UNIT – III	Social Media Platforms for Promotion: LinkedIn, Facebook, Google +, Twitter, YouTube, Facebook Marketing Fundamentals, Profiles and Pages, Creating Facebook Pages, Page info and setting, Scheduling posts, Facebook events.
UNIT – IV	Setting up Facebook Ad account, Boosting page posts, Page promotion, Video Promotion, Usage of twitter, How to create twitter account, How to increase twitter followers, Search Engine Marketing: Concept, Google AdSense Account Setup, Placing Ads on Blogs.
UNIT – V	Introduction to YouTube, How to create YouTube Channel, How to post videos on YouTube channels, Channel Keywords, How to make Videos, Editing Videos, Background Music.
Suggested Readings	<ol style="list-style-type: none"> 1. Digital Marketing: Russ Henneberry and Ryan Deiss 2. The Art of Digital Marketing: Ian Didson 3. Fundamentals of Digital Marketing: Puneet Singh Bhatia 4. Digital marketing: Seema Gupta 5. Digital Marketing: Cases from India- Rajendra Nargundakar, Romy Sainy

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Fifth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	SEC7301P
Title of the Course	Practical Income Tax
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Basic knowledge of income tax
Co-requisites	None
Objectives of the Course	To enable students to fill the income tax return on online mode.
Learning Outcomes	Students will be able to: <ul style="list-style-type: none"> • Understand the practical process of filling income tax return • Get an employment opportunity.
SYLLABUS	
UNIT-I	PAN no. (49A) and documentation, TAN (49B), Introduction to Return filing
UNIT -II	Assessment of Individuals and HUF - Computation of Total Income and Tax Payable using MS Excel
UNIT-III	Assessment of Partnership Firms and Partners - Computation of Total Income and Tax Payable using MS Excel
UNIT-IV	Filing of return of non-business entities (individuals) ITR-1 and ITR-2
UNIT-V	Filing of return of business entities (individuals), ITR-3 and ITR-4, Assesses covered under 44AD, 44ADA and 44AE.
Suggested Readings	<ol style="list-style-type: none"> 1. Income Tax Act 2. Income Tax Rules. 3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English) 4. Patel & Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English) 5. Singhanian, Vinod K.: Student guide to Income Tax. 6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications
Suggested E-resources	<ul style="list-style-type: none"> • http://www.incometaxindia.gov.in • https://incometaxindiaefiling.gov.in • https://www.icai.org/post.html?post_id=17878 • https://www.icsi.edu/media/webmodules/TLP.pdf
Notes	<ol style="list-style-type: none"> 1. All practical including computation of total income and tax payable of this paper shall be taught on M.S. Excel in accounting laboratory. 2. Examination of this paper shall comprise only computer based practical. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Fifth Semester	
Subject-Banking and Business Economics	
Code of the Course	SEC7335P
Title of the Course	Practical Stock Exchange Transaction
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Discipline Specific Elective (DSE) in Banking and Business Economics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Basic knowledge of income tax
Co-requisites	None
Objectives of the Course	To enable students aware about demat account, derivatives and trade for securities through online mode.
Learning Outcomes	Students will be able to: <ul style="list-style-type: none"> • Understand various types of stock exchange transactions • Have knowledge about trading strategies • Understand technical analysis
SYLLABUS	
UNIT-I	Function of stock exchange, Procedures for Dealing at Stock Exchange, Rules and regulation of stock exchange ,opening of Demat Account , basics of financial market , IPO , Primary market vs Secondary market, Stock exchange dealing.
UNIT -II	Introduction to Derivatives-Practical understanding using various websites, e-books, supplementary study materials , web & mobile applications , Options Writing Vs Option Buying, Option Strategies, Currency Futures Strategies
UNIT-III	Trading Strategies in Emerging Markets, Investment and Portfolio Management, Market Performance Bullish market , Bearish market, mutual fund transactions.
UNIT-IV	Philosophy of Technical analysis , Price Charting Patterns , Statistical Indicators, Trading Strategy Setups – Trend Followings, Swing and Contrarian
UNIT-V	Stock market tools and techniques, Forex , Candlestick trading , Swing Trading , Day Trading , Share price Movement
Suggested Readings	
Suggested E-resources	
Notes	1. Examination of this paper shall comprise only computer based practical. 2. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Fifth Semester	
Subject-Business Administration	
Code of the Course	SEC7368P
Title of the Course	Practical Business Communication
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Business Administration
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	This objective of this course is to develop effective business communication skills among the students through practical training.
Learning Outcomes	Students will be able to: <ul style="list-style-type: none"> • Communicate with more clarity that would facilitate the organizational work process. • Break the barriers and help in the process of earning greater commitment among stakeholders to goal achievement.
SYLLABUS	
UNIT-I	Individual Presentation on various topics related to course contents
UNIT -II	Group Discussion on burning topics related to social, economy, political etc.
