



Syllabus

Bachelor of Commerce(voc)

(Office Management and Secretarial Practice)

As per the resolutions of BOS in Commerce from the Academic Year 2025-26

**Department of Studies in Commerce
(Faculty of Commerce)
Mangalore University
Mangalagangotri**

Bachelor of Commerce(voc) **(Office Management and Secretarial Practice)**

The Bachelor of Commerce (Office Management and Secretarial Practice) programme has the core objective of preparing employable and resourceful graduates. Keeping in mind, the programme objectives and outcomes would be as follows:

Programme Objectives:

At the end of a sixth-semester Degree Programme, a student of B.Com OM & SP is expected to acquire a fairly reasonable competence in the following areas:

- a) To familiarize with Office Assistant skills for complete office related tasks.
- b) To encourage the learner to be an independent Correspondence.
- c) To operate the Window-based Ms Paint, Ms Word, Ms Excel, Ms Power Point, Page Maker, Typing Masters and Tally
- d) To work harmoniously as a contributing member of a team to achieve organizational goals.
- e) Improve presentation skills, communicative skills and language based skills
- f) Gain knowledge about the behavior of organization and people.
- g) Get familiarized with the Corporate through Project Work.
- h) Get first hand working experience through On-the-job training.

Programme Outcomes:

- a) At the end of the course Vocational students will be well versed with skills like Accountancy, Computer and Soft Skills.
- b) The interne ship training and the project work gives them first hand information about the organization.
- c) They become well versed with the work culture of an office
- d) They have the ability to work in teams with enhanced interpersonal skills and communication.

**Scheme of Teaching and Evaluation for B.Com(voc) (Office Management and Secretarial Practice)
Programme**

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1		Language–I	Lang	4	80	20	100	3
2		Language–II	Lang	4	80	20	100	3
3	BCom1.1	Office Management and Communication	Core	5	80	20	100	5
4	BCom1.2	Company Secretarial Skills	Core	5	80	20	100	5
5	BCom1.3	Financial Accounting – I	Core	5	80	20	100	5
6.	B.Com 1.4	Individual and Team Management/ Fundamentals of Business Analytics	Optional	4	80	20	100	3
7		Constitutional Values	Compulsory	3	40	10	50	2
Sub–Total				30				26

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1		Language–I	Lang	4	80	20	100	3
2		Language–II	Lang	4	80	20	100	3
3	B Com 2.1	Office Systems and Procedure	Core	5	80	20	100	5
4	B Com 2.2	Office Correspondence	Core	5	80	20	100	5
5	BCom 2.3	Financial Accounting – II	Core	5	80	20	100	5
6.	B.Com 2.4	Fundamentals of Organisational Behaviour/Strategic Management	Optional	4	80	20	100	3
		Environmental Studies	Compulsory	3				2
Sub–Total				30				26

III Semester and IV Semester B.Com (OM & SP) Curriculum

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week	SEE	IA	Total Marks	Credits
1		Language-I	Lang	4	80	20	100	3
2		Language-II	Lang	4	80	20	100	3
3	B.Com 3.1	Entrepreneurship and Innovation Management	Core	5	80	20	100	5
4	B.Com 3.2	Corporate Accounting - I	Core	5	80	20	100	5
5	B.Com 3.3	Secretarial Management	Core	5	80	20	100	5
6.	B.Com 3.4	HR/ Marketing/ Finance/ Accounting/ Analytics	Elective1	3	40	10	50	2
	B.Com 3.5	Digital Marketing/Personal Management	Optional (Any one)	3	40	10	50	2
				28				25

Semester IV								
Sl. No.	CourseCode	TitleoftheCourse	Category of Courses	Teaching Hours perWeek	SEE	IA	Total Marks	Credits
1		Language-I	Lang	4	80	20	100	3
2		Language-II	Lang	4	80	20	100	3
3	B.Com 4.1	Introduction to Sustainable and Ethical E-commerce	Core	5	80	20	100	5
4	B.Com 4.2	Corporate Accounting - II	Core	5	80	20	100	5
5	B.Com 4.3	Soft Skills and Personality Development	Core	5	80	20	100	5
6.	B.Com 4.4	HR/ Marketing/ Finance/ Accounting/ Analytics	Elective 2	2	40	10	50	2
	B.Com 4.5	Problem Based Learning - I	Skill Enhancement	2	40	10	50	2
				27				25

I Semester B.Com:

Course content:

1.1: Office Management and Communication

1.2: Company Secretarial Skills

1.3: Financial Accounting – I

1.4: Individual and Team Management

or

Fundamentals of Business Analytics

OFFICE MANAGEMENT AND COMMUNICATION

5 Hours per week

60 Hours

COURSE OUTCOMES:

After completing the course, the student will be able to

1. Develop strong interpersonal communication skills to effectively interact with colleagues, superiors, clients, and stakeholders in a professional office setting.
2. Acquire the ability to efficiently manage office resources, including personnel, supplies, and technology, to ensure smooth workflow and operational success.
3. Enhance strategic thinking and decision-making skills to effectively plan and implement office management strategies that align with organizational goals and enhance productivity.

COURSE CONTENTS:

Module	Particulars	No of hrs
Module 1	Introduction to Office Management Key principles and concepts of office management, Functions Of Office Management , Importance of effective office management in business operations, Roles and responsibilities of office managers, Functional Office Management, Administrative Office Management ,Setting up and organizing an office space for efficiency	12
Module 2	Organizational Structure and Workflow Meaning and Importance of Office Organisation, Organization Structure: Meaning and objectives, Different types of organizational structures and their impact on office management, Span of Management: Meaning and types (wide and narrow), Factors determining Span of Management, Graicuna's Theory, Developing skills in creating efficient workflow processes, To delegate tasks, monitor progress, and ensure organizational goals are met, Effective Record-keeping practices and documentation, Developing strategies for managing time effectively and prioritizing tasks	12
Module 3	Office Administration& Accommodation Administrative Office Management, Objectives Of Administrative Office Management, Scientific Office Management, Office Accommodation: Introduction, Principles Of Office Accommodation, Location Of Office, Office Building, Office Layout – Preparing The Layout, Re- Layout, Open And	10

	Private Office, New Trends In Office Layout.	
Module 4	Introduction to Microsoft Word Overview of the Word interface, toolbars, and menus. Home row keys practice, Upper row keys practice, Simple Word Practice By Home & Upper Row Keys, Bottom-Row Keys Practice, Simple Word Practice By All Rows Characters, Fourth Row Number and Symbol Keys. Text formatting (fonts, styles, sizes), paragraph formatting, alignment, spacing, and indents. Page setup, margins, orientation, headers, footers, and page numbering. Creating and customizing tables, sorting data, and merging cells. Inserting, formatting, and manipulating images. Track changes, comments, and version control for collaborative editing.	14
Module 5	MS EXCEL Introduction to MS Excel - Enter & Edit Data, Range of Cells, Entering and Copying the Formula, Cell References, Setting the Column Width, Cell Formatting and Fill Handle, Copying and Moving the Cell Content, Inserting Cells, Columns and Rows, Graphic Objects and Charts, Data Series with Drawing Objects Database & Pivot Table – Refreshing a Pivot Table, Changing the Pivot Table layout, Copying/ Deleting the Pivot Table. Filtering Database Records - Auto Filter and Advanced Filter. Goal Seek	12

Skill Development Activities

1. Set up various office situations that require effective communication and problem-solving skills. Have employee's role-play different roles to practice handling these scenarios.
2. Conduct workshops focused on improving communication skills such as active listening, assertiveness, conflict resolution, and giving feedback.
3. Encourage employees to engage in cross-training opportunities to learn about different roles within the office.
4. Organize team-building exercises that require collaboration, communication, and problem-solving..
5. Provide training courses or seminars on office management best practices, time management, organization skills, and effective communication techniques.
6. Implement a mentorship program where more experienced employees can mentor new hires or those looking to improve their office management and communication skills.

Books for Reference:

1. "Office Management: Principles and Practice" by Paula Hay
2. "Office Management: A Productivity and Quality Approach" by Glenn A. Welsch and Jeffrey A. Berman
3. "Modern Office Management & Commercial Correspondence" by C.S. Rayudu
4. "Office Management and Control" by A.K. Gupta
5. "Office Management: Developing Skills for Smooth Functioning" by SeemaSanghi
6. "Office Management: A Practical Approach" by N.D. Bhatia
7. "Office Management: An Integrated Approach" by R. K. Chopra
8. "Office Management: An Introduction" by RanjanAgrawal
9. "Office Management: Tasks and Skills" by Annette M. Eaton and Cynthia M. Gagen
10. "Principles of Office Management by John M Burton.

COMPANY SECRETARIAL SKILLS

5 Hours per week

60 Hours

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

1. Get familiar with Office Assistant skills for complete office related tasks.
2. To gain knowledge about the behaviour of organization and people.
3. Capability of the students to make decisions at personal & professional level will increase after completion of this course.
4. The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
5. To handle independently – oral and written communication, barriers, observe telephone etiquettes
6. Mastering at organizing and analyzing data through Excel
7. Excel also gives the comfort of using Graphic tables which are utilized in Sales, Presentation and Reports.

COURSE CONTENTS:

Module	Particulars	Noof Hrs
Module 1	Secretary and Meetings Meaning of Secretary, Types/Kinds of Secretaries, Importance of Secretary, Qualifications and qualities of Secretary, Duties of Secretary, Changing profile of the Secretary. Meetings: Meaning and purpose of meetings, Types of meetings, Preparation for meetings: Notice, Agenda, Quorum, Role of Chairman, Minutes of meetings. Duties of Secretary before, during and after a meeting, Additional terms used in meetings.	14
Module 2	Communication and Interpersonal Skills Types of office communication (verbal, written, non-verbal), Enhancing communication skills with stakeholders, Developing interpersonal skills for building positive relationships and resolving conflicts, Effective use of communication tools and technology in office management, Team communication and problem-solving Soft Skills on Communication Role play exercises, Public speaking practice, Written communication tasks, Listening skill activities, Team building exercises.	14
Module 3	Company Secretarial and Managerial Skills Drafting the Specimen of Letter of Allotment, Letter of Regret & Letter of Renunciation, Drafting of Warning Notices before Forfeiture of Shares and Final Notice for Forfeiture of Shares. Drafting the Specimen of Ordinary Resolution and Special Resolution. Memorandum of Understanding-Employment agreement. Drafting types of Organizational chart- Levels of Management & skill, Communication flow chart-Horizontal-vertical-upward-downward-diagonal- Drafting of channels of distribution charts, Drafting of a Model Office layout.	10
Module 4	Advance Excel Techniques Transpose Tables, Data Table, Scenarios, Data analysis.	10
Module 5	Advanced Charts And Excel Dashboard Combo Charts, 3D Maps, Line Graph and its Interpretation, Tree Map and Waterfall, Planning and Dashboard, Adding tables and	12

	charts to dashboard, Using slicers, filter data with slicers, Inserting Hyperlinks, Track Changes.	
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Skill Development Activities:

1. To carry out activities like role play.
2. Demo of preparation of company meeting, agenda and note taking
3. Typing masters software to type the activities of the company
4. Visual presentation like business reports are prepared
5. Problem solving and critical thinking
6. To train in Time management and multi tasking
7. To calculate bank related requirements using Excel
8. Prepare Itinerary and make travel arrangements.

Books for Reference:

1. Company Secretarial Practice and Procedure by Pearson
2. Secretarial Practice and Company law by Arun Sharma and Rachana Sharma
3. Company Law and Secretarial Practice by J. Santhi, Murgam Publication
4. Secretarial Practice by Kuchhal
5. Roman,S. 2002 writing Excel Macros withVBA 2nd Edition, Sebastpol CA:O Reilly.
6. Sengupta.C 2004, Financial Modelling using Excel and VBA Hoboken NJ, JohnWiley and Sons.
7. Winston 2004, Microsoft Data Analysis and Business Modelling. 2nd Edition Redmond, WA: Microsoft Press.

Note: Latest edition of text books may be used.

Financial Accounting - I

5 Hours per week

60 Hours

COURSE OUTCOMES:

After completing the course, the student will be able to

1. Understand the need of maintaining proper books of records of financial nature for an organisation.
2. Prepare financial statements of a sole trader to assess the financial position and results.
3. Understand the meaning and financial records of a non-trading concerns.

