



UNIVERSITY OF MYSORE

**B.Com.**

**Third Semester and Fourth Semester Syllabus**

**Academic Year 2023-24**

**PROCEEDINGS OF THE BOARD OF STUDIES IN COMMERCE (CB) HELD ON 14<sup>TH</sup>September 2023 AT 11 AM**  
**AT DEPARTMENT OF STUDIES IN COMMERCE, MANASAGNAGOTRI, MYSRURU-6**

Sl. No.	Decision
<b>Agenda 1</b>	<b>Approval of Syllabus of B.Com.3<sup>rd</sup> and 4<sup>th</sup> Semesters for the academic year 2023-24 as per model syllabus framed by Karnataka State Higher Education Council, Bangaluru, under NEP 2020.</b>
Decision	Resolved to approve the Syllabus of B.Com. 3 <sup>rd</sup> and 4 <sup>th</sup> Semesters for the academic year 2023-24 as per model syllabus framed by Karnataka State Higher Education Council, Bangaluru, under NEP 2020. <b><u>Annexure 1</u></b>

1.Prof.B.Mahadevappa, Chairman, BOS in Commerce (CB)
2.Prof.H.Rajashekar, Member, BOS in Commerce(CB)
3.Prof.K.Nagendra Babu, Member, BOS in Commerce(CB)
4.Prof.B.Nagaragu, Member, BOS in Commerce(CB)
5.Prof.N.Nagaraja, Member, BOS in Commerce(CB)
6.Prof.T.S.Devaraja, Member, BOS in Commerce(CB)
7.Prof.M.Kumara Swamy, Member, BOS in Commerce(CB)
8.Prof. Ashoka M L, , Member, BOS in Commerce(CB)
9.Prof.Sarvamangala, Member, BOS in Commerce(CB)
10.Prof.Muniraju, Member, BOS in Commerce(CB)
11.Prof.Krishnamurthy M, Member, BOS in Commerce(CB)
12.Prof.Veena D'Almedia, Member, BOS in Commerce(CB)
13.Prof.Jayashankara K B, Member, BOS in Commerce(CB)
14. Prof.B.S.Yogesha, Member, BOS in Commerce ( C )
15. Sri.Thejswi M R, Member, BOS in Commerce ( C )

III Semester B.Com								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
16	Lang.1.1	Language-I	AECC	3+1+0	60	40	100	3
17	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
18	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
19	B.Com.3.2	Business Statistics	DSC	3+0+2	60	40	100	4
20	B.Com.3.3	Cost Accounting	DSC	3+0+2	60	40	100	4
21	B.Com.3.4	Artificial Intelligence OR Financial Education. & Investment Awareness	SEC	1+0+2	60	40	100	2
23	B.Com.3.5	India and Indian Constitution OR 1. Advertising Skills/ 2. Entrepreneurial skills	AECC OR OEC	3+0+0	60	40	100	3
24	B.Com.3.6	Sports/NCC/NSS/R & R/S & /Cultural	SEC-VB	1+0+2	-	100	100	2
Sub-Total(C)					420	280	700	25

IV Semester B.Com.								
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.1.1	Language-I	AECC	3+1+0	60	40	100	3
26	Lang.1.2	Language-II	AECC	3+1+0	60	40	100	3
27	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
28	B.Com.4.2	Costing Methods & Techniques	DSC	3+0+2	60	40	100	4
29	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	60	40	100	4
30	B.Com.4.4	Artificial Intelligence OR Financial Education. & Investment Awareness	SEC	1+0+2	60	40	100	2
31	B.Com.4.5	Sports/NCC/NSS/R & R/S & /Cultural	SEC-VB	1+0+2	-	100	100	2
32	B.Com.4.6	1. Business Ethics or/ 2. Corporate Governance OR India and Indian Constitution	OEC OR AECC	3+0+0	60	40	100	3
Sub-Total(D)					420	380	800	25