UNIT-III	Extempore, Debate
UNIT-IV	Essay Writing on contemporary issues, Reading / Narratives / Story-telling
UNIT-V	Self-Introduction, Brain-Storming, Personal Interview & Grooming
Suggested Readings	<ol style="list-style-type: none"> 1. Bovee, and Thill, <i>Business Communication Essentials</i>, Pearson Education 2. Lesikar, Raymond V., Flatley, Marie E., Rentz, Kathryn, Lentz, Paula and Pande, Neerja. 3. <i>Business Communication: Connecting in a Digital World (SIE)</i>, McGraw Hill Education 4. Locker and Kaczmarek, <i>Business Communication: Building Critical Skills</i>, McGraw Hill Education 5. Murphy, Herta A, Hildebrandt, Herbert W and Thomas, Jane P. <i>Effective Business</i> 6. <i>Communication (SIE)</i>, McGraw Hill Education 7. Taylor, Shirley. <i>Communication for Business</i>, Pearson Education 8. Young, Dona. <i>Foundations of Business Communication: An Integrative Approach</i>, McGraw Hill Education.
Suggested E-resources	Business Communication for Success - Open Textbook Library (umn.edu)
Notes	Examination of this course shall be practical where external examiner will examine the communication skill of the individual student on various aspects of communication mentioned in the syllabus.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7104T
Title of the Course	Goods and Services Tax
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To develop an understanding of provisions of Goods and Services Act, 2017 and applying the same in real world of Business.
Learning Outcomes	Student will be able to: <ul style="list-style-type: none"> • Develop the understanding of provisions of Goods and Services Act, 2017. • Understand the terminology of GST. • Applying the same in real world of Business. • Understand the procedure of assessment and audit.
SYLLABUS	
UNIT-I	Concept and features: Concept and features of indirect taxes; Principal indirect taxes levied in India; GST Laws: An introduction including Constitutional aspects. Definitions of terms used in GST.
UNIT -II	Levy and collection: Levy and collection of CGST and IGST; Application of CGST/IGST law; Taxable event under GST- Supply and its meaning and scope, including composite and mixed supplies; charge of tax including reverse charge; Exemption from GST; Composition levy.
UNIT-III	Registration under GST law: Concept of taxable person; person liable for registration; compulsory registration in certain cases; persons not liable for registration; procedure for registration; amendment of registration; cancellation or suspension of registration and revocation of cancellation
	Place of supply: Place of supply of goods; place of supply of services.
UNIT-IV	Tax invoice; Credit and Debit notes: Tax invoice; credit and debit notes; prohibition of unauthorized collection of tax; amount of tax to be indicated in tax invoice and other documents
	Returns under GST: Furnishing details of outward supplies; furnishing details of inward supplies; furnishing of returns; default/delay in furnishing return; Goods and Services Tax practitioners; information return
UNIT-V	Account and Records; Electronic way bill: Account and other records; period of retention of accounts; electronic way bill
	Assessment and Audit: Self-assessment; provisional assessment; scrutiny of returns; assessment of non-filers of returns; assessment of unregistered persons; summary assessment in certain special cases; audit by tax authorities; special audit

Suggested Readings	<ol style="list-style-type: none"> 1. CGST Act and Rules 2017. 2. Custom Act 1962 and Rules. 3. Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi. 4. Datey V.S., GST Ready Reckoner, Taxxman Publication, New Delhi. 5. Goel, Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd. New Delhi. 6. Patel, Chaudhary, Indirect Taxes, Chaudhary Publication, Jaipur. 7. Shah C.K., Mangal S.K., Kaduniya Hemant, Goods and Services Tax, RBD publishing, Jaipur.
Suggested E-resources	<ul style="list-style-type: none"> • https://www.icai.org/post.html?post_id=17758 • https://www.icsi.edu/media/webmodules/publications/GST%20Educational%20Series.pdf • https://icmai.in/TaxationPortal/
Notes	<ol style="list-style-type: none"> 1. Any amendment in Income Tax Act and Rules up-to 30 June just preceding to academic session, shall be applicable and the syllabus will automatically include/exclude such new developments. No separate notifications from the university shall be made. 2. Atleast 50% weightage shall be given in the examination for numerical problems.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7104P
Title of the Course	Goods and Services Tax Lab
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Theoretical knowledge of GST act 2017
Co-requisites	None
Objectives of the Course	To develop the skill for implementing the provisions of Goods and Services Act on software in order to solve the real life business problems relating to GST and enable them to file GST return on online mode.
Learning Outcomes	Students will be able to <ul style="list-style-type: none"> • Understand the practical problems that arise while filling GST returns and solve them. • File the GST return easily. • This course has direct link to employability.