COURSE CONTENTS:

Module	Particulars	No of Hrs
Module 1	Introduction to Accounting: Meaning of Accounting – Basic Terms in Accounting – Entity, Business Transaction, Capital, Drawings, Assets, Liability, Debtor, Creditor, Stock, Purchases and Sales. Accounting Concepts – Meaning – Types (Business Entity, Money Measurement, Going Concern, Accounting Period, Cost, Dual Aspect, Revenue Recognition, Matching, Accrual, Objective Evidence) Accounting Conventions – Conservatism, Consistency, Full Disclosure and Materiality. Basis of Accounting – Cash & Accrual, Systems of Accounting – Single & Double Entry. Rules of Debit & Credit as per American Approach - Accounting Equation Accounting Cycle – Journal, Ledger & Trial Balance	12
Module 2	Depreciation Accounting: Meaning of depreciation and amortisation, Causes, Factors determining economic life of the asset – Methods of charging depreciation Accounting treatment for charging depreciation under Straight Line Method & Written Down Value Method - Change in Method of Depreciation	12
Module 3	Final Accounts of Sole Trading Concerns: Preparation of Trading & Profit & Loss Account and Balance Sheet of a Sole Trader. Adjustments – Closing Stock, Outstanding & Prepaid Expenses, Accrued Incomes & Incomes Received in Advance, Bad Debts & Provisions for Doubtful Debts, Provision for discount on Debtors, Depreciation, Interest on Capital & Drawings, Manager's Commission, Goods Sent on Sale or Return basis, Treatment of deferred revenue expenditure.	12
Module 4	Final Accounts of Not for Profit Organisations: Meaning & Characteristics of Non- Profit Organisations Meaning of Capital & Revenue Income & Expenditure – Deferred Revenue Expenditure	12

	Meaning of Receipts & Payment Account, Income & Expenditure Account and Balance Sheet. Differences between Income & Expenditure Account and Receipt and Payments Account. Preparation of Income & Expenditure and Balance Sheet when Receipts & Payment Account is given with adjustments for existing and new organisations.	
Module 5	Bank Reconciliation Statement: Meaning & Reasons for difference between Cash book and Pass book Balance Problems on preparation of BRS (problems when cash book and pass extract is given to be included)	12

Skill Development:

1. Visit minimum three Sole Trading Concern and examine its accounting practices.
2. Identify a non-trading concern and assist them in preparing its financial statements.
3. Apply depreciation methods to real life scenarios.
Develop numerical, analytical and decision-making abilities

Books for Reference:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting
2. SP Iyengar, Advanced Accounting, Sultan Chand & Sons, Vol. 1
3. Advanced Accounting Shukla M.C., Grewal T.S., S Chand, Vol. 1
4. Advanced Accounting, Gupta R.L., Sultan Chand & Sons, Vol. 1
5. Advanced Accounting Jain & Narang, Kalyani Publishers, Vol. 1
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. B.S. Raman, Financial Accounting Vol. I & II, United Publishers & Distributors.

Note: Latest edition of text books may be used.

Individual and Team Management

4 Hours per week

48 Hours

COURSE OUTCOMES:

After studying this course the students can

1. Become effective in their day to day transactions.
2. Develop interpersonal skills
3. Enhance individual resourcefulness in all walks of life and thereby improve the quality of their thinking and become self-motivated in their personal dealings.

COURSE CONTENTS:

Module	Particulars	No of hrs
Module 1	Managerial Effectiveness and Inter-Personal Skills: Meaning of Managerial Effectiveness, Essentials for Managerial Effectiveness and Importance of ME for an organization. Meaning of Inter- personal skills – Importance, Essentials IP skills – communication, clarity, empathy, etc., developing IP Skills – Assertiveness, Responsibility, Managing conflicts & factors hampering IP Skills, self-development goals & its relevance in the present time	12
Module 2	Stress & Time Management: Meaning of Stress, Sources of stress – Internal, external and types, Effects of stress & burnout – effect on environment and personal life. Strategies for coping with Stress – Avoiding and fighting stress, maintaining Work life balance – its importance and benefits. Importance of Time Management, Analysis of Time – time logs, Time wasters & time Abusers, Planning Time and Resources – Need & strategies for planning time – Matrix of Time Management, Setting Goals and objectives – Advantages and setting SMART goals and planning to achieve goals – Scheduling, Delegating and controlling time-wasters.	12
	Creativity & Emotional Intelligence in Management: Meaning of Creativity & Innovation, Stage of Creativity, Importance of Creativity, Barriers to Creative thinking, Developing Creativity and techniques of enhancing creativity – Brainstorming, Six Thinking Hats & Mind Mapping.	

Module 3	Nature of Emotional Intelligence (EI), Definition of emotions – empathy, fear, anger and depression, Components of Emotional Intelligence, analysing the importance of emotions in the workplace – Negative and Positive emotions and Characteristic features of people with High IQ or High EQ.	12
Module 4	Working in Teams: Meaning of Team & Team work, Importance of teamwork, Challenges of working in a Team, Characteristics of a successful team, Team dynamics vs Group dynamics, Employee engagement, 5C's & 4P's of Team building, Collaboration – meaning, benefits and tips to improve workplace collaboration.	12

Skill development:

1. Collecting the list of Best practices of enhancing managerial effectiveness of a few corporates.
2. Analysing the different techniques used by corporates in promoting work life balance amongst its employees.
3. Preparing a Time log of 24 hours for every student and providing feedback as to its improvement for better productivity
4. Application of Creativity techniques in a learners day to day social transactions
5. Team building games can be conducted on specific characteristics of a successful Team.

Books & Materials for Reference: (Text Books and Websites for additional reading)

1. The Effective Executive: Peter Drucker – Harper Collins
2. Workplace Stress – Concepts and Cases: Gopal V V – ICFAI University Press
3. Managing Time: David Fontana – BPS Books, New Delhi
4. The Seven Habits of Highly Effective People: Stephen R Covey – Simon & Schuster
5. The On-time, On Target Manager: Ken Blanchard and Steve Gottry – Harper Collins
6. Getting Things Done – The Art of Stress Free Productivity: David Allen – Penguin Books
7. Lifelong Creativity – An Unending Quest: Pradip N Khandwalla, Tata McGraw Hill.
8. Emotional Intelligence: Why It Can Matter More Than IQ: Daniel Goleman, Bantam Books.
9. How to Win Friends and Influence People: Dale Carnegie – Simon & Schuster
10. <https://www.sessionlab.com/blog/team-building-activities/>
11. <https://asana.com/resources/team-building-games>
12. <https://teambuildinghub.com/team-building/activities-games/quick-team-building/>
13. <https://teambuilding.com/blog/team-building-games>

Fundamentals of Business Analytics

4 Hours per week

48 Hours

COURSE OUTCOMES:

After studying this course the students should be able to,

1. Understand analytical applications in practice.
2. Validate sources of data, use statistical resources and apply tools and techniques learnt to solve real time problems.
3. Formulate and manipulate business models, using quantitative methods including spreadsheets and graphical methods, in order to find solutions to real time problems.
4. Become aware about the emerging trends in the world of analytics

COURSE CONTENTS:

Module	Particulars	No of hrs
Module 1	Introduction to Business Analytics: Data, Types of Data- Forms of Data-Evolution of Big Data- Business Analytics -Need for Analytics - Types of Analytics- Importance of Business Analytics in Decision Making- Analytics Process Model-SMART model-Spreadsheet analysis-Internet of Things.	7
Module 2	Technology of Big Data: Overview of DBMS, Data Warehousing: Concepts, Need, Objectives– Relevance of Data Warehousing in Business Analytics-Data Mining-Application of Data Mining- Data Mining Technique- Data Classification- Hadoop Distributed File System- Features of HDFS- MapReduce-Features of MapReduce.	12
Module 3	Data Scientists and Data Visualization: Data Scientists-New Era of Data Scientists -Data Scientist model- Sources of Data scientists- Horizontal Versus Vertical Data Scientists- Retention of Data Scientists- Data Visualization-Types of Data Visualization -Issues in Data Visualization-Tools in data visualization- Data Collection, Sampling and Pre-processing- Types of Data Sources- Sampling-Types of Data Elements-Visual Data Exploration and Exploratory Statistical Analysis-Missing Values-Missing Values- Standardizing Data-Categorization-Weights of Evidence Coding-Variable Selection-Segmentation	12
	Practices of Analytics and Emerging Trends in Big Data: Predictive Analytics- Target Definition-Linear Regression -	

Module 4	Logistic Regression -Decision Trees - Neural Networks -Support Vector Machines-Ensemble Methods -Multiclass Classification Techniques -Evaluating Predictive Models-Descriptive Analytics- Association Rules -Sequence Rules –Segmentation-Survival Analysis- Survival Analysis Measurements-Kaplan Meier Analysis- Parametric Survival Analysis-Proportional Hazards Regression-Extensions of Survival Analysis Models-Evaluating Survival Analysis Models-Social Network Analytics-Social Network Definitions-Social Network Metrics-Social Network Learning-Relational Neighbor Classifier- Probabilistic Relational Neighbor Classifier -Relational Logistic Regression-Collective Inferencing – Egonets- Mobile Analytics- Practices of analytics in - Google-General Electric-Microsoft- Kaggle- Facebook- Amazon. Data for Big Data-Enterprise orientation for Big data –leadership –Targets-Analysts- Other Factors to Consider in Big Data Success-Emerging Technologies in Health Information Systems: Transforming Health in Information Era-Omics Revolution and Personalized Medicine-Genomic Data Integration into Medical Records-Socio- demographic Data for Health Records-Family Health History-Genomics Driven Wellness Tracking and Management System (GO-WELL)- Emerging trends of analytics in Education, Government, Finance & Supply Chain Management.	17
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Skill development:

Course teacher can identify and give the skill development activities.

Books & Materials for Reference:

1. Big Data Black Book, DT Editorial Services, Dreamtech Press,2015.
2. BigDataatWork,ThomasH.Davenport,HarvardBusinessReviewPress,Boston, Massachusetts,2014.
3. AnalyticsinaBigDataWorld,JohnWiley&Sons,Inc.,Hoboken,New Jersey,2014.
4. BigDataandInternetofThings:ARoadmapforsmartEnvironments,NikBessisCiprianDobre Editors, Springer International Publishing Switzerland2014.

II Semester BCom:

Course content:

- 1.1: Office Systems and Procedure
 - 1.2: Office Correspondence
 - 1.3: Financial Accounting – II
 - 1.4: Fundamentals of Organisational Behavior
- or
- Strategic Management

OFFICE SYSTEMS AND PROCEDURE

5 Hours per week

60 Hours

COURSE OUTCOMES:

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

1. To get equipped with the new mechanization in the modern era
2. To get familiarize with record and filing work.
3. To get trained with work simplification and filing system
4. Handling independently the purchase and distribution of stationery.
5. Digital Image creation, editing and exporting.
6. Preparation of Invitation and Brochures
7. Well versed with manipulating effects, drawing grids and moderating shapes.

Module	Particulars	No of hrs
Module 1	Office Systems And Procedure Office System: Meaning and Characteristics. Procedure: Meaning, Objectives of Systems and Procedures, Importance and essentials of successful Office system and procedures, Advantages and Disadvantages. Role of Office Manager in system and procedure.	12
Module 2	Records Management Records Management-Meaning and Importance, Principles of Records Management. Filing: Meaning and definition, Importance and Essentials of Good Filing System. Centralized VS Decentralized Filing	10
Module 3	Office Stationery And Supplies Stationery – Importance of Stationery, Need to Control Office Stationery and Supplies, How to keep down the Stationery Cost, Proper and Careful Selection. Study Procedures, Work Measurement, Motion Study Theory – Laws and Principles of Motion Economy - Advantages of Motion Study - Steps in Time study - Limitations of Time Study, Time and Motion Study Special Characteristics of Office, Work Activity or Work Simplification, Advantages & Limitations of Work Simplification	12
Module 4	ADOBE Photoshop Introduction to Adobe Photoshop, Working with images, Image and Color Modifications, Resizing and Cropping Images, Working With the Pen Tool. Knowing the Layers, Creating Special Effects, Color Adjustments. Photo Collage, Brochure and poster designing, Certificate designing.	14

Module 5	Corel Draw Exploring CorelDraw, Drawing and Designing, Bitmaps versus Vector Graphics, Working with multiple drawings, Selecting, Zooming and Panning objects, Drawing Rectangles Squares, Polygons and Stars. Manipulating objects and text, Formatting objects, Creating Visiting Card, Creating Letterhead with Logo, Designing Birthday Card.	12

Skill Development Activities:

1. Office skills are basic administrative skills that help an office function smoothly.
2. Problem solving or critical thinking skills are integrated.
3. Effective training of designing of brochure, postures, certificates and business cards
4. Practical training on organizing stationery.
5. Drawing up a plan on the office systems and procedures.
6. Passport size photo using Photoshop.

Reference books:

1. R.K.Chopra, Office Management, Himalaya publishing House, NewDelhi.
2. J.C. Denyer, Office Management, The English language Book Society , Tindall.
3. GhoshPashanth, Office Management, Sultan Chand and Sons
4. Adobe Photoshop Basic elements tools by Initimoon
5. Adobe photoshop CS6 on Demand
6. Corel Draw the official guide by Mohammed Ovais Khan
7. Advance Corel Draw Graphic Suite by Guia.

Note: Latest edition of text books may be used.

OFFICE CORRESPONDENCE

5 Hours per week

60 Hours

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

1. To get trained to maximize profit and output in an organization
2. To know to fix the prices of the product
3. To get acquainted about the decision making
4. To become skilled about strategic planning
5. Video creation through graphic designing
6. To share and print advertisement, logos, business cards and presentations

Module	Particulars	No of hrs
Module 1	Office Communication Office Communication- Definition, Importance, Office Communication Cycle. Kinds of Office Communication – Verbal, Non Verbal & Written. Modes of Office Communication, Barriers of Office Communication, Tools of Effective Office Communication	12
Module 2	Office & Business Correspondence Meaning and objectives, Types of Office Correspondence, Importance of Office Correspondence, Centralized and Decentralized Correspondence. Business letters- Importance & Functions, Principles of Drafting Business letters, Structure of Business Letters, Letters on Trade Enquiry, Quotation, Placing Orders, Complaint letters, Status Enquiry Letters. Drafting Resume, Job Application, Appointment Order, Duty Joining Report and Letter of Resignation	12
Module 3	Banking & Government Correspondence Account Opening Letters, Credit letters & Guarantee Documents. Standing Instructions for Payment. Request for Bank Overdraft. General Government Letters. Memorandum, Circulars & Notifications, Press release. Advertisements & Tenders.	12
Module 4	Canva Exploring Design, Templates, Graphs and Charts Font Combinations, Palette Generation, Design Size and Colour Combinations	12
Module 5	Canva Exercises Logos, Posters, Business Cards, Resumes, Presentations	12

Skill Development Activities:

1. Preparation of estimation and imaginary cost sheet.
2. Field work to track financial changes of an organization
3. To develop interpersonal skills, time management, spreadsheet proficiency.
4. Analytical and problem solving skill.
5. To independently design logos, brochures and business cards.

