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**THE NATIONAL COLLEGE**

**AUTONOMOUS**

Jayanagar, Bangalore-560 070

**DEPARTMENT OF COMMERCE**

**UG – Bachelor of Commerce**

**BOARD OF STUDIES**

**Held on: Friday, 28<sup>th</sup> August 2020**

**REVISED**  
**B.COM**  
**SYLLABUS**  
**AS PER**  
**BOS [2020]**

**CBCS PATTERN**

**VI SEMESTER B.COM**

## **CORE PAPERS**

- VI SEMESTER B.COM – INCOME TAX – II
- VI SEMESTER B.COM – PRINCIPLES AND PRACTICES OF AUDITING

## **18B6CIT2 – INCOME TAX – II**

### **Course Objectives:**

1. The Objective of this course is to make the students to understand the competition of Taxable Income and Tax Liability of individuals.
2. These courses deals with computation of capital gains, clubbing of income, set off & carry forward of losses and procedure for assessment: Income Tax Authorities.

### **Learning Outcome:**

- To enable students to understand the computation of Total income and tax liability of an individual Assessee.
- To aid the students to identify and create a tax planning for individuals.

### **Course Contents:**

#### **Unit 1: PROFITS AND GAINS FROM BUSINESS AND PROFESSION 14 Hours**

Meaning and Definition of Business, Profession – Vocation - Expenses Expressly Allowed – Allowable Losses – Expenses Expressly Disallowed – Expenses Allowed on Payment, Basis - Problems on Business relating to Sole Trader and Problems on Profession relating to Chartered Accountant, Advocate and Medical Practitioner.

#### **Unit 2: CAPITAL GAINS**

**14 Hours**

Basis of Charge – Capital Assets – Transfer of Capital Assets – Computation of Capital Gains – Exemptions U/S 54, 54B, 54D, 54EC, 54F– Problems on Capital Gains.

#### **Unit 3: INCOME FROM OTHER SOURCES**

**10 Hours**

Incomes – Taxable under the head Other Sources – Securities – Kinds of Securities – Rules for Grossing Up – Ex-Interest Securities – Cum-Interest Securities – Bond Washing Transactions – Problems on Income from Other Sources.

#### **Unit 4: DEDUCTIONS FROM GROSS TOTAL INCOME**

**08 Hours**

Deductions u/s: 80 C, 80 CCC, 80 CCD, 80 D, 80 DD, 80 E, 80 G, 80 GG, 80 GGA, 80 QQB, 80 U.

**Unit 5: SET-OFF & CARRY FORWARD OF LOSSES AND ASSESSMENT OF  
INDIVIDUALS** **08 Hours**

Meaning – Set-off & Carry forward of losses (Theory only). Computation of Total Income and Tax Liability of an Individual Assessee (Problems – in case of income from salary & house property computed income shall be given).

**Books for Reference:**

1. Dr. Vinod K. Singhania: Direct Taxes – Law and Practice, Taxmann publication.
2. B.B. Lal: Direct Taxes, Konark Publisher (P) ltd.
3. Bhagwathi Prasad: Direct Taxes – Law and Practice, Wishwa Prakashana.
4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Gaur & Narang: Income Tax.
6. B.B. Lal: Income Tax, Central Sales Tax Law & Practice, Konark Publisher (P) Ltd.
7. V.S. Datey: Indirect Taxes, Taxmann Publication.
8. Dr. Sanjeev Kumar: Systematic Approach to Indirect Taxes, Bharath Law House.

## **18B6CPA – PRINCIPLES AND PRACTICE OF AUDITING**

### **Course Objectives:**

Provides working knowledge of auditing and inspection of accounts books of companies, firms etc. It also includes legal provisions in this connection as per the Companies Act in India. As a prerequisite, students should have basic knowledge about company, accounts and audit.

### **Learning Outcome:**

- To provide working knowledge of the framework of auditing system in India.
- To familiarize and educate the students with the concept of auditing in India.
- To enable the students to acquire an understanding of the tools, techniques and procedures of audit.
- To develop an understanding the duties, responsibilities and liabilities of a company auditor.
- To familiarize the students the audit procedure of different types of understandings.