SYLLABUS	
UNIT-I	Format of Invoice, Levy and Collection of Tax, Time and Value of Supply, Online registration process
UNIT -II	Outward supply, Inward supply, Determination of GST liability, E-Way Bill
UNIT-III	Annual Return for composition dealer, TDS return and certificate
UNIT-IV	Annual Return for normal dealer
UNIT-V	Adjustment of Electronic Cash and Credit Ledger Balances in CGST, SGST, UTGST and IGST liability
Suggested Readings	<ol style="list-style-type: none"> 1. CGST Act and Rules 2017. 2. Custom Act 1962 and Rules. 3. Commercial's GST, Commercial law publisher (India) Pvt Ltd, New Delhi. 4. Datey V.S., GST Ready Reckoner, Taxman Publication, New Delhi. 5. Goel, Pankaj, GST Ready Referencer, (2017) Commercial Law Publisher (India) Pvt. Ltd. New Delhi. 6. Patel, Chaudhary, Indirect Taxes, Chaudhary Publication, Jaipur. 7. Shah C.K., Mangal S.K., Kaduniya Hemant, Goods and Services Tax, RBD publishing, Jaipur.
Suggested E-resources	<ul style="list-style-type: none"> • www.gst.gov.in • https://www.gstindiaonline.com/
Notes	<ol style="list-style-type: none"> 1. Practical's of this paper shall be taught using offline utilities and Govt. official website. 2. Examination of this paper shall comprise only computer based practical. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7105T
Title of the Course	Business Statistics – II
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment and subject/class activity, problem solving.
Prerequisites	Basics of Business Statistics
Co-requisites	None
Objectives of the Course	To develop analytical and interpretation skills in students in order to understand the behavior of business data by applying bivariate data analysis techniques.
Learning Outcomes	Students will be able to: <ul style="list-style-type: none"> Analyze the relationship between two variables of various managerial situations. Interpret Association between attributes Understand basics of probability.
SYLLABUS	
UNIT-I	Index Number: Meaning, Types and Uses, Methods of Constructing Index Numbers: General and consumer price index numbers and volume index number, Test of Adequacy, Base Shifting, Splicing and Deflating, Problems in Constructing Index number
UNIT -II	Time Series: Meaning, Importance, Components, Decomposition: Additive and Multiplicative Models, Measurement of Secular Trend, conversion of trend equation, and Measurement of Seasonal Variations.
UNIT-III	Association of Attributes: Methods: Comparison of proportion, Yule's Coefficient of association, Probability based, Yule's Coefficient of colligation
	Statistical Quality Control
UNIT-IV	Probability: Definition and fundamental rule of probability: Addition, Multiplication and Conditional, Bayes theorem and inverse probability, Bernoulli's Rule. Mathematical Expectation
	Theoretical Frequency Distributions; Binomial, Poisson and Normal Distributions with their properties and applications, fitting a normal Curve
UNIT-V	Statistical Decision Theory
Suggested Readings	<ol style="list-style-type: none"> Bhanawat Shurveer S., Business Statistics (English), R.B.D. Publication, Jaipur- New Delhi. Bhanawat Shurveer S., Pipara Dilip and Vardia Shilpa: Business Statistics (Hindi), R.B.D. Publication, Jaipur-New Delhi. Gupta, B.N. Statistics (Hindi), SBID Publication, Nai Sarak, Delhi. Gupta, S.P.: Statistical Methods, Sultan Chand & Sons, New Delhi. Gupta S.C. Fundamentals of Statistics, Himalaya Publishing House, Mumbai. Hooda, R.P., Statistics for Business and Economics; Macmillan, New

	Delhi. 7. Lewin and Rubin, Statistics for Management. Prentice Hall of India New Delhi. 8. Sancheti D.C., Kapoor V.K., Fundamentals of Business and Economic Statistics, Sultan Chand and Sons, New Delhi.
Suggested E-resources	<ul style="list-style-type: none">• https://www.icai.org/post.html?post_id=17790• https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf
Notes	Atleast 50% weightage shall be given in the examination for numerical problems.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7105P
Title of the Course	Business Statistics Lab - II
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Theoretical knowledge of Business Statistics
Co-requisites	Basic Computer and MS Excel Knowledge
Objectives of the Course	To develop analytical and interpretations skills in students in order to understand the Application of computer in statistics.
Learning Outcomes	Students will be able to: <ul style="list-style-type: none"> • Calculate index number, components of time series using MS Excel • Prepare questionnaire for research purpose.
SYLLABUS	
UNIT-I	Index Number in MS Excel – Construction of Index Number by various methods, test of adequacy, Base Shifting, Splicing and Deflating.
UNIT -II	Time Series in MS Excel: Decomposition: Additive and Multiplicative Models, Measurement of Secular Trend, conversion of trend equation, and Measurement of Seasonal Variations.
UNIT-III	Statistical Quality Control: Basic Concepts, Creating various control charts, interpretation.