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Reference Books:

1. A guide to Business Correspondence and Communication Skills A.N.Kappor, Sultan Chand Publications
2. Book on business letters by Jack Savage.
3. Echo Swinford (2015) Powerpoint 2016 Pearson Education
4. John Preppernau and Joyce Cox(2010) Powerpoint 2010 Step by Step, Microsoft Publishers
5. Model Business letters and other business documents by Shirley Taylor.
6. Essential business letters, 1500 ways to say it right.

Note: Latest edition of text books may be used.

Financial Accounting - II

5 Hours per week

60 Hours

COURSE OUTCOMES:

After completing the course, the student will be able to

1. Learn about Accounting Standards and Indian Accounting standards.
2. Understand the recent developments in the field of financial accounting.
3. Learn to deal with special transactions and situations while preparing financial statements.

COURSE CONTENTS:

Module	Particulars	No of Hrs
Module 1	Accounting Standards and Recent Developments in Accounting: Accounting Standards - Meaning, Procedure to issue – Applicability Indian Accounting Standards – Meaning – Applicability Recent Trends in Accounting –Computerised Accounting - Big data Analytics, Cloud Computing in Accounting, Accounting with drones.	12
Module 2	Conversion of Single Entry into Double Entry System: Introduction – Meaning – Limitation of Single-Entry System – Differences between Single Entry & Double Entry System Problems on Conversion of Single Entry into Double Entry (preparing Opening Statement of Affairs, Cash Book, Total Debtors Account, Total Creditors Account, Trading & Profit & Loss Account and Balance Sheet).	12
Module 3	Hire Purchase Accounting: Introduction, Meaning of Hire Purchase, Features Terms used – Hire Purchaser, Hire Vendor, Cash Price, Hire Purchase Price, Total Interest, Down Payment & Net Cash Price Accounting for Hire Purchase transactions in the books of Hire Purchaser (when Cash Price and Rate of Interest is given) under Credit purchase with interest method only. Repossession – Complete & Partial	12
Module 4	Departmental Accounts: Meaning, Types of Departments, Advantages, Basis of Allocation of common expenses and income among various departments Departmental Accounts – Columnar Trading & Profit & Loss Account, General Profit & Loss Account and Consolidated Balance Sheet Treatment of Inter Departmental Transfers at Cost and Selling Price.	12
Module 5	Royalty Accounts: Meaning – Types of Royalty. Terminologies – Lessor, Lessor, Minimum Rent,	12

	Short working – Recoupment of Short working. Accounting Treatment in the books of Lessee with opening Minimum Rent Account.	
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Skill Development:

1. Collect a copy of Hire Purchase agreement and examine the various terminologies.
2. Identify a business where royalty accounting is applied.
3. Learn to prepare financial statement with incomplete records using imaginary figure.
4. Know the differences between Accounting Standards and Indian Accounting Standards.

Books for Reference:

1. ICAI Study Materials on Principles & Practice of Accounting, Accounting and Advanced Accounting.
2. SP Iyengar, Advanced Accounting, Sultan Chand & Sons, Vol. 1
3. Advanced Accounting Shukla M.C., Grewal T.S., S Chand, Vol. 1
4. Advanced Accounting, Gupta R.L., Sultan Chand & Sons, Vol. 1
5. Advanced Accounting Jain & Narang, Kalyani Publishers, Vol. 1
6. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
7. B.S. Raman, Financial Accounting Vol. I & II, United Publishers & Distributors.

Note: Latest edition of text books may be used.

Fundamentals of Organisation Behaviour

4 Hours per week

48 Hours

COURSE OUTCOMES:

After completing the course, the student will be able to

1. Create awareness about how organizational behaviour works in an organization and its role and functions.
2. Develop insight with different theories of motivations and strategies to improve motivation in the workplace.
3. Understand group dynamics and demonstrate skills required for working in groups and team building
4. Understand the concepts of Personality and attitude, Perception and motivation,

COURSE CONTENTS:

Module	Particulars	No of Hrs
Module 1	Introduction to Organisational Behaviour: Meaning of Organizations –Importance of organizations- contributing disciplines to the Organizational Behavior- definitions and meaning of Organization Behaviour - Nature and characteristics of Organizational Behaviour- scope/ key elements of organizational behavior- OB Models- Importance of OB- role of managers in OB – Interpersonal, Informational, decisional roles, challenges & opportunities for OB- Limitations of organizational behavior.	12
Module 2	Foundations of Individual Behavior: Factors affecting Individual Behavior. Personality- Characteristics of Personality- Determinants of personality- Personality traits influencing OB. Attitudes -Features of Attitude- components of attitude- attitude formation- major types of work-related attitudes. Job Satisfaction - Ways to Measure Job Satisfaction- Causes & Impacts of job satisfaction.	12
Module 3	Emotions, Perception and Learning: Emotions & Moods - Basic Set of Emotions- Sources of Emotions and Moods- Emotional Labor- Emotional Intelligence - Elements of Emotional Intelligence- OB Applications of Emotions and Moods. Perception - Factors influencing perception - Perceptual Process- Importance of Perception in OB-Perception and Individual Decision Making- Group Organisational decision-making	12

	Learning- Nature of learning- Factors affecting learning- components of learning process.	
Module 4	Motivation and Group Dynamics: Motivation: Concept, importance and theories of motivation. Maslow's Theory of hierarchical needs, Herzberg's two-factor Theory, McClelland's Theory of Needs, Vroom's Theory of Expectancy. Group Dynamics: Meaning of groups and group dynamics, Formation, Characteristics and Types of groups, Group cohesiveness - Factors influencing group cohesiveness - Group decision making process.	12

Skill Development:

1. Visit any organization and make a study on factors affecting perception.
2. Collect Bio-data of Motivational theory Proposers.
3. Visit nearby organization and analyse the Role of Managers.
4. Make a survey on measures followed by organization regarding Job Satisfaction
5. Any other activity relevant to the course.

Reference Books:

6. Organisation Behaviour An Evidence Approach – Fred Luthans McGraw Hill
7. Organisation Behaviour – Stephen P Robins Timorty A Judge
8. Organisation Behaviour by K. Ashwathappa
9. A Text Book of Organisational Behaviour -With Text and cases -CB Gupta- S Chand New Delhi.
10. Personnel Management (Text and Cases) C B Memoria and V.S.P. Rao- Himalaya Publishing House, New Delhi
11. Strategic Management and Organisation Behaviour _ Dr. SumanShetty N, Hyderali, Dr. Ravi M .N and UmeshShetty, Professional Publication.

STRATEGIC MANAGEMENT

4 Hours per week

48 Hours

COURSE OUTCOMES:

At the end of the course students would be able to:

1. Understand the basic concepts and principles of strategic management, analyse the internal and external environment of business
2. Develop and prepare organizational strategies that will be effective for the current business environment
2. Devise strategic approaches to managing a business successfully in a global context

COURSE CONTENTS:

Module	Particulars	No of hrs
Module 1	Introduction to Strategy: Introduction - Meaning and definition, nature and characteristics, scope of strategies and importance of strategy. Strategic intent, characteristics, hierarchy of strategic intent, vision, Mission, goals, objectives and plans. Difference between goals and objectives. Types of strategies - functional strategy, corporate level strategy (grand strategies), Corporate level strategy, operational and generic (cost, leadership, differentiation focus). Strategies for competitive advantage- Porters' model (in brief).	12
Module 2	Strategic Management: Introduction, meaning and definition, features – Scope and importance of Strategic Management - Strategic management process - Limitations of strategic Management. Meaning and definition, characteristics of Strategic decision, strategic decision making process – Advantages and limitations of strategic decision making - Role of top Management in strategic decision making.	12
Module 3	Environmental Analysis: Meaning of Business-features, Concept of Business Environment, Features of Business Environment and Types of business Environment – Internal Environment and External Environment. Internal Environment – Structure, Value System, Core Competencies, Stake holders and Resources. Methods of Internal analysis. External Environment analysis, Micro Environment – employees, suppliers, Customers, Shareholders, General public. Macro Environment – Economic Environment – economic systems, economic policies & economic conditions,	12

	Political and legal, environment - Democracy and totalitarian, constitutional environment- Socio-Cultural Environment. Meaning of Culture, elements of culture, ethics and impact of culture on business – Technological Environment. SWOC and SOAR Analysis	
Module 4	Strategy Formulation and Implementation: Introduction, meaning and need for strategic formulation, process. understanding strategic intent through vision mission - external environmental analysis, organizational (internal)analysis, formulation of corporate level / grand strategies, business level strategies, strategic analysis and choice. Strategy Implementation process - Reasons for Strategy failure- methods to overcome strategy failure (organizational structure, leadership, culture, style). Meaning of Strategic BusinessUnit (SBU) - BCG Matrix.	12

Skill Development Activities:

1. Visit any business organization and collect the information about their vision and mission.
2. Visit any business organization and collect different types of authority followed and also the draw the organizational structure.
3. Visit any manufacturing firm and identify their value system.

Reference Books:

1. Strategic Management -John A Pearce ,Richard B Robinson and AmitaMital - McGraw Hill
2. Strategic Management - AzharKazmi Adela Kazhmi- Mcgraw Hill
3. Strategic Management –The Indian Context – R Srinivasan PHI
4. Strategic management – CB Gupta - S Chand New Delhi
5. Business Environment – Francis Cherunilam – Himalaya Publications
6. Essentials of Business Environment - K Aswathappa- Himalaya publishing House
7. Business Environment – Dr. Vivek Mittal –Excel books
8. Business Environment—Raj Agrawal- Excel books
9. Strategic Management and Organisation Behaviour- Dr. SumanShetty N, Hyderali, Dr. Ravi M .N and UmeshShetty Professional Publication
- 10.Strategic Management and Organisation Behaviour - K.S Adiga
- 11.Strategic Management and Organisation Behaviour - Dr Herald Monis
- 12.Strategic Management and OrganisationalBehaviour – DrUdayachandra P and Dr Praveen KC - Himalaya Publishing House
- 13.Strategic Management and OrganisationalBehaviour - Chandrashekara .K and Dr. Parameshwara- New United Publishers

Curriculum for III Semester B.Com (OM & SP) Curriculum

Course Contents:

3.1 Entrepreneurship and Innovation Management

3.2 Corporate Accounting – I

3.3 Secretarial Management

3.4 Human Resource Management

Or

Strategic Marketing Management

Or

Indian Financial System and Investment Analysis

Or

Indian Accounting Standards – I

Or

Human Resource Analytics

3.5 Digital Marketing

Or

Personal Investment Management

Entrepreneurship and Innovation Management			
Course Code :	B.Com 3.1	IA Marks	20
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	5 Hours		
Total Hours	60	Credits	05
Course Learning Objectives: The objective of the course is to • To Develop an entrepreneurial mindset and proactive problem-solving skills. • To Understand the process of innovation from idea generation to implementation. • To Learn how to identify and evaluate business opportunities in various industries. • □ To Gain practical skills in creating business models and writing business plans			
Module-1 Introduction to Entrepreneurship		10 Hours	
Definition and types of entrepreneurship, Role of entrepreneurs in the economy, Entrepreneurial mindset and characteristics, Process of entrepreneurship development			
Module-2 Opportunity Identification and Business Planning		10 Hours	
Identifying and evaluating business opportunities, Market research and feasibility analysis, Developing a business model, Writing a business plan			
Module-3 Innovation & Creativity in Business and Innovation Management		14 Hours	
Meaning and objectives of innovation. Types of innovation (product, process, business model), Creativity and idea generation techniques Managing innovation in startups and established firms, Role of R&D and technology in innovation. Innovation strategy and culture, Open innovation and collaboration, Innovation metrics and KPIs Case studies of innovative companies			
Module-4 Stress Management		10 Hours	
Meaning & Definition, Causes of stress, Coping with stress. Concept of Counseling-Definitions, Types of Counseling,			
Module-5 Word Processing and MSWord interface		16 Hours	
Meaning of Word Processor, Need and Uses of Word Processing, Advantages and Limitations of Word Processing, Software used for Word Processing. Selecting text and editing text, Formatting text. Bullets and Numbering. Creation of Table and charts.			

Course Outcomes: At the end of the course the student will be able to:	
C01	To collaborate effectively in teams to simulate real-world entrepreneurial environments
C02	To Exhibit leadership and communication skills essential for managing innovation and change.
C03	To Develop and present a comprehensive business plan incorporating innovative strategies.

C04	To identify and evaluate viable business opportunities using market research and feasibility analysis.
C04	Demonstrate an understanding of entrepreneurial concepts, characteristics, and the innovation process.

