



BENGALURU CITY UNIVERSITY

CHOICE BASED CREDIT SYSTEM

**(Semester Scheme with Multiple Entry and Exit Options for
Under Graduate Course)**

**Syllabus for B.Com (Insurance & Actuarial Science)
(V & VI Semester)**

2023-24 onwards

**PROCEEDINGS OF THE MEETING OF THE BOS-UG-B.COM, B.COM BDA /IAS
/A&F/ LSCM /TTM, B.VOC (A&T)/B.VOC (RM) COURSES**

Proceedings of the meeting of the BOS(UG) B.Com/B.Com-BDA/B.Com-IAS / B.Com-A&F/B.Com-LSCM/B.Com-TTM/B.Voc(A&T)/B.Voc(RM) Courses held on 8th and 9th August 2023 from 11:00 AM onwards, in the Department of Commerce, PK Block, Bengaluru City University, Bengaluru.

The board members had prepared the draft syllabus for the 5th and 6th semesters of the above mentioned courses and presented in the meeting. After elaborate discussions and deliberations, the draft syllabus was modified as per the suggestions of the board members and finalised.

Further, the board authorised the Chairperson to make the necessary changes, if required.

MEMBERS PRESENT:

1.	Dr. Jalaja .K.R	Dean and Chairperson , Department Of Commerce, BCU	Chairperson
2.	Dr. M. Muniraju	Former Dean and Chairman, Department Of Commerce, BCU	Member
3.	Dr. R. Sarvamangala	Dean and Chairperson , Department Of Commerce, BUB	Members
4.	Dr. Nagaraju. N	Professor, Department Of Commerce, Mangaluru University, Mangaluru	Members
5.	Dr. Channappa	Professor, Department Of Commerce, Osmania University, Hyderabad.	Member
6.	Dr. B. G. Bhaskara	Principal , Sheshadripuram College, Bengaluru	Member
7.	Dr. Padmaja. P.V	Principal , MLA Academy of Higher Education, Bengaluru	Member
8.	Dr. Parvathi	Principal, VET First Grade College, Bengaluru	Member
9.	Dr. S. N. Venkatesh	Principal, Sheshadripuram College, Yelahanka, Bengaluru	Member
10.	Dr. S. Harish	Principal, Vijaya Evening College, Bengaluru	Member
11.	Dr. D. Raja Jebasingh	Associate Professor, Department Of Commerce, St Joseph's College of Commerce ,Bengaluru	Member

CO-OPTED MEMBERS:

12.	Dr. G. Venugopal	Principal VVN Degree College, Bengaluru	Member
13.	Dr. Bhavani.H	Associate Professor, Department of Commerce, Vivekananda Degree College ,Bengaluru	Member
14.	Shri. Gururaja Rao. H.N	Associate Professor, Department of Commerce, Vijaya College, Bengaluru	Member
15.	Dr. Savitha.K	Principal, BEL First Grade College, Bengaluru	Member
16.	Dr. Swaminathan C	Associate Professor, Department of Commerce, GFGC, Malleshwaram, Bengaluru	Member
17.	Dr. Padmanabha. H.R	Principal, ASC Silver Valley College, Bengaluru	Member
18.	Dr. Srihari	Associate Professor, Department of Commerce, SSMRV College, Bengaluru	Member
19.	Dr. Nagaraja. C	Assistant Professor, Department of Commerce, GFGC Yelahanka, Bengaluru	Member
20.	Smt. Asha. N	Principal, Sindhi College, Bengaluru	Member
21.	Smt. Priya Srinivasa	Assistant Professor, Department of Commerce, BMS College of Commerce and Management, Bengaluru	Member

bil 12/09/23
Dr. JALAJA. K R. M.COM., MBA., Ph.D
Dean & Chairperson
Department of Commerce
Bengaluru City University
CS ScanScanner
Chairperson- BOS(UG)

B.COM - INSURANCE AND ACTUARIAL SCIENCES

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
37	B.Com IAS 5.1	Financial Management	DSC-13	3+0+2	60	40	100	4
38	B.Com IAS 5.2	Income Tax Law and Practice-I	DSC-14	3+0+2	60	40	100	4
39	B.Com IAS 5.3	Principles and Practice of Auditing	DSC-15	3+0+2	60	40	100	4
40	B.Com IAS 5.4	Insurance Regulation	DSC-16	3+0+2	60	40	100	3
41	B.Com IAS 5.5	Health Insurance	DSC-17	3+0+2	60	40	100	3
42	B.Com IAS 5.6	GST-Law & Practice OR Digital Marketing	Vocational-1 Anyone to be chosen	3+0+2	60	40	100	4
43	B.Com IAS 5.7	Cyber Security OR Employability Skills	SEC-SB Anyone to be chosen	2+0+2	60	40	100	3
Sub-Total(E)					420	280	700	25

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	
44	B.Com IAS 6.1	Management Accounting	DSC-18	3+0+2	60	40	100	4	
45	B.Com IAS 6.2	Income Tax Law and Practice-II	DSC-19	3+0+2	60	40	100	4	
46	B.Com IAS 6.3	Advanced Financial Management	DSC-20	3+0+2	60	40	100	4	
47	B.Com IAS 6.4	Principles of Reinsurance	DSC-21	3+0+2	60	40	100	3	
48	B.Com IAS 6.5	Group Insurance and Retirement Benefit Schemes	DSC-22	3+0+2	60	40	100	3	
49	B.Com IAS 6.6	Assessment of persons other than Individuals & Filing of ITRs OR E-Commerce	Vocational -2 Anyone to be chosen	3+0+2	60	40	100	4	
50	B.Com IAS 6.7	Internship	3 Hours per Teacher for a batch of 50 students	1+0+2	-	100	100	3	
Sub–Total(F)						360	340	700	25

Note:

- The students shall undergo 4 weeks of internship programme in any business organization (Tiny, small, medium or large scale) immediately after completion of 4th Semester Examination but 45 Days before the end of 6th Semester classes and shall submit internship report to the College. Colleges shall submit internship report marks along with 6th Semester Internal Assessment marks.
- Marks allotted for Internship (100) shall be split into 60 marks for report and 40 marks for Viva-voce. Evaluation of report and conduct of Viva- voce shall be at the institutional level.
- One hour of internship class shall be taken in the classroom for explaining and guiding on Internship work and two hours for practical's shall be used to monitor the Internship course.