### **Course Contents:**

#### **Unit 1: INTRODUCTION TO AUDITING**

**12 Hours**

Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program, RECENT TRENDS IN AUDITING: Nature & Significance of Tax Audit – Cost Audit – Management audit.

#### **Unit 2: INTERNAL CONTROL**

**12 Hours**

Internal Control: meaning and objectives. Internal Check: meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

**Unit 3: VOUCHING****12 Hours**

Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure.

**Unit 4: VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES****12 Hours**

Meaning and Objectives of verification and valuation – Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

**Unit 5: AUDIT OF LIMITED COMPANIES AND OTHERS****12 Hours**

Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – Professional Ethics of an Auditor. Audit of Educational Institutions – Audit of Insurance Companies- Audit of Co-operative societies.

**BOOKS FOR REFERENCE:**

1. TR Sharma, Auditing.
2. BN Tandon, Practical Auditing.
3. MS Ramaswamy, Principles and Practice of Auditing.
4. Dinakar Pagare, Practice of Auditing.
5. Kamal Gupta, Practical Auditing.
6. P N Reddy & Appannaiah, Auditing.
7. R.G Sexena - Principles and Practice of Auditing

## **ELECTIVE GROUPS**

- I. ACCOUNTING & FINANCE GROUP
- II. ACCOUNTING & HUMAN RESOURCE GROUP
- III. ACCOUNTING & MARKETING GROUP



## 18B6ELA3 — MANAGEMENT ACCOUNTING

### Course Objectives:

Management Accounting is offered as a core paper in the fourth semester. It enables the students to understand analysis and interpretation of financial statements, calculation of ratios and their analysis, preparation of funds flow and cash flow statements, preparation of marginal cost sheet and also helps the student to prepare management reports for decision making.

### Learning Outcome:

After completion of this course, students will be able to:

- ❖ Understand the tools and techniques used in management accounting.
- ❖ Analyze and interpret the performance of the firm through preparation of comparative and common size statements and trend analyses.
- ❖ Evaluate the financial performance of an organisation using Ratio analysis.
- ❖ Assess the change in and movement of funds and cash in business through preparation of fund flow and cash flow statements.
- ❖ Make use of cost, volume and profit analyses to take managerial decisions.

### Course Content:

#### UNIT 1: INTRODUCTION TO MANAGEMENT ACCOUNTING

**12 Hours**

Management Accounting meaning and definition-objectives - nature and scope-role of Management Accountant - relationship between Financial Accounting and Management Accounting, relationship between Cost Accounting and Management Accounting.

Analysis Of Financial Statements: Types of analysis-Methods of financial analysis-problems on Comparative Statement Analysis -Common Size Statement Analysis and Trend Analysis.

#### UNIT 2: RATIO ANALYSIS

**14 Hours**

Meaning and Definition of Ratio - classification of ratios, uses and limitations - meaning and types of Ratio Analysis - calculation of Liquidity Ratios, Profitability Ratios and Solvency Ratios.

#### UNIT 3: FUND FLOW ANALYSIS

**10 Hours**

Meaning and Concept of Fund-meaning and definition of Fund Flow Statement -uses and limitations of Fund Flow Statement -differences between Cash Flow Statement and Fund Flow Statement -procedure for preparation of fund flow statement-Statement of Changes in Working Capital -Statement of Funds from Operations -Statement of Sources and Applications of Funds -Problems.

**UNIT 4: CASH FLOW ANALYSIS****14 Hours**

Meaning and Definition of Cash Flow Statement -concept of Cash and Cash Equivalents -uses of cash flow statement-limitations of cash flow statement-provisions of IND AS 7 - procedure for preparation of Cash Flow Statement - Cash Flow from Operating Activities - Cash Flow from Investing Activities and Cash Flow from Financing Activities-preparation of Cash Flow Statement according to IND AS7 (Indirect Method only).

**UNIT 5: MANAGEMENT REPORTING****06 Hours**

Meaning of Management Reporting, requirements of a Good Reporting System - principles of Good Reporting System - kinds of Reports-drafting of reports under different situations.