Reference Books

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Entrepreneurship: Theory, Process and Practice	Donald F. Kuratko	Cengage Learning
2	Innovation and Entrepreneurship	Peter F. Drucker	HarperBusiness
3	Entrepreneurship Development	S.S. Khanka	S. Chand & Company
4	The Innovator's Dilemma	Clayton M. Christensen	Harvard Business Review Press
5	Business Model Generation	Alexander Osterwalder & Yves Pigneur	Wiley
6	The Lean Startup	Eric Ries	Crown Business
7	S.K Bhatia Human Resource Essentials of Human Resource Management by	T.N.Chhabra and Monica S.Chhabra	
8	Basic and Advanced MS Word	Dr.Daziye Kulkarni	
9	Microsoft Word by Labyrnth		
10	Microsoft Word 2019 step by step		

Web links and Video Lectures (e-Resources):

- **Coursera** – [Entrepreneurship Specializations](#)
- **edX** – [Innovation and Entrepreneurship Programs](#)
- **MIT OpenCourseWare** – [Entrepreneurship Courses](#)
[Entrepreneurship & Innovation Section](#)
– <https://www.startupschool.org>
– <https://ecorner.stanford.edu>
[Strategyzer Tool](#)
<https://www.bplans.com>
<https://www.startupindia.gov.in>
NPTEL – [Entrepreneurship Development](#)

CORPORATE ACCOUNTING-I			
Course Code	B.Com 3.2	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	5hrs		
Total Hours	60hrs	Credits	05
Course Learning Objectives: The objective of the course is to • Comprehend the significance, necessity, and management of share underwriting • Understand the approach for calculating profit before incorporation. • Understand the valuation of intangible assets, particularly goodwill. • Understand the valuation of equities. • Prepare the financial accounts of companies in accordance with the Companies Act, 2013, along with current industry practices.			
Module-1 VALUATION OF GOODWILL		10 Hours	
Introduction to Goodwill Valuation: Definition and Significance of Goodwill, Determinants Affecting Goodwill Value, Situations Necessitating Goodwill Valuation.			
Valuation Methods for Goodwill: Average Profit Method, Capitalisation of Average Profit Method, Super Profit Method, Capitalisation of Super Profit Method, Annuity Method			
Module-2 VALUATION OF SHARES		12 Hours	
Introduction to Share Valuation: Definition and Significance of Share Valuation, Necessity for Share Valuation, Determinants Influencing Share Valuation.			
Methods of Share Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of Shares. Specialised Subjects in Valuation: Rights Offerings and the Valuation of Rights Offerings, Valuation of Warrants			
Module-3 UNDERWRITING OF SHARES		12 Hours	
Introduction to Underwriting: Definition of Underwriting, SEBI Regulations Pertaining to Underwriting, Underwriting Commission.			
Underwriter: Roles of an Underwriter, Benefits of Underwriting. Categories of Underwriting: Designated Applications, Undesignated Applications.			
Assessment of Liability in Underwriting Agreements: Fully Underwritten Agreements, Partially Underwritten Agreements, Agreements with Firm Underwriting (including issues), Agreements without Firm Underwriting (including issues)			
Module-4 FINAL ACCOUNTS OF A JOINT STOCK COMPANY		14 Hours	
Preparation of Financial Statements for Companies: Legal Requirements for Financial Statement Preparation, Schedule III of the Companies Act, 2013, IND AS-1: Presentation of Financial Statements. Management of Distinct Items: Tax Deducted at Source (TDS), Advance Tax Payment, Tax Provision, Depreciation, Interest on Debentures. Dividends - Regulations Concerning Dividend Disbursement and Allocation to Reserves. Preparation of Financial Statements: Statement of Profit and Loss (in accordance with Schedule III), Balance Sheet (in accordance with Schedule III)			

Module-5 PROFIT PRIOR TO INCORPORATION	12 Hours
Introduction to Profit Prior to Incorporation: Definition of Profit Prior to Incorporation, Computation of Sales Ratio, Computation of Time Ratio, Computation of Weighted Ratio. Management of Expenditures: Management of Capital Expenditure, Management of Revenue Expenditure. Determination of Pre-Incorporation and Post-Incorporation Profits: Compilation of Statement of Profit and Loss in accordance with Schedule III of the Companies Act, 2013, Compilation of Balance Sheet in accordance with Schedule III of the Companies Act, 2013	

Books for reference:

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi
2. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas PublishingHouse, New Delhi.
3. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, NewDelhi.
4. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
5. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
6. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, InternationalBook House
7. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
8. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw HillEducation

Secretarial Management			
Course Code	B.Com 3.3	IA Marks	20

Course Type (Theory/Practical/Integrated)	Integrated	End SemMarks	80
		Total Marks	100
Teaching Hours/Week	05		
Total Hours	60	Credits	05
Course Learning Objectives: The objective of the course is to 1. Get familiar with Secretarial skills for managing the office. 2. Gain knowledge on the public relationship to deal with the clients. 3. Employ a proactive role in handling job responsibilities within a team environment			
Module-1 Secretarial Management			10
Hours			
Meaning of Secretarial Management, Importance & Characteristics. Skills of a Secretary-Entry level, Mid-level & Senior level secretary skills. Public Relation- Needs & features. Functions and Developments. General principles regarding Income Tax. Auditing and Banking in the Offices.			
Module-2 Handling Of Mail And Postal Services			10
Hours			
Meaning of Mail, Need for establishing inward and outward mail routines, Nature of Mail – E mail and Physical Mail, Types of Mail, Inward Mail, Outward Mail and Inter-departmental Mail, Handling of Inward and Outward Mail, Mechanizing of Mail Services, Mail room Equipment, Postal Services & Services provided by Courier Companies.			
Module-3 Appointments and Travel Arrangements			15
Hours			
Meaning of Appointments, Scheduling Appointments, Duties of Secretary before, during and after Appointment. Modes of travel, How to make railway reservations , Air travel, E-ticket and Paper tickets ☐ Role and selection of travel agency ☐ Hotel reservations ☐ Preparation of itinerary ☐ Organising travel. Tour advance and tour claim. Overseas travel arrangements			
Module-4 Inkscape			10 Hours
Meaning, Characteristics and Importance, Master tools, Edit objects and manage colour, Boolean functions. Tracing , creating clones and adding symbols, Inkscape exercises			
Module-5 INKSCAPE EXERCISES			15 Hours
Interface and Basic Drawing, Drawing Landscapes, Inkscape Deep dive. Logo Designing, Floral designing, Drawing Cup and Saucer.			

Course Outcomes: At the end of the course the student will be able to:	
C01	Capability of the students to work independently on railway ticket reservations
C02	Students will learn to handle inward and outward mails.
C03	Handle independently the auditing and banking in offices
C04	Mastering in designing logos and images.

Reference Books

Sl. No.	Title of the Book	Name of the Author/s
1	The Definitive Personal Assistant & Secretarial Handbook: A Best Practice Guide for All Secretaries, PAs, Office Managers and Executive Assistants	Sue France
2	Administrative Assistant's & Secretary's Handbook	James Stroman
3	Secretarial Practice, 18th Edition	Kuchhal M.C.
4	Office Management and Secretarial Practice	Dr. I M Sahai
5	Office Organisation and Management Including Secretarial Work	Lawrence Robert Dicksee
6	An Introduction to Office Management for Secretaries	Desiree Cox
	The Professional Secretary	J. L. Spencer
	Office Management	Pillai R. S. N

Note: Latest edition of text books may be used.

Web links and Video Lectures (e-Resources):

- <https://www.udemy.com/course/behavioral-finance-the-psychology-of-human-misjudgement/>
- <https://archive.nptel.ac.in/courses/110/105/110105144/>
- <https://www.udemy.com/course/behavioral-finance-the-psychology-of-human-misjudgement/>
- <https://www.udemy.com/course/behavioral-finance-financial-decision-making-and-psychology/>
- <https://www.youtube.com/watch?v=gBRG2apb2Qg>

HUMAN RESOURCE MANAGEMENT			
Course Code	B. Com 3.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	3 Hours		
Total Hours	36	Credits	02
Course Learning Objectives: The objective of the course is: • To learn the effective implementation of Human Resource Planning. • Demonstrate the methods and processes involved in procuring, selecting and training people. • Describe the relevance and process of performance appraisal. • Applying them to real-world scenarios, and developing essential skills for managing people and organisations.			
Module-1 Employment Panning & Forecasting			09 Hours
Objectives of HRP, HRP Process, Problems with HRP, Guidelines to make HRP effective. Job Description and Job Specifications. Sources of Recruitment, E-Recruitment, Alternatives to Recruitment, Recruitment by Government Institution. Selection Procedures, Different Types of Tests, Interview Process, Placement & Induction.			
Module-2 Training			09 Hours
Objectives of Training, Training versus Development, Methods of Training, Concept of Management Development, Principles of Management Development.			
Career Planning: Meaning, Need, Process and Advantages of Career Planning & Development – Steps in Career Development System – Promotion – Transfer – Demotion.			
Module-3 Performance Appraisal			09 Hours
Performance Appraisal – Meaning & Definition, Objectives of Performance Appraisal, Process of Performance Appraisal, Methods of Performance Appraisal – Traditional & Modern Methods, Balanced Scorecard, Essentials of Good Performance Appraisal.			
Module-4 Compensation Management			09 Hours
Components of Compensation - Factors influencing Employee Compensation; external and internal - Challenges in Compensation; Job Based Pay, Skill Based Pay, Competency Based Pay - Concepts of Wage; Minimum, Fair & Living Wages - Objectives of Wage & Salary Administration - Wage Fixation Institution in India; Collective Bargaining, Wage Boards & Pay Commission - Equal pay, Gender pay gap - Recent Trends; Performance Based Pay, Talent Based Pay, Broad Banding, Flexible Pay, Team Based Allowance.			

Course Outcomes: At the end of the course the student will be able to:	
CO1	Understand the key theoretical perspectives, concepts in Human Resource Management (HRM) and its relevance in today's organizations.
CO2	Analyze the role of HR Manager in enhancing organizational effectiveness, employee performance and planning HR aspects as well as applying different recruitment and selection methods.
CO3	Evaluate Employee job performance including different appraisal methods and implementing the different strategies to improve employee job performances.
CO4	Develop effective HRM practices and implementing modern HR techniques and practices in the present organisations.

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher	Edition and Year
1	Human Resources Management	L M Prasad	Sultan Chand & Sons	5th Edition, 2007
2	Human Resource Management: Text and Cases	K. Aswathappa	McGraw Hill	10th Edition, 2023
3	Human Resources Management	Dr. Suman Shetty N and Dr. Ravi M.N.	Professional Books Publishers	First Edition, 2021
4	Essentials of HRM and Industrial Relation	Subba Rao P	Himalaya Publishing House	5 th Edition, 2014
5	Human Resource Management: Text and Cases	Gupta C B	Sulthan Chand & Sons	20 th Edition 2025
6	Huma Resource Management: Text and Cases	Rao V S P	Excel Books	3 rd Edition 2010
7	Human Resource Management	Kanka S S	Sulthan Chand & Sons	2022
8	A Textbook of Human Resource Management	Dwivedi R. S	Vikas Publishing House	10 th Edition, 2009
9	Personnel Management: Human Resource Principles, Concepts, Trends, Emerging Challenges	C. B. Mamoria& V S P Rao	Himalaya Publishing House	31 st Revised Edition 2023
10	Human Resource Management	Gary Dessler & Biju Varrkey	Pearson	16 th Edition 2020
11	Personnel Management & Human Resources	C S Venkataratnam& B. Srivastava	McGraw Hill Publication	2004
12	Human Resource Management	Pravin Durai	Pearson Education	2020
13	Human Resource Management	Biswajeet Pattanayak	PHI Learning	6 th Edition 2020
14	Personnel Management & Industrial Relations	P C Tripathi	Sultan Chand & Sons	22 nd Edition 2013
15	Human Resource Management	Robert L. Mathis, John H.	Cengage Learning	6th Edition, 2010

		Jackson		
16	Human Resource Management	Raymond Noe, John Hollenbeck, Barry Gerhart, Patrick Wright	McGraw-Hill Education	7th Edition, 2009
17	Training and Development in Organizations	Jon M. Werner, Randy L. DeSimone	Pearson Education	7th Edition, 2020
18	Human Resource Management at Work: People Management and Development	Mick Marchington & Adrian Wilkinson	McGraw Hill	2008
19	Principles of Personnel Management	Edwin B. Flippo	McGraw Hill	2 nd Revised Edition 1984
20	Employee Management Mastermind – Manage People Risks, Compensation & HR Technology	Harjeet Khanduja	Zebra Learn Pvt Ltd	2023
21	Generation Z	Corey Seemiller & Meghan Grace	Routledge	1 st Edition 2018
22	Managing Human Resources	Gomez-Mejia Luis R, Balkin David B. and Cardy Robert L.	Prentice Hall India	6 th Edition 2010
23	Human Resource Management	Alan Price	Ceneage Learning	4 th Edition 2011
24	Human Resource Management: A South Asian Perspective	Snell, Bohlander & Vohra	Ceneage Learning	1 st Edition 2010
25	Applied Human Resource Management: Strategic Issues and Experiential Exercises	Kenneth M. York	Sage Publication	1 st Edition 2009
26	Reinventing HRM: Challenges and New Directions	Ronald J. Burke & Cary L. Cooper	Poutledge	1 st Edition 2004

Video Lectures (e – resources)