Name of the Program: Bachelor of Commerce (B.Com Insurance and Actuarial Sciences)		
Course Code: B.Com IAS 5.1		
Name of the Course: Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
a) Understand the Role of Financial Managers effectively in an organization.		
b) Apply the compounding & discounting techniques for time value of money.		
c) Take investment decision with appropriate capital budgeting techniques for investment proposals.		
d) Understand the factors influencing the capital structure of an organization.		
e) Understand the factors influencing the working capital requirements of an organization		
Syllabus:		Hours
Module No. 1: Introduction to Financial Management		10
Introduction: Meaning of Finance-Finance Function-Objectives of Finance function-Organization of Finance function.		
Financial Management: Meaning and definition of Financial Management- Goals of Financial Management-Scope of Financial Management-Functions of Financial Management-Role of Finance Manager in India.		
Financial planning: Meaning –Need – Importance -Steps in financial Planning – Principles of a sound financial plan and Factors affecting financial plan.		
Module No. 2: Time Value of Money		10
Introduction – Meaning of time value of money-time preference of money- Techniques of time value of money: Compounding Technique-Future value of Single flow.		
Multiple flow and Annuity – Perpetuity-Discounting Technique-Present value of Single flow, Multiple flow – and Annuity. (Theory and Problems)		
Module No. 3: Capital Structure and Leverages		12
Introduction-Meaning and Definition of Capital Structure, Factors determining the Capital Structure, Concept of Optimum Capital Structure, EBIT-EPS Analysis.		
Leverages: Meaning and Definition, Types of Leverages- Operating Leverage, Financial Leverage and Combined Leverages. (Theory and Problems)		
Module No. 4: Capital Budgeting		14
Introduction-Meaning and Definition of Capital Budgeting, Features, Significance – Steps in Capital Budgeting Process. Techniques of Capital budgeting: Traditional Methods – Pay Back Period, and Accounting Rate of Return – DCF Methods: Net Present Value- Internal Rate of Return and Profitability Index- (Theory and Problems).		
Module 5: Working Capital Management		10
Introduction- Meaning and Definition, types of working capital, Operating cycle, Determinants of working capital needs-Sources of working capital- Merits of adequate working capital -Dangers of excess and inadequate working capital. (Theory only).		

Skill Development Activities:

1. Prepare the list of Functions of Finance Manager.
2. As a finance manager of a company, design an appropriate Capital Structure.
3. Evaluate a capital investment proposal by using NPV method with imaginary figures.
4. Calculate EBIT and EPS with imaginary figures.
5. Calculate PBP with imaginary figures of Uneven Cash inflow for three years.

Books for reference:

- IM Pandey, Financial management, Vikas publications, New Delhi.
- Abrish Gupta, Financial management, Pearson.
- Khan & Jain, Basic Financial Management, TMH, New Delhi.
- S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
- Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
- Ravi M Kishore, Financial Management, Taxman Publications
- Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Name of the Program: Bachelor of Commerce (B.Com Insurance and Actuarial Sciences)		
Course Code: B.Com IAS 5.2		
Name of the Course: Income Tax Law and Practice – I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) Understand the basic concepts of Income Tax as per Income Tax Act 1961. b) Understand the provisions for determining the residential status of an Individual. c) Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits. d) Compute the income house property for different categories of house property. e) Comprehend the assessment procedure and to know the power of income tax authorities. 		
Syllabus:		Hours
Module No. 1: Basic Concepts of Income Tax		08
Introduction –Meaning of tax- types of taxes and canons of taxation, Important definitions, assessment year, previous year including exceptions, assessee, person, income, casual income, Gross Total Income, Total Income, Agricultural Income, Tax Rates (Old and New Regimes)- Exempted incomes of individuals under section 10.		
Module No. 2: Assessment Procedure and Income Tax Authorities		08
Meaning of Assessment - Types of Assessment– Regular Assessment- Self Assessment – Best Judgement Assessment- Summary Assessment – Scrutiny Assessment – Income Escaping Assessment - Permanent Account Number -Meaning, Procedure for obtaining PAN and transactions where quoting of PAN is compulsory. Income Tax Authorities their Powers and functions. CBDT, CIT and AO.		
Module No. 3: Residential Status and Incidence of Tax		10
Introduction – Residential status of an individual. Determination of residential status of an individual. Incidence of tax or Scope of Total income. Problems on computation of Gross total Income of an individual (excluding deductions U/S 80)		
Module No. 4: Income from Salary		18
Introduction - Meaning of Salary -Basis of charge- Definitions–Salary, allowances, Perquisites and profits in lieu of salary - Provident Fund - Retirement Benefits – Gratuity, pension and Leave salary. Deductions U/S 16 and Problems on Computation of Taxable Salary.		
Module No. 5: Income from House Property		12
Introduction - Basis of charge - Deemed owners -House property incomes exempt from tax, Vacancy allowance and unrealized rent. Annual Value –Determination of Annual Value- Deductions U/S 24 from Net Annual Value - Problems on Computation of Income from House Property.		

Skill Development Activities:

1. Prepare slab rates chart for different Individual assesses (Old Regime).
2. List out any 6 Incomes exempt from tax under section 10 of an Individual.
3. Draw an organization chart of Income Tax Authorities.
4. Prepare the chart of perquisites received by an employee in an organization.
5. Prepare the chart of Computation of Income under House Property.

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, Ludhiana.
- Bhagawathi Prasad, Direct Taxes.

