

UNIVERSITY OF MYSORE
Estd.1916

Vishwavidyanilaya Karyasoudha
Crawford Hall, Mysuru- 570 005

(Re-accredited by NAAC at 'A' Grade)

(NIRF-2023 Ranked 44 in University Category & 71 in Overall Category)

No.: PMEB-1/09/Spl./2023-24

Date: 04-11-2024

NOTIFICATION

Sub.: Minor modification in Syllabus of 5th and 6th Semester of **B.Com.-Hons. (E-Commerce & Digital Marketing)**, **B.Com.-Hons. (Finance & Investment)**, **B.Com.-Hons. (International Accounting & Finance)** courses under Specialized Programmes from the academic year 2024-25-reg.

Ref.: 1. Decision of the BOS Meeting held on 22-07-2024.
2. Decision of the Academic Council meeting held on 22-10-2024.

The Board of Studies in **B.Com.-Hons. (E-Commerce & Digital Marketing)**, **B.Com.-Hons. (Finance & Investment)**, **B.Com.-Hons. (International Accounting & Finance)** (UG) at its meeting held on 22-07-2024 has resolved and recommended modification in the Syllabus of 5th and 6th Semester of **B.Com.-Hons. (E-Commerce & Digital Marketing)**, **B.Com.-Hons. (Finance & Investment)**, **B.Com.-Hons. (International Accounting & Finance)** courses in University of Mysore under specialized/specified programs from the academic year 2024-25 as per NEP-2020.

The Academic Council has also approved the above said proposals at its meeting held on 22-10-2024 and the same is hereby notified.

The modified syllabus of 5th and 6th Semester of **B.Com.-Hons. (E-Commerce & Digital Marketing)**, **B.Com.-Hons. (Finance & Investment)**, **B.Com.-Hons. (International Accounting & Finance)** courses may be downloaded from the University website <https://uni-mysore.ac.in/PMEB/>.

To,

1. The Registrar (Evaluation), University of Mysore, Mysuru.
2. The Dean, Faculty of Commerce, Dept. of Commerce, Hemagangothri, Hassan.
3. Prof. N. Nagaraja, DoS in Commerce, Manasagangothri, Mysuru.
4. The Principal, GETS Academy, # CA-40, Hootagalli Industrial Ares, Near Belavadi Petrol Bunk, Belavadi, Mysuru.
5. The Deputy Registrar/ Asst. Registrar/ Superintendent, Examination Branch, UOM, Mysuru.
6. The PA to Vice-Chancellor/Registrar/Registrar (Evaluation), University of Mysore, Mysuru.
7. Office Copy.


REGISTRAR
REGISTRAR

 University of Mysore
MYSURU - 570 005

Proceedings of the meeting of Special Board of Studies (UG) for Specialized Programmes in B.Com (E-Commerce & Digital Marketing), B.Com (Finance & Investment) & B.Com (International Accounting & Finance) held on 22nd July 2024.

Place: GETS ACADEMY, MYSURU

Time: 2:30pm

Members Present:

Prof. N Nagaraja – Chairman

Dr. Mahesha M B – Member

Ms.Arptha H R - Member

Ms. Achyutha N – Member

Members absent:

Ms.Arshiya Khannum – Member

The Chairman welcomed the members & initiated the Board of Studies meeting by taking a brief note on the current academic year programmes and activities. The following point was discussed and resolved.

- Regulations, Syllabus and methodology of Assessment and Evaluation for B.Com (E-Commerce & Digital Marketing), B.Com (Finance & Investment) & B.Com (International Accounting & Finance) were restructured for Fifth & Sixth Semester in line with NEP -2020 Regulations and a few minor modifications are proposed and agreed.

Chairman concluded the meeting by thanking all the members.

Prof. N Nagaraja

Chairman, BoS

B.Com (E-Commerce & Digital Marketing)

B.Com (Finance & Investment)

B.Com (International Accounting & Finance)

Dr. N. NAGARAJA

Professor

Dept. of Studies in Commerce

University of Mysore

Manasagangothri, Mysuru-570006

Dr. N. NAGARAJA
Professor
Dept. of Studies in Commerce
University of Mysore
Mansagara, Mysore-570006

UNIVERSITY OF MYSURU



Proposed regulation for eight-semester program of B.Com Honors with E-Commerce & Digital Marketing (Specialization)

SYLLABUS AND REGULATIONS AS PER NEP – 2020 FOR B.COM HONORS WITH E-COMMERCE AND DIGITAL MARKETING – SPECIALIZED PROGRAMME

APPLICABLE FROM THE ACADEMIC YEAR 2022-23, Applicable to those students taking admission into First semester B.Com (E-Commerce & Digital Marketing) from Academic Year 2022-23 (This Minor Modification – II, replaces all previous approved SYLLABUS AND REGULATIONS AS PER NEP – 2020 FOR B.COM HONORS WITH E-COMMERCE & DIGITAL MARKETING – SPECIALISED PROGRAMME)

1.0 PROGRAMMES OFFERED:

B.COM (Honors) to those aspiring to become leaders in the field of Management and Commerce. The focus is on creating a talent pool of accounting-centric professionals whose credentials as Professionals in its true sense of term is sacrosanct. The Program is so conceived that it equips the students with a wide range of managerial skills, while building competence in a particular area of business. The Programme ensures that in addition to their regular core courses the students are exposed to all major general commerce and business principles.

The B.COM [Honors] is advanced and progressive 4-year programs, focused on more dominant specializations. Honors programs equip the students with greater dexterity in terms of their value to the industry into which they will ultimately move to.

1.1 VISION:

Commitment to pursue excellence in education, while equipping students with knowledge and skills, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into global assets, with the core values of professionalism, integrity, respect for diversity and continuous learning.

1.2 MISSION:

GETS ACADEMY is dedicated to excellence in performance and committed to provide quality education, opportunities and services that meet the needs of business and also contribute for the society's wellbeing, national development and to meet global competencies.

The institution strives to fulfill its mission to provide educational opportunities to all aspiring youth to excel in life by developing academic excellence, fostering values, creating civic responsibility and building global competencies in a dynamic environment. Environment Protection and Sustainable Development forms the core of its Mission.

1.3 COURSE OBJECTIVES:

1. Our Graduates after successful completion of the program will develop skills and competencies in the area of commerce, management, communication, finance, effective business practices, environment protection and sustainable development.
2. They will be able to lead teams, develop problem solving abilities and decision making capacities.
3. Our students after successful completion of the program will be able to gain insights into the emerging domains and develop interest in lifelong learning
4. The course design ensures that the youth get adequate opportunities to identify, develop their skills and meet the requirements of industry, corporates and the society, nationally and internationally.
5. Driven by one aim – imparting ethical and profound education – GETS ACADEMY has begun its journey with an objective of molding corporate-ready professionals with its specialized programs.
6. Aim to bridge the gap between the corporate expectations and the prevalent strengths of our human resources; we endeavor to help individuals to succeed by transforming knowledge into action.

1.4 PROGRAM OUTCOMES:

- The commitment of imparting profound education reflects in the enlivening infrastructure of our institution, and most importantly, GETS ACADEMY does not market itself as a manufacturer of degree and certificate holders alone, but

also acts as a responsible creator of able professionals:

- With Entrepreneurial Competency and Leadership Ability.
- With the ability to communicate effectively.
- Encourage Analytical and critical thinking abilities for data –driven decision making and forecasting.
- Ability to understand, analyze and communicate global, economic, legal and ethical aspects of business.
- Gain exposure through inter- disciplinary and specialized courses.
- Engage in Research and apply statistical tools and techniques for Problem solving and decision making.
- Integrate knowledge, skill and attitude that can enhance the creativity and personality of students.
- Apply knowledge of theory and practices in problem solving and decision making of business.
- The overarching outcome is to develop knowledgeable, skilled, ethical and well-rounded individuals, who are job ready from day one of passing out from GETS ACADEMY and have the potential to lead their organizations to success.

1.5 CAREER OPPORTUNITIES:

The specialized programs that GETS Academy seeks to provide, will give an overall eclectic dimension to the students to stand out from the rest. The programs have been designed keeping in mind the growing trends and requirements in Commerce and Management domains of life activity.

B.Com (HONORS) students with specializations are being increasingly and eminently sought for by the corporate world, national and international organizations. The attributes of being industry-ready and readily deployable, would be the outcome of the rigorous coaching, training, practice and exposure to live activities, nationally and internationally, would be the hallmark of GETS ACADEMY.

2.0 ELIGIBILITY FOR ADMISSION:

1. Candidates who have passed Two Year Pre University Course of Karnataka State in any discipline or its equivalent (viz., 10+2 of other states, ITI, Diploma etc.) are eligible for admission into FIRST SEMESTER of this programme.
2. Candidates who have qualified with certification by executing exit option after

their second semester of BBA/B Com under NEP – 2020 are eligible for enrolling to third semester of this programme, subject to approval from competent authority/committee such as “Equivalent Committee” or any other such committee formed by University of Mysore, Mysuru.

3. Candidates who are qualified in programmes or courses like Diploma in Commercial Practice, etc... and as per the orders of Government of Karnataka or University of Mysore, Mysuru for time being in force, are eligible for lateral entry into Third Semester of regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, are eligible for enrolling to third semester of this programme, subject to approval from competent authority/committee such as “Equivalent Committee” or any other such committee formed by University of Mysore, Mysuru.

3.0 STRUCTURE OF THE UNDERGRADUATE DEGREE PROGRAMME IN B.COM HONORS:

The Syndicate of the University of Mysore, on being satisfied from the Inspection report submitted by the Inspection team has granted recognition to GETS Academy, Mysuru, under Section 66 of the K.S.U. Act 2000 to offer the following Specified/specialized course, subject to the terms and conditions as declared here under.

B.COM (HONORS) - E-COMMERCE & DIGITAL MARKETING (SPECIALIZATION)

3.1 DURATION OF THE PROGRAM:

The program of study is Four years of Eight Semesters. A candidate shall complete his/her degree within eight academic years from the date of his/her admission to the first semester. The NEP 2020 provides multiple exit options for students as specified below:

EXIT OPTION:

- a) The students who successfully complete ONE year/ 2 Semesters and leave the program, will be awarded Certificate in Commerce.
- b) The students who successfully complete TWO years/ 4 Semesters and leave

the program, will be awarded Diploma in Commerce.

- c) The students who successfully complete THREE years/ 6 Semesters and leave the program, will be awarded Bachelor's Degree in Commerce (B.COM)
- d) An option is given to the students to continue their education to the Fourth year and those who successfully complete FOUR years/ 8 Semesters will be awarded Bachelor's Degree in Commerce (Honors). [B.COM (Honors)]

Note:

Subject to approval from competent authority of University of Mysore, Mysuru, those students who exit with Certification or Diploma or Basic Bachelor Degree shall be eligible to re-enter the Programme at the exit level to complete the programme or to complete the next level. The candidates may have a maximum of two exit options or lateral entries to complete the programme.

3.2 MEDIUM OF INSTRUCTIONS:

The medium of instruction shall be English, (excluding for languages course other than English)

3.3 ATTENDANCE:

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- c. A student who fails to complete the course in the manner stated above shall not be permitted to take the University Examination.
- d. Minimum requirement of 75% of attendance shall not be applicable in case of self-study language course.

3.4 TEACHING AND EVALUATION

M.Com or MBA graduates with B.Com, BBM/B.COM, and BBS as a basic degree from a recognized university are only eligible to teach and to evaluate all the Commerce courses and MCA/B.E. Graduates in the field of Computer Science or those holding E-Commerce & Digital Marketing Certificates from Recognized Professional

bodies are only eligible to teach and to evaluate all the E-commerce & Digital Marketing related courses. Further course which are common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning, Sports/NCC/NSS/Other, etc., shall be thought by respective department faculties.

3.5 SCHEME OF EXAMINATION

There shall be a University examination at the end of each semester. The maximum marks for the university examination in each paper shall be 60 marks for DSC, DSE, Vocational, SEC and OEC.

Internal Assessment 40 marks for DSC, DSE, Vocational, SEC and OEC.

Guidelines for Continuous Internal Evaluation and Semester-End Examination:

The CIE and SEE will carry 40% and 60% weightage each, to enable the course to be evaluated for a total of 100 marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester.

For a course, the CIE and SEE evaluation will be on the following parameters:

Sl. No	Parameters for the Evaluation	Marks
	Continuous Internal Evaluation (CIE)	
1	Continuous & Comprehensive Evaluation (CCE)-(A)	20 Marks
2	Internal Assessment Tests (IAT)- (B)	20 Marks
	Total of CIE (A+B)	40 Marks
3	Semester End examination (SEE) – (C)	60 Marks
	Total of CIE and SEE (A+B+C)	100 Marks
	Note: These parameters are applicable for all courses of this programme for which question papers are set under BoE of B.Com E-Commerce & Digital Marketing), further parameters for those courses of this programme which are common with Regular B.Com Programme of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional Learning, Sports/NCC/NSS, etc., shall be as per the respective BoS or BoE as applicable.	

Continuous Internal Evaluation:

- A. Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course. Before the

start of the academic session in each semester, a faculty member should choose for his/her course, minimum of four of the following assessment methods with 5 marks each (4x5=20 marks).

- Individual Assignments
- Seminars/Class Room Presentations/ Quizzes
- Group Discussions /Class Discussion/ Group Assignments
- Case studies/Case lets
- Participatory & Industry-Integrated Learning/ Industrial visits
- Participation in Seminars/ Academic Events/Symposia, etc.
- Mini Projects/Capstone Projects

B. Internal Assessment Tests (IAT): The IAT will carry a maximum of 20% weightage (20 marks) of the total marks of a course. Under this component, two tests will have to be conducted in a semester for 30 marks each and the same is to be scaled down to 10 marks each.

Internal Assessment Test

Course Code:
Duration: 1 Hour

Name of the Course:
Total Marks: 30

PART-A

Answer any one of the following questions. (1x 5 = 5)

1.
2.

PART- B

Answer any one of the following questions. (1x 10 = 10)

3.
4.

PART- C

Answer any one of the following questions. (1x 15 = 15)

5.
6.

SEMESTER END EXAMINATION (SEE):

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the course shall be conducted after fulfilling the minimum attendance requirement as per the University norms (excluding self-study language course) and irrespective of the marks scored in Continuous Internal Evaluation a student shall take Semester End Examinations. The BOS of the University has prepared the SEE framework and the question paper pattern for SEE is presented below for 60 marks.

PATTERN OF QUESTION PAPER

TIME: 2 ½ HOURS

MARKS: 60

PART – A

Answer any FIVE of the following questions. Each question carries 2 marks.

(5x2= 10)

- 1.....
- 2.....
- 3.....
- 4.....
- 5.....
- 6.....
- 7.....

PART – B

Answer any TWO of the following questions. Each question carries 10 Marks.

(2x10 =20)

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

PART – C

Answer any TWO of the following questions. Each question carries 15 Marks

(2x15=30)

- 12.....
- 13.....
- 14.....
- 15.....

Note: These are applicable for all courses of this programme for which question papers are set under BoE of B.Com- E-Commerce & Digital Marketing, further for those courses of this programme which are common with Regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning, Sports/NCC/NSS, etc., shall be as per the respective BoE.

Board of Examiners and Evaluation:

- i. There shall be a Board of Examiners- B.Com- E-Commerce & Digital Marketing for scrutinizing and approving the question papers and scheme of evaluation constituted by the University
- ii. There will be a single valuation for all papers.

Minimum Marks for Passing:

Candidates have to obtain a minimum of 35% marks in Semester End Examination i.e. 21 marks out of 60 marks of theory examination and 40% in aggregate i.e. total 40 marks out of 100 marks of Semester End Examination and Continuous Internal Evaluation put together for passing in the said course, in case of failure to score the minimum marks of 35% marks in Semester End Examination and 40% in aggregate is said to have not completed the course. The student shall complete the course by re appearing only for Semester End Examination of the course when University of Mysore, Mysuru conducts the Semester End Examination. The student carries the marks already awarded in Continuous Internal Evaluation.

Note: All the provisions pertaining towards conducting of Make Up Examinations for this programme i.e. B.Com -E-Commerce & Digital Marketing Programme shall be same as per the provision laid for regular B.Com Programme under NEP 2020 of University of Mysore Mysuru.

3.6 PROVISIONS PERTAINING TO LANGUAGE COURSE:

All the provisions pertaining to language courses such as the selection of language course during First year of the programme i.e., First & Second semester and during Second year of the programme i.e., Third & Fourth semester, including the provisions of opting/offering for self-study and provision of reading only ONE Language course in a semester by Deaf and Dumb, Spastic, Mentally Retarded and Learning deficiency students and all other related provisions of language course for this programme i.e. B.Com Honors with E-Commerce and Digital Marketing programme shall be same as per the provision laid for regular B.Com programme of University of Mysore, Mysuru.

3.7 PROVISIONS PERTAINING TO COMMON COURSE:

With the objective of mitigating the hardship for the students who aspire to pursue higher education after qualifying this programme, the entire structure of this programme i.e. B.Com -E-Commerce & Digital Marketing Programme Specialized Programme is framed in line with Model NEP 2020 Programme Structure of Karnataka State Higher Education Council, Government of Karnataka and adopted by University of Mysore, Mysuru for its regular B.Com Programme under NEP 2020.

