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**UNIVERSITY OF MYSORE**  
Estd. 1916



Vishwavidyanilaya Karyasoudha  
Crawford Hall, Mysuru- 570 005

No.AC6/153/2020-21

Dated: 10-10-2022

**Notification**

**Sub:-** Syllabus of III & IV semester of B.Com programme from the Academic year 2022-23 as per NEP.

- Ref:-**
1. BOS in Commerce meeting held on 15-07-2022
  2. Decision of the Faculty meeting held on 07-09-2022.
  3. Decision of the AC meeting held on 23-09-2022.

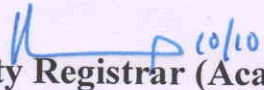
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The Board of Studies in Commerce (UG) which met on 15-07-2022 has recommended and approved syllabus of III & IV semester and pattern of Examination of B.Com Programme from the academic year 2022-23 as per NEP -2020.

The Faculty of Commerce and Academic Council at their meetings held on 07-09-2022 and 23-09-2022 respectively has also approved the above said syllabus and hence it is hereby notified.

The syllabus and Examination pattern is annexed herewith and the contents may be downloaded from the University Website i.e., [www.uni-mysore.ac.in](http://www.uni-mysore.ac.in)

**DRAFT APPROVED BY THE REGISTRAR**

  
**Deputy Registrar (Academic)**  
Deputy Registrar (Academic)  
University of Mysore  
Mysore-570 005

**To:-**

1. All the Principal of affiliated Colleges of University of Mysore, Mysore. Those who are running B.Com Courses.
2. The Registrar (Evaluation), University of Mysore, Mysuru.
3. The Chairman, BOS/DOS, in Commerce, Manasagangothri, Mysore.
4. The Dean, Faculty of Commerce, DOS in Commerce, Manasagangothri, Mysuru.
5. The Director, Distance Education Programme, Moulya Bhavan, Manasagangothri, Mysuru.

6. The Director, PMEB, Manasagangothri, Mysore.
7. Director, College Development Council , Manasagangothri, Mysore.
8. The Deputy Registrar/Assistant Registrar/Superintendent, Administrative Branch and Examination Branch, University of Mysore, Mysuru.
9. The PA to Vice-Chancellor/ Registrar/ Registrar (Evaluation), University of Mysore, Mysuru.
10. Office Copy.

SVN

Deputy Registrar (Academic)  
University of Mysore  
Mysuru - 576 005

DRAFT APPROVED BY THE REGISTRAR

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2. The Registrar (Evaluation), University of Mysore, Mysuru.
3. The Registrar (B.E.D.), in Mysore, Manasagangothri, Mysuru.
4. The Deputy Registrar/Assistant Registrar, University of Mysore, Mysuru.
5. The Director, Mysore Education Department, Mysore, Mysuru.



The University of Mysore

**UNIVERSITY OF MYSORE**

**B.COM. DEGREE SYLLABUS**

**NEP 2020**

**IMPLEMENTED FROM THE**

**ACADEMIC YEAR 2021-22**

**DEPARTMENT OF COMMERCE**

**Manasa Gangothri, Mysuru – 570 006**



**UNIVERSITY OF MYSORE**  
**SYLLABUS FOR B.COM DEGREE AS PER NEP – 2020**  
**REGULATIONS**  
**IMPLEMENTED FROM THE ACADEMIC YEAR 2021-22**

**I. OBJECTIVES:**

1. To develop the skills required for the application of accounting concepts and techniques learned in the classroom at the workplace.
2. To provide competent and technical skills personnel to the industry in the area of Accounting, Finance, Taxation, Cost and Management Accounting.
3. To enhance the employability skills of the commerce students.
4. To enhance the capability of the students improve their decision-making skills.
5. To enhance the capability of the students to make decisions at personal and professional level.
6. To encourage entrepreneurship among students pursuing education in the field of Commerce.
7. To empower students for pursuing professional courses like Chartered Accountancy, Cost and Management Accountancy, Company Secretary, etc.,
8. To ensure holistic development of Commerce students.