**Third Semester B.Com.  
Academic Year 2023-24**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com.3.1 <b>Name of the Course:</b> Corporate Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ul style="list-style-type: none"> <li>a) Understand the treatment of underwriting of shares.</li> <li>b) Comprehend the computation of profit prior to incorporation.</li> <li>c) Know the valuation of intangible assets.</li> <li>d) Know the valuation of shares.</li> <li>e) Prepare the financial statements of companies as per companies act, 2013.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Underwriting of Shares</b>		<b>12</b>
Introduction - Meaning of Underwriting - SEBI regulations regarding underwriting; Underwriting commission. Underwriter - functions - Advantages of Underwriting, Types of underwriting - Marked and Unmarked Applications - Determination of Liability in respect of underwriting contract - when fully underwritten and partially underwritten - with and without firm underwriting problem.		
<b>Module No.2: Profit Prior to Incorporation</b>		<b>10</b>
Introduction - Meaning - calculation of sales ratio - time ratio - weighted ratio - treatment of capital and revenue expenditure - Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.		
<b>Module No.3 Valuation of Intangible Assets</b>		<b>10</b>
Introduction - Valuation of Goodwill - factors influencing goodwill, circumstances of valuation of goodwill - Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems. Brand valuation and Intellectual Property Rights (IPR).		
<b>Module No.4: Valuation of Shares</b>		<b>10</b>
Introduction - Meaning - Need for Valuation - Factors Affecting Valuation - Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.		
<b>Module 5: Financial Statements of Companies</b>		<b>14</b>
Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act, 2013 and IND AS-1 - Treatment of Special Items - Tax deducted at source - Advance payment of Tax - Provision for Tax - Depreciation - Interest on debentures - Dividends - Rules regarding payment of dividends - Transfer to Reserves - Preparation of Statement of profit and loss and Balance Sheet.		

**Skill Development Activities:**

1. Compile the list of Indian companies which have issued shares through IPO/FPO in the current financial year.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures. • Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures
3. Collect financial statement of a company and calculate intrinsic value of an equity share..
4. Collect annual report of a Company and List out its assets and Liabilities.
5. Collection of latest financial statements of a company and find out the intrinsic value of shares
6. Collect the annual reports of company and calculate the value of goodwill under different methods
7. Any other activities, which are relevant to the course.

**Text Books:**

1. J.R.Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
2. M.C.Shukla, T.S.Grewal, and S.C.Gupta. Advanced Accounts. Vol.-II. S.Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K.Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L.Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
8. P.C.Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
10. Arulanandam & Raman; Corporate Accounting – II
11. Madegowda J – Advanced corporate accounting, HPH
12. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
13. S.P.Jain and K.L.Narang – Corporate Accounting
14. S.Bhat- Corporate Accounting.
15. S.Plyengar, Advanced Accountancy, Sultan Chand
16. R.L.Gupta, Advanced Accountancy.
17. Anil Kumar.S, Rajesh Kumar.V and Mariyappa.B, Corporate Accounting, HPH.

**Note: Latest edition of textbooks may be used.**

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b>		
<b>Course Code: B.Com.3.2</b>		
<b>Name of the Course: Business Statistics</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> <li>a. Familiarizes statistical data and descriptive statistics for business decision-making.</li> <li>b. Comprehend the measures of variation and measures of skewness.</li> <li>c. Demonstrate the use of probability and probability distributions in business.</li> <li>d. Validate the application of correlation and regression in business decisions.</li> <li>e. Show the use of index numbers in business.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Statistical Data and Descriptive statistics.</b>		<b>14</b>
Nature and Classification of data: Univariate, bivariate and multivariate data; Measures of Central Tendency: Mathematical averages including arithmetic mean, Properties and applications. Positional Averages - Mode and Median (including graphic determination).		
<b>Module No.2: Measures of Variation: and Skewness</b>		<b>12</b>
Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; concept of Kurtosis.		
<b>Module No.3: Probability Distributions</b>		<b>10</b>
Theory of Probability. Approaches to the calculation of probability; Calculation of event Probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)- Expectation and variance of a random variable - Probability distributions - Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution - Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution - Normal distribution: Probability distribution function, Properties of normal curve, Simple problems.		
<b>Module No.4: Correlation and Regression Analysis</b>		<b>12</b>
<b>Correlation Analysis:</b> Meaning of Correlation: - types of correlation- Positive and negative correlation-simple, partial, and multiple correlation. linear and Non-linear correlation and Scatter diagram, Pearson's co-efficient of Correlation; Correlation and Probable error; Spearman's Rank Correlation co-efficient.- problems.		

**Regression Analysis:** meaning and definition- regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients- problems.