**BOOKS FOR REFERENCE**

1. Dr. S N Maheshwari, Management Accounting
2. Saxena, Management Accounting
3. SudhindraBhat, Management Accounting
4. Dr. S N Goyal and Manmohan, Management Accounting
5. B S Raman, Management Accounting
6. Sharma and Gupta, Management Accounting
7. M Muniraju and Ramachandra, Management Accounting
8. PN Reddy & Appanaiaha, Essentials of Management Accounting
9. J Made Gowda, Management Accounting

## **18B6ELA4 — IFRS (IND – AS)**

### **Course Objectives:**

To impart a basic understanding of application of IFRS in the financial reporting practices in globalize and turbulent business environment.

### **Learning Outcome:**

At the end of the course, Students will be able to develop a conceptual understanding of IFRS and IND AS and the using of standards in financial statements of the organisations.

### **Course Content:**

#### **UNIT 1: IFRS**

**10 Hours**

Meaning, Need for IFRS, IASB, IASB Current Structure, IFRS Due Process, Benefits and limitations of IFRS; Introduction to Indian Accounting Standards (IND - ASs -Converged IFRSs), Accounting Regulations in New Companies Act 2013, IFRSs issued by IASB (1 -17), List of IND - ASs.

#### **UNIT 2: PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS**

**14 Hours**

Framework for the Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards - Meaning of Framework, Purpose and status - Scope - Application -Uses and their information and needs – objectives - Underlying assumptions – Qualitative characteristics – Elements of Financial statements – Recognition and Measurement of the elements of financial statement (Only Theory). Balance sheet, Statement of changes in Equity, Statement of Profit and Loss consolidated financial statements, other comprehensive income as per schedule III of the Companies Act, 2013 – Simple problems on each statement.

#### **UNIT 3: ACCOUNTING FOR ASSETS AND LIABILITIES 10 Hours**

Recognition and Measurement criteria for Investment Property (IND – AS 40) – Borrowing Cost (IND - AS 23) – Provisions, Contingent Assets and Contingent Liabilities (IND - AS 37) – Share Based Payment (IND - AS 102) - Only Theory. Recognition and Measurement for Property, Plant and Equipment (IND - AS 16)

– Intangible Assets (IND - AS 38) – Inventories (IND - AS 2) - Leases (IND - AS 17) – Impairment of Assets (IND -AS 36) -Theory and Simple Problems only.

**UNIT 4: ACCOUNTING FOR GROUPS**

**08 Hours**

Income Taxes (IND - AS 12) – Employee Benefits (IND - AS 19) - Construction contracts (IND - AS 11) - Revenue (IND - AS 18) - Revenue from Contracts with Customers (IND -AS 115).

**UNIT 5: IND – AS**

**12 Hours**

IND - AS on Business Combination, Consolidation and Disclosure - Consolidated Financial Statements (IND - AS 110) – Joint Arrangements (IND - AS 111) – Business Combinations (IND - AS 103) - Related Party Disclosures (IND - AS 24) – Operating Segments (IND - AS 108) – First -time adoption of International Financial Reporting Standards (IND - AS 101) – Financial Instruments: Disclosures (IND - AS 107) – Disclosure of interests in Other Entities (IND - AS 112) – Earning Per Share (IND - AS 33) – Interim Financial Reporting (IND - AS 34) – Insurance Contracts (IND - AS 104) –Theory and Simple Problems only.

**Books for reference:**

1. A Quick Guide to Indian Accounting Standards (Ind - AS) by Chethan N. Patel and BhupendraMantri, Taxmann Publication (P.) Ltd.
2. Students' Guide to Ind ASs – Converged IFRSs by Dr. D.S. Rawat, Taxman Publication (P.) Ltd.
3. IFRS for India, Dr.A.L. Saini, Snow white publications
4. Roadmap to IFRS and Indian Accounting Standards by CA ShibaramaTripathy
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited
6. IFRS: A quick reference guide by Robert J Kirk, Elsevier Ltd

## **18B6ELF3 — CORPORATE FINANCIAL POLICY**

### **Course Objective:**

To expose the student towards corporate financial policies.

### **Learning Outcome:**

- At the end of the course, students will be able to appreciate and articulate the importance of corporate financial policies.
- Students should be able to understand how different aspects have evolved in mergers and acquisitions concepts, valuation of securities etc.,

### **Course Content:**

#### **Unit 1: FINANCIAL POLICY**

**12 Hours**

Meaning – Scope - Interface of Corporate Financial Policy and other Managerial Functions – Decision in Corporate Financing Policy – Debt Financing – Internal Financing - Factors to be considered in formulating Financing Policy – Problems on EPS and Point of Indifference.