1. <https://courses.lumenlearning.com/wm-humanresourcesmgmt/>
2. <https://www.whatishumanresource.com/>
3. <https://www.managementstudyguide.com/>
4. <https://hr-guide.com/>
5. <https://www.citehr.com/>
6. <https://www.icmrindia.org/case%20volumes/Case%20Studies%20in%20Human%20Resource%20Management%20Vol%20I.htm>
7. <https://open.umn.edu/opentextbooks/textbooks/71>
8. <https://hbsp.harvard.edu/cases/>
9. <https://www.coursera.org/specializations/human-resource-management>
10. https://onlinecourses.nptel.ac.in/noc20_mg15/preview
11. <https://alison.com/course/introduction-to-modern-human-resource-management->

STRATEGIC MARKETING MANAGEMENT			
Course Code	B.Com 3.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	3 Hours		
Total Hours	36 Hours	Credits	2
Course Learning Objectives: The objective of the course is to - To understand the classical Marketing perspectives and contrasts. - To understand the dynamics of various Environmental factors. - Familiarize the students regarding dimensions of Consumer behavior, New Product Development. - To have an elementary knowledge of Pricing strategies, and other preliminary concepts.			
Unit - 1: Marketing Environment		09 Hours	
Introduction, Nature of Marketing Environment, Kinds of Marketing Environments, Macro Marketing Environment, Micro Environment, Strategies to deal with marketing environment			
Module-2: Consumer Behavior		09 Hours	
Meaning, Consumer Buying Motives, Theories of Consumer Buying Behaviour, Factors Influencing Consumer Behaviour, Types of buying behavior.			
Module-3: New Product Development		09 Hours	
Introduction, Product Development, Stages in New Product Development, Process in product planning & development, Classification of new product, Product Failure, Product Quality Assurance, ISO:9000 Series-Quality Standards			
Module-4: Pricing Strategies		09 Hours	
Introduction, Importance of pricing, Types of pricing decisions, Pricing Decisions and Strategies, Pricing of New Products, Recent Innovation in pricing, Discounts and allowances			

Course Outcomes: At the end of the course the student will:	
1	Students will get the exposure of Marketing.
2	Know the traditional and contemporary aspects in marketing.
3	Comprehend dynamics of various Environment of Marketing, New Product Development, Pricing strategies and so on.
4	Gain insights into day to day marketing.

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher	Edition and Year
1.	Marketing Management	T. N. Chhabra S.K. Grover	Gagan Kapur Dhanpat Rai & Co. (P) Ltd., Delhi	Fourth Edition

2.	Marketing Management Concepts & Cases	Late S.A. Sherlekar Revised by R. Krishnamoorthy	Himalaya Publishing House, Mumbai	Fourteenth Revised and Enlarged Edition - 2016
3.	Marketing Management	Rajan Saxena	McGraw Hill Education (India) Private Limited, Chennai	Sixth Edition - 2016
4.	Marketing Management	Dr. S.P. Bansal	Kalyani Publishers, New Delhi	Seventh Revised Edition - 2014
5.	Marketing Management	Philip Kotler Kevin Lane Keller	Pearson Education	Twelfth Edition
6.	Marketing Management	Dr. Amit Kumar Dr. B. Jagdish Rao	Sahitya Bhawan Publications	Edition - 2023

INDIAN FINANCIAL SYSTEM AND INVESTMENT ANALYSIS			
Course Code	B.Com 3.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	03	Total hours	36
Credits	02		
Course Learning Objectives: The objective of the course is to • Understand the structure of Indian financial system • Analyzethe various financial services in the financial market • Apply the knowledge of Investments in wise Investment decisions			
Module-1 INDIAN FINANCIAL SYSTEM		08 Hours	
Financial system and Securities Market: Financial System – Concept, Securities Market Structure- Structure of money market and capital market — Call money market. Treasury bill market, Commercial bill market including commercial paper and certificate of deposits, Government securities market, Primary and secondary market for securities. Market Participants			
Module-2 FINANCIAL SERVICES AND FINANCIAL INNOVATIONS		12 Hours	
Financial Services- Concept and Role of Financial Services, Mutual fund – meaning , parties to the mutual fund and kinds of Mutual fund schemes. Exchange traded funds- concept and operation of ETF. Credit rating – concept, kinds, methodology and agencies. Venture Capital- concept, stages of VC financing, types. FinTech- concept, Evolution and Importance of FinTech			
Module-3 ELEMENTS OF INVESTMENT		08 Hours	
Investment: Meaning – Characteristics – Importance – Objectives – Factors of Sound Investment – Investment Environment – Investment Media – Principles of Investment – Speculation – Gambling, Difference between investment, speculation, and gambling - Investment Process (Theory)			
Module-4 VALUATION OF SECURITIES		08 Hours	
Concept of Valuation- Equity valuation and Analysis, Bond valuation and Analysis.			

Course Outcomes: At the end of the course the student will be able to:	
CO 1	Understand the structure of the financial markets
CO 2	Comprehend the various financial services and their importance in the financial markets
CO 3	Apply concepts to the real-world scenario

Books for reference

Sl. No.	Title of the Book	Name of the	Name of the	Edition and
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		Author/s	Publisher	Year
1	Investment and Security Markets in India	V A Avadhani	Himalaya Publishing house	Tenth Edition 2017
2	Security Analysis and Portfolio Management	Punithavathy Pandian	Vikas Publishing House	Second Edition 2020
3	Indian Financial Systems	M Y Khan	Tata McGraw Hill	Eleventh Edition 2019
4	Financial Markets and Services	Vasanth Desai	Himalaya Publishing House	2010
5	Financial Markets and Services	K Natrajan E Gordon	Himalaya Publishing House	Eleventh Edition 2016

INDIAN ACCOUNTING STANDARDS - I			
Course Code	B.Com 3.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	03	Total hours	36
Credits	02		
Course Learning Objectives: The objective of the course is to • Comprehend the necessity and advantages of accounting standards • Compile financial statements in compliance with Indian Accounting Standards (Ind AS) • Understand the stipulations of Indian Accounting Standards regarding the recognition, measurement, and disclosure of specific items in financial statements. • Comprehend the Accounting Standards relevant to items excluded from financial statements			
Module-1 INTRODUCTION TO INDIAN ACCOUNTING STANDARDS 10 Hours			
Meaning and Definition of Accounting Standards, Objectives of Accounting Standards, Benefits and Limitations of Accounting Standards, Process of Formulation of Accounting Standards in India, Overview and List of Indian Accounting Standards (Ind AS), Need for Convergence Towards Global Standards. Introduction to International Financial Reporting Standards (IFRS): Features of IFRS, Merits and Demerits of IFRS, Benefits of Convergence with IFRS. Applicability of Ind AS in India			
Module-2 PREPARATION OF FINANCIAL STATEMENTS (IND AS 1) 10 Hours			
Framework for Preparation of Financial Statements, Presentation of Financial Statements as per Ind AS 1. Components of Financial Statements: Statement of Profit and Loss, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Notes to Accounts. Practical Problems on Preparation of: Statement of Profit and Loss, Balance Sheet (As per Schedule III of the Companies Act, 2013)			
Module-3 RECOGNITION, MEASUREMENT, AND DISCLOSURE OF FINANCIAL STATEMENT ITEMS UNDER ACCOUNTING STANDARDS 06 Hours			
Ind AS 16 – Property, Plant, and Equipment. Ind AS 116 – Leases. Ind AS 38 – Intangible Assets. Ind AS 23 – Borrowing Costs. Ind AS 40 – Investment Property. Objectives and Scope of each Standard, Key Definitions under each Standard, Recognition Criteria, Measurement Principles (Initial and Subsequent), Disclosure Requirements, Simple Practical Problems on the above Standards			
Module-4 ACCOUNTING STANDARDS FOR ITEMS NOT APPEARING IN FINANCIAL STATEMENT STANDARDS COVERED 10 Hours			
Ind AS 108 – Segment Reporting, Ind AS 24 – Related Party Disclosures, Ind AS 10 – Events Occurring After the Reporting Period (Balance Sheet Date), Ind AS 37 Provisions, Contingent Liabilities and Contingents Assets. Ind AS 33 Earnings per Share. Objectives and Scope of Each Standard, Key Definitions and Concepts, Recognition and Disclosure Requirements, Importance and Implications for Financial Reporting			

Books for Reference:

- Study material of ICAI
- Indian Accounting Standards by Anil Kumar, Rajesh Kumar and Mariyappa, HPH
- Indian Accounting Standards Made Easy by Miriyala, Ravikanth, Commercial Law Publishers
- IFRS for India by Dr. A. L. Saini, Snow white Publications.

- Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
- IFRS for Finance Executives by Ghosh T P, Taxman Allied Services Private Limited.

Note: Latest edition of books may be used

HUMAN RESOURCE ANALYTICS			
Course Code	B.Com 3.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	03		
Total Hours	36	Credits	2
Course Learning Objectives: The objective of the course is to • Understand the role of Analytics in Human Resource Management • Identify a list of HR metrics relevant to achieve organization's mission or goals • Apply HR analytics to support data driven HR decisions • Impart hands-on experience to analyze and interpret HR data			
Module-1: Introduction and Foundation of HR Analytics(10hours)			
HR Analytics and Changing Role of HR Professionals. Importance and Scope of HR Analytics. Significance of HR Analytics, Benefits and Applications of HR Analytics, Levels of Analysis, Framework and Models of HR Analytics, Aligning HR analytics with Business Strategy and Outcomes.			
Module-2: Data Sources for HR Analytics(8hours)			
Major HR Functions- HRMS/HRIS for HR decision-making – Understanding HR Data: Importance of HR Data, Types and Scales of Data; Methods of Capturing Data, Data Examination & Purification			
Module-3:: HR Metrics for Analytics(10hours)			
Developing Key HR metrics for reporting-HRP metrics- recruitment metrics – training and development metrics- performance appraisal metrics – Talent Management metrics- Employee Engagement metrics-Compensation Management metrics-HR scorecard – HR dashboard Models of HR Analytics			
Module-4: HR Descriptive & Predictive Analytics(8hours)			
Types of Business Analytics-Descriptive, Diagnostic, Predictive & Prescriptive- Tools for HR Analytics- Translating HR Metrics Results into Actionable Business Decisions for Upper Management (Calculation of Mean, Median, Mode, SD, Variance, Standard Error, Range, Kurtosis, Skewness Correlation, Regression for HR data Using Excel Application Exercises, HR Dashboards			

Course Outcomes: At the end of the course the student will be able to:	
CO 1	Understand concept and role HR Analytics
CO 2	Understand various HR Metrics for HR Analytics
CO 3	Application of HR analytics in HR decision making

Books for Reference

Sl.No.	Title of the Book	Name of the Author/s	Name of the Publisher	Edition and Year
1	HR Analytics: Understanding Theories and Applications	Dipak Kumar Bhattacharya	SAGE publications	2017
2	Ramesh Soundarajan&Kuldeep Singh	Winning on HR Analytics	Sage	2017
3	Human Resource Analytics	NishantUppal	Pearson	2021

4	HR Analytics	Rama Shankar Yadav& Sunil Maheshwari	Wiley	2021
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DIGITAL MARKETING			
Course Code	B.Com 3.5	IA Marks	10
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	03		
Total Hours	36	Credits	02
Course Learning Objectives: The objectives of the course is to • Introduce the fundamentals of digital marketing and its evolution. • Explore various digital marketing channels and tools. • Develop skills in content marketing, SEO, SEM, social media, and analytics. • Enable students to create, manage, and evaluate digital marketing campaigns.			
Module-1: Introduction to Digital Marketing		09 Hours	
Meaning and Evolution of Digital Marketing, Traditional Marketing vs. Digital Marketing Components of Digital Marketing Ecosystem, Benefits and Challenges of Digital Marketing Digital Marketing Trends and Career Opportunities.			
Module-2 : Digital Marketing Channels and Strategies		09 Hours	
Meaning, Concept, Importance of Digital Marketing Channels, Website Planning and Development, Content Marketing Strategy, Email Marketing – Planning and Execution, Affiliate and Influencer Marketing, Mobile Marketing and App-based Marketing, Online Reputation Management (ORM)			
Module-3 : Search Engine and Social Media Marketing		09 Hours	
Search Engine Optimization (SEO): On-page and Off-page Techniques, Search Engine Marketing (SEM) and Google Ads, Pay Per Click (PPC) Advertising, Social Media Platforms: Facebook, Instagram, LinkedIn, Twitter, YouTube, Social Media Campaign Planning and Management, Tools for Social Media Management			
Module - 4: Web Analytics and Digital Campaign Planning		09 Hours	
Introduction to Web Analytics (Google Analytics, etc.), Key Metrics: Traffic, Conversion, Bounce Rate, Engagement, ROI Measurement in Digital Marketing, Budgeting and Media Planning for Campaigns, Legal and Ethical Aspects of Digital Marketing			

Course Outcomes: At the end of the course the student will be able to:	
C01	Understand the basics and importance of digital marketing and Identify the key differences and advantages over traditional marketing.
C02	Create and manage content strategies across platforms, Plan and execute email and mobile marketing campaigns.
C03	Gain practical knowledge of SEO and SEM techniques, Design and monitor social media campaigns effectively.
C04	Analyze and interpret data from digital campaigns, Plan and present a digital marketing strategy for a product or service.