**Module 5: Index Numbers**

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Meaning and uses of index numbers; Construction of index numbers: Fisher's ideal index number with Time Reversal and Factor Reversal Tests. Construction of consumer price indices Using Aggregative Expenditure method and Family Budget method.

**Skill Development Activities:**

1. Application of MS Excel Functions in statistical decision making and students should submit output of the same.
2. Collect the age statistics of 10 new married couples calculate Correlation coefficient.
3. Recall the use of probability theory in business.
4. Identify the applicability of correlation and regression in business decision making.
5. Construct consumer price indices with imaginary figures.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HMS Siddiqui. Statistics for Management. 7th ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education.
3. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.
4. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
5. Vohra N.D., Business Statistics, McGraw Hill Education.
6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series), McGraw Hill Education.
7. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
8. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.

**Note: Latest edition of text books may be used.**



<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: B.Com.3.3</b> <b>Name of the Course: Cost Accounting</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ul style="list-style-type: none"> <li>a) Understand concepts of cost accounting &amp; Methods of Costing.</li> <li>b) Outline the Procedure and documentations involved in procurement of materials &amp; compute the valuation of Inventory.</li> <li>c) Make use of payroll procedures &amp; compute idle and overtime.</li> <li>d) Discuss the methods of allocation, apportionment &amp; absorption of overheads.</li> <li>e) Prepare cost sheet &amp; discuss cost allocation under ABC.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction to Cost Accounting</b>		<b>12</b>
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations.		
<b>Module No. 2: Material Cost</b>		<b>12</b>
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material Materials material control.- Inventory control Technique of inventory control, problems on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting – Material Storage: Duties of Store keeper, pricing of material issues, preparation of Stores Ledger Account – FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.		
<b>Module No. 3: Employee Cost</b>		<b>10</b>
Introduction – Employee Cost – types of labour cost- Labour Cost Control – time keeping and time booking and Payroll Procedure -Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment- Labour Turnover- Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment: Time rates system and piece rates system, and the Incentives schemes- Halsey plan, Rowan plan and Taylor differential piece rates system- problems.		
<b>Module No. 4: Overheads Cost</b>		<b>12</b>
Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.		

<b>Module No.5: Reconciliation of Cost and Financial Accounts</b>	<b>10</b>
<p>Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement – Problems.</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Visit any Manufacturing entity, collect the method of inventory valuation adopted &amp; procedure involved in procuring inventory.</li> <li>2. Draw the format of five documents used for material accounting</li> <li>3. Prepare dummy Payroll with imaginary figures.</li> <li>4. Visit any large-scale organisation, identify the techniques used for controlling administrative, Selling &amp; distribution overheads.</li> <li>5. Visit any manufacturing entity and collect the cost data and prepare the cost sheet.</li> <li>6. Any other activities, which are relevant to the course.</li> </ol>	
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.</li> <li>2. Jawahar Lal, Cost Accounting, McGraw Hill Education</li> <li>3. Madegowda J, Cost Accounting, HPH.</li> <li>4. Rajiv Goel, Cost Accounting, International Book House</li> <li>5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers</li> <li>6. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.</li> <li>7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.</li> <li>8. Iyengar, S.P. Cost Accounting, Sultan Chand &amp; Sons</li> <li>9. Mariyappa B Cost Accounting, HPH</li> </ol> <p><b>Note: Latest edition of text books may be used.</b></p>	

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com.3.5 (OEC) <b>Name of the Course:</b> Advertising Skills		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ol style="list-style-type: none"> <li>familiarise with advertising concepts.</li> <li>Able to identify effective media choice for advertising.</li> <li>Develop ads for different media.</li> <li>Measure the advertising effectiveness.</li> <li>Analyse the role of advertising agency.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Introduction</b>		<b>10</b>
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods.		
<b>Module No.2: Media Decisions</b>		<b>07</b>
Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices.		
<b>Module No.3: Message Development</b>		<b>08</b>
Advertising appeals, Advertising copy and elements, Preparing ads for different media		
<b>Module No.4: Measuring Advertising Effectiveness</b>		<b>10</b>
Evaluating communication and sales effects; Pre- and Post-testing techniques		
<b>Module No.5: Advertising Agency</b>		<b>07</b>
a) Advertising Agency: Role, types and selection of advertising agency. b) Social, ethical and legal aspects of advertising in India.		
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>Analyse the audience feedback on advertisement of FMCG.</li> <li>List out any ten products/services advertised through internet.</li> <li>Design any two ads for print media.</li> <li>Examine the legal aspects of advertising in India and submit the report.</li> <li>Any other activities, which are relevant to the course.</li> </ol>		