1. All AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e.

B.Com -E- Commerce & Digital Marketing Programme being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, further the syllabus of the respective BoS being offered for regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru shall be applicable for this programme also.

2. As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e., B.Com - E-Commerce & Digital Marketing Programme being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc.... by the respective board(s), same shall be applicable to this programme i.e. "B.Com -E-Commerce & Digital Marketing Programme specialized Programme under NEP 2020" in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect.
3. Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from "B.Com -E-Commerce & Digital Marketing Programme specialized Programme under NEP 2020", shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Art/Science degree programs under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru.

3.8 ANY OTHER ISSUE NOT ENVISAGED SHALL BE RESOLVED BY THE VICE- CHANCELLOR IN CONSULTATION WITH THE APPROPRIATE BODIES OF THE UNIVERSITY.

3.9 WHERE EVER THE REGULATION IS SILENT, THE PROVISIONS OF THE UNIVERSITY SHALL BE APPLICABLE.

PROGRAM STRUCTURE

Proposed Scheme of Teaching and Evaluation for B.Com (Honors)

E-Commerce & Digital Marketing

Semester I								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	TotalMarks	Credits
1	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.COM.1.1	Financial Accounting-I	DSC	3+2+0	60	40	100	4
4	B.COM.1.2	Banking & Insurance	DSC	3+2+0	60	40	100	4
5	B.COM.1.3	E-Commerce	DSC	3+2+0	60	40	100	4
6	B.COM.1.4	Digital Fluency	SEC-SB	1+0+2	25	25	50	2
7	B.COM.1.5	Open Elective-I (To be chosen from across the faculty Arts/Science faculty)	OEC	3+0+0	60	40	100	3
8	B.COM.1.6	Health & Wellness and Yoga (or) Sports/NCC/NSS/R&R(S&G)/Cultural	SEC-VB	1+0+2	25	25	50	2
Sub –Total (A)					420	280	700	25
Semester II								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	TotalMarks	Credits
9	Lang.2.1	Language - I	AECC	3+1+0	60	40	100	3
10	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
11	B.COM.2.1	Financial Accounting II	DSC	3+2+0	60	40	100	4
12	B.COM.2.2	Indian Financial System and Financial Market Operations	DSC	3+2+0	60	40	100	4
13	B.COM.2.3	Digital Marketing	DSC	3+2+0	60	40	100	4
14	B.COM.2.4	Health & Wellness/Social & Emotional Learning	SEC-VB	1+0+2	25	25	50	2
15	B.COM.2.5	Environmental Studies	AECC	3+0+0	30	20	50	3
16	B.COM.2.6	Open Elective-II (To be chosen from across the faculty Arts/Science faculty)	OEC	3+0+0	60	40	100	3
Sub –Total (A)					415	285	700	26
Note: <ol style="list-style-type: none"> Students, who opted for Digital Fluency (2 Credits) in first semester, will study Environmental studies (3 Credits) in the second semester and vice – versa. Students, who opted for Health & Wellness and Yoga (2 Credits) in first semester, will study anyone from Sports/NCC/NSS/Cultural/R&R (2 Credits) in the second semester and vice – versa. Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from B.Com -E-Commerce & Digital Marketing shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Arts/Science degree programmes under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru. As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e. B.Com -E-Commerce & Digital Marketing being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc... by the respective board(s), same shall be applicable to this programme i.e. B.Com -E-Commerce & Digital Marketing in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect. 								
Exit option with Under Graduate Certificate in B.Com -E-Commerce & Digital Marketing (with the completion of courses equal to a minimum of 48 credits), followed by 10 - 12 credit bridge course(s) for two months, including at-least 6-credit job specific internship/apprenticeship to acquire job-ready competencies.								

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
17	Lang.3.1	Language - I	AECC	3+1+0	60	40	100	3
18	Lang.3.2	Language – II	AECC	3+1+0	60	40	100	3
19	B.COM.3.1	Cost Accounting - I	DSC	3+2+0	60	40	100	4
20	B.COM.3.2	Money and banking	DSC	3+2+0	60	40	100	4
21	B.COM.3.3	Computer Applications in Business	DSC	3+2+0	60	40	100	4
22	B.COM.3.4	Artificial Intelligence/Financial Education	SEC-SB	1+0+2	25	25	50	2
23	B.COM.3.5	Open Elective-III (<i>To be chosen from across the faculty Arts/Science faculty</i>) (or) India & Indian Constitution	OEC	3+0+0	60	40	100	3
24	B.COM.3.6	Sports/NCC/NSS/R&R(S&G)/Cultural	SEC-VB	1+0+2	25	25	50	2
Sub –Total (A)					420	280	700	25

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
25	Lang.4.1	Language – I	AECC	3+1+0	60	40	100	3
26	Lang.4.2	Language – II	AECC	3+1+0	60	40	100	3
27	B.COM.4.1	Cost Accounting – II	DSC	3+2+0	60	40	100	4
28	B.COM.4.2	Business Statistics	DSC	3+2+0	60	40	100	4
29	B.COM.4.3	Computerized accounting system	DSC	3+2+0	60	40	100	4
30	B.COM.4.4	NCC/NSS/Culture/Health Wellness/Social & Emotional Learning/Others	SEC-VB	1+0+2	25	25	50	2
31	B.COM.4.5	Sports/NCC/NSS/R&R(S&G)/Cultural	SEC-VB	1+0+2	25	25	50	2
32	B.COM.4.6	Open Elective-III (<i>To be chosen from across the faculty Arts/Science faculty</i>) (or) India & Indian Constitution	OEC (or) AECC	3+0+0	60	40	100	3
Sub –Total (A)					415	285	700	25

Note:

- Students, who opted for Artificial Intelligence (2 Credits) in the third semester, will study Financial Education and Investment Awareness (2 Credits) in fourth semester and vice – versa.
- Students, who opted for Open Elective (3 Credits) in the third semester, will study Indian Constitution (3 Credits) in fourth semester and vice – versa.
- Students, who opted for any one from Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) in the third semester, will study remaining any one from Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) in fourth semester and vice – versa.
- Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from B.Com- E-Commerce & Digital Marketing shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Arts/Science degree programmes under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru.
- Among Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) student cannot opt [internal selection among Sports/NCC/NSS/R&R(S&G)/Cultural] the same course once opted during any of the first four semesters.
- As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e B.Com- E-Commerce & Digital Marketing being common with regular B.Com Programme of University of Mysore, Mysuru under NEP, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc... by the respective board(s), same shall be applicable to this programme i.e. B.Com- E-Commerce & Digital Marketing in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect.

Exit option with Under Graduate Diploma in Commerce in E-Commerce & Digital Marketing (with the completion of courses equal to a minimum of 96 credits), followed by 10 - 12 credit bridge course(s) for two months, including at-least 6-credit jobspecific internship/apprenticeship to acquire job-ready competencies

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
33	B.COM 5.1	Direct Tax	DSC	3+2+0	60	40	100	4
34	B.COM 5.2	Business Research Methods	DSC	3+2+0	60	40	100	4
35	B.COM 5.3	Auditing And IND AS	DSC	3+2+0	60	40	100	4
36	B.COM 5.4	Online Marketing	DSC	3+2+0	60	40	100	4
37	B.COM 5.5	Rural Marketing	DSC	3+2+0	60	40	100	4
38	B.COM 5.6	International Marketing	DSC	3+2+0	60	40	100	4
Sub-Total (A)					360	240	600	24

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
39	B.COM.6.1	Indirect Tax	DSC	3+2+0	60	40	100	4
40	B.COM.6.2	International Business	DSC	3+2+0	60	40	100	4
41	B.COM.6.3	Advertising	DSC	3+2+0	60	40	100	4
42	B.COM.6.4	Market Research and Analytics	DSC	3+2+0	60	40	100	4
43	B.COM.6.5	Service and Social Media Marketing	DSC	3+2+0	60	40	100	4
44	B.COM. 6.6	Project	DSC	3+2+0	60	40	100	4
Sub-Total (A)					360	240	600	24
Exit option with Under Graduate in Commerce in E-Commerce & Digital Marketing (with the completion of courses equal to a minimum of 144 credits)								

Notes:

- One Hour of Lecture is equal to 1 Credit.
- Two Hours of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Tutorial is equal to 2 Hours of Teaching.
- Two Hours of Practical is equal to 1 Credit.
- Two Hours of Practical is equal to 1 Hour of Teaching.
- Practical Classes may be conducted in the Business Lab or in Computer Lab or in Classroom depending on the requirement. One batch of students should not exceed half (i.e. 20 or less than 20 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e. more than 20 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

Acronyms Expanded:

- AECC Ability Enhancement Compulsory Course
- DSC Discipline Specific Core Course
- SEC-SB/VB Skill Enhancement Course-Skill Based/Value Based
- OEC Open Elective Course
- DSE Discipline Specific Elective
- SEE Semester End Examination
- CIE Continuous Internal Evaluation
- L+T+P Lecture + Tutorial + Practical(s)

SEMESTER V

B.Com 5.1: DIRECT TAX

Course Objectives:

- a) Comprehend the procedure for computation of Total Income and tax liability of an individual.
- b) Understand the provisions for determining the residential status of an Individual.
- c) Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits
- d) Compute the income house property for different categories of house property.

Unit 1: Brief History of Income Tax Act, Finance Act:

Scheme of Income Tax, Basic Concepts, Income, Assesse, Person, Assessment Year, Previous Year, Taxable Income, Marginal Rate of Tax- Agricultural Income – Residential Status of Individual, Incidence of Tax (Including Problems)

Unit 2: Income from Salary

Allowance, Perquisites, Provident Fund, Retirement Benefits, Gratuity, Computation of Taxable Salary Income (Problems), Commutation of Pension – Leave Encashment.

Unit 3: Income from House Property

Basis of Charge- deemed ownership – exemption- determination of annual value – Deduction u/s 24 – Computation of Income from House Property.

Unit 4: Income from Business or Profession & Capital Gain

Expenses allowable & inadmissible – General deduction / expenditures u/s 37, computation of taxable income from business – computation of Income from Profession in case of Advocates, Doctors, and Chartered Accountant.

Capital Assets- transfer of capital assets – cost of acquisition – Assets bonus shares –right shares & goodwill – computation of capital gains – long term & short-term gain – Exempted capital gains

Unit 5: Income from other Source

Basis of Chargeability – casual income – winning from lotteries – crossword

puzzles –dividend – family pension – specific allowances – deemed profits – interest on securities – computation of Income from other sources – Taxable Income (Problems).

Books for Reference:

- Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra
- Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi
- Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhia

B.Com 5.2: Business Research Methods

Course Objectives:

The course is envisaged to provide the student the knowledge and skill related to conduct of research related to business. This basic course familiarizes the student with the technicalities of executing a research assignment, in particular the applied research domain.

Unit 1: Introduction to Business Research

Meaning, types, criteria of good research, scientific approach to research in physical and management science, limitations of applying scientific methods in business research problems, ethical issues in business research, research process, problem formulation, preparation of business research plan/proposal.

Unit 2: Business Research Design

Types of business research, Exploratory, Descriptive, and Causal research, Exploratory research: Meaning, suitability, collection, hypothesis, formulation, Descriptive research: Meaning, types of descriptive studies, data collection methods, Causal research: Meaning, various types of experimental designs, types of errors affecting research design.

Unit 3: Data Collection

Primary and Secondary data – Sources – advantages/disadvantages, Data collection Methods – Observations, Survey, Interview and Questionnaire design, Qualitative Techniques of data collection. Measurement and Scaling Techniques: Nominal Scale,

Ordinal Scale, Interval Scale, Rating Scale, Criteria for good measurement, attitude measurement.

Unit 4: Sampling and Hypothesis Testing

Sampling: Meaning, Steps in Sampling process, Types of Sampling – Probability and non-probability Sampling, Techniques, Errors in sampling. Hypothesis: Meaning, Types, characteristics, sources, Formulation of Hypothesis, Errors in hypothesis testing.

Unit 5: Data Analysis

Editing, Coding, Classification, Tabulation, Univariate, Bivariate and multivariate, Analysis, Interpretation.

Books for Reference:

- Research Methodology – C R Kothari- Vishwa Prakashan.
- Business Research Methods- S.N.Murthy/U.Bhojanna- Excel Books.
- Business Research Methods–Donald R. Cooper & Pamela S Schindler,TM

B.Com 5.3: AUDITING AND IND AS

Course Objectives:

- a) Understand the conceptual framework of auditing.
- b) Examine the risk assessment and internal control in auditing
- c) Comprehend the relevance of IT in audit and audit sampling for testing.

Unit 1: Introduction to Auditing

Introduction – Meaning and Definition – Objectives and Scope – Types of Audit – Audit strategy – Audit planning - Audit Programme – Audit evidence.

Unit 2: Risk assessment and internal control

Introduction – Audit risk – Assessment of risk – Internal control – Meaning and Objectives – Materiality risk –Internal Auditing - Internal Check – Meaning and Objectives and Fundamental principles. Internal check with regards to wage payment, cash sales and cash purchases.

Unit 3: Audit Evaluation and Review

Audit documentation – Audit Completion and Review – Audit report – Audit related services- Digital auditing and assurance – Group audits – Audit related services – Assurance engagements – Professional ethics and liabilities of auditors.

Unit 4: Introduction to Indian Accounting Standards

Introduction – Meaning – Need for Convergence towards Global Standards – IFRS – Benefits of Convergence with IFRS – List of Indian Accounting Standards – Conceptual Framework under Ind AS - Applicability of Ind AS in India.

Unit 5: Overview of Indian Accounting Standards

Overview of all Indian Accounting Standards – Recognition, Measurement and Disclosures – Principles and Methods of Income, Expenses, Assets and Liabilities – Problem and Analysis of Annual reports.

Books for Reference:

- ICAI Study Materials on Auditing and Assurance
- B.N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi.
- T.R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra.
- J.M. Manjunatha and others, Auditing and Assurance, HPH.
- Gupta Karnal, Contemporary Auditing, Tata Mc. Graw-Hill, New Delhi.

B.Com 5.4: ONLINE MARKETING

Course Objectives:

- a) Gain knowledge on Online marketing and strategies.
- b) Gain knowledge on email marketing and Content marketing.
- c) Gain knowledge on Social Media Marketing and Web Analytics.
- d) Gain knowledge on YouTube Advertising & Conversions.

Unit1: Introduction to Online Marketing

Fundamentals of Online marketing & its significant - Traditional Marketing v/s Online marketing – Evolution of Online marketing – Key Drivers of Online marketing – Challenges & opportunities of Onlinemarketing – Digital Penetration in the Indian Market – Good practice of Online marketing.

Unit 2: Online marketing Environment Strategy

Micro Environment: – Different components, Market Place, Online Customer, Buyer Behavior, Competitors, and Suppliers.

Macro Environment: Social, Legal, Political, Technological & Economical Factors.

Unit 3: Online marketing Management

Online marketing Mix – Segmentation, Targeting , Positioning – Marketing Automation –

Definition, Advantages, Marketing Automation Software – Digital Consumers &

their buying decision process – Artificial Intelligence in Online marketing.

Unit 4: Online Marketing

Introduction- objectives, limitation, E- Marketing Techniques – online Marketing Domains – online Advertising - E-mail Marketing, types & strategies.

Unit 5: Ethical & Legal Issues

Challenges in Online marketing, Regulatory Framework for Online marketing in India.

Books for Reference:

- a) Understanding Online marketing, Marketing strategies for engaging the digital generation Damian Ryan & Calvin Jones
- b) The Art of Online marketing: The Definitive Guide to Creating Strategic by Ian Dodson
- c) Internet Marketing: a practical approach By Alan Charlesworth
- d) Social Media Marketing: A Strategic Approach by Melissa Barker, Donald I. Barker, Nicholas
- e) F. Bormann, Krista E Nehe

B.Com 5.5: RURAL MARKETING

Course Objectives:

- a) Describe the importance and application of various concepts of rural marketing.
- b) demonstrate the appropriate selection of the segmentation, targeting and positioning strategies along with the environmental factors that influence rural Consumers' buying behavior.
- c) Design a Pricing Strategy that suits the characteristics of rural products and the Stage in the product life cycle.
- d) Formulate the appropriate marketing communication and rural distribution Channel plans to promote and deliver the rural products.
- e) Appraise the recent trends in Rural marketing and the application of digital Technology in rural marketing.

Unit 1: Introduction to Rural Marketing

Concept --- Nature --- Scope --- Significance of Rural Marketing --- Factors contributing to Growth of rural markets --- Components and classification of rural markets --- Rural Market VS Urban Market.

Unit 2: Agricultural Marketing

Concept --- Nature and Types of Agriculture produce --- concept and types of Agricultural Markets --- Marketing channels --- Methods of Sales --- Market functions.