UNIT-IV	Questionnaire Design: Developing a questionnaire, various methods, understanding Google Forms, Preparation and visualization of Google Form Data.
UNIT-V	Statistical Decision Theory in MS Excel
Suggested Readings	<ol style="list-style-type: none"> 1. Bhanawat Shurveer S., Business Statistics (English), R.B.D. Publication, Jaipur- New Delhi. 2. Bhanawat Shurveer S., Pipara Dilip and Vardia Shilpa: Business Statistics (Hindi), R.B.D. Publication, Jaipur-New Delhi. 3. Gupta, B.N. Statistics (Hindi), SBID Publication, Nai Sarak, Delhi. 4. Gupta, S. P.: Statistical Methods, Sultan Chand & Sons, New Delhi. 5. Gupta, S. C. Fundamentals of Statistics, Himalaya Publishing House, Mumbai. 6. Hooda, R. P., Statistics for Business and Economics; Macmillan, New Delhi. 7. Lewin and Rubin, Statistics for Management. Prentice Hall of India New Delhi. 8. Sancheti D.C., Kapoor V. K., Fundamentals of Business and Economic Statistics, Sultan Chand and Sons, New Delhi.
Suggested E-resources	<ul style="list-style-type: none"> • https://www.icai.org/post.html?post_id=17790 • https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4-09042021.pdf

Notes	<ol style="list-style-type: none">1. Examination of this paper shall comprise only computer based practical.2. This practical course shall be taught through MS-Excel.3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.
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B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7106T
Title of the Course	Management Accounting
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	4
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Lecture, 40+20=60. The 40 lectures for content delivery and 20 hours on diagnostic assessment, and subject/class activity, problem solving.
Prerequisites	Basics of Financial and Cost Accounting
Co-requisites	None
Objectives of the Course	To develop skills in students in order to apply the financial and cost accounting principles in decision making of any business entity.
Learning Outcomes	Students will be able to: 1. Calculate various ratios, 2. Understand management accounting techniques for the analysis, 3. Interpret the financial statements for managerial decision making.
SYLLABUS	
UNIT-I	Management Accounting: Meaning, importance, scope, Difference between Financial Accounting and Cost Accounting, Management Accounting Functions, Role of Management Accountants.
	Financial Statements Analysis: Meaning, Objective, Types, Importance, limitations, Techniques: Comparative statement, Common-size Statement, Trend Analysis
UNIT -II	Ratio Analysis: Meaning, uses, significance and limitations, Forms, Classification, Calculation and Interpretation of Financial Ratios, Du-Pont control chart.
	Performance Measurement: Balance Score Card.
UNIT-III	Cash Flow Statement: understanding of AS-3 and IndAS-7, Preparation of Cash Flow Statement as per AS-3(Revised)..
	Economic Value Added: Meaning, Calculation and Interpretation
UNIT-IV	Budgetary Control: Meaning, Essentials of Effective System in budgetary control, Types of Budgets, Preparation of Sales Budget, Production Budget, Cash Budget, and Flexible Budgets.
	Zero Base Budgeting: meaning, Features, Steps, Components and benefits. Programme budgeting and Performance budgeting
UNIT-V	Marginal Costing Based Decision Making: Cost-volume-profit Analysis, Product mix in case of Key Factor, Make or Buy Decision, Selection of Profitable Mix, Export verses local sales, shutdown or continue decision
	Value Added Statement: Meaning and Definition, Preparation of Value-Added Statement, Calculation of Value-Added Ratios and Interpretation.
Suggested Readings	1. Anthony, R.N., Management Accounting, (D.B. Taraporewala & Sons Pvt. Ltd., Mumbai). 2. Khan, M.Y. & Jain P.K., Management Accounting, Tata McGraw Hill 3. Hingorani, N.L., Ramanathan & Grewal, T.S., Management Accounting Sultan Chand & Sons, Delhi. 4. John Dearden & Bhattacharya, Management Accounting Vikas Publishing House, New Delhi.

	5. Kaplan, Robert S. and Atkinson, Anthony A., Advanced Management Accounting, Pearson Education Asia. 6. Manmohan & Sinha, Management Accounting, Sahitya Bhawan, Agra.
Suggested E-resources	<ul style="list-style-type: none"> • https://www.icai.org/post.html?post_id=17759 • https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P12_new.pdf • https://www.icsi.edu/docs/webmodules/Publications/2.%20CMA-Executive.pdf
Notes	At least 50% weightage shall be given in examination for numerical problems

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	ABS7106P
Title of the Course	Financial Modelling Lab
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Discipline Specific Elective (DSE) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Theoretical Knowledge of Financial Management
Co-requisites	None
Objectives of the Course	To equip students with application of computer in the field of financial management.