**TextBooks:**

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion .An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. Advertising: It's Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.
10. O'Guinn, Advertising and Promotion: An Integrated Brand Approach, Cengage Learning

**Note: Latest edition of textbooks may be used.**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.)		
<b>Course Code:</b> OEC		
<b>Name of the Course:</b> Entrepreneurship Skills		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> <li>a. Discover their strengths and weaknesses in developing the entrepreneurial mind-set.</li> <li>b. Identify the different Government Institutions/Schemes available for promoting Entrepreneurs.</li> <li>c. Understand the various aspects to set-up an Enterprise.</li> <li>d. Familiarise Mechanism of Monitoring and maintaining an Enterprise.</li> <li>e. Know the various features for successful/unsuccessful entrepreneurs.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Introduction</b>		<b>10</b>
Need of becoming entrepreneur- ways to become a good entrepreneur-Enabling environment available to become an entrepreneur. Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team-Preparation of business model.		
<b>Module No.2: Promoting Entrepreneur</b>		<b>08</b>
Introduction-Different Government institutions/schemes promoting entrepreneurs: Gramin banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.,		
<b>Module No.3: Enterprise Set-up</b>		<b>08</b>
Introduction-Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.,		
<b>Module No.4: Monitoring and Maintaining an Enterprise</b>		<b>10</b>
Introduction-Day to day monitoring mechanism for maintaining an enterprise-Different Government Schemes supporting entrepreneurship.		
<b>Module No.5: Caselets Discussion</b>		<b>0</b>
Examples of successful and unsuccessful entrepreneurship of MUDRA Loan, Gramin banks, SISI and NSIC etc.,		
<b>Skill Development Activities:</b>		
1. List out the discovery and evaluation of viable business ideas for new venture creation.		

2. Practice critical talents and traits required for entrepreneurs such as problem solving, creativity, communication, business math, sales, and negotiation
3. List out practical issues in setting-up of different enterprises.
4. Analyze the impact of various Government schemes in promotion of entrepreneurs.
5. Any other activities, which are relevant to the course.

**Text Books:**

1. Entrepreneurship-Starting, Developing, and Management a new Enterprise- Hisrich and Peters-Irwin
2. Fayolle A (2007) Entrepreneurship and new value creation. Cambridge, Cambridge University Press
3. Hougard S. (2005) The business idea. Berlin, Springer
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann

**Note: Latest edition of text books may be used.**

**Fourth Semester B.Com.  
Academic Year 2023-24**

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com.4.1 <b>Name of the Course:</b> Advanced Corporate Accounting		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>3+2 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ul style="list-style-type: none"> <li>a) Know the procedure of redemption of preference shares.</li> <li>b) Comprehend the different methods of Mergers and Acquisition of Companies</li> <li>c) Understand the process of internal reconstruction.</li> <li>d) Prepare the liquidator's final statement of accounts.</li> <li>e) Understand the recent developments in accounting and accounting standards.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Redemption of Preference Shares</b>		<b>10</b>
Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account – Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet (Schedule III to Companies Act 2013) after redemption.		
<b>Module No. 2: Mergers and Acquisition of Companies</b>		<b>16</b>
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase – Methods of Calculation of Purchase Consideration (Ind AS 103), Net asset Method – Net Payment Method, Accounting for Amalgamation (Problems on pooling of interest method and purchase method) – Journal Entries and Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Merger. (Schedule III to Companies Act 2013).		
<b>Module No. 3: Internal Reconstruction of Companies</b>		<b>10</b>
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).		
<b>Module No. 4: Liquidation of Companies</b>		<b>12</b>
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Statement of Account.		
<b>Module No. 5: Recent Developments in Accounting and Accounting standards.</b>		<b>08</b>



Human Resource Accounting – Environmental Accounting Discloser as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting, Indian Accounting Standards-Meaning-objectives-Significance of Accounting standards in India- Process of setting Accounting Standards in India- List of Indian accounting standards. (IND AS).