Unit 3: Agricultural Marketing Risks

Marketing agencies --- Marketable surplus --- Characteristics of Scientific Marketing --- Risks involved in marketing --- Types of risks --- Measures to minimize risks --- Contract Marketing (Farmer – Processor linkage) --- Distress sales.

Unit 4: Issues in Rural Marketing

Rural Consumer behavior --- features --- factors influencing --- Lifestyle of rural consumer --- MCG sector in Rural India --- concept and classification of consumer goods --- Marketing Channels for FMCG --- Fast growing FMCG --- Marketing of consumer durables --- The role of Advertising.

Unit 5: Distribution System in Rural Marketing

The National Co-operative Development Corporation (NCDC), Food Corporation of India (FCI), Panchayat Mandi --- State Agriculture Marketing Banks --- Future of Rural marketing.

Books for Reference:

- Debarun Chakraborty and Soumya Kanti Dhara, et al. (2021), Rural Marketing in India: Texts and Cases, 1st Edition Atlantic Publishers and Distributors Pvt Ltd
- Acharya SS and Agarwal NL (2019), Agricultural Marketing in India, 6th Edition, Oxford & IBH Publishing Co Pvt Ltd.
- Dinesh Kumar and Punam Gupta (2019), Rural Marketing, 1st Edition, SAGE Publications India Pvt Ltd.

B.Com 5.6: INTERNATIONAL MARKETING**Course Objectives:**

- a) Understand the concepts and functions of international marketing.
- b) Analyze international marketing environment impacting the business.
- c) Understand the International Product and Pricing Policy
- d) Describe the International Product and Pricing Policy
- e) Describe International Institutional Infrastructure and Documentation

Unit 1: Introduction to International Marketing

Concept of International Marketing – Importance, Growth and Benefits – Scope and

Challenges of International Marketing – Dynamic environment of International Marketing – International Segmentation, Targeting and Positioning.

Unit 2: International Product and Pricing Policy

Global product – Product Standardization and Adoption – Global Brands, Trademarks, Packaging and Labelling – International marketing of services – Global pricing – Export pricing - Global pricing strategies for international markets.

Unit 3: International Marketing Channel Policy

Managing International Distribution Channels – Multinational Retailers and Wholesalers – Global logistics – Contemporary issues in International Marketing – Future prospects in International Marketing.

Unit 4: International Promotional Policy

International Promotion – Concept, Strategies – International advertising – International Sales Promotion – Sales force and their management – other forms of promotion for global markets

Unit 5: International Institutional Infrastructure and Documentation

Institutional infrastructure for export in India – Export Assistance – Introduction to Export documentation and procedures, framework, pre-shipment and post-shipment documents.

Books for Reference:

- Global Marketing by Warren J. Keegan and Mark C. Green
- International Marketing by Philip R. Cateora and John L. Graham
- Global Marketing Management by Masaaki Kotabe and Kristiaan Helsen
- International Marketing: Strategy, Planning, Market Entry & Implementation by Isobel Doole

SEMESTER VI

B.Com 6.1: INDIRECT TAX

Course Objectives:

- a) Comprehend the concepts of Goods and Services tax.
- b) Understand the fundamentals of GST.

- c) analyze the GST Procedures in the Business.
- d) Know the GST Assessment and its computation

Unit 1: Goods and Services Tax (GST)

Fundamentals of GST, Meaning , Advantages of GST, One Nation - One Tax, Dual GST Model, Goods and Services Tax Network [GSTN], GST Council, Important Definitions under CGST Law.

Registration under GST :Introduction, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Concept of Distinct Person under GST, Deemed Registration, Cancellation of Registration, Revocation of Registration

Unit 2: Levy and Collection of Tax

Levy and Collection - Composition Levy, Exemptions, Person Liable to pay GST, Supply of Goods or Services or both to or by Special Economic Zone.

Unit 3: Time, Value and Place of Supply under GST

Time of Supply, Place of Supply, Value of Supply, Change in Rate of Tax in respect of Supply of Goods or Services.

Unit 4: Input Tax Credit (ITC)

Introduction, Eligibility for taking Input Tax Credit (ITC), Blocked Credits, Method of Reversal of Credits, Input Tax Credit in Special Circumstances, Input Tax Credit in respect of goods sent for Job-work, Distribution of Credit by Input Service Distributor (ISD).

Unit 5: Custom Duty

Customs Act 1962- Meaning- Notified goods –specified goods- Prohibition of importation and exportation under sec 11- types of customs duty- Basic customs duty, Education Cess, Anti-dumping duty, Safeguard Duty, IGST, GST Compensation Cess - Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.

Books for Reference:

- V.S.Datey, Goods and Services Taxes, Taxman
- Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore
- H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax

Course Objectives:

This specialization course on International Business is designed to equip the student with policy and practice skills related to international business. Upon completing this course, the student will be able to understand the intricacies of running business across the political territories. He/She would also get an insight in to the policy environment in India regarding the international business

Unit. 1: Introduction

Globalization – Meaning and implications - Globalization of markets and production – The emerging global economy - Drivers of Globalization. Modes and entry strategies of international business – arguments for and against – trends in international trade. Differences between domestic and international business.

Unit. 2: International Business Environment

Cultural aspects, values and norms, social structure, religious and ethical systems, language, education, implications of cultural differences on business. International business environment, Political and legal factors, political systems, legal systems, international business environment, Economic factors, the determinants of economic development. Tariffs, subsidies, local content requirements, administrative policies, anti-dumping policies, political and economic arguments for intervention, Development of the world trading system.

Unit. 3: WTO and Regional Integrations

GATT, the Uruguay round of negotiations. WTO, genesis and functions, the future of WTO. Regional Integrations, Trading Blocks, nature and levels of integration, arguments for and against regional integration, Trading blocks, European Union, ASEAN, APEC, NAFTA, SAARC.

Unit 4: Multinational Corporations

Multinational Corporations, Organization, design and structures, headquarters and subsidiary relations in multinational corporations.

Unit 5: Foreign Exchange Market

Functions, nature of foreign exchange market, the trading mechanism, exchange rate determination, balance of trade, stability of exchange rate, currency convertibility.

Books for Reference:

- 1 Charles W L Hill. And Arun Kumar Jain. International Business: competing in the global market place, Mc Graw-Hill.
2. John D. Daniels Lee H Radebaugh, International Business: Environments and

Operations Addison Wesley.

3. Justin Paul – International Business – Prentice Hall of India.

4. Oded Shenkar Yadong Luo: International Business – John Wiley and Co.

B.Com 6.3 ADVERTISING

Course Objectives:

- a) Understand the basic concepts of advertising.
- b) Analyse the various concepts of media in advertising.
- c) Learn different types of advertising agency.
- d) Examine the various aspects of advertising.
- e) Gain knowledge on different aspect of advertising ethics and research.

Unit No. 1: Introduction to Advertising

Introduction – Meaning – Definition – Features – Objectives – Scope - Growth of Modern Advertising - Types of Advertising - Publicity v/s Advertising – AIDA - Active participants - Role of Advertising in Marketing Mix-Communication and society- Advertising and brand building.

Unit No. 2: Media in Advertising

Trademark - Labelling and Package - Point of Purchase (POP) - Display and below the line promotion-Advertising media –Types -Media Planning and Scheduling - Media buying - Media Selling - Media Mix – Clutter - Zipping & Zapping - Need for media research and Organizations conducting media research - Media survey -National Readership Survey (NRS) - Television Rating Points (TRP).

Unit No. 3: Advertising Agency

Definition - types of services offered - types of advertising agencies -structure of agencies - agency selection criterion - ways of getting clients with special reference to creative pitch - Factors influencing the choice of Advertising agency – Types of agencies- Advertising Budget- Approaches to Advertising Budget.

Unit No. 4: Aspects of Advertising

Economic aspects of advertising - social aspects of advertising - regulation and control on advertising in India - Advertising campaign- meaning - important aspects of campaign planning - Aspects of advertising message - psychology in advertising – perception - attitudes and values – personality - motivations and beliefs - Creativity in advertising.

Unit No. 5: Advertising Ethics and Research

Advertising ethics - Need for advertising laws - Types of advertising laws in India - Advertising Standards Council of India - Laws relating to advertising and article 19(1) & 2 of constitution - sections relating to advertising in IPO Code 1868 - Advertising research – evaluating advertising effectiveness - importance of research in advertising - types of research- copy research and behavioral research.

Books for Reference:

- a) Aaker, Myers & Batra : Advertising Management , Prentice Hall.
- b) Aren & Bovee: Contemporary Advertising, Tata McGraw Hill.
- c) Chunawala: Theory and Practice of Advertising Management.

B.Com 6.4: MARKET RESEARCH AND ANALYTICS

Course Objectives:

- a) Able to understand Data Types and storage of Data.
- b) To understand types of analytics and data models.
- c) Understanding of Market Research Fundamentals
- d) Examine the Data Collection and Analysis Skills
- e) Apply the concepts of Analytics in Marketing

Unit 1: Introduction to Business Research

Meaning - Types, Process of Research- Defining the Research Problem - Formulating the Research Hypothesis - Developing the Research Proposals - Research Design Formulation – Exploratory Research Design - Conclusive Research Design - Sampling Design - Planning and Collecting the Data for Research - Data Analysis and Interpretation- Literature Review - Research Application in Business Decisions.

Unit 2: Measurement and Data Collection

Primary and Secondary Data Collection Methods - Measurement and Scaling Techniques: Basic Measurement Scales- Attitude Measurement Scale - Likert's Scale, Semantic Differential Scale, Thurston Scale, Multi-Dimensional Scale - Data Processing - Sampling: Concepts- Types of Sampling - Probability Sampling - Non-Probability Sampling – Errors in Sampling

Unit 3: Preparing the Data for Analysis

Editing – Coding – Classification – Tabulation - Validation Analysis and Interpretation - Errors in Hypothesis - Parametric and Non-Parametric Test: T-Test, Z-Test, F-test, U-Test, K-W Test - Statistical Analysis: Bivariate Analysis Multivariate Analysis - ANOVA: One- Way and Two-Way Classification. Test of Significance- Report Writing and Presentation of Results: Importance of Report Writing, Types of Research Report, Report Structure, Guidelines for Effective Documentation.

Unit 4: Introduction to Business Analytics

Introduction - Terminologies Used in Analytics: Business Analytics, Business Intelligence - Meaning, Importance, Scope, Uses of Business Analytics - Architecture of Business Analytics - Types of Analytics: Descriptive, Diagnostics, Predictive, Prescriptive - Application of Business Analytics - Introduction to Data Science and Big Data.

Unit 5: Role of Data in the Organization

Sources of Data - Use of Data in Decision Making - Importance of Data Quality - Dealing with Missing or Incomplete Data - Types of Digital Data- Structured, Semi Structured, Unstructured Data - Data Warehouse - Data Mining - Data Integration – Meaning, Need, Advantages, Approaches of Data Integration - Data Profiling.

B.Com 6.5: SERVICE AND SOCIAL MEDIA MARKETING

Course Objectives

Understanding Service Characteristics, Service Quality and Customer Satisfaction

b) Acquire knowledge on Customer Relationship Management (CRM)

c) Examine the Service Marketing Strategies

d) Understand the Social Media Platforms

Unit. 1: Marketing of Services

Introduction- growth of the service sector- the concept of service- Characteristics of service - classification of service- designing of the service, blueprinting using technology - Marketing Mix in Service Marketing- The seven Ps: product decision, pricing strategies and tactics, promotion of service and distribution methods for services-Additional dimension in services marketing- people, physical evidence and process.

Unit. 2: Delivering Quality Service

Causes of service - quality gaps. The customer expectations versus perceived service

gap. Factors and techniques to resolve this gap. Customer relationship management. Gaps in services - quality standards, factors and solutions – the service performance gap - key factors and strategies for closing the gap. External communication to the customers- the promise versus delivery gap - developing appropriate and effective communication about service quality.

Unit. 3: Marketing of Service with Special Reference

Financial services, Health services, Hospitality services including travel, hotels and tourism, Professional service, public utility service, educational services

Unit. 4: Social Media Marketing

Introduction to social media, Social Media Strategy, Goal setting, Overview of Global E-Marketing Issues, Country and Market Opportunity Analysis, User engagement on social networks; Social advertising; Social, media analytics; Impact of online reputation; Social Technology and its marketing influence in India.

Unit. 5: Facebook, Instagram, YouTube Marketing and Recent Trends

Facebook - Exploring the use of a Facebook page - Facebook Ad campaign - Facebook groups – Instagram - Creating automation for Instagram - Content Marketing - Traditional Media v/s social media - Recent trends and challenges in Social Media marketing. YouTube Marketing, creating a YouTube channel, posting content, Google Pages for YouTube Channels.

Books for Reference:

1. Services Marketing: Integrating Customer Focus Across the Firm by Valarie A. Zeithaml, Mary Jo Bitner, and Dwayne D. Gremler
2. Service Management: Operations, Strategy, Information Technology by James A. Fitzsimmons and Mona J. Fitzsimmons
3. Delivering Quality Service: Balancing Customer Perceptions and Expectations by Valarie A. Zeithaml and A. Parasuraman

B.Com 6.6: PROJECT

INTERNSHIP

Students have to carryout Internship [Fieldwork] in any organization to get exposure about the industry related activities.

Internal Assessment:

C1: 20 Marks – Presentation I

C2: 20 Marks – Presentation II

C3:

- a) Internship report submission – 30 marks
- b) Internship report Vivavoce – 30 marks
- c) Internship report will be evaluated by the internal examiner in the college.

UNIVERSITY OF MYSURU



The University of Mysore

**B.Com- Honors with Finance and Investment
SPECIALISED PROGRAMME**

SYLLABUS AS PER NEP 2020
IMPLEMENTED FROM THE
ACADEMIC YEAR 2022 – 23

Minor Modification-II

Offered at:
GETS Academy
#CA 40, Near Belavadi
Petrol Bunk, Hootagalli,
Mysuru-570018

UNIVERSITY OF MYSURU



Proposed regulation for eight-semester program of B.Com Honors with Finance and Investment (Specialization)

SYLLABUS AND REGULATIONS AS PER NEP – 2020 FOR B.COM HONORS WITH FINANCE AND INVESTMENT – SPECIALIZED PROGRAMME

APPLICABLE FROM THE ACADEMIC YEAR 2022-23, Applicable to those students taking admission into First semester B.Com (Finance and Investment) from Academic Year 2022-23 (This Minor Modification – II , replaces all previous approved SYLLABUS AND REGULATIONS AS PER NEP – 2020 FOR B.COM HONORS WITH FINANCE AND INVESTMENT – SPECIALISED PROGRAMME)

1.0 PROGRAMMES OFFERED:

B.COM (Honors) to those aspiring to become leaders in the field of Management and Commerce. The focus is on creating a talent pool of accounting-centric professionals whose credentials as Professionals in its true sense of term is sacrosanct. The Program is so conceived that it equips the students with a wide range of managerial skills, while building competence in a particular area of business. The Programme ensures that in addition to their regular core courses the students are exposed to all major general commerce and business principles.

The B.COM [Honors] is advanced and progressive 4-year programs, focused on more dominant specializations. Honors programs equip the students with greater dexterity in terms of their value to the Industry into which they will ultimately move to.

1.1 VISION:

Commitment to pursue excellence in education, while equipping students with knowledge and skills, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into global assets, with the core values of professionalism, integrity, respect for diversity and continuous learning.

1.2 MISSION:

GETS ACADEMY is dedicated to excellence in performance and committed to provide quality education, opportunities and services that meet the needs of business and also contribute for the society's wellbeing, national development and to meet global competencies.

The institution strives to fulfill its mission to provide educational opportunities to all aspiring youth to excel in life by developing academic excellence, fostering values, creating civic responsibility and building global competencies in a dynamic environment. Environment Protection and Sustainable Development forms the core of its Mission.

1.3 COURSE OBJECTIVES:

1. Our Graduates after successful completion of the program will develop skills and competencies in the area of commerce, management, communication, finance, effective business practices, environment protection and sustainable development.
2. They will be able to lead teams, develop problem solving abilities and decision making capacities.
3. Our students after successful completion of the program will be able to gain insights into the emerging domains and develop interest in lifelong learning
4. The course design ensures that the youth get adequate opportunities to identify, develop their skills and meet the requirements of industry, corporates and the society, nationally and internationally.
5. Driven by one aim – imparting ethical and profound education – GETS ACADEMY has begun its journey with an objective of molding corporate-ready professionals with its specialized programs.
6. Aim to bridge the gap between the corporate expectations and the prevalent strengths of our human resources; we endeavor to help individuals to succeed by transforming knowledge into action.

1.4 PROGRAM OUTCOMES:

- The commitment of imparting profound education reflects in the enlivening infrastructure of our institution, and most importantly, GETS ACADEMY does not market itself as a manufacturer of degree and certificate holders

alone, but also acts as a responsible creator of able professionals:

- With Entrepreneurial Competency and Leadership Ability.
- With the ability to communicate effectively.
- Encourage Analytical and critical thinking abilities for data –driven decision making and forecasting.
- Ability to understand, analyze and communicate global, economic, legal and ethical aspects of business.
- Gain exposure through inter- disciplinary and specialized courses.
- Engage in Research and apply statistical tools and techniques for Problem solving and decision making.
- Integrate knowledge, skill and attitude that can enhance the creativity and personality of students.
- Apply knowledge of theory and practices in problem solving and decision making of business.
- The overarching outcome is to develop knowledgeable, skilled, ethical and well- rounded individuals, who are job ready from day one of passing out from GETS ACADEMY and have the potential to lead their organizations to success.