Learning Outcomes	Students will be able to: <ul style="list-style-type: none"> • Apply MS-Excel for calculating effective interest rate, cost of capital, determination of cash flow etc. • Determine the Leverage and Dividend policy. • Estimate the working capital.
SYLLABUS	
UNIT-I	Basic concept of finance: Annuity, Future Value of money, uneven cash flow. Effective interest rate
UNIT -II	Individual and overall cost of capital
UNIT-III	Capital Budgeting: determinations of cash flow, different techniques
UNIT-IV	Leverage and dividend Policy
UNIT-V	Capital structure and estimation of working capital
Suggested Readings	<ol style="list-style-type: none"> 1. Ruzbeh J Bodhanwala, Taxman's Financial Management Using Excel 2. Bodhanwala, Ruzbeh, J. Financial Management Using Excel Spreadsheet, Taxmann
Suggested E-resources	<ul style="list-style-type: none"> • https://corporatefinanceinstitute.com/resources/excel/excel-for-finance/ • https://www.ajnimf.ac.in/sites/default/files/uploadfiles/MDP%20FDMUE.pdf
Notes	<ol style="list-style-type: none"> 1. Examination of this paper shall comprise only computer based practical. 2. This practical course shall be taught through MS-Excel. 3. Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Sixth Semester	
Subject: Banking and Business Economics	
Code of Course	BBE7103T
Title of the Course	Development Economics
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To gain understanding of economic development, its characteristics, innovation, human development, infrastructure, foreign investment, fiscal developments, and public finance.
Learning Outcomes	Students will acquire knowledge about <ul style="list-style-type: none"> • economic theories, analyze growth factors, evaluate development measures, • understanding of the impact of infrastructure, foreign investment, and fiscal policies on economic development.
SYLLABUS	
UNIT – I	Nature and importance of economics development, common characteristics of under developed countries, Parameters of development, new classification of development approach.
UNIT – II	Innovation and Development, Labour and capital saving innovations-choice of techniques. Natural Resources, Economic Development and Environmental Degradation. Human Development: Its role, progress and direction, poverty, inequality, unemployment measures MEGA, Agriculture and Food Management in India, Population Policy.
UNIT – III	Infrastructure development its role and growth of infrastructure in India railways, electricity and roads. Inclusive growth and distributing justices. Public Private Partnership in Infrastructure development
UNIT – IV	Foreign Investment and Economic Development, Stages of Economic Growth, Various Economic Growth Models; Harrod Domar Model, Solow Model and its variants.
UNIT – V	International Financial Environment: Foreign exchange markets – participants and functioning; spot and forward rate quotations, direct and indirect quote, arbitrage, hedging and speculation; Foreign exchange risk and exposure
Suggested Readings	<ol style="list-style-type: none"> 1. Agarwala, A.N. and S.P. Singh, Economics of Underdevelopment, Oxford University Press, London. 2. Misra, S. K. and Puri, Economics of Development and Planning, Mumbai: Himalaya Publishers. 3. Meier, Gerald M. and James E. Rauch, Leading Issues in Economic Development, Oxford University Press, New Delhi. Todaro, M.P., Economic Development in the Third World, Longman, New York

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Sixth Semester	
Subject: Banking and Business Economics	
Code of Course	BBE7104T
Title of the Course	E-Commerce
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To understand e-commerce concepts, models, technology, security, legal framework, and applications.
Learning Outcomes	Students will gain knowledge about <ul style="list-style-type: none"> • online transactions, e-commerce business models, website development, e-commerce security, IT Act 2000, e-payment methods, and various e-commerce applications in industries and online shopping platforms.
SYLLABUS	
UNIT – I	Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution and features); Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)
UNIT – II	Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),
UNIT – III	IT Act 2000: Definitions, Digital signature, electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes
UNIT – IV	Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payment.
UNIT – V	Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits,

	problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment, UPI.
Suggested Readings	<ol style="list-style-type: none">1. Diwan, Prag and Sushil Sharma: Electronic Commerce, A Manager's Guide to E,Business Vanity Books International, Delhi.2. Kalakota, Ravi and Shinston Andrew B: Frontiers of Electronic Commerce, AddisonWesley.3. Minoli and Minoli: Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.4. Schneider, Gray P.: Electronic Commerce, Course Technology, Delhi.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Sixth Semester	
Subject: Banking and Business Economics	
Code of Course	BBE7105T
Title of the Course	International Trade
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Banking and Business Economics
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To make students understand international trade theories, barriers, balance of payments, foreign exchange markets, exchange rate determination, financial instruments, and international financial institutions.
Learning Outcomes	Students will acquire knowledge about <ul style="list-style-type: none"> • trade theories, analyze barriers and balance of payments, understand foreign exchange markets • exchange rates, explore financial instruments, • an introduction to international financial institutions.