#### **Unit 2: COST OF CAPITAL**

**10 Hours**

Meaning and Definition – Significance of Cost of Capital – Types of Capital – Computation of Cost of Capital – Specific Cost – Cost of Debt – Cost of Preference Share Capital – Cost of Equity Share Capital – Weighted Average Cost of Capital – Problems.

#### **Unit 3: CORPORATE FINANCIAL GOALS**

**10 Hours**

Mission - Vision – Profit Maximization - Wealth Maximization – Economic & Business Environment – Sustained Growth Approach – Fund availability – Maximizing Growth - Growth Potential of a Single Product Company - Growth Potential of Multi Product Company.

#### **Unit 4: MERGERS AND ACQUISITIONS**

**12 Hours**

Meaning - Reasons – Types of Combinations - Forms of Merger – Motives and Benefits of Merger – Financial Evaluation of a Merger - Merger Negotiations - Meaning and Significance of P/E Ratio. Problems on Exchange Ratio and Impact of Merger, EPS and Market Price.

#### **Unit 5: CORPORATE VALUATION**

**10 Hours**

Meaning of Corporate Valuation – Methods of Corporate Valuation – Reasons for Corporate Valuation – Different approaches for Corporate Valuation - Valuation of Bonds and Intangible Assets – Valuation of Bonds and Shares – Problems.

### **BOOKS FOR REFERENCE**

1. I M Pandey, Financial management.
2. R P Rustagi, Financial management.
3. J C Vanhorne, Financial management.
4. S.C. Sharam and Monica : Indian Financial System I.K. Intl
5. Dr. Besent Ray, Corporate management.
6. Weston and Brigham, Essentials of Managerial Finance.
7. P N Varshney & D K Mittal: Indian Financial System, Sulthan Chand & Sons
8. E Gardon & K Natarajan: Financial Markets & Services
9. Nishikanta Jha ; Mergers Acquisitions and Corporate Restructurings
10. Sudhindra Bhat ; Corporate Finance.

## **18B6ELF4 — SECURITY ANALYSIS & PORTFOLIO MANAGEMENT**

### **Course Objective:**

This course is offered as a finance elective in the sixth semester. It is tailored to strengthen the business acumen of the students in the areas of finance and investment. Students opting for this elective specialize in the various aspects of investments. Various investment schemes, investment process, return and risk associated with investment, valuation of different securities, security analysis fundamental, derivatives markets and portfolio management strategies etc. As a prerequisite, the students should have basic knowledge about the concepts relating to investment management, various avenues and tax planning methods.

### **Learning Outcome:**

- To inculcate interest in students towards investment science and financial management.
- To enable the students, acquire an understanding of the concept and meaning of investment, the investment process and various investment schemes
- To enable the students to assess and understand the risk associated with investments, valuation of different securities, security analysis process, derivatives markets and portfolio management process
- To develop knowledge in the areas of systematic savings for tax-planning and investment planning
- To acquaint them on various analytical study like security calculations and evaluations of investment schemes and other financial products

### **Course Content:**

#### **Unit 1: INTRODUCTION TO INVESTMENT MANAGEMENT 12 Hours**

Meaning of Investment – Selection of Investment – Classification of Securities – Risk and Uncertainty – Types of Risks – Risk and Expected Return – Measurement of Portfolio Risk – Benefits of Diversification – Investment Strategies – Types of Companies and Stocks – Matrix approach in Investment Decision – Investment Avenues

#### **Unit 2: SECURITY ANALYSIS**

**14 Hours**

Introduction – Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis. Technical Analysis – Dow Theory – Advanced Declined Theory – Chartism Assumptions of Technical Analysis.

#### **Unit 3: MODERN PORTFOLIO THEORY**

**12 Hours**

Introduction – Mean – Variance Model – Capital Market Line – Market Portfolio – Capital Asset Pricing Model – Security Market Line – Beta Factor – Alpha and Beta Coefficient – Arbitrage Pricing Model.