1.5 CAREER OPPORTUNITIES:

The specialized programs that GETS Academy seeks to provide, will give an overall eclectic dimension to the students to stand out from the rest. The programs have been designed keeping in mind the growing trends and requirements in Commerce and Management domains of life activity.

B.Com (HONORS) students with specializations are being increasingly and eminently sought for by the corporate world, national and international organizations. The attributes of being industry-ready and readily deployable, would be the outcome of the rigorous coaching, training, practice and exposure to live activities, nationally and internationally, would be the hallmark of GETS ACADEMY.

2.0 ELIGIBILITY FOR ADMISSION:

1. Candidates who have passed Two Year Pre University Course of Karnataka State in any discipline or its equivalent (viz., 10+2 of other states, ITI, Diploma etc.) are eligible for admission into FIRST SEMESTER of this programme.

2. Candidates who have qualified with certification by executing exit option after their second semester of BBA/B Com under NEP – 2020 are eligible for enrolling to third semester of this programme, subject to approval from competent authority/committee such as “Equivalent Committee” or any other such committee formed by University of Mysore, Mysuru.
3. Candidates who are qualified in programmes or courses like Diploma in Commercial Practice, etc... and as per the orders of Government of Karnataka or University of Mysore, Mysuru for time being in force, are eligible for lateral entry into Third Semester of regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, are eligible for enrolling to third semester of this programme, subject to approval from competent authority/committee such as “Equivalent Committee” or any other such committee formed by University of Mysore, Mysuru.

3.0 STRUCTURE OF THE UNDERGRADUATE DEGREE PROGRAMME IN B.COM HONORS:

The Syndicate of the University of Mysore, on being satisfied from the Inspection report submitted by the Inspection team has granted recognition to GETS Academy, Mysuru, under Section 66 of the K.S.U. Act 2000 to offer the following Specified/specialized course, subject to the terms and conditions as declared here under.

B.COM (HONORS) – FINANCE AND INVESTMENT (SPECIALIZATION)

3.1 DURATION OF THE PROGRAM:

The program of study is Four years of Eight Semesters. A candidate shall complete his/her degree within eight academic years from the date of his/her admission to the first semester. The NEP 2020 provides multiple exit options for students as specified below:

EXIT OPTION:

- a) The students who successfully complete ONE year/ 2 Semesters and leave the program, will be awarded Certificate in Commerce.
- b) The students who successfully complete TWO years/ 4 Semesters and leave the program, will be awarded Diploma in Commerce.

- c) The students who successfully complete THREE years/ 6 Semesters and leave the program, will be awarded Bachelor's Degree in Commerce (B.COM)
- d) An option is given to the students to continue their education to the Fourth year and those who successfully complete FOUR years/ 8 Semesters will be awarded Bachelor's Degree in Commerce (Honors). [B.COM (Honors)]

Note:

Subject to approval from competent authority of University of Mysore, Mysuru, those students who exit with Certification or Diploma or Basic Bachelor Degree shall be eligible to re-enter the Programme at the exit level to complete the programme or to complete the next level. The candidates may have a maximum of two exit options or lateral entries to complete the programme.

3.2 MEDIUM OF INSTRUCTIONS:

The medium of instruction shall be English, (excluding for languages course other than English)

3.3 ATTENDANCE:

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- c. A student who fails to complete the course in the manner stated above shall not be permitted to take the University Examination.
- d. Minimum requirement of 75% of attendance shall not be applicable in case of self-study language course.

3.4 TEACHING AND EVALUATION

M.Com or MBA graduates with B.Com, BBM/B.COM, and BBS as a basic degree from a recognized university are only eligible to teach and to evaluate all the Commerce courses. Graduates in the field of Commerce and Management or those holding Financial Management Certificates from Recognized Professional bodies are only eligible to teach and to evaluate all the Finance and Investment related courses.

Further course which are common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning, Sports/NCC/NSS/Other, etc., shall be thought by respective department faculties.

3.5 SCHEME OF EXAMINATION

There shall be a University examination at the end of each semester. The maximum marks for the university examination in each paper shall be 60 marks for DSC, DSE, Vocational, SEC and OEC.

Internal Assessment 40 marks for DSC, DSE, Vocational, SEC and OEC.

Guidelines for Continuous Internal Evaluation and Semester-End Examination:

The CIE and SEE will carry 40% and 60% weightage each, to enable the course to be evaluated for a total of 100 marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester.

For a course, the CIE and SEE evaluation will be on the following parameters:

Sl. No	Parameters for the Evaluation	Marks
	Continuous Internal Evaluation (CIE)	
1	Continuous & Comprehensive Evaluation(CCE)-(A)	20 Marks
2	Internal Assessment Tests (IAT)- (B)	20 Marks
	Total of CIE (A+B)	40 Marks
3	Semester End examination (SEE) -(C)	60 Marks
	Total of CIE and SEE (A+B+C)	100 Marks
	Note: These parameters are applicable for all courses of this programme for which question papers are set under BoE of B.Com Finance and Investment, further parameters for those courses of this programme which are common with Regular B.Com Programme of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional Learning, Sports/NCC/NSS, etc, shall be as per the respective BoS or BoE as applicable.	

Continuous Internal Evaluation:

- A. Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for his/her course, minimum of four of the following assessment methods with 5 marks each (4x5=20 marks).

- Individual Assignments

- Seminars/Class Room Presentations/ Quizzes
- Group Discussions /Class Discussion/ Group Assignments
- Case studies/Case lets
- Participatory & Industry-Integrated Learning/ Industrial visits
- Participation in Seminars/ Academic Events/Symposia, etc.
- Mini Projects/Capstone Projects

B. Internal Assessment Tests (IAT): The IAT will carry a maximum of 20% weightage (20 marks) of the total marks of a course. Under this component, two tests will have to be conducted in a semester for 30 marks each and the same is to be scaled down to 10 marks each.

Internal Assessment Test

Course Code:

Name of the Course:

Duration: 1 Hour

Total Marks: 30

PART-A

Answer any one of the following questions. (1x 5 = 5)

1.
2.

PART- B

Answer any one of the following questions. (1x 10 = 10)

3.
4.

PART- C

Answer any one of the following questions. (1x 15 = 15)

5.
6.

SEMESTER END EXAMINATION (SEE):

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the course shall be conducted after fulfilling the minimum attendance requirement as per the University norms (excluding self-study language course) and irrespective of the marks scored in Continuous Internal Evaluation a student shall take Semester End Examinations. The

BOS of the University has prepared the SEE framework and the question paper pattern for SEE is presented below for 60 marks.

PATTERN OF QUESTION PAPER

TIME: 2 ½ HOURS

MARKS: 60

PART – A

Answer any FIVE of the following questions. Each question carries 2 marks
(5x2= 10)

- 1.....
- 2.....
- 3.....
- 4.....
- 5.....
- 6.....
- 7.....

PART – B

Answer any TWO of the following questions. Each question carries 10 Mark
(2x10 =20)

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

PART – C

Answer any TWO of the following questions. Each question carries 15 Marks
(2x15=30)

- 12.....
- 13.....
- 14.....
- 15.....

Note: These are applicable for all courses of this programme for which question papers are set under BoE of B.Com- Finance and Investment, further for those courses of this programme which are common with Regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning, Sports/NCC/NSS, etc., shall be as per the respective BoE.

Board of Examiners and Evaluation:

- i. There shall be a Board of Examiners- B.Com- Finance and Investment for scrutinizing and approving the question papers and scheme of evaluation constituted by the University
- ii. There will be a single valuation for all papers.

Minimum Marks for Passing:

Candidates have to obtain a minimum of 35% marks in Semester End Examination i.e. 21 marks out of 60 marks of theory examination and 40% in aggregate i.e. total 40 marks out of 100 marks of Semester End Examination and Continuous Internal Evaluation put together for passing in the said course, in case of failure to score the minimum marks of 35% marks in Semester End Examination and 40% in aggregate is said to have not completed the course. The student shall complete the course by re appearing only for Semester End Examination of the course when University of Mysore, Mysuru conducts the Semester End Examination. The student carries the marks already awarded in Continuous Internal Evaluation.

Note: All the provisions pertaining towards conducting of Make Up Examinations for this programme i.e. B.Com -Finance and Investment Programme shall be same as per the provision laid for regular B.Com Programme under NEP 2020 of University of Mysore Mysuru.

3.6 PROVISIONS PERTAINING TO LANGUAGE COURSE:

All the provisions pertaining to language courses such as the selection of language course during First year of the programme i.e., First & Second semester and during Second year of the programme i.e., Third & Fourth semester, including the provisions of opting/offering for self-study and provision of reading only ONE Language course in a semester by Deaf and Dumb, Spastic, Mentally Retarded and Learning deficiency students and all other related provisions of language course for this programme i.e. B.Com Honors with Finance and Investment programme shall be same as per the provision laid for regular B.Com programme of University of Mysore, Mysuru.

3.7 PROVISIONS PERTAINING TO COMMON COURSE:

With the objective of mitigating the hardship for the students who aspire to pursue

higher education after qualifying this programme, the entire structure of this programme i.e. B.Com –Finance and Investment Programme Specialized Programme is framed in line with Model NEP 2020 Programme Structure of Karnataka State Higher Education Council, Government of Karnataka and adopted by University of Mysore, Mysuru for its regular B.Com Programme under NEP 2020.

1. All AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e. B.Com -Finance and Investment Programme being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, further the syllabus of the respective BoS being offered for regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru shall be applicable for this programme also.
2. As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e., B.Com – Finance and Investment Programme being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc.... by the respective board(s), same shall be applicable to this programme i.e. “B.Com -Finance and Investment Programme specialized Programme under NEP 2020” in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect.
3. Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from “B.Com -Finance and Investment Programme specialized Programme under NEP 2020”, shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Art/Science degree programs under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru.

3.8 ANY OTHER ISSUE NOT ENVISAGED SHALL BE RESOLVED BY THE VICE- CHANCELLOR IN CONSULTATION WITH THE APPROPRIATE BODIES OF THE UNIVERSITY.

3.9 WHERE EVER THE REGULATION IS SILENT, THE PROVISIONS OF THE UNIVERSITY SHALL BE APPLICABLE.

PROGRAM STRUCTURE

Proposed Scheme of Teaching and Evaluation for B.Com (Honors)

Finance and Investment

Semester I								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	TotalMarks	Credits
1	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.COM.1.1	Financial Accounting-I	DSC	3+2+0	60	40	100	4
4	B.COM.1.2	Banking & Insurance	DSC	3+2+0	60	40	100	4
5	B.COM.1.3	Advanced Financial Management -I	DSC	3+2+0	60	40	100	4
6	B.COM.1.4	Digital Fluency	SEC-SB	1+0+2	25	25	50	2
7	B.COM.1.5	Open Elective-I (To be chosen from across the faculty Arts/Science faculty)	OEC	3+0+0	60	40	100	3
8	B.COM.1.6	Health & Wellness and Yoga (or) Sports/NCC/NSS/R&R(S&G)/Cultural	SEC-VB	1+0+2	25	25	50	2
Sub –Total (A)					420	280	700	25
Semester II								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	TotalMarks	Credits
9	Lang.2.1	Language - I	AECC	3+1+0	60	40	100	3
10	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
11	B.COM.2.1	Financial Accounting II	DSC	3+2+0	60	40	100	4
12	B.COM.2.2	Indian Financial System and Financial Market Operations	DSC	3+2+0	60	40	100	4
13	B.COM.2.3	Advanced Financial Management – II	DSC	3+2+0	60	40	100	4
14	B.COM.2.4	Health & Wellness/Social & Emotional Learning	SEC-VB	1+0+2	25	25	50	2
15	B.COM.2.5	Environmental Studies	AECC	3+0+0	30	20	50	3
16	B.COM.2.6	Open Elective-II (To be chosen from across the faculty Arts/Science faculty)	OEC	3+0+0	60	40	100	3
Sub –Total (A)					415	285	700	26
Note: <ol style="list-style-type: none"> Students, who opted for Digital Fluency (2 Credits) in first semester, will study Environmental studies (3 Credits) in the second semester and vice – versa. Students, who opted for Health & Wellness and Yoga (2 Credits) in first semester, will study anyone from Sports/NCC/NSS/Cultural/R&R (2 Credits) in the second semester and vice – versa. Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from B.Com -Finance and Investment shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Arts/Science degree programmes under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru. As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e. B.Com -Finance and Investment being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc... by the respective board(s), same shall be applicable to this programme i.e. B.Com -Finance and Investment in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect. <p>Exit option with Under Graduate Certificate in B.Com -Finance and Investment (with the completion of courses equal to a minimum of 48 credits), followed by 10 - 12 credit bridge course(s) for two months, including at-least 6-credit job specific internship/apprenticeship to acquire job-ready competencies.</p>								

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
17	Lang.3.1	Language - I	AECC	3+1+0	60	40	100	3
18	Lang.3.2	Language – II	AECC	3+1+0	60	40	100	3
19	B.COM.3.1	Cost Accounting - I	DSC	3+2+0	60	40	100	4
20	B.COM.3.2	Money and banking	DSC	3+2+0	60	40	100	4
21	B.COM.3.3	Advance Audit and Assurance – I	DSC	3+2+0	60	40	100	4
22	B.COM.3.4	Artificial Intelligence/Financial Education	SEC-SB	1+0+2	25	25	50	2
23	B.COM.3.5	Open Elective-III (<i>To be chosen from across the faculty Arts/Science faculty</i>) (or) India & Indian Constitution	OEC	3+0+0	60	40	100	3
24	B.COM.3.6	Sports/NCC/NSS/R&R(S&G)/Cultural	SEC-VB	1+0+2	25	25	50	2
Sub –Total (A)					420	280	700	25

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
25	Lang.4.1	Language - I	AECC	3+1+0	60	40	100	3
26	Lang.4.2	Language – II	AECC	3+1+0	60	40	100	3
27	B.COM.4.1	Cost Accounting – II	DSC	3+2+0	60	40	100	4
28	B.COM.4.2	Business Statistics	DSC	3+2+0	60	40	100	4
29	B.COM.4.3	Advance Audit and Assurance – II	DSC	3+2+0	60	40	100	4
30	B.COM.4.4	NCC/NSS/Culture/Health Wellness/Social & Emotional Learning/Others	SEC-VB	1+0+2	25	25	50	2
31	B.COM.4.5	Sports/NCC/NSS/R&R(S&G)/Cultural	SEC-VB	1+0+2	25	25	50	2
32	B.COM.4.6	Open Elective-III (<i>To be chosen from across the faculty Arts/Science faculty</i>) (or) India & Indian Constitution	OEC (or) AECC	3+0+0	60	40	100	3
Sub –Total (A)					415	285	700	25

Note:

- Students, who opted for Artificial Intelligence (2 Credits) in the third semester, will study Financial Education and Investment Awareness (2 Credits) in fourth semester and vice – versa.
- Students, who opted for Open Elective (3 Credits) in the third semester, will study Indian Constitution (3 Credits) in fourth semester and vice – versa.
- Students, who opted for any one from Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) in the third semester, will study remaining any one from Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) in fourth semester and vice – versa.
- Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from B.Com- Finance and Investment shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Arts/Science degree programmes under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru.
- Among Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) student cannot opt [internal selection among Sports/NCC/NSS/R&R(S&G)/Cultural] the same course once opted during any of the first four semesters.
- As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e B.Com- Finance and Investment being common with regular B.Com Programme of University of Mysore, Mysuru under NEP, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc... by the respective board(s), same shall be applicable to this programme i.e. B.Com- Finance and Investment in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect.