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher	Edition and Year
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1	Understanding Digital Marketing	Damian Ryan	Kogan Page	5 th Edition, 2020
2	Marketing 4.0: Moving from Traditional to Digital	Philip Kotler, Hermawan Kartajaya, Iwan Setiawan	Wiley	1 st Edition, 2017
3	Digital Marketing	Dave Chaffey & Fiona Ellis-Chadwick	Pearson Education	7 th Edition, 2019
4	Digital Marketing Essentials	Jeff Larson & Stuart Draper	Stukent	8 th Edition (Digital/Online Textbook), 2023
5	Digital Marketing for Dummies	Ryan Deiss & Russ Henneberry	Wiley	2 nd Edition, 2020
6	Social Media Marketing: A Strategic Approach	Melissa Barker, Donald Barker, Nicholas Bormann, Krista Neher	Cengage Learning	2 nd Edition, 2016
7	The Art of Digital Marketing	Ian Dodson	Wiley	1 st Edition, 2016
8	Digital Marketing Strategy: An Integrated Approach to Online Marketing	Simon Kingsnorth	Kogan Page	3 rd Edition, 2022
9	SEO 2023: Learn Search Engine Optimization	Adam Clarke	Independently published	1 st Edition, 2023

Web links and Video Lectures (e-Resources):

- **Google Digital Garage** – <https://learndigital.withgoogle.com>
- **HubSpot Academy** – <https://academy.hubspot.com>
- Simplilearn – Digital Marketing Full Course: <https://www.youtube.com/watch?v=nU-IIXBWIS4>
- Marketing91 (India-based): <https://www.youtube.com/@Marketing91>
- Coursera – Digital Marketing Specializations: <https://www.coursera.org/specializations/digital-marketing>

Personal Investment Management			
Course Code	B.Com 3.5	IA Marks	10
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	3 Hours		
Total Hours	36	Credits	02
Course Learning Objectives: The objectives of the course are to • Create awareness about various financial products in the market. • Enable the learners to acquire basic knowledge and skills in managing personal investment. • Understand the basics of investment in financial and capital market. • Encourage learners to take up careers in financial planning and Financial Advisory.			
Module-1 Introduction to Investment:		08 Hours	
Savings vs Investment, Objectives of Investment, Principles of Investment: Liquidity, Safety or Security & Profitability or Return, Other Considerations: Tax implications, Rate of Interest & Inflation.			
Module-2 Investment Avenues:		08 Hours	
Term deposits, Insurance Policies, Retirement Plans, Real Estate, Gold and Bullion, Stock market securities & Mutual Funds. Basics of Investment Products – Goals & Time Frame, Assessing Risk Profile, Diversification & Asset Allocation, Capital Market vs Money Market, Market Participants & Stock Return and Risk			
Module-3 Investment in Stock Market Securities:		10 Hours	
Meaning of Stock market securities. How to Invest in Stock market. Stock indices: SENSEX, NIFTY. Risks involved in Stock market investments and Investor protection –SEBI.			
Module-4 Investment in Mutual Funds:		10 Hours	
Meaning of Mutual Funds, Types/classification of Mutual Funds, How to Invest in Mutual Funds, Net Asset Value: Meaning and computation. Benefits of Mutual Fund Investment. Financial Planning, Life Cycle & Personal Budget. Personal Investment Planning and Personal Financial Planning with Case Studies			

Course Outcomes: At the end of the course the student will be able to:	
1	Take up careers in Personal Investment and Financial Planning
2	Set up their own offices for Stock Market and Investment advisory
3	Be aware of the investment products and work in terms of Financial Independence.

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher	Edition and Year
1	Financial Education & Investment	--	NSE Academy	2022

	Awareness			
2	NSDL Primer on Personal Finance	--	NSDL	2 nd Edition - 2022
3	Personal Investment Management	Louis Manoj & Dr Therese Pereira	Louis Publication	1 st Edition 2020
4	Let's Talk Money	Monika Halan	Harper Business	2018
5	Retire Rich: Invest ₹40 a Day	P .V. Subramanyam	TV18 Broadcast Ltd	2019
6	The Money Manual: How to Control Your Budget and Your Finances	Tonya B Rapley	Createspace Independent Publishing Platform	2018
7	The Richest Engineer	Abhishek Kumar	Manjul Publish House	2017
8	Finance for Non-Finance People	Vishal Thakkar	JA Enterprises/ Network 18 Publications	2019
9	Stocks to Riches	Parag Parikh	McGraw Hill Education	2017
10	Value Investing and Behavioural Finance	Parag Parikh	McGraw Hill Education	2017
11	How to Budget & Manage your Money	Rachel Mercer	Independently Published	2020

Web links and Video Lectures (e-Resources):

- Saaṛṭhi App of SEBI can be downloaded for insights into financial planning and investment tips.
- <https://youtu.be/sGrpyFiqNEI?si=HAT8XvKw4Nr01h09> - 11 Financial Rules for Financial Planning and help you retire early.
- https://youtu.be/MabD5R8kRak?si=A0Xn3umJRjeGS_1w - The Ultimate Financial Plan in 10 minutes
- <https://youtu.be/Y4a3I4TjMrc?si=GDrnMdyOlkUfdCFV> - Financial Planning & Personal Budget
- https://youtu.be/CU4l_rs50Kk?si=_b1zUpHQTf7Qfyrz - Steps for Money Management and Financial Planning.
- <https://youtu.be/4j2emMn7Ual?si=UB9W2WY0A-ooVYTQ> - Financial Literacy
- <https://youtu.be/UcAY6qRhlw0?si=-Gkc66rcbW284TJk> - Personal Finance Basics

Curriculum for IV Semester B.Com (OM & SP)

Course Contents:

4.1 Introduction to Sustainable and Ethical E-commerce

4.2 Corporate Accounting – II

4.3 Soft Skills and Personality Development

4.4 Human Resource Development

Or

Sales Promotions & Advertising Strategies

Or

Portfolio and Investment Management

Or

Indian Accounting Standards – II

Or

Marketing Analytics

4.5 Problem Based Learning (PBL) - I

Introduction to Sustainable and Ethical E-commerce			
Course Code	B.Com 4.1	IA Marks	20
Course Type (Theory/Practical/Integrated)	Integrated	End SemMarks	80
		Total Marks	100
Teaching Hours/Week	05		
Total Hours	60	Credits	05
Course Learning Objectives: The objective of the course is to - Understand Key Concepts like e-commerce, including environmental impact, fair labour practices, and responsible sourcing. - Analyze the environmental and social implications of various e-commerce business models, including logistics, packaging, and supply chain management. - Identify and assess strategies businesses can adopt to reduce their environmental footprint and improve ethical standards in online operations. - Examine current regulations, certifications, and shifting consumer expectations driving sustainability and ethics in the digital marketplace.			
Module-1 Introduction to Sustainable and Ethical E-commerce			12 Hours
Definition and scope, Importance in the modern business world, Differences between sustainability and ethics in e-commerce, Key drivers (consumer awareness, regulations, climate change)			
Module-2 Ethical Sourcing and Supply Chain Transparency			12 Hours
Ethical labor practices, Fair trade and local sourcing, Use of block chain for supply chain traceability, Certifications and standards (e.g., B Corp, Fair Trade Certified)			
Module-3 Eco-Friendly Packaging and Shipping			12 Hours
Sustainable packaging materials, Carbon-neutral shipping, Reducing return rates to minimize waste, Logistics innovations (e-bikes, consolidation centers)			
Module-4 Consumer Behavior and Green Marketing			12 Hours
Psychology of sustainable consumption, Avoiding green washing, Transparent communication and storytelling, Role of influencers in ethical commerce			
Module-5 Advance Excel			12 Hours
Transpose Tables, Data Table, Scenarios, Combo Charts, Data analysis, Planning and Dashboard, Adding tables and charts to dashboard, Inserting Hyperlinks, Track Changes			

Course Outcomes: At the end of the course the student will be able to:	
C01	Demonstrate Understanding of Sustainability Principles
C02	Critically Assess E-commerce Models
C03	Apply Ethical Frameworksto real-world e-commerce scenarios.
C04	Design Sustainable Solutions for making online businesses more sustainable and socially responsible.
C05	Communicate the Value of Ethics in E-commerceto stakeholders, including

	consumers and business partners.
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Reference Books

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Sustainable Business and Competitive Strategies: Retail Industry and E-marketing	Ajoy Kumar Dey & Hanna Lehtimäki	Bloomsbury Publishing India Pvt. Ltd
2	Ethical and Sustainable Supply Chain Management in a Global Context	Ulas Akkucuk	IGI Global
3	Advancing SMEs Toward E-Commerce Policies for Sustainability	Rajasekhara Mouly Potluri & Narasimha Rao Vajjhala	IGI Global
4	The Ethical Business Book: A Practical, Non-preachy Guide to Business Sustainability	Sarah Duncan	LID Publishing
5	Green to Gold: How Smart Companies Use Environmental Strategy to Innovate, Create Value, and Build Competitive Advantage	Daniel C. Esty & Andrew S. Winston	Yale University Press
6	E-COMMERCE: AN INDIAN PERSPECTIVE	P.T. Joseph, S.J.	Prentice-Hall India

Web links and Video Lectures (e-Resources):

- <https://www.practicalecommerce.com/examples-of-sustainable-ecommerce>
- <https://www.codebridge.tech/articles/sustainability-in-e-commerce-how-to-build-an-eco-friendly-online-store>
- <https://huedmagazine.com/sustainable-ecommerce-websites-in-india/>
- <https://neilpatel.com/blog/sustainable-e-commerce/>
- <https://www.youtube.com/watch?v=1Pe3FpBvSxk>
- <https://www.youtube.com/watch?v=zCRKvDyyHmI>
- <https://www.youtube.com/watch?v=UvudmVNDc2k>
- <https://www.falconfulfillment.com/blog/e-commerce-sustainability-best-practices/>
- <https://bizcorplaw.com/business-ethics-in-e-commerce/>
- <https://www.paymentsjournal.com/ethical-guidelines-for-the-use-of-e-commerce-data/>

CORPORATE ACCOUNTING-II			
Course Code	B.Com 4.2	IA Marks	20
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	80
		Total Marks	100
Teaching Hours/Week	5hrs		
Total Hours	60hrs	Credits	05
Course Learning Objectives: Upon successful completion of the course, students will be able to			
1. Comprehend the legal regulations and procedures for the redemption of preference shares.			
2. Understand the various techniques of mergers and acquisitions involving joint stock corporations.			
3. Comprehend the procedure of internal reconstruction.			
4. Comprehend the implications and conditions of liquidation, and formulate the liquidator's conclusive financial statement.			
5. Acquire understanding of contemporary advancements in accounting and accounting norms.			
Module-1 REDEMPTION OF PREFERENCE SHARES		12 Hours	
Definitions and Legal Regulations, Treatment of Premium on Redemption. Establishment of Capital Redemption Reserve Account for New Share Issuance for Redemption. Organising Cash Reserves for Redemption, Establishment of the Minimum Quantity of Shares Required for Redemption. Issuance of Bonus Shares, Preparation of Balance Sheet in accordance with Schedule III of the Companies Act, 2013 post-Redemption			
Module-2 MERGERS AND ACQUISITION OF JOINT STOCK COMPANIES		16 Hours	
Amalgamation and Acquisition of Companies: Definition of Amalgamation and Acquisition, Categories of Amalgamation, Amalgamation as a Merger, Amalgamation as a Purchase. Calculation of Purchase Consideration: Lump Sum Method, Net Asset Method, Net Payment Method. Accounting for Amalgamation: Pooling of Interests Method (including issues), Purchase Method (including issues). Accounting Procedures: Journal Entries and Ledger Accounts in the Transferor Company's Records, Journal Entries in the Transferee Company's Records, Preparation of Balance Sheet Post-Merger (in accordance with Schedule III of the Companies Act, 2013).			
Module-3 INTERNAL RECONSTRUCTION OF JOINT STOCK COMPANIES		10 Hours	
Internal Reconstruction and Capital Reduction: Definition of Capital Reduction, Aims of Capital Reduction, Regulations for Share Capital Reduction under the Companies Act, 2013. Methods of Capital Reduction. Journal Entries for Capital Reduction: Accounting for Capital Reduction. Preparation of the Capital Reduction Account and the Balance Sheet post-reduction in accordance with Schedule III of the Companies Act, 2013.			
Module-4 LIQUIDATION OF COMPANIES		12 Hours	
Liquidation of Companies: Definition of Liquidation, Methods of Winding Up, Compulsory Winding Up, Voluntary Winding Up, Winding Up under Judicial Supervision. Essential Elements of Liquidation: Payment Hierarchy during Liquidation, Liquidator's Financial Statement, Liquidator's Compensation. Practical Application: Issues Regarding the Preparation of the Liquidator's Statement of Account.			
Module-5 RECENT DEVELOPMENTS IN ACCOUNTING AND ACCOUNTING STANDARDS		10 Hours	
Recent Advancements in Accounting and Accounting Standards: Global Reporting Initiative (GRI)			

concepts: General disclosure of ESG factors.**Inflation Accounting:** Introduction, meaning, objectives and applications

Course Outcomes: At the end of the course the student will be able to:	
CO 1	Students should be able to understand and apply accounting principles specific to companies
CO 2	Familiarize the analytical skills in corporate accounting.
CO 3	Gain knowledge on recent development in accounting and accounting standards.
CO 4	Apply the knowledge in real life situations