**II. ELIGIBILITY FOR ADMISSION:**

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

**III. DURATION OF THE PROGRAM:**

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

**EXIT OPTION:**

- a. The students who successfully complete ONE year/ 2 Semesters and leave the program, will be awarded Certificate in Commerce.
- b. The students who successfully complete TWO years/ 4 Semesters and leave the program, will be awarded Diploma in Commerce.
- c. The students who successfully complete THREE years/ 6 Semesters and leave the program, will be awarded Bachelors Degree in Commerce ( B.COM )
- d. An option is given to the students to continue their education to the Fourth year and those who successfully complete FOUR years/ 8 Semesters will be awarded Bachelors Degree in Commerce (Hons) . [B.COM (Hons)]

#### **IV. MEDIUM OF INSTRUCTION**

The medium of instruction shall be English. However a candidate will be permitted to write the examination either in English or in Kannada.

#### **V. ATTENDANCE**

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

#### **VI. TEACHING AND EVALUATION**

M.Com graduates with B.Com, BBM/BBA and BBS as basic degree from a recognized university are only eligible to teach and to evaluate all the Commerce courses including Digital Fluency (except Languages, Constitution of India, Environmental Studies, Health Wellness/Social and Emotional learning, Sports/NCC/NSS/Other)

#### **VII. SKILL DEVELOPMENT / RECORD MAINTENANCE**

- a. Every college is required to establish a dedicated business lab for the purpose of conducting practical/ assignments to be written in the record.
- b. In every semester, the student should maintain a record book in which a minimum of 5 exercise or activities per course are to be recorded.

#### **VIII. SCHEME OF EXAMINATION**

- a. There shall be an University examination at the end of each semester. The maximum marks for the university examination in each paper shall be 60 marks for DSC, DSE, Vocational, SEC and OEC.
- b. Internal Assessment 40 marks for DSC, DSE, Vocational, SEC and OEC.

#### **Guidelines for Continuous Internal Evaluation and Semester End Examination:**

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

<b>Sl. No.</b>	<b>Parameters for the Evaluation</b>	<b>Marks</b>
	<b>Continuous Internal Evaluation (CIE)</b>	
1	Continuous & Comprehensive Evaluation (CCE) – (A)	20 Marks
2	Internal Assessment Tests (IAT) –(B)	20 Marks
	Total of CIE (A+B)	40 Marks
3	Semester End Examination (SEE) – (C)	60 Marks
	Total of CIE and SEE (A + B + C)	100 Marks

### **Continuous Internal Evaluation:**

- a. **Continuous & Comprehensive Evaluation (CCE):** The CCE will carry a maximum of 20% weightage (20 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for his/her course, minimum of two of the following assessment methods with 10 marks each ( 2x10=20 marks)
- i. Individual Assignments/Group Assignments
  - ii. Seminars/Class Room Presentations/ Quizzes
  - iii. Participatory activities & Industry-Integrated Learning/ Industrial visits
  - iv. Practical activities / Problem Solving Exercises
- b. **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 20% weightage (20 marks) of total marks of a course. Under this component, two tests will have to be conducted in a semester for 30 marks each and the same is to be scaled down to 10 marks each.

## **Internal Assessment Test**

**Course Code:**

**Name of the Course:**

**Duration: 1 Hour**

**Total Marks: 30**

### **PART-A**

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

1.-----

2.-----

### **PART- B**

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

3.-----

4.-----

### **SECTION- C**

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

5,-----

6.-----

### **SEMESTER END EXAMINATION (SEE):**

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the course shall be conducted after fulfilling the minimum attendance requirement as per the University norms. The BOS of the University has prepared the SEE framework and the question paper pattern for SEE is presented below for 60 marks.

# PATTERN OF QUESTION PAPER

TIME : 2 HOURS

MARKS: 60

## PART – A

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

(5x2= 10)

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

## PART – B

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

(2x10 =20)

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

## PART – C

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

(2x15=30)

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



## **Minimum Marks for a Pass:**

Candidates who have obtained a minimum of 35% marks in semester end examination i.e. 21 marks out of 60 marks of theory examination and 40% in aggregate i.e. total 40 marks out of 100 marks of Semester End Examination marks and Continuous Internal Evaluation marks.