**Skill Development Activities:**

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures.
3. List any five cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
4. List out legal provisions in respect of internal reconstruction.
5. List out any five Indian Accounting Standards.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Arulanandam & Raman; Corporate Accounting-II, HPH
2. Anil Kumar. S. Rajesh Kumar. V. and Mariyappa. B. Advanced Corporate Accounting, HPH
3. Roadmap to IFRS and Indian Accounting Standards by CASHibarama Tripathy
4. Dr. Venkataraman. R – Advanced Corporate Accounting
5. S.N. Maheswari, Financial Accounting, Vikas publishing
6. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
7. R. L. Gupta, Advanced Accountancy, Sultan Chand
8. K. K. Verma – Corporate Accounting.
9. Jain and Narang, Corporate Accounting.
10. Tulsian, Advanced Accounting,
11. Shukla and Grewal – Advanced Accountancy, Sultan Chand
12. Srinivas Putty, Advanced Corporate Accounting, HPH.

**Note: Latest edition of text books may be used.**

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b>		
<b>Course Code: B.Com.4.2</b>		
<b>Name of the Course: Costing Methods and Techniques</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	3+2 Hrs	56 Hrs
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b>		
<ul style="list-style-type: none"> <li>a) The method of costing applicable in different industries.</li> <li>b) Determination of cost by applying different methods of costing.</li> <li>c) Prepare flexible and cash budget with imaginary figures</li> <li>d) Analyse the processes involved in standard costing.</li> <li>e) Familiarize with the Activity Based Costing and its applications.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Job and Contract Costing</b>		<b>12</b>
<p><b>Job Costing:</b> Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems.</p> <p><b>Contract Costing:</b> Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts-Problems.</p>		
<b>Module No.2: Process and Service Costing</b>		<b>12</b>
<p><b>Process costing:</b> Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts.</p> <p><b>Service costing:</b> Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, hospitals and educational institutions-problems on preparation of service cost statements for these service sectors.</p>		
<b>Module No.3: Activity Based Costing</b>		<b>10</b>
<p>Introduction - Weakness of conventional costing system - concept of ABC - Characteristics of ABC - Kaplan and Cooper's Approach - cost drivers and cost pools - allocation of overheads under ABC -- Steps in the implementation of ABC - Benefits from adaptation of ABC system - difficulties faced by the industries in the successful implementation of ABC-Problems.</p>		
<b>Module 4: Marginal Costing</b>		<b>12</b>
<p>Meaning and Definition of marginal cost, marginal costing, features of marginal costing-terms used in marginal costing-P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (theory). Problems on CVP analysis.</p>		

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<b>Module 5: Budgetary Control and Standard Costing</b>	<b>10</b>
<p><b>Budgetary Control</b> Introduction – Meaning &amp; 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.</p> <p><b>Standard Costing</b> Introduction – Uses and limitations, variance analysis- Material variances, Labour variances and Overhead variances- problems on Material and Labour variances only.</p>	
<p><b>Skill Development Activities:</b></p> <ol style="list-style-type: none"> <li>1. Naming the appropriate method of costing with justification for each of the following Industries- Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel.</li> <li>2. List out the modern costing tools in accounting field.</li> <li>3. Prepare flexible Budget and cash budget with imaginary figures</li> <li>4. Narrate the steps involved in standard costing system.</li> <li>5. Prepare a report, which explains the conditions that are necessary for the successful implementation of a JIT manufacturing system.</li> <li>6. Explain ABC. Illustrate how ABC can be applied.</li> </ol> <p><b>Note:</b> Any other activities in addition to the above, which are relevant to the course.</p>	
<p><b>Reference Books:</b></p> <ol style="list-style-type: none"> <li>1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication; New York</li> <li>2. SP Jain and KL Narang, Advanced Cost Accounting, Kalyani Publications,</li> <li>3. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi.</li> <li>4. Shank and Govindarajan, Strategic Cost Management, Simon and Schuster, 36 New York.</li> <li>5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGraw Hill Publications, New York.</li> <li>6. Mariyappa B Methods and Techniques of Costing., HPH.</li> </ol> <p><b>Note:</b> Latest edition of Reference books may be used.</p>	