Name of the Program: Bachelor of Commerce (B.Com Insurance and Actuarial Sciences)		
Course Code: B.Com IAS 5.3		
Name of the Course: Principles and Practice of Auditing		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> 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. d) Examine the company audit and the procedure involved in the audit of different entities. e) Gain knowledge on different aspect of audit reporting and conceptual frame work applicable on professional accountants. 		
Syllabus:		Hours
Module No.1: Introduction to Auditing		10
Introduction – Meaning and Definition – Objectives– Types of Audit– Merits and Demerits of Auditing – Relationship of audit with other disciplines. Preparation before commencement of new audit - Working Papers -Audit Note Book - Audit Programme. Qualities of an Auditor – Audit planning – Audit Engagement -Audit Documentation - Audit Evidence – Written Representation.		
Module No.2: Risk Assessment and Internal Control		12
Introduction–Audit risk–Assessment of risk. Internal Control: Meaning and objectives–Internal check- Meaning, objectives and fundamental Principles. Internal check with regards to wage payment –Cash sales – and Cash purchases.		
Module No.3: Verification and Valuation of Assets and Liabilities		12
Meaning and objectives of verification and valuation – Position of an auditor as regards the valuation of assets. Verification and Valuation of different items of Assets: Land and Building - Plant and Machinery – Investment - Stock in Trade. Verification and Valuation of different items of Liabilities: Bills payable - Sundry Creditors and Contingent liabilities.		
Module No.4: Company Audit and Audit of other Entities		12
Company Auditor: Appointment – Qualification – Powers -Duties and liabilities - Professional ethics of an auditor. Other Entities: Audit Procedure of NGOs - Charitable Institutions – Educational institutions – Government – Local Bodies – Cooperative societies – Hotels – Hospitals – Clubs & Banks.		
Module No.5: Audit Report & Professional Ethics		10
Introduction–Meaning–Elementsofauditreport–Typesofauditreport-Independent Auditor's report and their illustration. Professional Ethics: Code of Ethics - Professional Accountants in Public Practices and Business–Fundamental Principles of Professional Ethics.		

Skill Development Activities:

1. Design and develop an audit plan for a joint stock company
2. List the various documents necessary to be verified in the audit process
3. Draft an audit report (qualified or clean) with imaginary data.
4. Record the verification procedure with respect to any one fixed asset.
5. Draft an audit program of Joint Stock Company/ Partnership Firm.

Books for Reference:

- 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.
- R. G. Saxena, Principles of Auditing.

Name of the Program: Bachelor of Commerce (B.Com Insurance and Acturial Sciences) Course Code: B.Com IAS 5.4 Name of the Course: Insurance Regulation		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Understand overview of the Insurance Regulatory and Development Authority (IRDA) in India Learn the regulatory framework and functions of regulatory body Develop skills to fit into insurance business Gain knowledge on the impact of its policies on the insurance industry. 		
Syllabus:		Hours
Module No. 1: Introduction to IRDA		10
<ul style="list-style-type: none"> Historical background and establishment of IRDA The IRDA Act, 1999, and its significance Structure and organizational hierarchy of IRDA 		
Module No. 2 Regulatory Framework		12
<ul style="list-style-type: none"> Laws and regulations governing the Indian insurance industry Licensing and registration of insurers and intermediaries Solvency and capital adequacy requirements 		
Module No. 3: Functions and Responsibilities of IRDA		12
<ul style="list-style-type: none"> Role of IRDA in policyholder protection Oversight of market conduct and resolution of consumer grievances IRDA's involvement in product approval and pricing 		
Module 4: Impact of IRDA's Policies		12
<ul style="list-style-type: none"> Influence of IRDA on insurance market development in India. Examining how IRDA's policies affect insurers and intermediaries. Promoting innovation and technology adoption in the insurance sector. 		
Module 5: Emerging Trends and Challenges in Insurance		10
<ul style="list-style-type: none"> Exploring emerging trends such as digitalization and Insurtech Addressing regulatory challenges in a dynamically changing landscape The role of IRDA in fostering global and regional cooperation in insurance regulation 		

Skill development :

1. Select the recent IRDA regulation or guideline (preferably one issued within the past year) and have a group discussion.
2. How IRDA affects insurance companies, policyholders, intermediaries, and other stakeholders?
3. What are the positive and negative consequences of IRDA?.

Books or reference:

- Reinsurance Management IC 87, Insurance Institute of India
- Insurance Regulatory and Development Authority of India: A Comprehensive Guide by Dr. H.R. Khan
- Insurance Laws Made Easy by M C Garg
- Indian Insurance Regulations: A Primer by R.Kannan

Name of the Program: Bachelor of Commerce (B.Com Insurance and Acturial Sciences) Course Code: B.Com IAS 5.5 Name of the Course: Health Insurance		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.		
Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none"> e) Learn in-depth and explore health insurance in India f) Learn the fundamental concepts and regulations g) Become aware of the different types of health insurance plans h) Gain knowledge on the emerging trends in the healthcare industry. 		
Syllabus:		Hours
Module No. 1: Introduction to Health Insurance		10
<ul style="list-style-type: none"> • Overview of health insurance • Historical development of health insurance • Importance of health insurance in healthcare financing • Basic health insurance terminology 		
Module No. 2 Types of Health Insurance Plans		12
<ul style="list-style-type: none"> • Private health insurance vs. government-funded programs • Employer-sponsored health insurance- essential aspects • Individual health insurance- importance, benefits and procedures • Medicare and Medicaid 		
Module No. 3: Health Insurance Regulations		12
<ul style="list-style-type: none"> • Regulatory agencies and bodies overseeing health insurance • The Affordable Care Act (ACA) and its impact • State-specific regulations • Health insurance marketplaces 		
Module 4: Health Insurance Operations		12
<ul style="list-style-type: none"> • Underwriting and risk assessment in health insurance • Premium determination and rating factors • Claims processing and management • Fraud detection and prevention in health insurance 		
Module 5: Emerging Trends and Health Insurance		10
<ul style="list-style-type: none"> • Telemedicine and its impact on health insurance • Value-based care and payment models • Population health management and preventive care • Ethical considerations in health insurance 		

Skill Development:

1. You work for an insurance company. Explain the key factors you would consider when underwriting an individual's health insurance policy.
2. Analyze a hypothetical individual's health profile (age, pre-existing conditions, lifestyle) and determine the appropriate risk category for their health insurance policy.
3. Brief the steps involved in processing a health insurance claim, from the initial submission to payment.