Notes:

- One Hour of Lecture is equal to 1 Credit.
- One Hour of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Practical is equal to 1 Credit

Acronyms Expanded

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

**Note: Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching**

**PROGRAM STRUCTURE**  
**Proposed Scheme of Teaching and Evaluation for B.Com (Basic/Hons)**  
**with Commerce as Core Subject**

<b>I SEMESTER B.COM</b>								
<b>Sl. No.</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Category of Courses</b>	<b>Teaching Hours per week (L+T+P)</b>	<b>SEE</b>	<b>CIE</b>	<b>Total Marks</b>	<b>Credits</b>
1	Lang 1.1	Language – I	AECC	3+1+0	60	40	100	3
2	Lang 1.2	Language - II.	AECC	3+1+0	60	40	100	3
3	B.Com 1.1	Financial Accounting – I	DSC	3+0+2	60	40	100	4
4	B.Com 1.2	Management Principles and Applications	DSC	4+0+0	60	40	100	4
5	B.Com 1.3	Principles of Marketing	DSC	4+0+0	60	40	100	4
6	B.Com 1.4	Digital Fluency <b>OR</b> Environmental Studies	SEC-SB AECC	1+0+2 2+0+0	60	40	100	2
7	B. Com1.5	<u>Across the Faculty:*</u> 1. Basics of Accounting <b>OR</b> 2. Managing Workforce	OEC	3+0+0	60	40	100	3
8	B.Com 1.6	Yoga <b>OR</b> Sports	SEC-VB	0+0+1	-	-	-	1
9	B.Com 1.7	Health and Wellness <b>OR</b> NCC/NSS/R&R (S&G)/Culture	SEC-VB	0+0+1	-	-	-	1
<b>Sub-Total (A)</b>					<b>420</b>	<b>280</b>	<b>700</b>	<b>25</b>

**Note :**

\*Across the Faculty: These Courses are meant for other department students and shall be taught by commerce teachers.

<b>II SEMESTER B.COM</b>								
10	Lang 2.1	Language –I	AECC	3+1+0	60	40	100	3
11	Lang 2.2	Language –II	AECC	3+1+0	60	40	100	3
12	B.Com 2.1	Financial Accounting – II	DSC	3+0+2	60	40	100	4
13	B.Com 2.2	Company Law	DSC	4+0+0	60	40	100	4
14	B.Com 2.3	Law and Practice of Banking	DSC	4+0+0	60	40	100	4
15	B.Com 2.4	Digital Fluency <b>OR</b> Environmental Studies	SEC-SB AECC	1+0+2 2+0+0	60	40	100	2
16	B.Com 2.6	<u>Across the Faculty:*</u>  1. Financial Literacy <b>OR</b> 2. Retail Management	OEC	3+0+0	60	40	100	3
17	B.Com 2.7	Yoga / Sports	SEC-VB	0+0+1	-	-	-	1
18	B.Com 2.8	Health and Wellness <b>OR</b> NCC/NSS/R&R (S&G)/Culture	SEC-VB	0+0+1	-	-	-	1
<b>Sub-Total (B)</b>					<b>420</b>	<b>280</b>	<b>700</b>	<b>25</b>

**EXIT OPTION WITH CERTIFICATION – with ability to solve well defined problems**

**Note :**

\* Across the Faculty: These courses are meant for other departments students and shall be taught by commerce teachers.

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
19	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
20	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
21	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
22	B.Com.3.2	Business Statistics	DSC	3+0+2	60	40	100	4
23	B.Com.3.3	Cost Accounting	DSC	3+0+2	60	40	100	4
24	B.Com.3.4	Artificial Intelligence	SEC	1+0+2	50	50	100	2
25	B.Com.3.5	Advertising Skills/Entrepreneurial Skills	OEC	3+0+0	60	40	100	3
Sub –Total (C)					410	290	700	23

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
26	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
27	Lang.1.2	Language – II	AECC	3+1+0	60	40	100	3
28	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
29	B.Com.4.2	Costing Methods & Techniques	DSC	3+0+2	60	40	100	4
30	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	60	40	100	4
31	B.Com.4.4	Constitution of India	AECC	2+0+0	50	50	100	2
32	B.Com.4.5	NCC/NSS/Culture/Health Wellness/ Social & Emotional learning/others	SEC-VB	1+0+2	-	100	100	2
33	B.Com.4.6	Business Ethics / Corporate Governance	OEC	3+0+0	60	40	100	3
Sub –Total (D)					410	390	800	25

**EXIT OPTION WITH DIPLOMA – Ability to solve broadly defined problems.**

## I Semester

## Discipline Specific Course (DSC)

### FINANCIAL ACCOUNTING – I

LTP: 3+0+2

More than 50 students -5 Hours per week

Less than 50 students – 4 Hours per week

#### OBJECTIVE:

- To enable the students to understand the system of preparing financial statement of sole trading concern and to create an awareness in the students about Financial Reporting Standards.