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: B.Com.4.3</b> <b>Name of the Course: Business Regulatory Framework</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>a) Recognise the laws relating to Contracts and its application in business activities.</li> <li>b) Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.</li> <li>c) Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.</li> <li>d) Distinguish the partnership laws, its applicability and relevance.</li> <li>e) Rephrase the cyber law in the present context.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Indian Contract Act, 1872</b>		<b>12</b>
Introduction – Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract		
<b>Module No.2: The Sale of Goods Act, 1930</b>		<b>10</b>
Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non-owner and exceptions- Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer		
<b>Module No.3: Competition and Consumer Laws</b>		<b>12</b>
<b>The Competition Act 2002</b> – Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India. <b>Consumer Protection Act 1986</b> – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission.		
<b>Module No.4: Economic Laws</b>		<b>12</b>
<b>WTO patent rules</b> – Indian Patent Act, 1970 – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions. <b>FEMA 1999</b> – Objectives of FEMA, Salient Features of FEMA, Definition of Important Terms – Authorized Dealer, Currency-Foreign Currency, Foreign Exchange, Foreign Security.		
<b>Module 5: Environment and Cyber Laws</b>		<b>10</b>

**Environment Protection Act 1986** – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.

**Cyber Law:** Definition, Introduction to Indian Cyber Law, Cyberspace and Cybersecurity.

**Skill Development Activities:**

1. Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case
2. Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”.
3. Discuss any one case law relating to minor.
4. State the procedure for getting patent for ‘inventions’ and/or ‘non-inventions’.
5. List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.
6. List out any top upcoming jobs in cybersecurity and examine the skills required for the same.
7. Any other activities, which are relevant to the course.

**Text Books:**

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal SK, Business Law, Galgotia Publishers Company, New Delhi
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
9. PCTulsian and BharatTulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
11. K.Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
12. N.D. Kapoor, Business Laws, Sultan Chand Publications
13. .K.Aswathappa, Business Laws, HPH,
14. .Information Technology Act/ Rules 2000, Taxmann Publications Pvt. Ltd.
15. Chanda. P.R, Business Laws, Galgotia Publishing Company

**Note: Latest edition of text books may be used.**

4.4 Constitution of India curriculum will be given by KSHIC

4.5 Sports/NCC/NSS/Others (If any) – as per concerned University

<b>Name of the Program: Bachelor of Commerce (B.Com.)</b> <b>Course Code: B.Com.4.6 (OEC)</b> <b>Name of the Course: Business Ethics</b>		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes: On successful completion of the course, the students will be able to</b> <ol style="list-style-type: none"> <li>a. Explain the concepts of business ethics and its approaches.</li> <li>b. Examine the business and organisational ethics in the present context.</li> <li>c. Analyse the ethical aspects in marketing and HR areas.</li> <li>d. Analyse the ethical aspects in finance and IT areas.</li> <li>e. Examine the impact of globalisation on business ethics.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Business Ethics</b>		<b>08</b>
Introduction, Concepts and theories: Introduction, definitions, importance and need for Business ethics, Values and morals. Management and ethics, Normative Theories, – Gandhian Approach, Friedman’s Economic theory, Kant’s Deontological theory, Mill & Bentham’s Utilitarianism theory.		
<b>Module No. 2: Business &amp; Organisational Ethics</b>		<b>10</b>
The Indian Business scene, Ethical Concerns, LPG & Global trends in business ethics, Business ethics rating in India. Organizations & Organisation culture, Types of Organization, Corporate code of ethics – Formulating, Advantages, implementation Professionalism and professional ethics code.		
<b>Module No. 3: Ethical Aspects in Organization-I</b>		<b>08</b>
Marketing ethics and Consumer ethics – Ethical issues in advertising, Criticisms in Marketing ethics, Ethics in HRM: Selection, Training and Development – Ethics at work place – Ethics in Performance Appraisal.		
<b>Module No. 4: Ethical Aspects in Organization-II</b>		<b>08</b>
Ethics in Finance: Insider trading - Ethical investment - Combating Frauds. Ethical issues in Information Technology: Information Security and Threats – Intellectual Property Rights – Cybercrime.		
<b>Module No. 5: Globalization and Business Ethics</b>		<b>08</b>
Growth of Global Corporations, Factors facilitating Globalisation, Impact of globalization on Indian corporate and social culture, Advantages and disadvantages of MNC’s to the Host Country, International codes of Business Conduct, Whistle blowing and its codes.		