Books for Reference

- Arulanandam& Raman - Corporate Accounting-II, HPH
- Anil Kumar.S Rajesh Kumar.V and Mariyappa B Advanced Corporate Accounting, HPH
- Dr. Venkataraman. R – Advanced Corporate Accounting
- S.N. Maheswari , Financial Accounting, Vikas publishing
- Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP
- RL Gupta, Advanced Accountancy, Sultan Chand
- K.K Verma – Corporate Accounting.
- Jain and Narang, Corporate Accounting.
- Tulsian, Advanced Accounting
- Shukla and Grewal – Advanced Accountancy, Sultan Chand

Soft Skills and Personality Development			
Course Code	B.Com 4.3	IA Marks	20
Course Type (Theory/Practical/Integrated)	Integrated	End SemMarks	80
		Total Marks	100
Teaching Hours/Week	05		
Total Hours	60	Credits	05
Course Learning Objectives: The objective of the course is			
▪ Develop personality through soft skills ▪ Become self-confident individuals by mastering inter-personal and team management ▪ Analyze the tips for team building and conflict resolution. ▪ Navigate Google Drive Files with fluency ▪ Collaborate their projects with the teacher online ▪ Do the research survey easily on Google Forms Generate e-certificate by using Google Slides ▪ Manage Google Classroom effectively by easily sharing their files			
Module-1 Soft Skills And Emotional Quotient		12 Hours	
Introduction to Soft Skills- Definition & Meaning, Emotional Quotient. Importance and Attributes			
Module-2 Emotional Intelligence		12 Hours	
Meaning Of Emotional Intelligence, Components, Consequences of low and high Emotional Quotient, Key skills in building -Self-awareness ,Self-management ,Social Awareness , Relationship Management			
Module-3 Interpersonal Skills		12 Hours	
Introduction to Interpersonal skills , Johari Window – Meaning and Importance, Groups – Difference between group and teams, Team Building: Meaning and Importance, Stages of formation and techniques of building efficient and effective teams, Conflict resolution: Meaning, importance, process, techniques, Problem solving: Meaning, importance, process, techniques			
Module-4 Google Docs		12 Hours	
Creating a Google Account, Accessing Google Drive, Creating new Google Doc file, Text Basics, Formatting Text and adding Hyperlinks, Working with Tables 1.6 Inserting images, Text Box or Shapes			
Module-5 Google Forms		12 Hours	
Setting up a new form or quiz, Answer key and grading, Settings and Preview, Sending Forms, sharing with collaborators, Organizing and analyzing responses by using Google Sheets, Generating E-Certificates CorelDraw exercises			

Course Outcomes: At the end of the course the student will be able to:	
C01	Learning to draft letters independently
C02	Trained to prepare resumes, circulars, job notification and other letters
C03	Field work to track financial changes of an organization

C04	To develop interpersonal skills, time management, spreadsheet proficiency.
C05	Analytical and problem solving skill.
C06	To independently design logos, brochures and business cards.

Reference Books

1. Alex K Dr., Soft Skill, S.Chand Publishing, reprint 2010
 2. Anchukandam Thomas, Kuttianimattathil Jose, Grow Free Live Free, KrishtuJyothi Publications, Bangalore, second revised edition 1998
 3. BatraPromod, Simple ways to manage stress, Think INC, 2000
 4. Bharathi T Dr., Personality Deveelopment, Neelkamal Publications Pvt. Ltd., reprint 2004
 5. Jois PV Dr. –Dynamics of Personality, Vijaya Publishing, Bangalore, 2010
 6. Pekelis V, Realize your Potential, Mir Publishers Moscow, 1st Edition, 1987
 7. Sherfield, Montgomery & Moody, Developing Soft Skills, Pearson Education, 4th Edition, 2005.
 8. Wallace & Masters, Personality Development, South Western Cenage Learning, Reprint 2009.
 9. MithraBarun K. – Personality Development & Soft Skills – Oxford University Press
 10. VermaShalini– Soft Skills for the BPO sector – Pearson
 11. Effective Time Management - Rupa& Co. Calcutta
 12. Khera, Shiv – You Can Win – Macmillan India, New Delhi
 13. Biswajit Das &IpseepaSatpathy – Business Communication & Personality Development – Lessons for Paradigm Change in Personality – Excel Books *
- Steven Holzner and Nancy Holzner, Kindle Edition, A Beginners guide to Google Drive and Docs (Amazon.in)
- Boniface Benedict (December 19, 2020), Google App for Beginners

Note: Latest edition of text books may be used.

HUMAN RESOURCE DEVELOPMENT (Elective II)			
Course Code	B.Com 4.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	02 Hours		
Total Hours	24	Credits	02
Course Learning Objectives: The objective of the course is: 1. Articulate the core principles, concepts of HRD. 2. Analyze the role of HRD in improving individual and organizational performance. 3. Apply HRD strategies like training and development in real-world scenarios. 4. Evaluate effective HRD programs. 5. Demonstrate an understanding of global issues in HRD practices.			
Module-1 Conceptual Framework of HRD			06 Hours
Meaning and Definition of HRD; Functions of HRD; Structure of HRD; HRD Mechanism; HRD and Technology integration (AI, Automation, Digital HR tools); Challenges in HRD.			
Module-2 Design and Implementation of HRD Programs			04 Hours
HRD Process; Designing and developing effective HRD programs; Implementing HRD Programs; Evaluating effectiveness of HRD Programs; Current Practices.			
Module-3 HRD Strategies for Enhancing HR Performance			08 Hours
Employee Counselling and Mental health support; Counselling Programs; Issues in Employee Counselling; Employee Wellness and Health Promotion Program; HR performance and benchmarking, Retention of human resources, Hybrid Work System, Moonlighting (Meaning only).			
Module-4 Globalisation and HRD			06 Hours
Impact of Globalisation on HRD; Diversity of workforce, managing diversity and diversity training, HRD Programs for diverse Employees; Global assignment management – Expatriate and Repatriate support and Development.			

Course Outcomes: At the end of the course the student will be able to:	
CO1	Understand the key theoretical perspectives, concepts, and definitions of Human Resource Development (HRD) and its strategic importance in modern organizations.
CO2	Analyze the role of HRD in enhancing organizational effectiveness, employee performance, and fostering a learning culture.
CO3	Evaluate HRD systems and processes, including their design, implementation, and impact on employee development and organizational success.
CO4	Apply HRD principles and frameworks in real-world scenarios, including needs assessment, program development, and evaluation of HRD initiatives.
CO5	Develop effective HRD programs and interventions, considering contemporary trends such as digital HR tools, AI, automation, and employee wellness.

CO6	Integrate employee empowerment, counselling, mental health support, and diversity and inclusion strategies within HRD initiatives.
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Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Human Resource Development	Subba Rao	Himalaya Publishers
2	Human Resource Development and Management	V. S. P. Rao	Excel Books
3	Human Resource Development: Theory & Practice	Rakesh Kumar Sudan & Minakshi Sharma	New Century Publications
4	Effective Human Resource development	Ajit Kumar Ghoshdr& Ananya Ghosh	Manas Publications
5	Human Resource Development	Uday Kumar Halder	Oxford university Press
6	Strategic Human Resource Development	M. P. Gupta	Sage Publications
7	Future of HRD	T V Rao	Laxmi Publication
8	Strategic Human Resource Development	Kandula Srinivas R	PHI Learning
9	Strategic Human Resource Development	Lyle Yorks	Cengage Learnings
10	Human Resource Development: A Concise Introduction	Jon M. Werner & Randy L. DeSimone	Cengage Learning
11	Human Resource Development	Ronald L. O'Leonard	Pearson Education
12	Foundations of Human Resource Development	Richard A Swanson	Berrett-Koehler
13	Human Resource Development: From Theory into Practice	Eugene Sadler - Smith	Sage Publication Ltd

Web links and Video Lectures (e-Resources):

- <https://hbr.org/topics>
- <https://www.cipd.org/asia>
- <https://www.classcentral.com/course/youtube-human-resource-development-47761>
- https://www.youtube.com/watch?v=sBA_5KbwfC4
- <https://www.youtube.com/watch?v=bBGvDuiW-M>
- <https://www.youtube.com/watch?v=l59ff73Kg0k>
- <https://www.shrm.org/in/foundation>
- <https://www.ahrd.org/>
- <https://archive.nptel.ac.in/courses/109/105/109105121/>
- <https://www.youtube.com/watch?v=b2UZKco-drw>
- <https://avcce.digimat.in/nptel/courses/video/109105121/L51.html>

- https://www.mindluster.com/certificate/14575/Human-Resource-full-explanation-video#google_vignette
- <https://onlinelibrary.wiley.com/journal/15321096>
- <https://www.tandfonline.com/toc/rhrd20/current>

SALES PROMOTION & ADVERTISING STRATEGIES (Elective II)			
Course Code	B.Com 4.4	IA Marks	10
Theory/Practical/Integrated	Theory	End Sem Marks	40
		Total Marks	50
Teaching hours / week	2 Hours.		
Total Hours	24 Hrs.	Credits	02
Course Learning Objectives: 1. To understand the dynamics of various Sales Promotions & CRM. 2. To understand the classical Advertising and their Ethics including Global Marketing. 3. To have an elementary knowledge of Marketing Ethics with Social Responsibilities and Consumer Protection Act. 4. Familiarize the students regarding dimensions of Retail Management.			
Module – 1 Sales Promotion & Customer Relationship Management			06 Hours
Introduction to Sales Promotions, Objectives and Types of Sales Promotion Programmes - Sales Targets: meaning and basics, Methods – Introduction to Customer Relationship Management - Customer Satisfaction & Customer Loyalty.			
Module – 2 Advertising & Global Marketing			06 Hours
Advertising: Introduction, Functions & Importance, Types of Advertising, Advertising Copy, Appeal and Layout (Overview), Advertising Ethics. Global Marketing meaning and importance, Global Marketing Strategies.			
Module – 3 Marketing Ethics & Social Responsibilities			06 Hours
Introduction to Marketing Ethics and Social Responsibilities, Impact of marketing actions on consumers and society, Marketing Ethics and their Impact, Consumer Protection: meaning and importance, Consumer protection Act.			
Module – 4 Retail Marketing			06 Hours
Meaning, Features & Importance, Types of retail Marketing, Retail Environment, Retail Mix, Store layout, Types of stores, Point of sale (POS) systems. .			

Course Outcomes: At the end of the course the student will be able to:	
CO 1	Get an exposure of Marketing.
CO 2	Get vast and wide insight of traditional and contemporary aspects in marketing.
CO 3	To understand about dynamics of various aspects of Global Marketing, Sales Promotions, Marketing Ethics, Social Responsibilities, Retail Marketing and so on.
CO 4	To empower the students to gain insights into day to day marketing.

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1.	Marketing Management	T. N. Chhabra S.K. Grover	Gagan Kapur Dhanpat Rai & Co. (P) Ltd., Delhi

2.	Marketing Management Concepts & Cases	Late S.A Sherlekar Revised by R.Krishnamoorthy	Himalaya Publishing House, Mumbai
4.	Marketing Management	Rajan Saxena	McGraw Hill Education (India) Private Limited, Chennai
5.	Marketing Management	Dr. S.P. Bansal	Kalyani Publishers, New Delhi
6.	Marketing Management	Philip Kotler Kevin Lane Keller	Pearson Education
7.	Marketing Management	Dr. Amit Kumar Dr. B. Jagdish Rao	Sahitya Bhawan Publications
8.	Customer Relationship Management	Dr. Manjula A Soudatti	Sankalp Publication

Portfolio and Investment Management (Elective II)			
Course Code	B.Com 4.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	02	Total hours	24
Credits	02		
Course Learning Objectives: The objective of the course is to 1. Understand the various avenues of investment 2. Underline the concept of risk and return and their relevance in trading in securities 3. Apply the knowledge the fundamental analysis and the technical analysis for buying and selling of securities			
Module-1	Avenues of Investment	06 Hours	
Investment Avenues- Meaning and features, Traditional - Bank deposits, PPF, NSC, Postal schemes, Market Based schemes- Shares, Debentures, Mutual Fund, ETF s, Real Assets- Real estate, Gold and precious metals.			
Module-2	Fundamental Analysis and Technical Analysis	06 Hours	
Fundamental analysis- EIC framework- Economy, Business cycles, Industry analysis and Company analysis Technical Analysis- Concept, Dow theory, Charts- types, Trend and Trend Reversal patterns, Mathematical indicators- Moving averages, ROC, RSI and Market indicators.			
Module-3	Risk and Return	06 Hours	
Risk and Return – Concept and calculation of risk and return. Portfolio Risk and Return: Expected return on the portfolio, Calculation of Portfolio Risk and Return.			
Module-4	Portfolio Management	06 Hours	
Portfolio Management: Meaning, Objectives, process of portfolio management, Selection of securities and Portfolio analysis. Construction of optimal portfolio using Sharpe’s Single Index Model.			