**Unit 4: PORTFOLIO MANAGEMENT**

**10 Hours**

Markowitz Model – Sharpe Model – Jensen and Treynor Model

**Unit 5: GLOBAL MARKETS**

**12 Hours**

Global Investment Benefits - Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds – Relationship between Trends in Global Markets and the Domestic Markets

**BOOKS FOR REFERENCE**

1. Kevin, Investment and Portfolio Management
2. Prasanna Chandra, Investment Analysis and Portfolio Management, Mcgraw-Hill
3. Fischer and Jordan, Security Analysis and Portfolio Management, Prentice Hall
4. Avadhani, Investment Analysis and Portfolio Management, HPH'
5. A.P. Dash : Security Analysis and Portfolio Management I.K. Intl
6. Punithvathy Pandian – Security analysis & portfolio Mgt
7. Preeti Singh - Security Analysis and Portfolio Management
8. Sudhindra Bhat- Security Analysis and Portfolio Management
9. Rohini Singh - Security Analysis and Portfolio Management



## **18B6ELH3 — ORGNISATIONAL CHANGE AND DEVELOPMENT**

### **Course Objective:**

The objective is to enable the students to understand need for Organizational Change and Development and the OD interventions

### **Learning Outcome:**

- The students will able to have a basic knowledge about the organizations, business and business management.
- At the end of the course, the course equips students with tools to effectively manage individuals and groups within organizations and offers a better understanding of organizational culture.

### **Course Content:**

#### **Unit 1: CHANGE MANAGEMENT 10 Hours**

The importance and nature of change. Change and human response. Introducing change effectively: Basic steps, factors influencing change-resistance to change, overcoming resistance to change

#### **Unit 2: ORGANIZATION EFFECTIVENESS 10 Hours**

Organization effectiveness: Concept, problems in measurement of effectiveness. System - level criteria of judging effectiveness.

#### **Unit 3: ORGANIZATIONAL DEVELOPMENT 14 Hours**

The nature of Organizational Development (OD): Assumptions and values. Relevant systems concepts. Action research, OD Interventions: Team interventions, Inter-group interventions, personal, interpersonal and group processes interventions: A descriptive inventory of OD interventions.

#### **Unit 4: OD INTERVENTIONS 10 Hours**

Comprehensive interventions, Structural interventions, Job enrichment and MBO, Conditions for optimal success of OD.

#### **Unit 5: CREATIVITY & INNOVATION 10 Hours**

Creativity & Innovation: Meaning, Need, Components of Creativity & Innovation, Organizational Constraints, Organizational environment for Creativity & Innovation.

### **BOOKS FOR REFERENCE:**

1. Dunnette, M.D. (Ed.) (1976). Handbook of Industrial and Organizational Psychology. Chicago: Rand Mc Nully.
2. French, W.L.; & Bell, C.H. Jr. (1980). Organizational Development. London, Prentice Hall.
3. Herbert, T.T. (1981). Dimensions of Organizational Behavior. London: MacMillan.
4. Khandwalla, P.N. (1988). Organizational effectiveness. In J. Pandey (Ed.)
5. Psychology in India: The State-of-the Art (Vol.3, pp. 97-215). New Delhi: Sage.
6. Luthans, F. (1989). Organizational Behaviour. London: McGraw Hill.
7. Margulies, N.; &Raia, A.P. (1975). Organizational Development: Values, process and technology. New Delhi: Tata McGraw Hill,
8. McGill, M.E. (1977). Organizational Development for Operating Managers. AMACO (a division of American Management Association
9. Pareek, U. &Rao, T.V. (1986). Designing and Managing Human Resources Systems. New Delhi: Oxford.
10. Rudrabasavaraj, M.N. (1977). Executive Development in India. New Delhi: Himalaya Publishing House.
11. Sharma, R.A. (1982). Organizational Theory and Behaviour. New Delhi: Tata McGraw Hill,

## **18B6ELH4 — COMPENSATION MANAGEMENT**

### **Course Objective:**

To enable the students to understand the various aspects of Compensation Management

### **Learning Outcome:**

It familiarizes the students with the legal aspect of compensation and salary administration in India at the end of the course. Also it provides a fundamental understanding of how wage and salary calculation is done, laws relating wages and salary, recent trends relating to that.