Books for reference:

- IC 27 Health Insurance, Insurance Institute of India
- Health Insurance: Concepts and Coverage" by S.K. Bala and A. Sankaranarayanan
- Healthcare Insurance: Framework, Operations, and Regulations" by S.R. Rao
- Health Insurance in India: Opportunities, Challenges, and Strategies" by Chakraborty Atri S

Name of the Program: Bachelor of Commerce (B.Com Insurance and Actuarial Sciences) Course Code: B.Com IAS 5.6(a) (Vocational Course-1) Name of the Course: GST - LAW & PRACTICE		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: <ol style="list-style-type: none"> a) Comprehend the concepts of Goods and Services tax. b) Understand the fundamentals of GST. c) Understand the GST Registration Process. d) Analyze the GST Procedures in Business. e) Know the GST Assessment and its computation. 		
Syllabus:		Hours
Module No.1: Introduction to GST		10
Introduction-Meaning and Definition of GST, Objectives, Features, Advantages and Disadvantages of GST, Taxes subsumed under GST, Structure of GST (Dual Model) - CGST, SGST and IGST. GST Council, Composition, Powers and Functions. CGST Act-2017-Features and Important definitions.		
Module No.2: GST Registration and Taxable Event		10
Registration under GST provision and process. Amendment and cancellation of registration, Taxable-event- Supply of goods and services - Meaning, Scope and types – composite supply, Mixed supply. Determination of time and place of supply of goods and services. Levy and collection of tax. List of exempted goods and services-Problems.		
Module No.3: Input Tax Credit		12
Input Tax Credit - Eligible and Ineligible Input Tax Credit; Apportionments of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input tax, Reverse Charge Mechanism, tax invoice, Problems on input tax credit.		
Module No.4: GST Assessment		12
Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Self- Assessment, Summary and Scrutiny. Special Provisions. Taxability of E-Commerce, Anti-Profitteering, and Avoidance of dual control- issues in filing of returns, monthly collection targets, GST Council meetings.		
Module No.5: Valuations of Goods and Services Under GST		12
Introduction to Valuation under GST, Meaning and Types of Consideration: a) Consideration received through money b) Consideration not received in money c) Consideration received fully in money. Valuation rules for supply of goods and services: 1) General Valuation Rules; 2) Special Valuation Rules; Other cases for valuation of supply, imported services, imported goods, valuation for discount. Transaction Value: Meaning and conditions for transaction value, inclusive transaction value, and exclusive discount excluded from transaction value. Problems on GST.		

Skill Development Activities:

1. Prepare a tax invoice under the GST Act.
2. Write the procedure for registration under GST.
3. Prepare a chart showing rates of GST.
4. Compute taxable value and tax liability with imaginary figures under CGST, SGST and IGST.
5. List out the exempted Goods and Services under GST.

Books for Reference:

- V.S. Datey, Goods and Services Taxes, Taxman.
- Sathpal Puliana, M.A. Maniyar, Glimpse of Goods and Service Tax, Karnataka Law Journal Publications, Bangalore.
- Pullani and Maniyar, Goods and Service Tax, Published by Law Journal, Bangalore.
- H.C. Mehrotra and V.P. Agarwal, Goods and Services Tax.
- H.C. Mehrotra and S.P. Goyal, Goods and Services Tax.
- G.B. Baligar, Goods and Services Tax, Ashok Prakashan, Hubli.

Name of the Program: Bachelor of Commerce (B.Com Insurance and Actuarial Sciences)		
Course Code: B.Com IAS 5.6 (b) (Vocational Course-1)		
NAME OF THE COURSE : DIGITAL MARKETING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Group Discussion, Seminar, Case Studies and Field Work etc.		
Course Outcomes: On successful completion of the course, the students' will be able to		
a) Gain knowledge on Digital Marketing, Email marketing and Content marketing		
b) Understand Search Engine Optimization tools and techniques		
c) Gain skills on creation of Google AdWords & Google AdSense		
d) Gain knowledge on Social Media Marketing and Web Analytics		
e) Gain knowledge on YouTube Advertising & Conversions.		
SYLLABUS:		HOURS
Module No. 1: Introduction to Digital Marketing		10
Introduction - Meaning of Digital Marketing, Need for Digital Marketing, Digital Marketing Platforms, Professional and Business Email Marketing: Importance of Email Marketing- Creating a Contact Management and Segment Strategy, understanding e-mail Deliverability & Tracking e-mails, outlining the Design of Marketing e-mails, Nurturing & Automation Content Marketing: Planning a Long-Term Content Strategy, Extending the Value of Content through Repurposing, Measuring and Analyzing Content.		
Module No. 2: Search Engine Optimization (SEO)		12
Search Engine Optimization (SEO) Meaning of SEO, Importance and Its Growth in recent Ecosystem of a search Engine, kinds of traffic, Keyword Research & Analysis (Free and Paid to Extension). Recent Google Updates & Google Algorithm works, On-Page Optimization (PO) Off-Page Optimization Miscellaneous SEO Tools: Google Webmaster Tools Site Map Craters, Page Rank tools. Pinging & indexing tools, Dead links identification Open site tools, explorer, Domain information/who is tools, Quick sprat, Google My Business		
Module No. 3: Google AdWords & Google AdSense		12
Google AdWords: Google AdWords Fundamentals Google AdWords Account terminologies in Google AdWords, Create an AdWords account, Different Types of AdWords and its Campaign & Ads creation process. Display Planner Different types of extension creating location extensions, creating call extension Create Review extensions Budding techniques Auto, Demographic Targeting / bidding, CPC-based, & CPS-based Analytics Individual Qualification (GAIQ) Google AdSense: Understanding all networks AdSense's limitations. Understanding up in ad senses account, displaying ads on a website Configuring channels and ad Allows and blocking ads. Reviewing the AdSense dashboard.		
Module No. 4: Social Media Marketing (SMM) & Web Analytics		12
Social Media Marketing (SMM) Facebook Marketing Twitter Marketing Linked Marketing Google plus Marketing. YouTube Marketing, Pinterest Marketing, Snapchat Marketing, Instagram Marketing, Social Media Automation Tools, Social Media Ad Specs, ROI in Social Media Marketing, Tools and Dashboards, Reputation Management Web Analytics: Need & Importance of Web Analytics, Introducing Google Analytics, Google analytics layout, Basic Reporting Basic Campaign and Conversion Tracking Google Tag Manager, Social Media Analytics.		
Module No. 5: YouTube Advertising (Video Ado) & Conversions		10
Youth Advertising (Video Adds) YouTube advertising- Choose the audience for video ads instream ads Inc Video ads in search also In-display ads, measuring the YouTube ad-performance, Drive leads and sales from YouTube ads Conversions: Understanding Conversion Tracking. Types of Conversions, Optimizing Conversions, track offline conversions, Analyzing convenient data, Conversion optimizer.		