#### OUTCOME:

- The students will be able to prepare and analyse financial statements of sole trading concerns.

**UNIT – I Introduction to Financial Accounting:** Meaning, Definition and scope of Accounting – Objectives of Accounting – Functions of Accounting – Branches of Accounting – Accounting Principles - Accounting Concepts and Conventions – Accounting Standards: Meaning and Objectives - Indian Accounting Standards, IND AS, IFRS – Distinction between IND AS and IFRS.

**UNIT – II Accounting for Hire Purchase System:** Meaning – Features of Hire purchase system – Calculation of interest under different methods – ascertainment of cash price of an asset – repossession (theory) - problems on hire purchase system (assets accrual method only)

**UNIT – III Accounting for Instalment System:** Meaning – Features of instalment system – differences between hire purchase and instalment system – problems on instalment system.

**UNIT – IV Royalty Accounts:** Meaning and Definition – Terms used – Royalty – Minimum rent – Short workings – surplus royalty – recoupment of short workings – stoppage of work due to abnormal causes – problems on royalty including minimum rent account.

**UNIT – V Final accounts of Sole Trading Concern:** Financial statements – Preparation of Trading and Profit and loss account and Balance sheet with adjustments.

#### SKILL DEVELOPMENT

1. Visit three Sole Trading Concerns and Collect the Financial Statements of a Sole Trading concerns.
2. Collect a copy of Hire Purchase agreement.
3. Identify the businesses where Royalty accounting is applied
4. Prepare Royalty Analytical Table with imaginary figures.
5. Identify the differences between IND AS and IFRS with respect to IAS 1, IAS 16, IAS 36, IAS 37 and IAS 38

#### Books for Reference:

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Financial Accounting; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
3. Financial Accounting; Prof B.H Suresh and Dr. G.H Mahadevaswamy
4. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta, S.C.: S. Chand & Co. New Delhi.
5. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.

**I Semester**

**Discipline Specific Course ( DSC )**

**Management Principles and Applications**

**LTP: 4+0+0**

**4 Hours per week**

**OBJECTIVE:**

- To enable the students to understand the various functions of management • various types of organisations and to create an awareness in the students about application of management principles in business organizations.

**OUTCOMES:**

- The students will be able to understand and identify the different theories of organization, which are relevant in the present context.
- Compare and chose the different types of motivation factors and leadership styles.

**UNIT – I Introduction to Management:** Meaning and Definition – Nature and Characteristics of Management – Scope of Management – Levels of Management - Administration Vs. Management – Functions of Management – Evolution of management thought: contributions of F.W. Taylor and Henry Fayol.

**UNIT – II Planning:** Meaning and Definition – Characteristics of Planning, Importance and Benefits of Planning – Steps in planning – Types of Planning – Limitations of Planning – Decision making concept.

**UNIT – III Organizing:** Meaning and Definition – Principles of Organisation – Formal Vs. Informal Organisation - Types of Orngisation - Functional Organisation – Matrix Organisation – Team based Organisation – Departmentation – Decentralisation and Delegation of authority.

**UNIT – IV Leadership:** Meaning – Qualities of a good leader – Types of Leadership styles – Motivation concept and theories – Maslow’s hierarchy of needs – Herzberg’s dual factor theory – McGregor’s theory X and theory Y.

**UNIT – V Controlling:** Meaning and Definition – Importance of control – Steps in controlling - techniques of control – PERT, CPM, JIT – Co-ordination – Need for Co-ordination - Principles of Co-ordination.

**SKILL DEVELOPMENT**

1. Visit any business organization and collect the type of planning adopted by them.
2. Collect bio-data and photographs of any two leading contributors of management thoughts.
3. Analyse the leadership styles of any selected five companies of different sectors.
4. Visit any manufacturing unit and identify the controlling system followed.
5. Draw the Organisation chart of any two business concern.