### **Course Content:**

#### **UNIT-1: JOB EVALUATION AND PERFORMANCE APPRAISAL**

**10 Hours**

Job Evaluation - Definition - Traditional and New Techniques - Performance Appraisal -Basic concepts - performance standard - Appraisal methods.

#### **UNIT-2: COMPENSATION MANAGEMENT**

**10 Hours**

Compensation - Definition - Classification - Types - Incentives - Fringe Benefits.

#### **UNIT-3: WAGE AND SALARY ADMINISTRATION**

**14 Hours**

Theories of wages - wage structure - wage fixation - wage payment - salary administration. Difference between salary and wages - Basis for compensation fixation- Components of wages - Basic Wages - Overtime Wages - Dearness Allowance - Basis for calculation - Time Rate Wages and Efficiency Based Wages - Incentive Schemes - Individual Bonus Schemes, Group Bonus Schemes - Effect of various labour laws on wages-Preparation of Pay Roll

#### **UNIT- 4: REWARDS AND INCENTIVES**

**10 Hours**

Rewards for Sales personnel - Pay - commission- Performance based pay system - incentives – executives' compensation plan and packages.

#### **UNIT- 5: REGULATORY BODIES FOR COMPENSATION MANAGEMENT**

**10 Hours**

Wage Boards - Pay Commissions - Compensation Management in Multi-National organizations.

### **BOOKS FOR REFERENCE:**

1. Compensation & Reward Management, BD Singh, Excel Books

2. Compensation, Milkovich & Newman, TMH
3. Strategic Compensation, Joseph J. Martocchio, 3rd Edition, Pearson Education
4. Compensation Management in Knowledge based world, Richard I. Anderson, 10th edition, Pearson Education
5. Compensation Management, Er Soni Shyam Singh, Excel Books.
6. Richard Thrope & Gill Homen : Strategic Reward Systems - Prentice-Hall.
7. Thomas. P. Plannery, David. A. Hofrichter & Paul. E. Platten: People, Performance & Pay – Free Press.
8. Michael Armstrong & Helen Murlis: Hand Book of Reward Management – Crust Publishing House.
9. Joseph. J. Martocchio: Strategic Compensation – A Human Resource Management Approach - Prentice-Hall.
10. Edward E. Lawler III: Rewarding Excellence (Pay Strategies for the New Economy) – Jossey -Bass.

## **18B6ELM3— DIGITAL MARKETING**

### **Course Objective:**

This course will enable the students to understand the basics and a conceptual knowledge of understanding the markets, client servicing, segmenting consumers, and creative processes and media strategies with application of recent trends in marketing fields.

### **Learning Outcomes:**

- An overall understanding of Digital Marketing as an effective marketing mix element for marketing products and services.
- Insights into how digital marketing platforms like Facebook, Twitter, YouTube, Pinterest, etc. can be highly effective media at negligible cost.
- Introduction to the basics of Search Engine Optimization (SEO) and Mobile Marketing.

### **Course Content:**

#### **UNIT-1 Digital Marketing- Introduction and Strategic Setup**

**14 Hours**

Evolution of Digital Marketing from traditional to modern era, Opportunities and Challenges, Role of Internet; Current trends, Info-graphics, implications for business & society; Emergence of digital marketing as a tool; Drivers of the new marketing environment; Digital Marketing Framework – ASCOR Model, Critical Success Factors for Digital Marketing, Digital marketing Business models, Customer Behaviour Model – Evolution, Managing Customer Demand, Digital marketing strategy – Digital Marketing Mix & Roadmap and Introduction to Digital Marketing Channels.

#### **UNIT -2 Digital Marketing Mix**

**10 Hours**

Search Engine Advertising: - Pay for Search Advertisements, Ad Placement, Ad Ranks, Creating and Enhancing Ad Campaigns, Evaluating Campaigns Display marketing: - Display Ads – Concepts and Types - Buying Models (CPC, CPM, CPL, CPA) - Targeting Display Ads - Programmable Digital Marketing - Analytical Tools - YouTube marketing.