Skill Development Activities:

1. Explain the key Digital Marketing activities needed for competitive success.
2. Examine the concept of Digital Media and benefits to be derived.
3. Recognize the core features of CRM and retention programmes
4. List out any Six companies who optimized their sales through SEO
5. Organize how we can limit the marketing materials we get through e-mail.

Books for Reference:

- The Art of Digital Marketing: The Definitive Guide to Creating Strategic by Jan Dodson
- Internet Marketing: a practical approach By Alan Charlesworth
- Social Media Marketing: A Strategic Approach by Melissa Barker, Donald 1. Barker, Nicholas E
- Bormann, Krista E Neber
- Chhabra, T.N. and S.K. Grover. Marketing Management. Fourth Edition.

Name of the Program: Bachelor of Commerce (B.Com Insurance and Actuarial Sciences)		
Course Code: B.Com IAS 5.7		
Name of the Course: Employability Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students' will be able to		
<ul style="list-style-type: none"> a) Solve the problems on quantitative aptitude, logical reasoning and analytical ability. b) Exhibit the communication and leadership skills. c) Face interviews and write resumes d) Conduct self SWOC analysis and set his career goals. 		
Syllabus:		Hours
Module 1: Soft Skills		10
<p>Communication Skills: Verbal and Non-verbal communication, Oral and Written communication, Effective communication skills, Effective listening skills, Excellent writing skills and Presentation skills.</p> <p>Interpersonal Skills: Understanding the importance of teamwork, Conflict resolution, and Building positive relationships with team members.</p> <p>Leadership skills: Importance of leadership skills and Effective leadership.</p> <p>Practical: As a team leader write a draft appreciation letter to the team members for the completion of the project successfully.</p>		
Module 2: Quantitative aptitude, logical reasoning, and analytical ability		14
<p>Quantitative aptitude: Percentage, Profit or loss calculation(Simple problems)</p> <p>Logical Reasoning: Coding and Decoding, Blood Relations, Non-verbal reasoning (Simple problems)</p> <p>Analytical Ability: Statement and assumptions and Data interpretation (Simple problems).</p> <p>Practical: Conduct Mock competitive examination for quantitative aptitude, logical reasoning and analytical ability.</p>		
Module 4: Career Development and Workplace Etiquette		12
<p>Career Development: SWOC analysis for self-assessment, Setting career goals and creating a career plan, Job search strategies, Resume preparation, Types of resumes and Points to consider for effective resume writing.</p> <p>Workplace Etiquette: Time Management- Importance and strategies for effective time management, Dress code, Personal grooming aspects, Office and workplace manners, Meeting etiquette. Professional ethics- Meaning and features.</p> <p>Practical: 1. Prepare a resume with at least 2 references. 2. Conduct a mock interview based on the resume prepared by the students.</p>		
Module 4: Interview skills		09
<p>Interviews -Types of Interviews, Decoding interviews – Basic interview skills, Stages of an interview, Parameters for scoring in an interview- Salutation, Voice clarity, Resume, Introduction, Strengths, Subject knowledge; Handling rejections and failure- ways to handle; Group discussions: Steps; Professional networking - Meaning, importance and ways.</p> <p>Practical: Conduct mock group discussions and Interviews.</p>		

Skill development:**1. A brief theoretical introduction to the various Competitive Examinations:**

- Central Government Examinations:** UPSC, SSC, IBPS, LIC, RRB, RBI, NABARD and Department of Posts. **Karnataka State Government Examinations:** KPSC, KEA, KSPEB.
2. Prepare a report of self SWOC analysis for self-assessment
 3. List out the essential details to be covered in a resume
 4. Draft an appreciation letter to the team members for the completion of the project successfully.
 5. Draw a Pie chart showing the monthly expenditure of a family with imaginary figures

Books for Reference:

- Barun K Mitra, Personality Development and Soft Skills, Oxford university press, New Delhi.
- Gitangshu Adhikary, Communication and Corporate Etiquette, Notion Press, Mumbai.
- Seema Gupta, Soft Skills- Interpersonal & Intrapersonal skills development, V&S Publishers, New Delhi.
- Dr. R S Aggarwal, Quantitative Aptitude, S.Chand Publication, New Delhi.
- Bittu Kumar, Mastering MS Office, V&S Publisher, New Delhi
- [List of Government Competitive Exams, Jobs & Vacancies \(exampur.com\)](#)
- <https://www.safalta.com>
- <https://sarkariservice.in>