SYLLABUS	
UNIT – I	International Trade- Its Importance, Benefits and Challenges of International Trade, Trade Policies (Tariffs, Subsidies, Quotas), Free Trade vs Protection Barriers to Foreign Trade, Tariff and Non-Tariff Barriers.
UNIT – II	Balance of Payment: Meaning of BOP, Components of BOP, Importance of BOP, Meaning of Deficit and Surplus, Equilibrium, Disequilibrium and Adjustments, Methods of Correcting Disequilibrium, Accounting Principles in BOP.
UNIT – III	Foreign Exchange Markets: Defining Foreign Exchange Market, Its Structure, Settlement System, Exchange Rate, Participants, Understanding SPOT And Forward Rates, Foreign Exchange Quotations, Premium and Discount in Forward Market, Cross Rates, Inverse Rates and Arbitrage.
UNIT – IV	Exchange Rate Determination: Determination Under Gold Standard and Paper Standard, Factors Affecting Exchange Rates, Purchasing Power Parity Theory, Demand and Supply Theory, Equilibrium Rate of Exchange, Fluctuating vs Fixed Exchange Rates, Exchange Control, Objectives of Exchange Control.
UNIT – V	Regional Economic Integration: Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC, Bilateral Trade Agreements.
Suggested Readings	<ol style="list-style-type: none"> 1. "International Economics" by Paul Krugman, Maurice Obstfeld, and Marc Melitz (Pearson) 2. "International Trade: Theory and Policy" by Paul Krugman and Maurice Obstfeld (Pearson) 3. "International Economics" by S. K. Agarwal (Vikas Publishing House) 4. "International Economics: Theory, Application, and Policy" by M. K. Jain (TMH)

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Sixth Semester	
Subject: Business Administration	
Code of Course	BDM7103T
Title of the Course	Fundamentals of Entrepreneurship
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To provide exposure to the student to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.
Learning Outcomes	After completion of the course, the students will be able to <ul style="list-style-type: none"> • Define basic terms and economic importance of entrepreneurship. • identify the elements of success of entrepreneurial venture. • inculcate entrepreneurial and skills among them and understand the process to select new business idea.
SYLLABUS	
UNIT – I	Introduction: The Entrepreneur; definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of Socio-economic environment; Characteristics of entrepreneur; Leadership; Risk taking; Decision making and business planning.
UNIT – II	Promotion of Venture Types of venture; Opportunities analysis: External Environmental Analysis - economic, social, technological; Competitive factors: Legal requirements for establishment of a new unit; Raising of funds; Venture capital sources and documentation required.
UNIT – III	Entrepreneurial Behaviour: Entrepreneurial behaviour and Psycho-Theories; Innovation and Entrepreneur; social responsibility.
UNIT – IV	Entrepreneurial Development Programs EDPs , their role, relevance and achievements; Role of Government in organizing EDPs; Critical Evaluation.
UNIT – V	Role of Entrepreneur: Role of entrepreneur in economic growth as an evaluator; generation of employment opportunities; Complimenting and supplementing economic growth: Bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution; Forex Earnings: Augmenting and meeting local demand.
Suggested Readings	<ol style="list-style-type: none"> 1. Tendon, C: Environment and Entrepreneur; Clugh Publications, Allahabad. 2. Sinner A David: Entrepreneurial Megabooks; John Wiley and Sons, New York. 3. Srivastava S.B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand & Sons, New Delhi. 4. Prasanna Chandra: Protect Preparation, Appraisal, Implementation; Tata McGraw Hill. New Delhi.

	<p>5. Paudey L.M: Venture Capital - The Indian Experience; Prentice Hall of India, New Delhi.</p> <p>6. Holt: Entrepreneurship-New Venture Creation; Prentice Hall of India New Delhi.</p>
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B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Sixth Semester	
Subject: Business Administration	
Code of Course	BDM7104T
Title of the Course	Business Communication
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	This objective of this course is to develop effective business communication skills among the students.
Learning Outcomes	After completion of the course, the students will be able to <ul style="list-style-type: none"> • distinguish among various levels of organizational • communication barriers while developing an understanding of communication as a process in an organization.
SYLLABUS	
UNIT – I	Business Communication: Meaning, Definition, Features, Scope, Process and importance of Business Communication. Essentials of effective communication – 7 C's of Communication, Types of Communication and Barriers to communication with suggestions to overcome barriers.
UNIT – II	Writing and Oratory skills: Audience Analysis, writing communication: Merits, demerits, types of written communication. Planning and writing Business Message. Report writing and Essentials of good reporting. Oratory skills: Effective Oral Communication – points for consideration, Presentation skills using audio-visual aids.
UNIT – III	Preparing CV: Preparing CV Guidelines for Drafting C.V.; Job applications, its types, forms and contents.
UNIT – IV	Body Language and Mannerism: Body Language – Postures, Positive Body Language moves, Gestures and Expressions. Do's and Don'ts. Mannerism – Table manners and etiquettes, phone and Internet manners.