Exit option with Under Graduate Diploma in Commerce in Finance and Investment (with the completion of courses equal to a minimum of 96 credits), followed by 10 - 12 credit bridge course(s) for two months, including at-least 6-credit jobspecific internship/apprenticeship to acquire job-ready competencies

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
33	B.COM.5.1	Direct Tax	DSC	3+2+0	60	40	100	4
34	B.COM.5.2	Business Research Methods	DSC	3+2+0	60	40	100	4
35	B.COM.5.3	Auditing And IND AS	DSC	3+2+0	60	40	100	4
36	B.COM.5.4	Corporate Financial Management	DSC	3+2+0	60	40	100	4
37	B.COM.5.5	Strategic Financial Management	DSC	3+2+0	60	40	100	4
38	B.COM.5.6	Indian Financial System	DSC	3+2+0	60	40	100	4
Sub –Total (A)					360	240	600	24

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
39	B.COM.6.1	Indirect Tax	DSC	3+2+0	60	40	100	4
40	B.COM.6.2	International Business	DSC	3+2+0	60	40	100	4
41	B.COM.6.3	International Financial Management	DSC	3+2+0	60	40	100	4
42	B.COM.6.4	Financial Securities and Derivatives	DSC	3+2+0	60	40	100	4
43	B.COM.6.5	Investment Analysis and Portfolio Management	DSC	3+2+0	60	40	100	4
44	B.COM.6.6	Project	DSC	3+2+0	60	40	100	4
Sub –Total (A)					360	240	600	24
Exit option with Under Graduate in Commerce in Finance and Investment (with the completion of courses equal to a minimum of 144 credits)								

Notes:

- One Hour of Lecture is equal to 1 Credit.
- Two Hours of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Tutorial is equal to 2 Hours of Teaching.
- Two Hours of Practical is equal to 1 Credit.
- Two Hours of Practical is equal to 1 Hour of Teaching.
- Practical Classes may be conducted in the Business Lab or in Computer Lab or in Classroom depending on the requirement. One batch of students should not exceed half (i.e. 20 or less than 20 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e. more than 20 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

Acronyms Expanded:

- AECC Ability Enhancement Compulsory Course
- DSC Discipline Specific Core Course
- SEC-SB/VB Skill Enhancement Course-Skill Based/Value Based
- OEC Open Elective Course
- DSE Discipline Specific Elective
- SEE Semester End Examination
- CIE Continuous Internal Evaluation
- L+T+P Lecture + Tutorial + Practical(s)

SEMESTER V

B.Com 5.1: DIRECT TAX

Course Objectives:

- a) Comprehend the procedure for computation of Total Income and tax liability of an individual.
- b) Understand the provisions for determining the residential status of an Individual.
- c) Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits
- d) Compute the income house property for different categories of house property.

Unit 1: Brief History of Income Tax Act, Finance Act:

Scheme of Income Tax, Basic Concepts, Income, Assesse, Person, Assessment Year, Previous Year, Taxable Income, Marginal Rate of Tax- Agricultural Income – Residential Status of Individual, Incidence of Tax (Including Problems)

Unit 2: Income from Salary

Allowance, Perquisites, Provident Fund, Retirement Benefits, Gratuity, Computation of Taxable Salary Income (Problems), Commutation of Pension – Leave Encashment.

Unit 3: Income from House Property

Basis of Charge- deemed ownership – exemption- determination of annual value – Deduction u/s 24 – Computation of Income from House Property.

Unit 4: Income from Business or Profession & Capital Gain

Expenses allowable & inadmissible – General deduction / expenditures u/s 37, computation of taxable income from business – computation of Income from Profession in case of Advocates, Doctors, and Chartered Accountant.

Capital Assests- transfer of capital assets – cost of acquisition – Assests bonus shares –right shares & goodwill – computation of capital gains – long term & short term gain – Exempted capital gains

Unit 5: Income from other Source

Basis of Chargeability – casual income – winning from lotteries – crossword puzzles –dividend – family pension – specific allowances – deemed profits – interest

on securities – computation of Income from other sources – Taxable Income (Problems).

Books for Reference:

- Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra
- Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi
- Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhia

B.Com 5.2: BUSINESS RESEARCH METHODS

Course Objectives:

The course is envisaged to provide the student the knowledge and skill related to conduct of research related to business. This basic course familiarizes the student with the technicalities of executing a research assignment, in particular the applied research domain.

Unit 1: Introduction to Business Research

Meaning, types, criteria of good research, scientific approach to research in physical and management science, limitations of applying scientific methods in business research problems, ethical issues in business research, research process, problem formulation, preparation of business research plan/proposal.

Unit 2: Business Research Design

Types of business research, Exploratory, Descriptive, and Causal research, Exploratory research: Meaning, suitability, collection, hypothesis, formulation, Descriptive research: Meaning, types of descriptive studies, data collection methods, Causal research: Meaning, various types of experimental designs, types of errors affecting research design.

Unit 3: Data Collection

Primary and Secondary data – Sources – advantages/disadvantages, Data collection Methods – Observations, Survey, Interview and Questionnaire design, Qualitative Techniques of data collection. Measurement and Scaling Techniques: Nominal Scale,

Ordinal Scale, Interval Scale, Rating Scale, Criteria for good measurement, attitude measurement.

Unit 4: Sampling and Hypothesis Testing

Sampling: Meaning, Steps in Sampling process, Types of Sampling – Probability and non-probability Sampling, Techniques, Errors in sampling. Hypothesis: Meaning, Types, characteristics, sources, Formulation of Hypothesis, Errors in hypothesis testing.

Unit 5: Data Analysis

Editing, Coding, Classification, Tabulation, Univariate, Bivariate and multivariate, Analysis, Interpretation.

Books for Reference:

- Research Methodology – C R Kothari- Vishwa Prakashan..
- Business Research Methods- S.N.Murthy/U.Bhojanna- Excel Books.
- Business Research Methods–Donald R. Cooper & Pamela S Schindler,TM

B.Com 5.3: AUDITING AND IND AS

Course Objectives:

- a) Understand the conceptual framework of auditing.
- b) Examine the risk assessment and internal control in auditing
- c) Comprehend the relevance of IT in audit and audit sampling for testing.

Unit 1: Introduction to Auditing

Introduction – Meaning and Definition – Objectives and Scope – Types of Audit – Audit strategy – Audit planning - Audit Programme – Audit evidence.

Unit 2: Risk assessment and internal control

Introduction – Audit risk – Assessment of risk – Internal control – Meaning and Objectives – Materiality risk –Internal Auditing - Internal Check – Meaning and Objectives and Fundamental principles. Internal check with regards to wage payment, cash sales and cash purchases.

Unit 3: Audit Evaluation and Review

Audit documentation – Audit Completion and Review – Audit report – Audit related

services- Digital auditing and assurance – Group audits – Audit related services – Assurance engagements – Professional ethics and liabilities of auditors.

Unit 4: Introduction to Indian Accounting Standards

Introduction – Meaning – Need for Convergence towards Global Standards – IFRS – Benefits of Convergence with IFRS – List of Indian Accounting Standards – Conceptual Framework under Ind AS - Applicability of Ind AS in India.

Unit 5: Overview of Indian Accounting Standards

Overview of all Indian Accounting Standards – Recognition, Measurement and Disclosures – Principles and Methods of Income, Expenses, Assets and Liabilities – Problem and Analysis of Annual reports.

Books for Reference:

- ICAI Study Materials on Auditing and Assurance
- B.N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi.
- T.R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra.
- J.M. Manjunatha and others, Auditing and Assurance, HPH.
- Gupta Karnal, Contemporary Auditing, Tata Mc. Graw-Hill, New Delhi.

B.Com 5.4: CORPORATE FINANCIAL MANAGEMENT

Course Objectives:

1. Understand the theoretical framework of accounting, accounting standards and IFRS as well
2. Learn various methods of accounting for Hire purchase transactions.
3. Understand the accounting treatment for royalty transactions and articulate the royalty agreements.
4. Demonstrate the preparation of financial statement of sole trading concern and partnership firm.
5. Understand and compute the amount of claims for loss of stock and loss of profit.

Unit 1: Types of Financing

Introduction, Needs of Finance and Sources: Long Term, Medium Term, Short Term and Long Term Sources of Finance ,Owners Capital / Equity Capital ,Preference share capital ,Retained Earnings ,Debentures or Bonds ,Loans from Financial Institutions /

Banks ,Short Term Sources of Finance ,Trade Credit ,Accrued Expenses and Deferred Income ,Advances From Customers ,Commercial Papers ,Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans Inter Corporate Deposits Certificate of Deposits Public Deposits.

Unit 2: Advanced Capital Budgeting

Meaning and Types of Capital Budgeting - Replacement Decisions- Capital Budgeting under Uncertainty- Real Options- Sensitivity and Scenario Analysis- Capital Budget techniques: Payback period , NPV,PI, ARR, IRR and MIRR.

Unit 3: Management of Working Capital

Meanings, Concepts and policies of working capital -Management of working capital Issues in working capital -Estimating working capital needs (only Theory) -Operating or working capital cycle (only Theory) -Management of components of working capital - Management of Cash and Marketable Securities: Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash -Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India. - Receivable Management: Objectives; Credit Policies; Credit Terms; and Collection Policies.- Inventory Management: Objectives; and Techniques.

Unit 4: Financial Planning

Introduction -Meaning of Budget - Essentials of a budget, Types of Budgets ,Advantages of Budgeting ,Zero Based Budget (Note: Practical Questions on Sales Budget, Production Budget,

Material Budget, Cash Budget and Master Budget).

Unit 5: Financial Policy and Corporate strategy

Financial Statements and Analysis - Understanding Financial Statements- Ratio Analysis- Cash Flow and Fund Flow Analysis- Financial Planning and Forecasting

B.Com 5.5: STRATEGIC FINANCIAL MANAGEMENT

Course Objectives:

1. To acquaint the students with concepts of Financial management from strategic perspective
2. To familiarize various Techniques and Models of Strategic Financial Management

Unit 1: Introduction

Financial Policy and Strategic Planning –Strategic Planning Process – Objectives and Goals – Major Kinds of Strategies and Policies – Corporate Planning – Process of Financial Planning – Types of Financial Plan – Financial Models – Tools or Techniques of Financial Modeling – Uses and Limitations of Financial Modeling – Applications of Financial Models – Types of Financial Models - Process of Financial Model Development.

Unit 2: Investment Decisions

Investments Decisions under Risk and Uncertainty – Techniques of Investment Decision – Risk Adjusted Discount Rate, Certainty Equivalent Factor, Statistical Method, Sensitivity Analysis and Simulation Method – Corporate Strategy and High Technology Investments.

Unit 3: Financial Restructuring

Expansion and Financial Restructuring – Corporate Restructuring - Mergers and Amalgamations –reasons for Merger, Benefits and Cost of Merger – Takeovers – Business Alliances – Managing an Acquisition – Divestitures – Ownership Restructuring – Privatisation – Dynamics of Restructuring –Buy Back of Shares – Leveraged Buy-outs (LBOs) – Divestiture – Demergers.

Unit 4: Leasing

Leasing – Importance, Types, Tax Considerations, and Accounting Considerations – Evaluation of Lease from the point of view of Lessor and Lessee – Lease versus Buy Decision – Venture Capital –Concept and Developments in India – Process and Methods of Financing – Fiscal Incentives.

Unit 5: Financing Strategy

Financing Strategy - Innovative Sources of Finance – Asset Backed Securities - Hybrid Securities namely Convertible and Non-Convertible Debentures, Deep

Discount Bonds, Secured Premium Notes, Convertible Preference Shares – Option Financing, Warrants, Convertibles and Exchangeable Commercial Paper.

Books for Reference:

- Rajni Sofat & Preeti Hiro, STRATEGIC FINANCIAL MANAGEMENT, PHI, Delhi, 2011
- Weaver & Weston, STRATEGIC CORPORATE FINANCE, Cengage Learning, Delhi, 2001
- Chandra, Prasanna, FINANCIAL MANAGEMENT, Tata McGraw Hill, Delhi. 2007

B.Com 5.6: INDIAN FINANCIAL SYSTEM

Course Objectives:

- To provide basic knowledge about the structure, organization and working of financial system in India.

Unit 1: Financial System

Meaning and Significance - Functions of the financial system -Financial concepts - Financial Assets - Financial markets - Classification - Financial instruments - Weakness of Indian Financial system – Financial services – meaning –Types.

Unit 2: Money Market

Definition - Features - Objectives - Features of a developed money market - Importance of Money market - Composition of Money market - Operations and Participants - Money market Instruments - Features of Indian money market - Recent developments

Unit 3: Capital Market

New issue market - meaning - functions - methods floating new issue - intermediaries in the new issue market - Merchants bankers and their functions - Recent trends in new issue market - Stock Exchanges - Functions - Structure of Stock Exchanges BSE - NSE - Listing of securities - Advantages of listing - Methods of trading in stock exchanges - On line trading - Stock indices - Venture Capital - Concept and meaning.

Unit 4: Financial Institutions

Commercial banks - Development financial institutions - Non-Banking Financial

Corporations - Mutual Funds, Insurance Companies - Objectives and functions Lease Financing-meaning- Factoring and forfeiting (only a brief outline).

Unit 5: Regulatory Institutions

RBI - Role and Functions - The Securities and Exchange Board of India: Objectives - Functions- Powers- SEBI Guidelines for primary and secondary market.

Books for Reference:

- Kohn, Meir: Financial Institutions and Markets, Tata McGraw Hill.
- Bhole L.M: Financial Institutions and Markets, Tata McGraw Hill.
- Desai, Vasantha: The Indian Financial System, Himalaya Publishing House

SEMESTER VI

B.Com 6.1: INDIRECT TAX

Course Objectives:

- a) Comprehend the concepts of Goods and Services tax.
- b) Understand the fundamentals of GST.
- c) Analyse the GST Procedures in the Business.
- d) Know the GST Assessment and its computation

Unit 1: Goods and Services Tax (GST)

Fundamentals of GST, Meaning , Advantages of GST, One Nation - One Tax, Dual GST Model, Goods and Services Tax Network [GSTN], GST Council, Important Definitions under CGST Law.

Registration under GST :Introduction, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Concept of Distinct Person under GST, Deemed Registration, Cancellation of Registration, Revocation of Registration

Unit 2: Levy and Collection of Tax

Levy and Collection - Composition Levy, Exemptions, Person Liable to pay GST, Supply of Goods or Services or both to or by Special Economic Zone.

Unit 3: Time, Value and Place of Supply under GST

Time of Supply, Place of Supply, Value of Supply, Change in Rate of Tax in

respect of Supply of Goods or Services.

Unit 4: Input Tax Credit (ITC)

Introduction, Eligibility for taking Input Tax Credit (ITC), Blocked Credits, Method of Reversal of Credits, Input Tax Credit in Special Circumstances, Input Tax Credit in respect of goods sent for Job-work, Distribution of Credit by Input Service Distributor (ISD).

Unit 5: Custom Duty

Customs Act 1962- Meaning- Notified goods –specified goods- Prohibition of importation and exportation under sec 11- types of customs duty- Basic customs duty, Education Cess, Anti-dumping duty, Safeguard Duty, IGST, GST Compensation Cess - Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.

Books for Reference:

- V.S.Datey, Goods and Services Taxes, Taxman
- Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore
- H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax

B.Com 6.2 International Business

Course Objectives:

This specialization course on International Business is designed to equip the student with policy and practice skills related to international business. Upon completing this course, the student will be able to understand the intricacies of running business across the political territories. He/She would also get an insight in to the policy environment in India regarding the international business

Unit. 1: Introduction

Globalisation – Meaning and implications - Globalisation of markets and production – The emerging global economy - Drivers of Globalisation. Modes and entry strategies of international business – arguments for and against – trends in international trade. Differences between domestic and international business.

Unit. 2: International Business Environment

Cultural aspects, values and norms, social structure, religious and ethical systems,

language, education, implications of cultural differences on business. International business environment, Political and legal factors, political systems, legal systems, International business environment, Economic factors, the determinants of economic development. Tariffs, subsidies, local content requirements, administrative policies, anti-dumping policies, political and economic arguments for intervention ,Development of the world trading system.

Unit. 3: WTO and Regional Integrations

GATT,the Uruguay round of negotiations. WTO, genesis and functions, the future of WTO. Regional Integrations, Trading Blocks, nature and levels of integration, arguments for and against regional integration,Trading blocks, European Union, ASEAN, APEC, NAFTA, SAARC.

Unit 4: Multinational Corporations

Multinational Corporations, Organisation, design and structures, headquarters and subsidiary relations in multinational corporations.

Unit 5: Foreign Exchange Market

Functions, nature of foreign exchange market, the trading mechanism, exchange rate determination, balance of trade, stability of exchange rate, currency convertibility.

Books for Reference:

- 1 Charles W L Hill. And Arun Kumar Jain. International Business: competing in the global market place, Mc Graw-Hill.
2. John D. Daniels Lee H Radebaugh, International Business: Environments and Operations Addison Wesley.
3. Justin Paul – International Business – Prentice Hall of India.
4. Oded Shenkar Yadong Luo: International Business – John Wiley and Co.

B.Com 6.3: INTERNATIONAL FINANCIAL MANAGEMENT

Course Objectives:

- To explain the basic features and functions of Forex Market
- To develop an appreciation in Foreign Exchange Exposure and Management
- To understand the International Financial System

Unit 1: Foundations of International Financial Management

Balance of Payments- Current account and Capital account-Forex Reserves. Functions and Structure of Forex market-Forex market Participants-Correspondent Banks-Nostro and Vostro accounts. Bid-Ask rates-Spot and Forward Transactions Forward Premium and Discount-Arbitrage-Exchange Rate theories-Purchasing Power Parity, Interest Rate parity-Fisher Effects.

Unit 2: International Markets

International Financial Management - an overview. Globalization-Multinational Corporations-Foreign Direct Investment-Methods of raising Funds in International Markets. ADRs and GDRs-International Bond Market and Equity Market-Euro Dollar/Euro currency Market-External Commercial Borrowings (ECB)-Instruments in International Financial Markets-Offshore Banking-Tax-havens.