VI SEMESTER

Name of the Program: Bachelor of Commerce (B.Com Insurance and Actuarial Sciences) Course Code: B.Com IAS 6.1 Name of the Course: Management Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Demonstrate the significance of management accounting in decision making. Analyze and interpret the corporate financial statements by using various techniques. Compare the financial performance of corporate through ratio analysis. Understand the latest provisions in preparing cash flow statement. Understand the concepts of Budgetary Control. 		
Syllabus:		Hours
Module No.1: Introduction to Management Accounting		10
Meaning and Definition – Objectives – Nature and Scope– Role of Management Accountant - Relationship between Financial Accounting and Management Accounting - Relationship between Cost Accounting and Management Accounting - Advantages and Limitations of Management Accounting. Management Reporting– Principles of Good Reporting System.		
Module No.2: Analysis of Financial Statements		12
Analysis of Financial Statements: Meaning and Importance of Financial Statement Analysis - Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis and Trend Analysis.		
Module No.3: Ratio Analysis		10
Meaning and Definition of Ratio and Ratio Analysis – Uses and Limitations of ratios – Classification of Ratios: Turnover ratio - Liquidity ratios - Profitability ratios and Solvency ratios. Problems.		
Module No.4: Cash flow Analysis		12
Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents - Uses of Cash Flow Statement – Limitations of Cash Flow Statement– Provisions of Ind. AS-7. Procedure for preparation of Cash Flow Statement – Cash Flow from Operating Activities – Cash Flow from Investing Activities and Cash Flow from Financing Activities – Preparation of Cash Flow Statement according to Ind. AS-7.		
Module No.5: Budgetary Control		12
Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets- Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only.		

Skill Development Activities:

1. Prepare with imaginary figures a Flexible or Cash budget.
2. Prepare with imaginary figures comparative statement and analyze the financial position.
3. Prepare with imaginary figures statements of any one corporate entity, analyze the same by using ratio analysis.
4. Prepare with imaginary figures cash flow statement
5. Prepare a Trend analysis statement for three years with imaginary figures.

Books for Reference:

- Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O.Schatzberg, Introduction to Management Accounting, Pearson Education.
- Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
- Arora, M. N. Management Accounting, Vikas Publishing House, New Delhi
- Maheshwari, S.N. and S.N. Mittal, Management Accounting. Shree Mahavir Book Depot, New Delhi.

Name of the Program: Bachelor of Commerce (B.Com Insurance and Actuarial Sciences)		
Course Code: B.Com IAS 6.2		
Name of the Course: Income Tax Law & Practice – II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
a) Understand the procedure for computation of income from business and other Profession.		
b) Understand the provisions for computation of capital gains.		
c) Learn to compute the taxable income from other sources.		
d) Learn the computation of total income of an Individual.		
e) Understand the provisions relating to Set Off and Carry Forward of Losses		
Syllabus:		Hours
Module No. 1: Profits and Gains of Business and Profession		16
Introduction-Meaning and definition of Business, Profession and Vocation. - Expenses Expressly allowed - Expenses Expressly Disallowed - Allowable losses - Expressly disallowed expenses and losses, Expenses allowed on payment basis. Problems on computation of income from business of a sole trading concern - Problems on computation of income from profession: Medical Practitioner - Advocate and Chartered Accountants.		
Module No. 2: Capital Gains		12
Introduction - Basis for charge - Capital Assets - Types of capital assets – Transfer - Computation of capital gains – Short term capital gain and Long term capital gain - Exemptions under section 54, 54B, 54EC, 54D and 54F. Problems covering the above sections.		
Module No. 3: Income from other Sources		10
Introduction - Incomes taxable under Head income other sources – Securities - Types of Securities - Rules for Grossing up. Ex-interest and cum-interest securities. Bond Washing Transactions - Computation of Income from other Sources.		
Module No. 4: Set Off and Carry Forward of Losses and Deductions from Gross Total Income.		10
Meaning- Provisions of Set off and Carry Forward of Losses (Theory only) Deductions under Sections 80C, 80CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80TTA, 80 TTB and 80U as applicable to Individuals.		
Module No. 5: Computation of Total Income and Tax Liability		08
Computation of Total Income and tax liability of an Individual assessee under Old Regime.		

Skill Development activities:

1. Mention the procedure involved in the computation o income from profession.
2. List-out the different types of capital assets and identify the procedure involved in the computation of tax for the same.
3. List out the steps involved in the computation of income tax from other sources and critically examine the same.
4. List any 6 deductions available under section 80
5. Prepare a format for computation of taxable income and tax liability of an individual assessee

Books for Reference:

- Mehrotra H.C and T.S.Goyal, Direct taxes, Sahithya Bhavan Publication, Agra.
- Vinod K.Singhania, Direct Taxes, Taxman Publication Private Ltd, New Delhi
- Gaur and Narang, Law and practice of Income Tax, Kalyani Publication, Ludhiana.
- Bhagawathi Prasad, Direct Taxes
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Name of the Program: Bachelor of Commerce (B.Com Insurance and Actuarial Sciences)		
Course Code: B.Com IAS 6.3		
Name of the Course: Advanced Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) Understand Weighted Average Cost of Capital and its significance b) Comprehend the different advanced capital budgeting techniques. c) Understand different capital structure theories and its application in financing decisions. d) Evaluate different dividend decisions and its impact on the security valuation. e) Understand the important components of Working capital and its management. 		
Syllabus:		Hours
Module No.1: Cost of Capital		12
Cost of Capital: Meaning and Definition–Significance of Cost of Capital–Types of Capital–Computation of Cost of Capital–Specific Cost–Cost of Debt–Cost of Preference Share Capital –Cost of Equity Share Capital–Weighted Average Cost of Capital (Book Value and Market Value Weights) –Problems.		
Module No. 2: Capital Structure Theories		8
The Net Income Approach, The Net Operating Income Approach, Traditional Approach and MM Hypothesis–Problems on all the approaches.		
Module No.3: Risk Analysis in Capital Budgeting		12
Meaning of Risk and Risk Analysis–Types of Risks–Risk and Uncertainty–Techniques of Measuring Risks–Risk adjusted Discount Rate Approach–Certainty Equivalent Approach – Probability Approach–Standard Deviation and Co-efficient of Variation- Theory and Problems. Sensitivity Analysis and Decision Tree Analysis (Theory only).		
Module No. 4: Management of Current Assets		14
Introduction – Significance of Current Assets – Meaning of Cash and Cash Management – Objectives, Motives of Holding Cash – Meaning and Definition of Receivables – Cost of Maintaining Receivables – Factors influencing the size of Receivables - Objectives of Receivables Management – Problems on Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period. Inventory Management – Meaning and Definition of Inventory – Elements of Inventory- Motives of holding the Inventory – Costs associated with Inventory – Techniques of Inventory Management.		
Module No. 5: Dividend Decision and Theories		10
Introduction - Dividend Decisions: Meaning - Types of Dividends – Types of Dividend Policies – Significance of Stable Dividend Policy - Determinants of Dividend Policy; Dividend Theories: Theories of Relevance – Walter’s Model and Gordon’s Model and Theory of Irrelevance – The Miller-Modigliani (MM) Hypothesis -Problems.		