UNIT – V	Soft Skills: Analytical Skills, working in team, initiative and leadership skills, Stress and Anger Management, Time management skills and honing the skills through management games.
Suggested Readings	<ol style="list-style-type: none"> 1. Bovee, Business Communication. 2. Chundawat, Kheecha and Jain, Business Communication. 3. Jennifer and Mike Rotondo, Presentation Skills for Managers. 4. Mathew M.J., Business Communication. 5. Petit, Lesiker, Business Communication.

B.Com (Three Years Degree Course) / B.Com (Honours): (Four Year's Degree Course)	
Third Year	
Sixth Semester	
Subject: Business Administration	
Code of Course	BDM7105T
Title of the Course	International Business
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	6
Type of the Course	Discipline Specific Elective (DSE) in Business Administration
Delivery Type of the Course	Lecture, 75+15=90. The 75 lectures for content delivery and 15 hours on diagnostic assessment, formative assessment, and subject/class activity, problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To provide an understanding of management in an international setting and to study the macro environment in which the multinational firm operates.
Learning Outcomes	Students will be able to identify <ul style="list-style-type: none"> • the operation of the international business, it's current state and challenges for the future • Students will be able to examine the forces of globalization and its implications for the multinational firm • Students will be able to understand the structure of international trade markets and institutions, the range of instruments traded therein.
SYLLABUS	
UNIT – I	Concept Of International Business- An Overview of International Business: Introduction, Definition of International Business, difference between international and domestic business, Advantages and Disadvantages of International Business
UNIT – II	International Business Environment- Introduction, Nature, Economic, Demographic and Socio-cultural environment, Political, Legal, Natural and Technological Environment, Modes of Entry in International Business, Framework for Analyzing International Business Environment.
UNIT – III	International Trade- Need and Importance of International Trade, Recent Trends in World Trade, International Business Ethics, E-Commerce, Instruments of Trade Policy, Global Marketing- Introduction, Nature and Importance., International Investment.
UNIT – IV	EXIM Policy- Legal Framework, Objective. FEMA- Origin and Objective, Framework of FEMA. Consumer Law, Settlement of International Trade Disputes.
UNIT – V	General Agreement on Tariff and Trade (GATT), World Trade Organization (WTO)- Basic Principles and Framework, International Monetary Fund (IMF), Asian Development Bank, UNCTAD.
Suggested Readings	<ol style="list-style-type: none"> 1. Sundaram and Black – The International Business Environment- Prentice Hall, New Delhi P. Subba Rao , International , Business, Himalaya Publishing House –Mumbai, Nagpur- Aug 2001. 2. Adhikary , Manab , Global Business Management- Mcnillan –New Delhi 3. Bhattacharya, B- Going International –Response Strategies for Indian Sector – Wheeler Publishing Co-New Delhi.

	<ol style="list-style-type: none">4. Gosh, Biswanath, Economic Environment of Business, South Asia Book – New Delhi.5. Letiche, John M. – International Economics Policies and Theoretical Foundations, Academic Press – New York.6. Parvez Asheghian and Bahman Ebrahim International Business – Harper Collins – London.
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B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Accountancy and Business Statistics	
Code of the Course	SEC7302P
Title of the Course	Practical TDS and Advance Tax
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Accountancy and Business Statistics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Theoretical knowledge of Income Tax basics
Co-requisites	Basic knowledge of computer
Objectives of the Course	To enables students to file online return of TDS and advance tax on official site of government.
Learning Outcomes	<p>Students will be able to:</p> <ul style="list-style-type: none"> • Learn practical procedure related with TDS and advance tax. • Perform in the industry related with tax filing work.
SYLLABUS	
UNIT-I	Payment of Advance Tax, Procedure and documentation
UNIT -II	TDS return filing for salary employee (24Q)
UNIT-III	TDS return other than salary (26Q)
UNIT-IV	Validation of TDS return, TDS Certificates (16 and 16A)
UNIT-V	Filing of correction returns, Import of upload files, correction and submit, Declaration forms (15G, 15H), Nil TDS return
Suggested Readings	<ol style="list-style-type: none"> 1. Income Tax Act 2. Income Tax Rules. 3. Mehrotra, H.C.: Income Tax Law and Accounts (Sahitya Bhawan), (Hindi/ English) 4. Patel & Choudhary: Income Tax (Choudhary Prakashan), (Hindi/ English) 5. Singhanian, Vinod K.: Student guide to Income Tax. 6. Bhanawat, Shurveer, S., Kaduniya, Hemant and Singh, Durga, Income Tax (Hindi and English) Arya Publications
Suggested E-resources	<ul style="list-style-type: none"> • http://www.incometaxindia.gov.in • https://incometaxindiaefiling.gov.in • https://www.icaai.org/post.html?post_id=17878 • https://www.icsi.edu/media/webmodules/TLP.pdf
Notes	<ul style="list-style-type: none"> • Practicals of this paper shall be taught on Govt. official website in the accounting lab where internet connection is to be ensured. • Examination of this paper shall comprise only computer based practical. • Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Banking and Business Economics	
Code of the Course	SEC7336P
Title of the Course	Practical Advanced MS Excel
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Banking and Business Economics
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	Theoretical knowledge of Income Tax basics
Co-requisites	Basic knowledge of computer
Objectives of the Course	To make students able to use advanced MS Excel tools in order to solve complex business problems.