#### **UNIT- 3 Social Media Marketing: a cost effective strategy –Tools & Plan 12 Hours**

Introduction to social media platforms, penetration & characteristics; Building a successful social media marketing strategy

*Facebook Marketing:* - Business through Facebook Marketing, Creating Advertising Campaigns, Adverts, Facebook Marketing Tools & Insights

*Linkedin Marketing:* - Introduction and Importance of Linkedin Marketing, Framing Linkedin Strategy, Lead Generation through Linkedin, Content Strategy, Analytics and Targeting

*Twitter Marketing:* - Introduction to Twitter Marketing, how twitter Marketing is different than other forms of digital marketing, framing content strategy, Twitter Advertising Campaigns

*Instagram and Snapchat:* - Digital Marketing Strategies through Instagram and Snapchat

#### **UNIT-4 Mobile Marketing:**

**10 Hours**

Mobile Advertising, Forms of Mobile Marketing, Features, Mobile Campaign Development, Mobile Advertising Analytics Introduction to SEO, SEM, Web Analytics, Mobile Marketing, Trends in Digital Advertising– -

Introduction and need for SEO, how to use internet & search engines; search engine and its working pattern, On-page and off-page optimization, SEO Tactics - Introduction to SEM

Web Analytics: - Google Analytics & Google Ad Words; data collection for web analytics, multichannel attribution, Universal analytics, Tracking code.

#### **UNIT-5 Legal and Ethical Issues in Digital Marketing: 08 Hours**

Introduction, Objectives, Need for Digital business legal protection, legal and ethical issues in digital marketing, privacy, digital property, online expression, emerging issues.

#### **BOOKS FOR REFERENCE:**

1. Dr. Ragavendra.K & Shruthi.P – Digital Marketing – Himalayan Publishing House.
2. Prof. Nitin .C Kamath – Digital Social Media Marketing – Himalaya Publishing House.
3. Puneet Singh Bhatia – Fundamentals of Digital marketing – Person.
4. Seema Gupta – Digital marketing – Mc.Graw Hill.

5. Philip Kotler – Marketing - 4.0-Moving From Traditional to Digital – Wiley.

## **18B6ELM4 — LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

### **Course Objective:**

The course focuses to introduce the major building blocks, major functions, major business processes, performance metrics and major decisions in SC networks.

### **Course Outcome:**

1. To render knowledge to students in understanding the holistic approach of SCM
2. To develop the ability to analyze, structure and discuss situations in the field of LSCM and evaluate their complexity
3. It enable the students to figure out the importance of buyer seller relationship incorporating the interpersonal skills

### **Course Content:**

#### **UNIT -1 INTRODUCTION**

**08 Hours**

Meaning, Definition, Features, Functions, Objectives & significance of Logistics.  
Meaning and Definition of Supply Chain Management and Supply chain network.

#### **UNIT- 2 PROCUREMENT**

**14 Hours**

Meaning and definitions of Procurement, purchasing and supply; Distinctions between procurement and purchasing; Organizational cost involved in procurement of goods and services; Stock and Non stock procurements; Direct and indirect procurements; Capital & operational expenditures; service procurement.

#### **UNIT- 3 SOURCING**

**12 Hours**

Meaning and definition of sourcing; Generic Sourcing Process; Stages of Generic Sourcing Process; Distinction between pre-contract and post-contract award stages; Structured Sourcing Process; Need for Structured Sourcing Process.

#### **UNIT-4 PROCUREMENT POLICIES**

**12 Hours**

Policies and Procedures for procurement; Procurement Strategies; Procurement Manuals; Levels of delegated authority; Invoice clearance and payment. Structure of Procurement function – consortium structure; Shared services; Lead buyer Structure; Outsourced Structures.

#### **UNIT-5 PROCUREMENT TECHNOLOGY**

**08 Hours**

IT system in procurement – e-requisitioning, e-catalogues, e-ordering, e-sourcing, e-payment technologies and their impact on purchase to pay system;



Enterprise Resource planning (ERP) technologies; Codes of ethics in procurement – The CIPS code of ethics.