Skill Development Activities:

1. List any six inventory techniques.
2. Compute the specific cost and weighted average cost of capital of an Organization, with imaginary figures.
3. Prepare with imaginary data relating to dividend policies practiced by any two companies.
4. Calculate the different ratios under receivable management using imaginary figures.
5. Compare Net Income Approach and Net Operating Income Approach.

Books for Reference:

- IM Pandey, Financial Management, Vikas publications, New Delhi.
- Abrish Guptha, Financial Management, Pearson.
- Khan & Jain, Basic Financial Management, TMH, New Delhi.
- S N Maheshwari, Principles of Financial Management, Sulthan Chand & Sons, New Delhi.
- Chandra & Chandra D Bose, Fundamentals of Financial Management, PHI, New Delhi.
- Ravi M Kishore, Financial Management, Taxman Publications
- Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

Name of the Program: Bachelor of Commerce (B.Com Insurance and Acturial Sciences)		
Course Code: B.Com IAS 6.4		
Name of the Course: Principles of Reinsurance		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.		
Course Outcomes: On successful completion of the course, the students will be able to		
a) Learn the evolution of Reinsurance		
b) Learn fundamental principles, types and practices of reinsurance		
c) Gain knowledge on the underwriting, claims and risk management strategies		
d) Become aware of health insurance regulations		
Syllabus:		Hours
Module No. 1: Introduction to Reinsurance and Historical Background		12
<ul style="list-style-type: none"> • Definition and significance of reinsurance. • Brief historical background of reinsurance. • Functions and purposes of reinsurance in risk management. • Different forms of reinsurance: Facultative and Treaty. • Methods of reinsurance: Proportional and Non-Proportional. 		
Module No. 2 Types and Methods of Reinsurance		12
<ul style="list-style-type: none"> • In-depth exploration of proportional reinsurance: -Surplus reinsurance, Quota share reinsurance. • Non-proportional reinsurance methods:- Excess of loss reinsurance, Stop-loss and aggregate excess of loss. • Cost and rating considerations in reinsurance. • Overview of the legal framework related to reinsurance contracts. 		
Module No. 3: Reinsurance Contract Fundamentals		12
<ul style="list-style-type: none"> • Basics of contract law as applicable to reinsurance. • Analysis of reinsurance contract wordings. • Common clauses in reinsurance contracts. • Special clauses in reinsurance contracts. • Understanding reinsurance documentation: Slip, cover note, and agreement. 		
Module 4: : Financial Aspects of Reinsurance		12
<ul style="list-style-type: none"> • Reinsurance pricing methodologies • Reserving and accounting for reinsurance • Regulatory and capital implications • Reinsurance in enterprise risk management 		
Module 5: Emerging Trends in Reinsurance		08
<ul style="list-style-type: none"> • Alternative risk transfer mechanisms • Technological advancements in reinsurance (Insurtech) • Ethics and regulatory challenges in reinsurance • Case studies and real-world applications 		

Skill Development:

1. Explain the importance of reinsurance documentation, including the reinsurance slip, in the reinsurance process.
2. Provide examples of critical information that should be included in the Reinsurance documents.
3. Investigate the impact of emerging technologies, such as blockchain and artificial intelligence, on the reinsurance industry.
4. Explain how these technologies can streamline processes and improve risk assessment.

Books for reference:

- IC 85 Reinsurance Management by Insurance Institute of India
- "Reinsurance Principles and Practice" by Nigel Masters
- "Principles of Reinsurance" by David R. Clark
- "Reinsurance Management: A Practical Guide" by David F. Ranson

Name of the Program: Bachelor of Commerce (B.Com Insurance and Acturial Sciences)		
Course Code: B.Com IAS 6.5		
Name of the Course: Group Insurance and Retirement Benefit Schemes		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.		
Course Outcomes: On successful completion of the course, the students will be able to		
e) Have a comprehensive understanding of group insurance		
f) Become aware of the historical context of Group Insurance and retirement benefit schemes		
g) Learn fundamental principles and funding methods		
h) Gain knowledge on the legal aspects of Group Insurance and retirement benefit		
i) Comprehend the practical applications of Group insurance in the workplace.		
Syllabus:		Hours
Module No. 1: Historical Background and Employee Benefits in India		10
<ul style="list-style-type: none"> • Overview of employee benefits in India. • Historical development of provident funds, superannuation, and gratuity schemes. • Role of employee benefits in the Indian workforce. • Legal framework and regulations governing employee benefit schemes in India 		
Module No. 2 Group Insurance Schemes		12
<ul style="list-style-type: none"> • Segments of the group insurance market. • Origin and development of group insurance schemes. • Characteristics of group insurance policies. • Group underwriting process. • Rate making and experience rating adjustments in group insurance 		
Module No. 3: Gratuity and Superannuation Schemes		12
<ul style="list-style-type: none"> • Different arrangements for gratuity and superannuation schemes. • Comparison of unfunded and funded schemes. • Trustee-administered and insured schemes. • Methods of costing past service benefits and future service benefits. • Annual premium and single premium payment methods. 		
Module 4: : Funding Methods and Legal Aspects		12
<ul style="list-style-type: none"> • Definite funding vs. indefinite funding. • Controlled funding methods. • Cash accumulation system for gratuity and pension benefits. • Determination of contribution rates under gratuity and benefit purchase superannuation schemes. • Legal aspects and taxation treatment of retirement provisions. • Documentation of trust deeds and rules for employee benefit schemes. 		
Module 5: Data Processing and Group Schemes		10
<ul style="list-style-type: none"> • Importance of data processing in managing employee benefit schemes. • Group insurance and retirement benefit schemes in the digital age. • Emerging trends and technologies in managing group schemes. 		