Learning Outcomes	Students will learn: <ul style="list-style-type: none"> • Lookup and Reference Function • Data Linking and Consolidation • Goal Seeking
SYLLABUS	
UNIT-I	Lookup Function: Understanding Data Lookup Functions, Using CHOOSE, Using VLOOKUP, Using VLOOKUP For Exact Matches, Using HLOOKUP, Using INDEX, Using MATCH,
UNIT -II	Reference Function: Understanding Reference Functions, Using ROW and ROWS, Using COLUMN and COLUMNS, Using ADDRESS, Using INDIRECT, Using OFFSET.
UNIT-III	Data Linking: Understanding Data Linking, Linking between Worksheets, Linking between Workbooks, Updating Links Between Workbooks.
UNIT-IV	Data Consolidation: Understanding Data Consolidation, Consolidating with Identical Layouts, Creating a Linked Consolidation, Consolidating from Different Layouts, Consolidating Data Using the SUM Function.
UNIT-V	Goal Seeking: Understanding Goal Seeking, Using Goal Seek.
Suggested Readings	Alexander, M., Kusleika, R. and Walkenbach, J. Microsoft Excel 2019 BIBLE
Suggested E-resources	https://www.youtube.com/watch?v=-ujVQzTtxSg&list=PLWPIrh4EWFpEpO6NjjWLbKSCb-wx3hMql <ul style="list-style-type: none"> • https://bangaloreicai.org/images/icons/ITT/3.2.MS_Excel%202010.pdf
Notes	<ul style="list-style-type: none"> • Examination of this paper shall comprise only computer based practical. • Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.

B. Com. (Three Years Degree Program) / B. Com. Honours (Four Years Degree Program)	
Third Year	
Sixth Semester	
Subject-Business Administration	
Code of the Course	SEC7369P
Title of the Course	Practical Digital Marketing
Qualification Level of the Course	NHEQF Level 5.5
Credit of the Course	2
Type of the Course	Skill Enhancement Course (SEC) in Business Administration
Delivery Type of the Course	Practical, 60. There shall be 60 hours practical lectures cum assignments for content delivery and diagnostic assessment and problem solving.
Prerequisites	None
Co-requisites	None
Objectives of the Course	To understand the basic Concepts of Digital marketing and the road map for successful Digital marketing strategies
Learning Outcomes	Students will able to <ul style="list-style-type: none"> • Develop digital marketing strategies by setting up their own marketing framework of business goals, market insights, customer journey, marketing channels, and marketing objectives. • plan effective marketing content and channels that can maximize the ROI of their marketing campaigns by using the most effective platform to achieve their marketing objectives.
SYLLABUS	
UNIT-I	Introduction to Digital Marketing: Usage and importance of Social Media tools, Usage and importance of Social Media tools and technology for expanding business.
UNIT -II	B2B marketing and Social Media, Social Media Channels available to marketers. Understanding Traffic, Understanding Leads, Inbound vs. Outbound Marketing, Scope of Digital Marketing
UNIT-III	Social Media Platforms for Promotion: LinkedIn, Facebook, Google +, Twitter, YouTube, Facebook Marketing Fundamentals, Profiles and Pages, Creating Facebook Pages, Page info and setting, Scheduling posts, Facebook events.
UNIT-IV	Setting up Facebook Ad account, Boosting page posts, Page promotion, Video Promotion, Usage of twitter, How to create twitter account, How to increase twitter followers, Search Engine Marketing: Concept, Google AdSense Account Setup, Placing Ads on Blogs.
UNIT-V	Introduction to YouTube, How to create YouTube Channel, How to post videos on YouTube channels, Channel Keywords, How to make Videos, Editing Videos, Background Music.
Suggested Readings	<ol style="list-style-type: none"> 1. Digital Marketing: Russ Henneberry and Ryan Deiss 2. The Art of Digital Marketing: Ian Didson 3. Fundamentals of Digital Marketing: Puneet Singh Bhatia 4. Digital marketing: Seema Gupta Digital Marketing: Cases from India- Rajendra Nargundakar, Romy Sainy
Notes	<ul style="list-style-type: none"> • Examination of this paper shall comprise only computer based practical. • Practical internal examination and semester end examination shall be conducted for 20 and 80 marks respectively.