**BOOKS FOR REFERENCE:**

1. S. Chopra and P. Meindl, Supply Chain Management, Prentice Hall.
2. Rahul V. Altekar, 'Supply Chain Management- Concepts and Cases'; Prentice Hall of India, Latest edition.
3. R.B. Handfield and E.L. Nochols, Jr. Introduction to Supply Chain Management. Prentice Hall.
4. Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India.
5. Donald Waters, Logistics an Introduction to Supply Chain Management, PALGRAVE MACMILLAN, New York.
6. Dr. Martin Khan, Sales & Distribution Management.
7. Sunil Chopra & Peter Meinden, Supply Chain Management.

## **SKILL ENHANCEMENT COURSE**

**VI SEMESTER B.COM – PROJECT REPORT & VIVA**

## **PROJECT REPORT & VIVA**

### **Course Objectives/Course Description:**

Project needs to be commenced at the beginning of the fifth semester and to be completed during the sixth semester. It requires research involving collection of primary or secondary data, analysis, compilation and presentation of a specific issue relevant to a topic based on the Elective chosen.

A project report in the prescribed format shall be submitted at the end of sixth semester. Assessment will be based on evaluation of report.

### **Evaluation:**

Presentation – 10 Marks

Research Work – 10 Marks

Project Report – 50 Marks &

Viva–30marks

**ABILITY ENHANCEMENT COMPULSORY COURSE**

**VI SEMESTER B.COM – RESEARCH METHODOLOGY**

# 18B6ARMY — RESEARCH METHODOLOGY

## Course Objectives:

Research Methodology helps the students to accumulate knowledge which are essential for gathering, analyzing and interpretation of the problems confronted by humanity. This paper introduces the nature of Social and Business research, and provides the techniques of research, identification of problem, research design, data collection, sampling, hypothesis, processing, and interpretation of data and preparation of reports. As a prerequisite, students should have a basic knowledge about the concepts relating to research, basic statistics and business.

## Learning Outcome:

- ❖ Provide an overview of the research process.
- ❖ To familiarize the methods and techniques of research.
- ❖ State clearly their research problem and associated research questions arising, including both descriptive and either explanatory or exploratory questions.
- ❖ Conduct a literature review of the concepts comprising the research questions.
- ❖ Set out the main elements of a potential research instrument for testing the hypotheses.
- ❖ Distinguish between quantitative and qualitative approaches and methods.
- ❖ To enhance the student in designing research report.

## Course Content:

### UNIT 1: INTRODUCTION TO RESEARCH

**14 Hours**

Meaning-objectives-Types of Research-Scope of research-Research approaches-Research, Process-Research design-Research methods Vs Research methodology-Steps in research-Problem formulation- Statement of research objective-Exploratory –Descriptive-Experimental Research

### UNIT 2: PROBLEM, AWARENESS AND SELECTION AND RESEARCH DESIGN

**10 Hours**

Steps involved for selection of a topic for research study, components of research problem, Definition of Problem, Evaluation of Problem, review of relevant literature, sources of literature Note Taking. Testing of Hypothesis, Errors in Hypothesis

Research Design: - Meaning, definition, Classification of Research Designs. Importance of Research Plan, Contents of a Research Plan.

### UNIT 3: METHODS OF DATA COLLECTION

**08 Hours**

Observational and survey methods-Field work, plan-Administration of surveys-  
Training field investigators-Sampling methods-Sample size

**UNIT 4: TOOLS FOR COLLECTION OF DATA**

**10 Hours**

Meaning and Importance of data, Sources of data – Primary Sources and Secondary Sources, Methods of collection of Primary and Secondary data. Tools or instruments of data collection– Observation schedule, Interview guide, Interview schedule, Mailed questionnaire, Rating scale, Check list, Opinionative, Document Schedule. Types of Questions – open ended/close ended, Measurement scale – Meaning and types

**UNIT 5: REPORT WRITING**

**06 Hours**

Types of reports, Business, Technical and Academic report writing-Methodology procedure-contents-Bibliography

**Books for Reference:**

1. Krishnaswami, O.R (2012). *Research Methodology*. Mumbai: Himalaya publishing House.
2. Bhandarkar, W. T. (2006). *Methodology and Techniques of Social Research*. Mumbai: Himalaya Publishing House.
3. Trochim, M.K. (2009). *Research Methods*. New Delhi: Sultan Chand.
4. Malhotra, N. K. (2008). *Marketing research: An applied orientation, 5/e*. Pearson Education India.