Unit 3: Foreign Exchange Exposure and Management

Management of Transaction Exposure, Translation Exposure and Economic Exposure -Methods of hedging the exposures-Overview of Derivatives in hedging the risks- Forward and Future Contracts, Options and Swaps.

Unit 4: International Financial System

International Monetary System-Bretton Woods System-Flexible Exchange Rate system Fixed and Floating rate system-World Bank and its affiliates-International Monetary Fund-special drawing Rights.

Unit 5: Financing of International Trade-Indian Perspectives

International methods of Payments and settlements - Letter of Credit - Provisions of UCPDC - Exports and Imports - Exchange control requirements - Pre-shipment and Post Shipment finance - Factoring and Forfeiting services - Role of Exam Bank and ECGC.

Books for Reference:

- Apte.P.G. - International Financial Management - Tata McGraw Hill Publishing Company Ltd, 2002
- Cheol S. Eun and Bruce G. Resnick - International Financial Management - Tata McGraw Hill Publishing Company Ltd, 2005
- Eun, Cheol S.; Rooke, David Percy; Resnick, Bruce G.; - International financial Management – Irwin/McGraw-Hill, 2003.

B.Com 6.4: FINANCIAL SECURITIES AND DERIVATIVES

Course Objectives:

1. To Understand the students about the concept of Derivatives and its types
2. To acquaint the knowledge of Options and Futures and
3. To know about Hedging and the development position of Derivatives in India

Unit 1: Introduction to Financial Securities

Meaning and Types of Financial Securities- Characteristics of Equity and Debt Securities- Securities Markets and their Functions- Regulatory Environment.

Unit 2: Overview of Derivatives

Meaning and Features of Derivatives - Types of Derivatives: Forwards, Futures, Options, Swaps- History of Derivatives - Uses and Misuses of Derivatives- Derivative Market Structure- Critics of Derivatives - Role of Derivatives in Risk Management

Unit 3: Forward and Futures

Meaning and Features of Forward and Future contracts – Classification of Forward and Future contracts- Trading mechanisms of Forward and Futures Markets - Pricing of Futures and Forwards - Hedging with Futures and Forwards - Speculation and Arbitrage- Forward prices v/s Future prices . Forward contract v/s Future contracts

Unit 4: Option and Swaps

Concept of Options – Types of options – Option Valuation – Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options –Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading – SWAP: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt-Equity Swap.

Financial Futures Contracts – Types of Financial Futures Contract – Evolution of Futures Market in India – Traders in Futures Market in India – Functions and Growth of Futures Markets – Futures Market Trading Mechanism - Specification of the Future Contract – Clearing House – Operation of Margins – Settlement – Theories of Future prices – Future prices and Risk Aversion – Forward Contract Vs. Futures Contracts.

Unit 5: Financial Derivatives Market in India

Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee – Equity Derivatives –Strengthening of Cash Market – Benefits of Derivatives in India – Categories of Derivatives Traded in India – Derivatives Trading at NSE/BSE – Eligibility of Stocks – Emerging Structure of

Derivatives Markets in India -Regulation of Financial Derivatives in India –Structure of the Market –Trading systems – Badla system in Indian Stock Market –Regulatory Instruments.

Books for References

- Gupta . S.L., FINANCIAL DERIVATIVES THEORY, CONCEPTS AND PROBLEMS
PHI, New Delhi, 2005
- Kumar S.S.S. FINANCIAL DERIVATIVES, PHI, New Delhi, 2007
- Chance, Don M: DERIVATIVES and Risk Management Basics, Cengage Learning, New Delhi.
- Stulz M. Rene, RISK MANAGEMENT & DERIVATIVES, Cengage Learning, New Delhi.

B.Com 6.5: INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Course Objectives:

- To familiarize with the concept of Investment, particularly in a capital market
- To explain how the Fundamental and Technical Analysis are useful in the process of Investment decisions
- To make aware of the various portfolio management techniques

Unit 1: Investment

Investment - Meaning - Classification - Features - Investment, Speculation and gambling - Factors influencing Investment - Investment Avenues in India. - Tax planning and Investment - Risk and Return - Systematic and unsystematic Risk - measurement of Risk and Return - Return on Investment.

Unit 2: Fundamental Analysis

Fundamental Analysis - Economic, Industry, and Company analysis – Trading in stock market - Depository System - Stock Exchanges - Indices - SEBI – Functions and regulations.

Unit 3: Valuation of securities

Valuation of securities - concept of valuation - Going concern value – Bond valuation
-Equity valuation - Time Value of Money -Options and futures - Valuation of options
-Warrants and Convertibles - Mutual Funds.

Unit 4: Portfolio Management

Portfolio Management - Principles - Policies - Diversification – Modern portfolio Theory - An optimum portfolio - portfolio selection. The Efficient frontier - leveraged and un-leveraged portfolio - CAPM - Assumptions - Determinants of expected return - Security Market Line -Reward to Risk ratio - Markowitz Model - Share's Portfolio Model -Arbitrage Pricing Theory – Portfolio Measurement models – Sharpe, Treynor and Jensen's measures

Unit 5: Alternative Investments and Emerging Trends

Alternative Investments and Emerging Trends - Real Estate, Commodities, and Hedge Funds - Private Equity and Venture Capital - Socially Responsible Investing - Emerging Trends in Investment Management.

Books for References

- Fischer and Jordan, Security Analysis and Portfolio Management , 2004
- Jack Clark Francis, Investments McGraw Hill International Edition, 1991.
- Kevin S. Portfolio Management PHI 2001.
- Natarajan L., Investment Management, Margham, 2005.
- Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas, 2001.
- Sharpe, Alexander and Bailey, Investments, PHI, 1999

B.Com 6.6: PROJECT

INTERNSHIP

Students have to carryout Internship [Fieldwork] in any organization to get exposure about the industry related activities.

Internal Assessment:

C1: 20 Marks – Presentation I

C2: 20 Marks – Presentation II

C3:

Internship report submission – 30 marks

Internship report Vivavoce – 30 marks

Internship report will be evaluated by the internal examiner in the college

UNIVERSITY OF MYSURU



The University of Mysore

B.Com- Honors with International Accounting and Finance

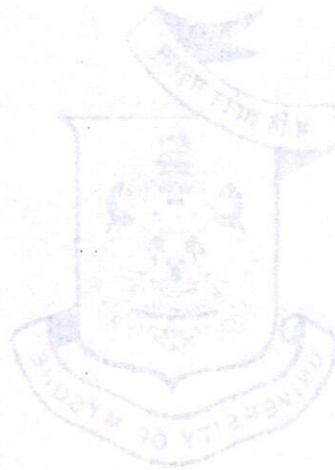
SPECIALISED PROGRAMME

**SYLLABUS AS PER NEP 2020
IMPLEMENTED FROM THE
ACADEMIC YEAR 2022 – 23**

Minor Modification-II

Offered at:
GETS Academy
#CA 40, Near Belavadi
Petrol Bunk, Hootagalli,
Mysuru-570018

UNIVERSITY OF MYSORE



The University of Mysore

B.Com-Honors with International Accounting and Finance

SPECIALISED PROGRAMME

SYLLABUS FOR B.COM

INTERMEDIATE TO B.COM

ACADEMIC YEAR 2022-23

Minor Modification-II

Office of

Principal,
B.A. and B.Com
Department,
University of Mysore,
Mysore-570018

UNIVERSITY OF MYSURU



**Proposed regulation for eight-semester program of
B.Com Honors with International Accounting and Finance (Specialization)**

SYLLABUS AND REGULATIONS AS PER NEP – 2020 FOR B.COM HONORS WITH INTERNATIONAL ACCOUNTING AND FINANCE – SPECIALIZED PROGRAMME

APPLICABLE FROM THE ACADEMIC YEAR 2022-23, Applicable to those students taking admission into First semester B.Com (International Accounting and Finance) from Academic Year 2022-23 (This Minor Modification – II , replaces all previous approved SYLLABUS AND REGULATIONS AS PER NEP – 2020 FOR B.COM HONORS WITH INTERNATIONAL ACCOUNTING AND FINANCE – SPECIALISED PROGRAMME)

1.0 PROGRAMMES OFFERED:

B.COM (Honors) to those aspiring to become leaders in the field of Management and Commerce. The focus is on creating a talent pool of accounting-centric professionals whose credentials as Professionals in its true sense of term is sacrosanct. The Program is so conceived that it equips the students with a wide range of managerial skills, while building competence in a particular area of business. The Programme ensures that in addition to their regular core courses the students are exposed to all major general commerce and business principles.

The B.COM [Honors] is advanced and progressive 4-year programs, focused on more dominant specializations. Honors programs equip the students with greater dexterity in terms of their value to the Industry into which they will ultimately move to.

1.1 VISION:

Commitment to pursue excellence in education, while equipping students with knowledge and skills, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into global assets, with the core values of professionalism, integrity, respect for diversity and continuous learning.

1.2 MISSION:

GETS ACADEMY is dedicated to excellence in performance and committed to provide quality education, opportunities and services that meet the needs of business and also contribute for the society's wellbeing, national development and to meet global competencies.

The institution strives to fulfill its mission to provide educational opportunities to all aspiring youth to excel in life by developing academic excellence, fostering values, creating civic responsibility and building global competencies in a dynamic environment. Environment Protection and Sustainable Development forms the core of its Mission.

1.3 COURSE OBJECTIVES:

1. Our Graduates after successful completion of the program will develop skills and competencies in the area of commerce, management, communication, finance, effective business practices, environment protection and sustainable development.
2. They will be able to lead teams, develop problem solving abilities and decision making capacities.
3. Our students after successful completion of the program will be able to gain insights into the emerging domains and develop interest in lifelong learning
4. The course design ensures that the youth get adequate opportunities to identify, develop their skills and meet the requirements of industry, corporates and the society, nationally and internationally.
5. Driven by one aim – imparting ethical and profound education – GETS ACADEMY has begun its journey with an objective of molding corporate-ready professionals with its specialized programs.
6. Aim to bridge the gap between the corporate expectations and the prevalent strengths of our human resources; we endeavor to help individuals to succeed by transforming knowledge into action.

1.4 PROGRAM OUTCOMES:

- The commitment of imparting profound education reflects in the enlivening infrastructure of our institution, and most importantly, GETS ACADEMY does not market itself as a manufacturer of degree and certificate holders

alone, but also acts as a responsible creator of able professionals:

- With Entrepreneurial Competency and Leadership Ability.
- With the ability to communicate effectively.
- Encourage Analytical and critical thinking abilities for data –driven decision making and forecasting.
- Ability to understand, analyze and communicate global, economic, legal and ethical aspects of business.
- Gain exposure through inter- disciplinary and specialized courses.
- Engage in Research and apply statistical tools and techniques for Problem solving and decision making.
- Integrate knowledge, skill and attitude that can enhance the creativity and personality of students.
- Apply knowledge of theory and practices in problem solving and decision making of business.
- The overarching outcome is to develop knowledgeable, skilled, ethical and well- rounded individuals, who are job ready from day one of passing out from GETS ACADEMY and have the potential to lead their organizations to success.

1.5 CAREER OPPORTUNITIES:

The specialized programs that GETS Academy seeks to provide, will give an overall eclectic dimension to the students to stand out from the rest. The programs have been designed keeping in mind the growing trends and requirements in Commerce and Management domains of life activity.

B.Com (HONORS) students with specializations are being increasingly and eminently sought for by the corporate world, national and international organizations. The attributes of being industry-ready and readily deployable, would be the outcome of the rigorous coaching, training, practice and exposure to live activities, nationally and internationally, would be the hallmark of GETS ACADEMY.

2.0 ELIGIBILITY FOR ADMISSION:

1. Candidates who have passed Two Year Pre University Course of Karnataka State in any discipline or its equivalent (viz., 10+2 of other states, ITI, Diploma etc.) are eligible for admission into FIRST SEMESTER of this programme.

2. Candidates who have qualified with certification by executing exit option after their second semester of BBA/B Com under NEP – 2020 are eligible for enrolling to third semester of this programme, subject to approval from competent authority/committee such as “Equivalent Committee” or any other such committee formed by University of Mysore, Mysuru.
3. Candidates who are qualified in programmes or courses like Diploma in Commercial Practice, etc... and as per the orders of Government of Karnataka or University of Mysore, Mysuru for time being in force, are eligible for lateral entry into Third Semester of regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, are eligible for enrolling to third semester of this programme, subject to approval from competent authority/committee such as “Equivalent Committee” or any other such committee formed by University of Mysore, Mysuru.

3.0 STRUCTURE OF THE UNDERGRADUATE DEGREE PROGRAMME IN

B.COM HONORS:

The Syndicate of the University of Mysore, on being satisfied from the Inspection report submitted by the Inspection team has granted recognition to GETS Academy, Mysuru, under Section 66 of the K.S.U. Act 2000 to offer the following Specified/specialized course, subject to the terms and conditions as declared here under.

B.COM (HONORS) – INTERNATIONAL ACCOUNTING AND FINANCE (SPECIALIZATION)

3.1 DURATION OF THE PROGRAM:

The program of study is Four years of Eight Semesters. A candidate shall complete his/her degree within eight academic years from the date of his/her admission to the first semester. The NEP 2020 provides multiple exit options for students as specified below:

EXIT OPTION:

- a) The students who successfully complete ONE year/ 2 Semesters and leave the program, will be awarded Certificate in Commerce.
- b) The students who successfully complete TWO years/ 4 Semesters and leave

the program, will be awarded Diploma in Commerce.

- c) The students who successfully complete THREE years/ 6 Semesters and leave the program, will be awarded Bachelor's Degree in Commerce (B.COM)
- d) An option is given to the students to continue their education to the Fourth year and those who successfully complete FOUR years/ 8 Semesters will be awarded Bachelor's Degree in Commerce (Honors). [B.COM (Honors)]

Note:

Subject to approval from competent authority of University of Mysore, Mysuru, those students who exit with Certification or Diploma or Basic Bachelor Degree shall be eligible to re-enter the Programme at the exit level to complete the programme or to complete the next level. The candidates may have a maximum of two exit options or lateral entries to complete the programme.

3.2 MEDIUM OF INSTRUCTIONS:

The medium of instruction shall be English, (excluding for languages course other than English)

3.3 ATTENDANCE:

- a. For the purpose of calculating attendance, each semester shall be taken as a Unit.
- b. A student shall be considered to have satisfied the requirement of attendance for the semester, if he/she has attended not less than 75% in aggregate of the number of working periods in each of the subjects compulsorily.
- c. A student who fails to complete the course in the manner stated above shall not be permitted to take the University Examination.
- d. Minimum requirement of 75% of attendance shall not be applicable in case of self-study language course.

3.4 TEACHING AND EVALUATION

M.Com or MBA graduates with B.Com, BBM/B.COM, and BBS as a basic degree from a recognized university are only eligible to teach and to evaluate all the Commerce courses. Graduates in the field of Commerce and Management or those holding Financial Management or IFRS Certificates from Recognized Professional

bodies are only eligible to teach and to evaluate all the International Accounting and Finance related courses. Further course which are common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning, Sports/NCC/NSS/Other, etc., shall be thought by respective department faculties.

3.5 SCHEME OF EXAMINATION

There shall be a University examination at the end of each semester. The maximum marks for the university examination in each paper shall be 60 marks for DSC, DSE, Vocational, SEC and OEC.

Internal Assessment 40 marks for DSC, DSE, Vocational, SEC and OEC.

Guidelines for Continuous Internal Evaluation and Semester-End Examination:

The CIE and SEE will carry 40% and 60% weightage each, to enable the course to be evaluated for a total of 100 marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester.

For a course, the CIE and SEE evaluation will be on the following parameters:

Sl. No	Parameters for the Evaluation	Marks
	Continuous Internal Evaluation (CIE)	
1	Continuous & Comprehensive Evaluation(CCE)-(A)	20 Marks
2	Internal Assessment Tests (IAT)- (B)	20 Marks
	Total of CIE (A+B)	40 Marks
3	Semester End examination (SEE) -(C)	60 Marks
	Total of CIE and SEE (A+B+C)	100 Marks
	Note: These parameters are applicable for all courses of this programme for which question papers are set under BoE of B.Com International Accounting and Finance, further parameters for those courses of this programme which are common with Regular B.Com Programme of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional Learning, Sports/NCC/NSS, etc, shall be as per the respective BoS or BoE as applicable.	

Continuous Internal Evaluation:

- A. Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course. Before

the start of the academic session in each semester, a faculty member should choose for his/her course, minimum of four of the following assessment methods with 5 marks each (4x5=20 marks).

- Individual Assignments
- Seminars/Class Room Presentations/ Quizzes
- Group Discussions /Class Discussion/ Group Assignments
- Case studies/Case lets
- Participatory & Industry-Integrated Learning/ Industrial visits
- Participation in Seminars/ Academic Events/Symposia, etc.
- Mini Projects/Capstone Projects

B. Internal Assessment Tests (IAT): The IAT will carry a maximum of 20% weightage(20 marks) of the total marks of a course. Under this component, two tests will have to be conducted in a semester for 30 marks each and the same is to be scaled down to 10 marks each.