**Skill Development Activities:**

1. The students may be asked to conduct the survey of any two organizations to study the ethical practices.
2. List out any five most ethical rating of Indian companies.
3. Collect the information on unethical practices in marketing and HR area.
4. Collect the information on unethical practices in finance and IT area.
5. Analyse and submit the report on the impact of globalization on Indian business houses in the context of ethical aspects.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Laura P Hartman, T, Perspectives in Business Ethics, Tata McGraw Hill.
2. B. H. Agalatti & R.P. Banerjee, Business Ethics – Concept & Practice, Nirali Publication.
3. R.P. Banerjee, Ethics in Business & Management, Himalaya Publication
4. Crane, Business Ethics, Pub. By Oxford Press
5. CSVMurthy, Business Ethics, Himalaya Publishing House

**Note: Latest edition of textbooks may be used.**



<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com.4.6 (OEC) <b>Name of the Course:</b> Corporate Governance		
<b>Course Credits</b>	<b>No. of Hours per Week</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion & Seminar etc.,		
<b>Course Outcomes:</b> On successful completion of the course, the students will be able to <ul style="list-style-type: none"> <li>a) Identify the importance of corporate governance.</li> <li>b) Know the rights, duties and responsibilities of Directors.</li> <li>c) Analyse the legal &amp; regulatory framework of corporate governance.</li> <li>d) Outline the importance and role of board committee.</li> <li>e) Understand the major expert committees' Reports on corporate governance.</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No.1: Corporate Governance</b>		<b>10</b>
Introduction, Its importance, Principles of corporate governance, OECD Principles of corporate governance, Theories of corporate governance - Agency theory and stewardship theory, Models of corporate governance around the world, Need for good corporate governance - Evolution of Corporate Governance - Ancient and Modern Concept - Concept of Corporate Governance, Generation of Value from Performance - Principles of Corporate Governance.		
<b>Module No.2: Corporate and Board Management</b>		<b>10</b>
Corporate Business Ownership Structure - Board of Directors - Role, Composition, Systems and Procedures - Fiduciary relationship - Types of Directors - Promoter/Nominee/Shareholder/Independent - Rights, Duties and Responsibilities of Directors; Role of Directors and Executives - Responsibility for Leadership, Harmony between Directors and Executives - Training of Directors - need, objective, methodology - Scope and Responsibilities and competencies for directors - Executive Management Process, Executive Remuneration - Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders.		
<b>Module No.3: Legal and Regulatory Framework of Corporate Governance</b>		<b>08</b>
Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 1956, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws - Legal Provisions relating to Investor Protection.		
<b>Module No.4: Board Committees and Role of Professionals</b>		<b>08</b>

Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, other committees - Need, Functions and Advantages of Committee Management - Constitution and Scope of Board Committees - Board Committees' Charter - Terms of Reference and Accountability and Performance Appraisals - Attendance and participation in committee meetings - Independence of Members of Board Committees - Disclosures in Annual Report; Integrity of Financial Reporting Systems - Role of Professionals in Board Committees - Role of Company Secretaries in compliance of Corporate Governance.

**Module No.5: Corporate Governance - Codes and Practices**

**06**

Introduction - Major Expert Committees' Reports of India - Study of Codes of Corporate Governance - Best Practices of Corporate Governance - Value Creation through Corporate Governance - Corporate Governance Ratings.

**Skill Development Activities:**

1. Collect the annual reports of any two companies, find out the corporate governance aspects in the reports.
2. Collect any two companies Board of Directors names and find out their nature of directorship.
3. Prepare report on the applicability of different models of Corporate Governance.
4. Critically compare the recommendations of various corporate governance committee.
5. Any other activities, which are relevant to the course.

**Text Books:**

1. Bairs N. and D Band, Winning Ways through Corporate Governance, Macmillan London.
2. Charkham J, Keeping Good Company: A Study of Corporate Governance in Five Countries, Oxford University Press, London.
3. Subhash Chandra Das, Corporate Governance in India - An Evaluation (Third edition), PHI Learning Private Limited.
4. Clark T. and E Monk House, Rethinking the Company, Pitman, London.
5. Fernando A.C, Corporate Governance, Pearson Education.
6. Prentice D.D. and PRJ Holland, Contemporary Issues in Governance, Clarendon Press.
7. Report of the Cadbury Committee on Financial Aspects of Corporate Governance, London Stock Exchange, London.
8. Report on Corporate Governance, Confederation of India Industries and Bombay.

**Note: Latest edition of text books may be used.**