Skill Development:

- You are an HR consultant working with a start-up company that wants to establish an employee retirement benefit scheme. What steps would you take to design an effective retirement plan, considering the company's budget constraints?
- Your organization offers a group life insurance policy as an employee benefit. How would you use data analysis to evaluate the effectiveness of the policy and make recommendations for improvements?
- Work on a case study involving a small business that wants to establish a cost-effective group insurance scheme for its employees. Design a comprehensive plan, including the type of coverage, funding method, and premium calculation.
- Prepare a presentation for a company's HR department, explaining the key benefits and features of a group superannuation scheme. Include information on taxation advantages and the impact on employees' retirement planning

Books for reference:

- IC 83 Group Insurance and Retirement Benefit Schemes- Insurance Institute of India
- Insurance Principles and Practices" by M. N. Mishra and C. S. Khatana
- Employee Benefits and Welfare Schemes" by C. S. Venkata Ratnam
- Pension and Employee Benefits Laws" by R. K. Kaushik

Name of the Program: Bachelor of Commerce (B.Com Insurance and Actuarial Sciences)		
Course Code: B.Com IAS 6.5 (a) (Vocational Course-2)		
Name of the Course: Assessment of Persons other than Individuals and Filing of ITRs		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to:		
<ul style="list-style-type: none"> a) Understand the calculation of Depreciation b) Comprehend the assessment of partnership Firms and determine the tax liability. c) Comprehend the assessment of corporate entities and determine the tax liability. d) Understand the rate of TDS for different sources of income. e) Understand the procedure of filing ITR's 		
Syllabus:		Hours
Module No.1: Depreciation Provisions under IT Act		10
Introduction-Meaning of Depreciation, Important points regarding depreciation, Block of assets, Conditions for allowance of Depreciation- Normal and additional depreciation, Assets eligible for additional depreciation- Problems on Computation of depreciation.		
Module No.2: Assessment of Partnership firms		14
Definition of Partnership, Firm and Partners – Assessment of Firms (Section 184) – Computation of Firm's Business Income – Treatment of Interest, Commission and Remuneration allowable to the partners (Sec 40b). Presumptive taxation (44AD) -Problems on Computation of total income considering deduction u/s 80G only and tax liability of firms.		
Module No. 3: Assessment of Companies.		14
Introduction-Meaning and Definition of Company-Types of Companies under Income tax Act - Minimum Alternate Tax (MAT) u/s 115JB- Meaning and provisions; Book Profit- Meaning and provisions, Problems on computation of total income and Ultimate Tax Liability of companies considering Deductions u/s 80G only.		
Module No.4: Tax Deducted at Source and Provisions for TDS		10
Meaning of TDS - Provisions regarding TDS - TDS to be made from different sources of income, Problems on calculation of TDS.		
Module No.5: Tax Under E- Environment and ITR filing		8
Filing of Income Tax Returns (ITR) – Types of income tax returns – benefit of filing ITR – Documents required in filing ITR. E- Filing: - Meaning of e-filing of returns and different forms used for filing returns.		

Skill Development Activities:

1. Prepare a chart showing rates of depreciation for different assets.
2. Calculate the Eligible Remuneration to working partners as per Income tax rules with imaginary figures.
3. Narrate the procedure for calculation of Book Profit.
4. Prepare a chart showing rates of TDS for any 6 different incomes.
5. List out the different forms used for filing IT returns

Books for Reference:

- Vinod K Singhania–“Direct Taxes- Law and Practice”, Taxmann Publications
- HC Mehrotra and Goyal, “Direct Taxes”, Sahitya Bhavan Publications
- Gaur and Narang; Direct Taxes, Kalyani Publishers
- Rajiva S. Mishra–Direct& Indirect Tax
- Santhil & Santhil: Business taxation.

Name of the Program: Bachelor of Commerce (B.Com Insurance and Actuarial Sciences) Course Code: B.Com IAS 6.5 (b) (Vocational Course-2) Name of the Course: E-Commerce		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & fieldwork etc.,		
Course Outcomes: On successful completion of the course, the students will be able to: a) Comprehend the concepts of E-commerce b) Understand the e-retailing benefit and key success factors c) Analyze the benefits of EDI d) To understand Cyber security e) Know the Issues in E-commerce.		
Syllabus:		Hours
Module No.1: E-Commerce and its Technological Aspects		12
Overview of developments in Information Technology and Defining E-Commerce: The scope of E-commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E-Commerce Architecture.		
Module No.2: Consumer Oriented E-Commerce		12
E-Retailing, Traditional retailing and e-retailing, Benefits of e-retailing, Key success factors, Models of e-retailing, Features of e-retailing. E-services: Categories of e-services, Web-enabled services, match making services, Information –selling on the web, e- entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.		
Module No.3: Electronic Data Interchange:		12
Meaning, Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems - Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Methods of payments on the net–Electronic Cash, cheque and credit cards on the Internet.		
Module No. 4: Security & Threats in E-Commerce		10
Virus, Cyber Crime, Network Security: Encryption, Protecting Web server with a Firewall, Firewall and Security Policy, Network Fire walls and Application Firewalls, Proxy Server.		
Module No.5: Issues in E-Commerce		10
Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property Protection, Governance.		

Skill Development Activities:

1. List any six organizations using e- commerce
2. List any six advantages of e- commerce
3. List any six electronic payment systems
4. List any six protections given under IPR for E- commerce firms
5. List any six issues in E-Commerce

Books for Reference:

- P.T. Joseph, S.J., E-Commerce : An Indian Perspective, seventh edition, pages : 536, PHI
- Dale Hunter, Electronic Commerce, Jun 2022
- Pratima Narayan , E-Commerce : Legal Compliance, Edition: 1st Edition, 2020, Eastern Book Company
- Tulasi ram kandula & Jyosna Reddy, E-Commerce, First Edition, 2016, HPH
- Ritendra Goel, E- Commerce, New Age International, 2007