Internal Assessment Test

Course Code:

Name of the Course:

Duration: 1 Hour

Total Marks: 30

PART-A

Answer any one of the following questions.

(1x 5 = 5)

1.
2.

PART- B

Answer any one of the following questions.

(1x 10 = 10)

3.
4.

PART- C

Answer any one of the following questions.

(1x 15 = 15)

5.
6.

SEMESTER END EXAMINATION (SEE):

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the course shall be conducted after fulfilling the minimum attendance requirement as per the University norms (excluding self-study language course) and irrespective of the marks scored in Continuous Internal Evaluation a student shall take Semester End Examinations. The BOS of the University has prepared the SEE framework and the question paper pattern for SEE is presented below for 60 marks.

PATTERN OF QUESTION PAPER

TIME: 2 ½ HOURS

MARKS: 60

PART – A

Answer any FIVE of the following questions. Each question carries 2 marks.
(5x2= 10)

- 1.....
- 2.....
- 3.....
- 4.....
- 5.....
- 6.....
- 7.....

PART – B

Answer any TWO of the following questions. Each question carries 10 Marks.
(2x10 =20)

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

PART – C

Answer any TWO of the following questions. Each question carries 15 Marks
(2x15=30)

- 12.....
- 13.....
- 14.....
- 15.....

Note: These are applicable for all courses of this programme for which question papers are set under BoE of B.Com- International Accounting and Finance, further for those courses of this programme which are common with Regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru such as Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning,

Sports/NCC/NSS, etc., shall be as per the respective BoE.

Board of Examiners and Evaluation:

- i. There shall be a Board of Examiners- B.Com- International Accounting and Finance for scrutinizing and approving the question papers and scheme of evaluation constituted by the University
- ii. There will be a single valuation for all papers.

Minimum Marks for Passing:

Candidates have to obtain a minimum of 35% marks in Semester End Examination i.e. 21 marks out of 60 marks of theory examination and 40% in aggregate i.e. total 40 marks out of 100 marks of Semester End Examination and Continuous Internal Evaluation put together for passing in the said course, in case of failure to score the minimum marks of 35% marks in Semester End Examination and 40% in aggregate is said to have not completed the course. The student shall complete the course by re appearing only for Semester End Examination of the course when University of Mysore, Mysuru conducts the Semester End Examination. The student carries the marks already awarded in Continuous Internal Evaluation.

Note: All the provisions pertaining towards conducting of Make Up Examinations for this programme i.e. B.Com - International Accounting and Finance Programme shall be same as per the provision laid for regular B.Com Programme under NEP 2020 of University of Mysore Mysuru.

3.6 PROVISIONS PERTAINING TO LANGUAGE COURSE:

All the provisions pertaining to language courses such as the selection of language course during First year of the programme i.e., First & Second semester and during Second year of the programme i.e., Third & Fourth semester, including the provisions of opting/offering for self-study and provision of reading only ONE Language course in a semester by Deaf and Dumb, Spastic, Mentally Retarded and Learning deficiency students and all other related provisions of language course for this programme i.e. B.Com Honors with International Accounting and Finance programme shall be same as per the provision laid for regular B.Com programme of University of Mysore, Mysuru.

3.7 PROVISIONS PERTAINING TO COMMON COURSE:

With the objective of mitigating the hardship for the students who aspire to pursue

higher education after qualifying this programme, the entire structure of this programme i.e. B.Com – International Accounting and Finance Programme Specialized Programme is framed in line with Model NEP 2020 Programme Structure of Karnataka State Higher Education Council, Government of Karnataka and adopted by University of Mysore, Mysuru for its regular B.Com Programme under NEP 2020.

1. All AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e. B.Com - International Accounting and Finance Programme being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, further the syllabus of the respective BoS being offered for regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru shall be applicable for this programme also.
2. As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e., B.Com – International Accounting and Finance Programme being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc.... by the respective board(s), same shall be applicable to this programme i.e. “B.Com - International Accounting and Finance Programme specialized Programme under NEP 2020” in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect.
3. Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from “B.Com -Finance and Investment Programme specialized Programme under NEP 2020”, shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Art/Science degree programs under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru.

3.8 ANY OTHER ISSUE NOT ENVISAGED SHALL BE RESOLVED BY THE VICE- CHANCELLOR IN CONSULTATION WITH THE APPROPRIATE BODIES OF THE UNIVERSITY.

3.9 WHERE EVER THE REGULATION IS SILENT, THE PROVISIONS OF THE UNIVERSITY SHALL BE APPLICABLE.

PROGRAM STRUCTURE

Proposed Scheme of Teaching and Evaluation for B.Com (Honors)

International Accounting and Finance

Semester I								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	TotalMarks	Credits
1	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
3	B.COM.1.1	Financial Accounting-I	DSC	3+2+0	60	40	100	4
4	B.COM.1.2	Banking & Insurance	DSC	3+2+0	60	40	100	4
5	B.COM.1.3	Advanced Financial Management -I	DSC	3+2+0	60	40	100	4
6	B.COM.1.4	Digital Fluency	SEC-SB	1+0+2	25	25	50	2
7	B.COM.1.5	Open Elective-I (To be chosen from across the faculty Arts/Science faculty)	OEC	3+0+0	60	40	100	3
8	B.COM.1.6	Health & Wellness and Yoga (or) Sports/NCC/NSS/R&R(S&G)/Cultural	SEC-VB	1+0+2	25	25	50	2
Sub –Total (A)					420	280	700	25
Semester II								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	TotalMarks	Credits
9	Lang.2.1	Language - I	AECC	3+1+0	60	40	100	3
10	Lang.2.2	Language – II	AECC	3+1+0	60	40	100	3
11	B.COM.2.1	Financial Accounting II	DSC	3+2+0	60	40	100	4
12	B.COM.2.2	Indian Financial System and Financial Market Operations	DSC	3+2+0	60	40	100	4
13	B.COM.2.3	Advanced Financial Management – II	DSC	3+2+0	60	40	100	4
14	B.COM.2.4	Health & Wellness/Social & Emotional Learning	SEC-VB	1+0+2	25	25	50	2
15	B.COM.2.5	Environmental Studies	AECC	3+0+0	30	20	50	3
16	B.COM.2.6	Open Elective-II (To be chosen from across the faculty Arts/Science faculty)	OEC	3+0+0	60	40	100	3
Sub –Total (A)					415	285	700	26
Note: <ol style="list-style-type: none"> Students, who opted for Digital Fluency (2 Credits) in first semester, will study Environmental studies (3 Credits) in the second semester and vice – versa. Students, who opted for Health & Wellness and Yoga (2 Credits) in first semester, will study anyone from Sports/NCC/NSS/Cultural/R&R (2 Credits) in the second semester and vice – versa. Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from B.Com - International Accounting and Finance shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Arts/Science degree programmes under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru. As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e. B.Com - International Accounting and Finance being common with regular B.Com Programme under NEP 2020 of University of Mysore, Mysuru, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc... by the respective board(s), same shall be applicable to this programme i.e. B.Com - International Accounting and Finance in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect. 								
Exit option with Under Graduate Certificate in B.Com - International Accounting and Finance (with the completion of courses equal to a minimum of 48 credits), followed by 10 - 12 credit bridge course(s) for two months, including at-least 6-credit job specific internship/apprenticeship to acquire job-ready competencies.								

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
17	Lang.3.1	Language - I	AECC	3+1+0	60	40	100	3
18	Lang.3.2	Language – II	AECC	3+1+0	60	40	100	3
19	B.COM.3.1	Cost Accounting - I	DSC	3+2+0	60	40	100	4
20	B.COM.3.2	Money and banking	DSC	3+2+0	60	40	100	4
21	B.COM.3.3	Advance Audit and Assurance – I	DSC	3+2+0	60	40	100	4
22	B.COM.3.4	Artificial Intelligence/Financial Education	SEC-SB	1+0+2	25	25	50	2
23	B.COM.3.5	Open Elective-III (To be chosen from across the faculty Arts/Science faculty) (or) India & Indian Constitution	OEC	3+0+0	60	40	100	3
24	B.COM.3.6	Sports/NCC/NSS/R&R(S&G)/Cultural	SEC-VB	1+0+2	25	25	50	2
Sub –Total (A)					420	280	700	25

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
25	Lang.4.1	Language - I	AECC	3+1+0	60	40	100	3
26	Lang.4.2	Language – II	AECC	3+1+0	60	40	100	3
27	B.COM.4.1	Cost Accounting – II	DSC	3+2+0	60	40	100	4
28	B.COM.4.2	Business Statistics	DSC	3+2+0	60	40	100	4
29	B.COM.4.3	Advance Audit and Assurance – II	DSC	3+2+0	60	40	100	4
30	B.COM.4.4	NCC/NSS/Culture/Health Wellness/Social & Emotional Learning/Others	SEC-VB	1+0+2	25	25	50	2
31	B.COM.4.5	Sports/NCC/NSS/R&R(S&G)/Cultural	SEC-VB	1+0+2	25	25	50	2
32	B.COM.4.6	Open Elective-III (To be chosen from across the faculty Arts/Science faculty) (or) India & Indian Constitution	OEC (or) AECC	3+0+0	60	40	100	3
Sub –Total (A)					415	285	700	25

Note:

- Students, who opted for Artificial Intelligence (2 Credits) in the third semester, will study Financial Education and Investment Awareness (2 Credits) in fourth semester and vice – versa.
- Students, who opted for Open Elective (3 Credits) in the third semester, will study Indian Constitution (3 Credits) in fourth semester and vice – versa.
- Students, who opted for any one from Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) in the third semester, will study remaining any one from Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) in fourth semester and vice – versa.
- Open Elective (OE) being an elective course, it shall be chosen from an unrelated Discipline/Subject (other faculty) to study multidisciplinary subjects i.e. students from B.Com- International Accounting and Finance shall opt for OE from Arts/Science Faculty, further it can be chosen from those regular Arts/Science degree programmes under NEP offered at GETS Academy, affiliated to University of Mysore, Mysuru.
- Among Sports/NCC/NSS/R&R(S&G)/Cultural (2 Credits) student cannot opt [internal selection among Sports/NCC/NSS/R&R(S&G)/Cultural] the same course once opted during any of the first four semesters.
- As AECC, SEC - SB, SEC - VB, Vocations Courses of this programme i.e B.Com- International Accounting and Finance being common with regular B.Com Programme of University of Mysore, Mysuru under NEP, in case of any changes made in the title of such courses including L+T+P, SEE, CIE, Total Marks, Credits, etc... by the respective board(s), same shall be applicable to this programme i.e. B.Com- Finance and Investment in the same manner as made, further such changes shall come into effect from the academic year as mentioned while making such change and in case of silence as to its academic year of implication, it will be presumed as with immediate effect.

Exit option with Under Graduate Diploma in Commerce in International Accounting and Finance (with the completion of courses equal to a minimum of 96 credits), followed by 10 - 12 credit bridge course(s) for two months, including at-least 6-credit job-specific internship/apprenticeship to acquire job-ready competencies

Semester V								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
33	B.COM 5.1	Direct Tax	DSC	3+2+0	60	40	100	4
34	B.COM 5.2	Business Research Methods	DSC	3+2+0	60	40	100	4
35	B.COM 5.3	Auditing And IND AS	DSC	3+2+0	60	40	100	4
36	B.COM 5.4	International Accounting - I	DSC	3+2+0	60	40	100	4
37	B.COM 5.5	IFRS	DSC	3+2+0	60	40	100	4
38	B.COM 5.6	Advance Corporate Financial Management	DSC	3+2+0	60	40	100	4
Sub-Total (A)					360	240	600	24

Semester VI								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
39	B.COM.6.1	Indirect Tax	DSC	3+2+0	60	40	100	4
40	B.COM.6.2	International Business	DSC	3+2+0	60	40	100	4
41	B.COM.6.3	International Accounting - II	DSC	3+2+0	60	40	100	4
42	B.COM.6.4	Financial Derivatives	DSC	3+2+0	60	40	100	4
43	B.COM.6.5	Portfolio Management	DSC	3+2+0	60	40	100	4
44	B.COM. 6.6	Project	DSC	3+2+0	60	40	100	4
Sub-Total (A)					360	240	600	24
Exit option with Under Graduate in Commerce in International Accounting and Finance (with the completion of courses equal to a minimum of 144 credits)								

Notes:

- One Hour of Lecture is equal to 1 Credit.
- Two Hours of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Tutorial is equal to 2 Hours of Teaching.
- Two Hours of Practical is equal to 1 Credit.
- Two Hours of Practical is equal to 1 Hour of Teaching.
- Practical Classes may be conducted in the Business Lab or in Computer Lab or in Classroom depending on the requirement. One batch of students should not exceed half (i.e. 20 or less than 20 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e. more than 20 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

Acronyms Expanded:

- AECC Ability Enhancement Compulsory Course
- DSC Discipline Specific Core Course
- SEC-SB/VB Skill Enhancement Course-Skill Based/Value Based
- OEC Open Elective Course
- DSE Discipline Specific Elective
- SEE Semester End Examination

- CIE Continuous Internal Evaluation
- L+T+P Lecture + Tutorial + Practical(s)

SEMESTER V

B.Com 5.1: DIRECT TAX

Course Objectives:

- a) Comprehend the procedure for computation of Total Income and tax liability of an individual.
- b) Understand the provisions for determining the residential status of an Individual.
- c) Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits
- d) Compute the income house property for different categories of house property.

Unit 1: Brief History of Income Tax Act, Finance Act:

Scheme of Income Tax, Basic Concepts, Income, Assesse, Person, Assessment Year, Previous Year, Taxable Income, Marginal Rate of Tax- Agricultural Income – Residential Status of Individual, Incidence of Tax (Including Problems)

Unit 2: Income from Salary

Allowance, Perquisites, Provident Fund, Retirement Benefits, Gratuity, Computation of Taxable Salary Income (Problems), Commutation of Pension – Leave Encashment.

Unit 3: Income from House Property

Basis of Charge- deemed ownership – exemption- determination of annual value – Deduction u/s 24 – Computation of Income from House Property.

Unit 4: Income from Business or Profession & Capital Gain

Expenses allowable & inadmissible – General deduction / expenditures u/s 37, computation of taxable income from business – computation of Income from Profession in case of Advocates, Doctors, and Chartered Accountant.

Capital Assets- transfer of capital assets – cost of acquisition – Assets bonus shares –right shares & goodwill – computation of capital gains – long term & short term gain – Exempted capital gains

Unit 5: Income from other Source

Basis of Chargeability – casual income – winning from lotteries – crossword puzzles –dividend – family pension – specific allowances – deemed profits – interest on securities – computation of Income from other sources – Taxable Income (Problems).

Books for Reference:

- Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra
- Vinod K. Singhanian, Direct Taxes, Taxman Publication Private Ltd, New Delhi
- Gaur and Narang, Law and practice of Income Tax, Kalyani Publications, Ludhia

B.Com 5.2: Business Research Methods**Course Objectives:**

The course is envisaged to provide the student the knowledge and skill related to conduct of research related to business. This basic course familiarizes the student with the technicalities of executing a research assignment, in particular the applied research domain.

Unit 1: Introduction to Business Research

Meaning, types, criteria of good research, scientific approach to research in physical and management science, limitations of applying scientific methods in business research problems, ethical issues in business research, research process, problem formulation, preparation of business research plan/proposal.

Unit 2: Business Research Design

Types of business research, Exploratory, Descriptive, and Causal research, Exploratory research: Meaning, suitability, collection, hypothesis, formulation, Descriptive research: Meaning, types of descriptive studies, data collection methods, Causal research: Meaning, various types of experimental designs, types of errors affecting research design.

Unit 3: Data Collection

Primary and Secondary data – Sources – advantages/disadvantages, Data collection Methods – Observations, Survey, Interview and Questionnaire design, Qualitative Techniques of data collection. Measurement and Scaling Techniques: Nominal Scale, Ordinal Scale, Interval Scale, Rating Scale, Criteria for good measurement, attitude measurement.

Unit 4: Sampling and Hypothesis Testing

Sampling: Meaning, Steps in Sampling process, Types of Sampling – Probability and non-probability Sampling, Techniques, Errors in sampling. Hypothesis: Meaning, Types, characteristics, sources, Formulation of Hypothesis, Errors in hypothesis testing.

Unit 5: Data Analysis

Editing, Coding, Classification, Tabulation, Univariate, Bivariate and multivariate, Analysis, Interpretation.

Books for Reference:

- Research Methodology – C R Kothari- Vishwa Prakashan..
- Business Research Methods- S.N.Murthy/U.Bhojanna- Excel Books.
- Business Research Methods–Donald R. Cooper & Pamela S Schindler,TM

B.Com 5.3: AUDITING AND IND AS

Course Objectives:

- a) Understand the conceptual framework of auditing.
- b) Examine the risk assessment and internal control in auditing
- c) Comprehend the relevance of IT in audit and audit sampling for testing.

Unit 1: Introduction to Auditing

Introduction – Meaning and Definition – Objectives and Scope – Types of Audit – Audit strategy – Audit planning - Audit Programme – Audit evidence.