Course Outcomes: At the end of the course the student will be able to:	
CO 1	Understand the various avenues of investment
CO 2	Analyse the Risk and return in building an efficient portfolio
CO 3	Apply concepts to the real-world scenario

Books for Reference

Sl. No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Investment	William Sharpe, Alexander Gordon, Jeffery Bailey	Prentice Hall
2	Security Analysis and Portfolio Management	Punithavathy Pandian	Vikas Publishing House
3	Investment Analysis and Portfolio Management	Prasanna Chandra	Tata McGraw Hill
4	Security Analysis and Portfolio Management	Kevin S	PHI, New Delhi

Indian Accounting Standards – II (Elective II)			
Course Code	B.Com 4.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Theory	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	02	Total hours	24
Credits	02		
Course Objectives: The objectives of the course is to 1. Understand the necessary disclosures in financial statements. 2. Comprehend the most recent stipulations of measurement-based accounting rules. 3. Understand the accounting and reporting of financial instruments 4. Examine the revenue recognition accounting standard			
Module-1 Consolidated Financial Statements (Indian Accounting Standard 110) 06 Hours			
Definition and Significance of Consolidated Financial Statements, Concepts of Parent Company and Subsidiary Company, Procedures for Preparing Consolidated Financial Statements. Treatment of: Capital Profit and Revenue Profit, Non-controlling Interest, Goodwill or Capital Reserve, Unreleased Profit, Mutual Indebtedness.			
Module- 2 Disclosures in the Financial Statements 06 Hours			
Ind AS 19 – Employee Benefits, Ind AS 34 - Interim Financial Reporting, Ind AS 102 – Share-based Payment. Goals and Parameters of Each Standard, Fundamental Definitions and Concepts.			
Module-3 Valuation According to Accounting Principles 06 Hours			
Ind AS 8 - Accounting Policies, Changes in Accounting Estimates and Errors, Ind AS 20 - Accounting for Government Grants and Disclosure of Government Assistance, Ind AS 36 Impairment of Assets.			
Module-4 Revenue-Centric Accounting Standards 06 Hours			
Ind AS 115 Revenue from Contracts with Customers, Ind AS 113 Fair Value Measurement. Fundamental Concepts and Definitions Pertaining to Revenue Recognition and Fair Value Identification of Contracts and Revenue Recognition in accordance with Ind AS 115, Fair Value Measurement.			

Course Outcomes: At the end of the course the student will be able to:	
CO 1	Equip students with the ability to apply these standards in preparing financial statements, understand their objectives and formulation process, and compare them with international standards.
CO 2	They should also be able to analyze the impact of Ind AS on financial statement disclosures and

	gain a practical understanding of Ind AS-based accounting policies.
CO 3	Apply concepts to the real-world scenario

Books for Reference:

- Study material of ICAI
- Indian Accounting Standards by Anil Kumar, Rajesh Kumar and Mariyappa, HPH
- Indian Accounting Standards Made Easy by Miriyala, Ravikanth, , Commercial Law Publishers
- IFRS for India by Dr.A.L.Saini, Snow white Publications.
- Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
- IFRS for Finance Executives by Ghosh T P, Taxman Allied Services Private Limited.

Note: Latest edition of text books may be used

MARKETING ANALYTICS (Elective II)			
Course Code	B.Com 4.4	IA Marks	10
Course Type (Theory/Practical/Integrated)	Integrated	End Sem Marks	40
		Total Marks	50
Teaching Hours/Week	02		
Total Hours	24	Credits	02
Course Learning Objectives: The objective of the course is to 1. To provide an understanding of Fundamentals of Marketing Analytics 2. To understand the source and nature of Marketing data for Marketing Analytics 3. To understand nature and role of customer and digital marketing analytics for marketing decisions			
Module-1: Introduction to Marketing Analytics			06 Hours
Definition, Need and Scope of Marketing Analytics, Analytics in Various Marketing Functions, Marketing Analytics Vs Marketing Research, Levels in Marketing Analytics, Ethical considerations in Marketing Analytics, Marketing Analytics and Business Intelligence			
Module-2: Summarizing Marketing Data			06 Hours
Summarizing Revenue Data: Specific Period-wise and Product-wise, Demographic Analysis- Analyzing Sales Data by Age, Gender, Income and Location of Customers, Measuring the impact of marketing activities like Advertising on sales-(Use MS Excel as a Tool for conduction of Marketing Analytics)			
Module-3:: Customer Analytics			06 Hours
Metrics for Tracking Customer Experience: Customer Feedback Metrics & Customer Satisfaction Metrics, Customer Loyalty Metrics, Customer lifetime value assessment and its significance- Customer churn and retention analysis			
Module-4: Digital Marketing Analytics			06 Hours
Overview of digital marketing analytics tools, Tracking and analyzing website traffic and engagement, Search engine optimization (SEO) analytics, Pay-per-click (PPC), Advertising Analytics, Social media analytics, E-mail marketing analytics, Mobile app analytics.			

Course Outcomes: At the end of the course the student will be able to:

CO 1	Learn the Concepts of Marketing Analytics and their relevance in business
CO 2	Use MS Excel to deal with Marketing Data at basic level
CO 3	Apply Marketing analytics in Marketing decision making

Books for Reference

Sl.No.	Title of the Book	Name of the Author/s	Name of the Publisher
1	Marketing Analytics	Seema Gupta & Avadhoot Jathar	Wiley
2	Digital Marketing Analytics	Chuck Hermann, Ken Burbary	Que Publishing
3	Marketing Analytics	Mike Grigsby	Kogan Page
4	Measuring Marketing Analytics	Robert Kozielski	Emerald Publishing

IV Semester B.Com Skill Enhancement Course (SEC)

Problem Based Learning (PBL)- I

2 Hours per week with 2 credits

Problem Based Learning (PBL) is an innovative, student-centred approach to learning that emphasizes the development of critical thinking, problem-solving and self-directed learning skills. In this course, students learn by actively engaging with real-world, open-ended problems relevant to their discipline, rather than through passive absorption of content. This course encourages inquiry-based learning and experiential understanding, preparing students to address complex challenges in academic, professional, and societal contexts. The role of the instructor is that of a facilitator and mentor, guiding students through the learning process while fostering independence and lifelong learning skills.

Objective of the course

The course aims to:

- Develop analytical, problem-solving skills
- Provide practical exposure to applying theoretical concepts
- Encourage independent learning, creativity and innovation
- Introduce basic idea of inquiry and documentation

Guidelines for the course

1. The course report has to be prepared by individual student after deciding on the topic in consultation with the supervisor
2. It may be **theoretical, empirical, analytical, case-based, or application-oriented**, depending on the topic chosen
3. Topics should be **from the list provided by the Mangalore University** and approved by the supervisor
4. **Components of the report**
 - The report will be of minimum 10 pages (excluding cover page, certificate, declaration & annexures) and shall include:
 - Title page
 - Certificate and declaration
 - Table of contents
 - Introduction – minimum one page
 - Content of the study -Data/ information collection and analysis (if applicable)
 - Conclusion – minimum one page
 - Annexures and References (if applicable)
 - **Format of the Report**
 - The report shall be prepared in **printed and/or soft copy** as prescribed.

- Length: **Minimum 10 pages** (excluding cover page, certificate, declaration & annexures)
 - Format:- Font: Times New Roman, Font size: 12 (text), 14 (headings), Line spacing: 1.5, Margins: 1 inch on all sides
5. Assessment and Evaluation
- Evaluators – internal or external commerce faculty members
 - Basis for evaluation-Analysis and originality, Quality of report writing and **Presentation and viva-voce**: Each student will compulsorily present the report before the evaluators. Viva-voce is mandatory
 - **Marks allotted :**
 - **Internal Assessment -Continuous evaluation : 10 marks**
 - Evaluation of the Report
 - Work carried out : 20 marks
 - Report Preparation: 10 marks
 - Presentation & viva: 10 marks
6. **Workload:**
- **The workload is 2 hours per week per teacher for the entire semester**
 - **One teacher will supervise maximum up to 40 students per semester**

Learning Outcomes

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

- Identify and analyze real-world problems
- Interpret the results and draw meaningful conclusions
- Prepare structured reports
- Present and defend their work confidently

The PBL syllabus is designed to bridge the gap between theoretical knowledge and practical application. Students work individually, analyze situations, gather and evaluate information, propose feasible solutions, and reflect on outcomes. Through this process, learners develop analytical abilities, creativity, communication skills, and ethical reasoning.

Topics recommended for the study

1. Analysing the financial statements of **Three Companies**(using percentages and basic ratios wherever required)
2. Assessment of Income from Salary of minimum 10 assesseees
3. Analysis of Equity Share Price Movement for **Three companies** for 2 months period – simple statistical tools can be used for analysis
4. Understanding Real Estate Market terminologies and calculation of Built up area and FSI
5. Comparison of Equity Share price with SENSEX/NIFTY for 2 months- simple statistical tools can be used for analysis
6. Analysis of the growth of **Three Mutual Funds** for a period of 5 years- simple statistical tools can be used for analysis
7. Advertisement Analysis – Making of an Advertisement (audio visual)
8. Communication and Soft Skills- preparing presentations on soft skills/ making a video of conducting an interview

9. An enquiry on HR practices in local area business (For example, Time Keeping system, Pay roll, Wage system, incentives, Training and development, appraisal system, etc.)
10. Content Marketing
11. Budget analysis
12. Impact of use of Artificial Intelligence (AI) in everyday life
13. Digital Banking
14. Preparation and analysis of personal budgets for everyday life
15. Preparation and analysis of Cost Sheet of any **Three companies/small industry/any business**

Formats for the report in the following pages...

Title of the report



Report on submitted to Mangalore University in partial fulfilment of the requirement for the completion of the IV semester B.Com Skill Enhancement Course

Submitted by
Name and URN
of II B.Com

Under the supervision of

Name of the supervisor

Designation

Department of Commerce

Name of the College

Full Name of the College

2026

Letter Head of the College

CERTIFICATE

This is to certify that ____**Name of the student**_____ with URN....(reg no) is a bonafide student of IV semester Bachelor of Commerce program of this institute (2024-2027), affiliated to Mangalore University, Mangalore. The report entitled ----- is prepared by him/her under the supervision of **Name of the supervisor, designation, Department of Commerce** in partial fulfilment of the requirement **for the completion of the IV semester B.Com Skill Enhancement Course** of Mangalore University, Mangalore, Karnataka.

H.O.D

Course Supervisor

Dept of Commerce

Principal

DECLARATION

I **(name)**, hereby declare that this report titled **“(topic)”** is my original work and that it has not previously formed the basis for the award of any Diploma, Degree, or any other similar title. This work was done under the supervision of **Name of the supervisor, designation, college**

Signature

URN

Class

Place:

Date:

CERTIFICATE OF COMPLETION

This is to certify that _**Name of the student**_____ with URN....(**reg no**) of II B.Com has completed his/her IV semester Skill Enhancement Course titled _____ under the guidance of _____ and is awarded with(marks out of 40)

Evaluator 1

Evaluator 2

Course Supervisor

**HOD
Dept of Commerce**

Table of contents

SI No	Content	Pg No
	Introduction	
	Data Collected	
	Analysis	
	Conclusion	
	Appendices / Annexures (graphs, charts, questionnaire, interview guide, reports, screenshot of the videos & video links, photos or any other related visuals)	



Govt of Karnataka
Dept of Collegiate and Technical Education

ಸರ್ಕಾರಿ
Gov

(ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾಲಯ)
Ph:0820.2551458

Notes:

1. Semester End Exams will be for 3 hours duration and for 80 marks.
2. Two internal Assessment exams of 1 hour duration for 30 marks each must be conducted.
3. Internal Assessment will be for 20 marks. It encompasses 10 marks for two internal assessment exams (5 marks each), 5 marks for Assignment & 5 marks for Class Test/Course Activity/Quizzes/Workshops, etc.
4. Wherever possible, the teacher must be able to focus more on practical insights rather than just theoretical foundation alone.
5. All the above courses must enhance student productivity and encourage them to take up either fruitful employment or entrepreneurship or higher education of their choice.

Question Paper Pattern**Internal Exams**

Total Marks: 30
Time: 1 hour

Section A

Answer any one of the following

4 * 1 = 4

1. XXXX
2. XXXX
3. XXXX

Section B

Answer any one of the following

10 * 1 = 10

4. XXXX
5. XXXX
6. XXXX

Section C

Answer any one of the following

16* 1 = 16

7. XXXX
8. XXXX

Question Paper Pattern

Semester End Exams

Total Marks: 80

Time: 3 hours

Section A

Answer any four of the following

4*4 =16

1. XXXX
2. XXXX
3. XXXX
4. XXXX
5. XXXX
6. XXXX

Section B

Answer any four of the following

8* 4 = 32

7. XXXX
8. XXXX
9. XXXX
10. XXXX
11. XXXX
12. XXXX

Section C

Answer any two of the following

16*2 = 32

13. XXXX

14. XXXX

15. XXXX

16. XXXX

Question Paper Pattern for 50 Marks Papers

Internal Exams

Time: 1 Hours

Total Marks: 20

Section A

Answer any two of the following

2*2 =4

- ☐ XXXX
- ☐ XXXX
- ☐ XXXX
- ☐ XXXX

Section B

Answer any two of the following

4* 2 = 8

- ☐ XXXX
- ☐ XXXX
- ☐ XXXX
- ☐ XXXX

Section C

Answer any one of the following

8*1= 8

- ☐ XXXX
- ☐ XXXX

Question Paper Pattern for 50 Marks Papers

Semester End Exams

Time: 2 Hours

Total Marks: 40

Section A

Answer any four of the following

2*4 =8

- ☐ XXXX
- ☐ XXXX
- ☐ XXXX
- ☐ XXXX
- ☐ XXXX
- ☐ XXXX

Section B

Answer any four of the following

4* 4 = 16

- XXXX
- XXXX
- XXXX
- XXXX
- XXXX
- XXXX

Section C

Answer any two of the following

$8 \times 2 = 16$

- XXXX
- XXXX
- XXXX
- XXXX