Unit 2: Risk assessment and internal control

Introduction – Audit risk – Assessment of risk – Internal control – Meaning and Objectives – Materiality risk –Internal Auditing - Internal Check – Meaning and Objectives and Fundamental principles. Internal check with regards to wage payment, cash sales and cash purchases.

Unit 3: Audit Evaluation and Review

Audit documentation – Audit Completion and Review – Audit report – Audit related services- Digital auditing and assurance – Group audits – Audit related services – Assurance engagements – Professional ethics and liabilities of auditors.

Unit 4: Introduction to Indian Accounting Standards

Introduction – Meaning – Need for Convergence towards Global Standards – IFRS – Benefits of Convergence with IFRS – List of Indian Accounting Standards – Conceptual Framework under Ind AS - Applicability of Ind AS in India.

Unit 5: Overview of Indian Accounting Standards

Overview of all Indian Accounting Standards – Recognition, Measurement and Disclosures – Principles and Methods of Income, Expenses, Assets and Liabilities – Problem and Analysis of Annual reports.

Books for Reference:

- ICAI Study Materials on Auditing and Assurance
- B.N. Tandon, Principles of Auditing, S. Chand and Company, New Delhi.
- T.R. Sharma, Auditing Principles and Problems, Sahitya Bhawan, Agra.
- J.M. Manjunatha and others, Auditing and Assurance, HPH.
- Gupta Karnal, Contemporary Auditing, Tata Mc. Graw-Hill, New Delhi.

B.Com 5.4: INTERNATIONAL ACCOUNTING I

Course Objectives:

The aim of this course is to develop student's knowledge and understanding of the structure of the IASB, its conceptual framework and the main features of International Financial Reporting Standards.

Unit. 1: Introduction to International Accounting

Introduction- Meaning definition, Nature. Scope, advantages & disadvantages of International Accounting, Importance of I.A ,A Brief History of International Accounting Role of Accounting in Business and Global Capital Markets Overview of International business environment, Stages for the Evolution of a Multinational Corporation. Users of International Accounting information & their information need.

Unit. 2: Foreign Currency Translation

Introduction - Meaning, Definition, Importance, Reasons for Translation and Background, Financial Statement Effects of Alternative Translation Rates, Foreign

Currency Translation, Translation Accounting Debates and Current Trends .Types of Foreign Currency Transactions, Managing International Information system, Accounting for Inflationary Trends. Analyzing Foreign Financial Statements: Accounting and reporting of Foreign Currency Translation, Accounting for Environmental Protection Measures. Harmonizing in domestic and International accounting information reporting.

Unit. 3 : International Financial Statement Analysis

Introduction - need for analysis - techniques of analysis - prospective analysis - factors affecting financial analysis barriers timeliness access, reliability. Language & terminology barriers, timelines of information, foreign currency issues, formats challenges & difficulties in Analysis of formats, foreign financial statements Remedies to the challenges & difficulties, care study analysis.

Unit. 4: Global Accounting Standards and Financial reporting in other countries

Global Accounting Standards -A Survey of International Convergence-Overview of Major International Organizations promoting Accounting Convergence-International Accounting Standards Board-EU, IOSCO, IFAC, ISAR, OECD. Financial reporting in other countries United nations, United Kingdom, South Africa, Japan, Russia, France, Germany, Australia .Overview of International Accounting standards.

Unit. 5: International Taxation and Transfer Pricing

Introduction, meaning, features, Scope., Importance, Advantages & Disadvantages. Need of adoption of International taxation in MNCs.Diversity of National Tax Systems, Taxation of Foreign Source Income and Double Taxation, Tax Planning Dimensions, International Transfer Pricing: Complication Variables Transfer Pricing Methodology, and Practices.

Books for Reference:

- International Accounting , Mohapatra , A. K. Das Edition : 2nd edition
- International Accounting Rathore, Shirin 3RD edition.
- International Accounting, 6th Edition, Frederick D. S. Choi, and Gary K. Meek, China Renmin University Press, 2008, 7th Edition, 2011

B.Com 5.5: IFRS

Course Objectives:

The aim of this course is to develop student's knowledge and understanding of the structure of the IASB, its conceptual framework and the main features of International Financial Reporting Standards.

Unit. 1: International Accounting Standards Board

The structure, vision and mission of IASB. The standard setting process. Adoption or convergence of IFRS in countries around the world

Unit. 2: IFRS 1 to 6

The main features of IFRS 1: First Time Adoption of IFRS; IFRS-2: Share Based Payments; IFRS 3: Business Combinations; IFRS 4: Non-current Assets held for sale and Discontinued operations; IFRS 6: Exploration for and evaluation of mineral resources

Unit. 3 : IFRS 7 to 12

The main features of IFRS 7: Financial Instruments: Disclosures; IFRS 8: Operating Segments; IFRS 9: Financial Instruments; IFRS 10: Consolidated financial statements; IFRS 11: Joint Arrangements; and IFRS 12: Disclosure of Interests in Other Entities.

Unit. 4: IFRS 13 to 17

The main features of IFRS 13: Fair Value Measurement; IFRS 14: Regulatory Deferral Accounts; IFRS 15: Revenue from contracts with customers; IFRS 16: Leases and IFRS 17: Insurance Contracts

Books for Reference:

- Indian Accounting Standards (Ind AS) (In 3 Volumes) by Dolphy D'Souza
Edition: 2024
- Indian Accounting Standards (Ind AS) by Dr. D.S. Rawat
- Ind AS Made Easy by CA. Ravi Kanth Miriyala
- Indian accounting standards and GAAP: Interpretation, issues, and practical application by Dolphy D'Souza.

B.Com 5.6: ADVANCED CORPORATE FINANCIAL MANAGEMENT

Course Objectives:

1. Understand the theoretical framework of accounting, accounting standards and IFRS as well
2. Learn various methods of accounting for Hire purchase transactions.
3. Understand the accounting treatment for royalty transactions and articulate the royalty agreements.
4. Demonstrate the preparation of financial statement of sole trading concern and partnership firm.
5. Understand and compute the amount of claims for loss of stock and loss of profit.

Unit 1: Types of Financing

Introduction, Needs of Finance and Sources: Long Term, Medium Term, Short Term and Long Term Sources of Finance ,Owners Capital / Equity Capital ,Preference share capital ,Retained Earnings ,Debentures or Bonds ,Loans from Financial Institutions / Banks ,Short Term Sources of Finance ,Trade Credit ,Accrued Expenses and Deferred Income ,Advances From Customers ,Commercial Papers ,Bank Advances: Loans, O/D, Clean O/Ds, Cash Credit, Advances against goods, Bills Purchased, Discounted, Advances against documents of title of goods, Advances against supply of bills, Term Loans Inter Corporate Deposits Certificate of Deposits Public Deposits.

Unit 2: Advanced Capital Budgeting

Meaning and Types of Capital Budgeting - Replacement Decisions- Capital Budgeting under Uncertainty- Real Options- Sensitivity and Scenario Analysis- Capital Budget techniques: Payback period , NPV,PI, ARR, IRR and MIRR.

Unit 3: Management of Working Capital

Meanings, Concepts and policies of working capital -Management of working capital Issues in working capital -Estimating working capital needs (only Theory) -Operating or working capital cycle (only Theory) -Management of components of working capital - Management of Cash and Marketable Securities: Motives for Holding Cash; Objectives of Cash Management; Factors Determining Cash Needs; Basic Strategies of Cash -Management; Cash Management Techniques / Processes; Marketable Securities; and Cash Management Practices in India. - Receivable Management: Objectives; Credit Policies; Credit Terms; and Collection Policies.- Inventory Management: Objectives; and Techniques.

Unit 4: Financial Planning

Introduction -Meaning of Budget - Essentials of a budget, Types of Budgets

,Advantages of Budgeting ,Zero Based Budget (Note: Practical Questions on Sales Budget, Production Budget, Material Budget, Cash Budget and Master Budget).

Unit 5: Financial Policy and Corporate strategy

Financial Statements and Analysis - Understanding Financial Statements- Ratio Analysis- Cash Flow and Fund Flow Analysis- Financial Planning and Forecasting

SEMESTER VI

B.Com 6.1: INDIRECT TAX

Course Objectives:

- a) Comprehend the concepts of Goods and Services tax.
- b) Understand the fundamentals of GST.
- c) Analyse the GST Procedures in the Business.
- d) Know the GST Assessment and its computation

Unit 1: Goods and Services Tax (GST)

Fundamentals of GST, Meaning , Advantages of GST, One Nation - One Tax, Dual GST Model, Goods and Services Tax Network [GSTN], GST Council, Important Definitions under CGST Law.

Registration under GST :Introduction, Persons not liable for Registration, Compulsory Registration in Certain Cases, Procedure for Registration, Concept of Distinct Person under GST, Deemed Registration, Cancellation of Registration, Revocation of Registration

Unit 2: Levy and Collection of Tax

Levy and Collection - Composition Levy, Exemptions, Person Liable to pay GST, Supply of Goods or Services or both to or by Special Economic Zone.

Unit 3: Time, Value and Place of Supply under GST

Time of Supply, Place of Supply, Value of Supply, Change in Rate of Tax in respect of Supply of Goods or Services.

Unit 4: Input Tax Credit (ITC)

Introduction, Eligibility for taking Input Tax Credit (ITC), Blocked Credits, Method of Reversal of Credits, Input Tax Credit in Special Circumstances, Input Tax Credit in

respect of goods sent for Job-work, Distribution of Credit by Input Service Distributor (ISD).

Unit 5: Custom Duty

Customs Act 1962- Meaning- Notified goods –specified goods- Prohibition of importation and exportation under sec 11- types of customs duty- Basic customs duty, Education Cess, Anti-dumping duty, Safeguard Duty, IGST, GST Compensation Cess - Computation of Assessable value and applicable duties. Exports – Meaning- zero rated supply.

Books for Reference:

- V.S.Datey, Goods and Services Taxes, Taxman
- Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore
- H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax

B.Com 6.2 International Business

Course Objectives:

This specialization course on International Business is designed to equip the student with policy and practice skills related to international business. Upon completing this course, the student will be able to understand the intricacies of running business across the political territories. He/She would also get an insight in to the policy environment in India regarding the international business

Unit. 1: Introduction

Globalisation – Meaning and implications - Globalisation of markets and production – The emerging global economy - Drivers of Globalisation. Modes and entry strategies of international business – arguments for and against – trends in international trade. Differences between domestic and international business.

Unit. 2: International Business Environment

Cultural aspects, values and norms, social structure, religious and ethical systems, language, education, implications of cultural differences on business. International business environment, Political and legal factors, political systems, legal systems, International business environment, Economic factors, the determinants of economic development. Tariffs, subsidies, local content requirements, administrative policies,

anti-dumping policies, political and economic arguments for intervention ,Development of the world trading system.

Unit. 3: WTO and Regional Integrations

GATT,the Uruguay round of negotiations. WTO, genesis and functions, the future of WTO. Regional Integrations, Trading Blocks, nature and levels of integration, arguments for and against regional integration,Trading blocks, European Union, ASEAN, APEC, NAFTA, SAARC.

Unit 4: Multinational Corporations

Multinational Corporations, Organisation, design and structures, headquarters and subsidiary relations in multinational corporations.

Unit 5: Foreign Exchange Market

Functions, nature of foreign exchange market, the trading mechanism, exchange rate determination, balance of trade, stability of exchange rate, currency convertibility.

Books for Reference:

- 1 Charles W L Hill. And Arun Kumar Jain. International Business: competing in the global market place, Mc Graw-Hill.
2. John D. Daniels Lee H Radebaugh, International Business: Environments and Operations Addison Wesley.
3. Justin Paul – International Business – Prentice Hall of India.
4. Oded Shenkar Yadong Luo: International Business – John Wiley and Co.

B.Com 6.3: INTERNATIONAL ACCOUNTING II

Course Objectives:

The aim of this course is to develop student's knowledge and understanding of the structure of the IASB, its conceptual framework and the main features of International Financial Reporting Standards.

Unit. 1: Introduction to International Auditing:

Introduction- Meaning definition, Nature. Scope, advantages & disadvantages of International Auditing, Importance of International Auditing, Role of International Auditing .Overview of International Auditing Standards, Reasons for the internationalization of auditing, The role of international audit firm, International Audit process.

Unit. 2: Financial Reporting and changing prices

Meaning, Definition, Importance, Reasons for adopting international financial reporting , financial reporting by listed groups, financial reporting by individual companies, issues arises while financial reporting and the mitigation measures to overcome

Unit. 3 : International Financial Analysis

Introduction, Understanding differences in accounting, Different social systems, Different financial systems, Different tax systems , Different legal systems , Disclosure practices in international financial reporting - Mandatory and voluntary disclosures ,Notes and glossaries for the foreign reader. Translation into foreign currencies , Linguistic issues, Restatement of results in accordance with internationally recognized accounting principles , Financial ratios ,Interpreting financial statements, Drivers of performance , Financial analysis and the capital market..

Unit. 4: Global Accounting Standards

Global Accounting Standards -A Survey of International Convergence-Overview of Major International Organizations promoting Accounting Convergence-International Accounting Standards Board-EU, IOSCO, IFAC, ISAR, OECD

Unit. 5: Managerial accounting

Introduction: The balanced scorecard as an overview tool ,Currency and control ,Introduction ,Types of exposure ,The need to translate ,Operational budgeting under foreign exchange fluctuations , Capital budgeting ,Variances and foreign exchange , Culture and management accounting , Overview of culture and control , Choosing a strategic objective , The budget process across countries and other MCS issues , Are US management control practices a 'parochial dinosaur'? Control and performance, International aspects, Philosophies and models of control, Sarbanes-Oxley and global control.

Books for Reference:

- International Accounting , Mohapatra , A. K. Das Edition : 2nd edition
- International Accounting Rathore, Shirin 3RD edition.
- International Accounting, 6th Edition, Frederick D. S. Choi, and Gary K. Meek, China Renmin University Press, 2008, 7th Edition, 2011

B.Com 6.4: FINANCIAL DERIVATIVES

Course Objectives:

1. To Understand the students about the concept of Derivatives and its types
2. To acquaint the knowledge of Options and Futures and
3. To know about Hedging and the development position of Derivatives in India

Unit 1: Introduction to Financial Securities

Meaning and Types of Financial Securities- Characteristics of Equity and Debt Securities- Securities Markets and their Functions- Regulatory Environment.

Unit 2: Overview of Derivatives

Meaning and Features of Derivatives - Types of Derivatives: Forwards, Futures, Options, Swaps- History of Derivatives - Uses and Misuses of Derivatives- Derivative Market Structure- Critics of Derivatives - Role of Derivatives in Risk Management

Unit 3: Forward and Futures

Meaning and Features of Forward and Future contracts – Classification of Forward and Future contracts- Trading mechanisms of Forward and Futures Markets - Pricing of Futures and Forwards - Hedging with Futures and Forwards - Speculation and Arbitrage- Forward prices v/s Future prices . Forward contract v/s Future contracts

Unit 4: Option and Swaps

Concept of Options – Types of options – Option Valuation – Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options –Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading – SWAP: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt-Equity Swap.

Financial Futures Contracts – Types of Financial Futures Contract – Evolution of Futures Market in India – Traders in Futures Market in India – Functions and Growth of Futures Markets – Futures Market Trading Mechanism - Specification of the Future Contract – Clearing House – Operation of Margins – Settlement – Theories of Future prices – Future prices and Risk Aversion – Forward Contract Vs. Futures Contracts.

Unit 5: Financial Derivatives Market in India

Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee – Equity Derivatives –Strengthening of Cash Market –

Benefits of Derivatives in India – Categories of Derivatives Traded in India – Derivatives Trading at NSE/BSE – Eligibility of Stocks – Emerging Structure of Derivatives Markets in India -Regulation of Financial Derivatives in India –Structure of the Market –Trading systems – Badla system in Indian Stock Market –Regulatory Instruments.

Books for References

- Gupta . S.L., FINANCIAL DERIVATIVES THEORY, CONCEPTS AND PROBLEMS
PHI, New Delhi, 2005
- Kumar S.S.S. FINANCIAL DERIVATIVES, PHI, New Delhi, 2007
- Chance, Don M: DERIVATIVES and Risk Management Basics, Cengage Learning, New Delhi.
- Stulz M. Rene, RISK MANAGEMENT & DERIVATIVES, Cengage Learning, New Delhi.

B.Com 6.5: PORTFOLIO MANAGEMENT

Course Objectives:

- To familiarize with the concept of Investment, particularly in a capital market
- To explain how the Fundamental and Technical Analysis are useful in the process of Investment decisions
- To make aware of the various portfolio management techniques

Unit 1: Investment

Investment - Meaning - Classification - Features - Investment, Speculation and gambling - Factors influencing Investment - Investment Avenues in India. - Tax planning and Investment - Risk and Return - Systematic and unsystematic Risk - measurement of Risk and Return - Return on Investment.

Unit 2: Fundamental Analysis

Fundamental Analysis - Economic, Industry, and Company analysis – Trading in stock market - Depository System - Stock Exchanges - Indices - SEBI – Functions and regulations.

Unit 3: Valuation of securities