**Books for Reference:**

1. Principles of Management by Koontz and O’Donnell, McGraw Hill Education.
2. Business Management by C.B.Gupta, Sultan Chand and sons
3. Principles and practice of Management by L.M. Prasad, Sultan Chand and Sons
4. Management, Stoner A F and Freeman R.E, Prentice Hall
5. P.C. Tripathi & P N Reddy, Principles of Management, TMH Publications
6. Management: Principles and Practices by Ricky W. Giffin.

## I Semester

## Discipline Specific Course ( DSC )

### Principles of Marketing

LTP: 4+0+0

4 Hours per week

#### OBJECTIVE:

- To enable students to understand the basic concepts and principles of Marketing

#### OUTCOME:

- Students will be able to learn the application of Principles of marketing by business firms

**UNIT – I Introduction to Marketing:** Meaning and Definition of Market, Marketing- Core Marketing Concepts - Marketing Mix - Marketing environment - Functions of Marketing. 4Ps and 7Ps of marketing mix. Online Marketing- Relationship between Technology, Globalisation , Social Responsibility and online marketing.

**UNIT – II Product :** Meaning of a Product - Product Plan --Diffusion (Adoption) of Innovations- New Product idea - Stages in New Product Development- Causes for Failure of a new product - Product life cycle and Marketing strategy.

**UNIT – III Price and Promotion:** Price: Meaning – Pricing Strategy – Types of Pricing Strategies. Promotion: Meaning and Role of Promotion – Types of Promotion – Personal selling – Advertising – Publicity and Sales promotion - Elements of Promotional mix – Factors affecting Promotion Mix.

**UNIT - IV Place in Marketing mix :** Channels of Distribution – Types of Channels of Distribution - Middlemen and Distribution- Selection of the type of Channel - Retailing –Nature and Importance –Non-store retailing-Wholesaling and Physical Distribution-Nature and Importance of Wholesaling and Physical Distribution.

**UNIT – V Consumer Behaviour:** Meaning - Features – Scope- Importance- Models of Consumer Behaviour - Consumer reference groups and their types – Consumer behavior in Online marketing.

#### SKILL DEVELOPMENT

1. Name any five FMCG companies in India and identify the pricing strategy used by each one of them.
2. Select any five firms in automobile industry and identify the promotional methods used by each of the firm.
3. Identify any five products that failed in the market and identify the causes of failure for each of the products.
4. Select any five products and identify the various channels of distribution used for each of them.
5. Identify a product in the growth stage and write about 4Ps of marketing in it.

#### Books for Reference

1. Principle of Marketing- Philip Kotler, Gary Armstrong and Prafulla Agnihotri, Pearson Publication
2. Principles of Marketing – Robert H. Utaraid and Brajendra Kr Gupta
3. Principles of Marketing – Charles W Lamb, Cengage India Learning P Ltd
4. Principles of Marketing – Dr Amit Kumar, Sahitya Bhawan Publications
5. Marketing – Grewal and Levy, Mc Graw Hill Publication.

## I Semester

## Open Elective Course ( OEC )

### 1.5 1. Basics of Accounting

( Across the Faculty )

LTP: 3+0+0

3 Hours per week

#### OBJECTIVE:

- To enable the students to understand the basics of accounting, need for accounting in business and the system of preparing financial statements - to create an awareness in the students about Financial Reporting Standards

#### OUTCOME:

- The students will be able to prepare subsidiary books and to prepare and analyse financial statements of sole trading concern.

**UNIT – I. Introduction to Accounting:** Meaning – Need for accounting – Internal and External users of Accounting – Accounting Concepts and Conventions – Indian Accounting Standards ( IND AS ) – International Financial Reporting Standards ( IFRS ) Distinction between IND AS and IFRS.

**UNIT – II – Accounting Systems and Process:** Nature of accounting – Systems of accounting: Single entry and Double entry – Process of accounting – Business transactions – Journal entries - Ledger ( simple problems )

**UNIT – III. Subsidiary Books:** Sales book – Sales returns book – Purchases book – Purchase returns book – Bills Receivable book – Bills Payable book – Cash book – Petty Cash book – Journal proper – Problems on preparation of Sales book, Sales returns book, Purchases book, Purchase returns book, Cash book ( single column, double column, three column ) and Petty Cash book (simple problems)

**UNIT – IV. Final Accounts of Sole Trading Concern:** Preparation of Trial Balance – Preparation of Trading and Profit and Loss account and Balance sheet ( simple problems )

#### SKILL DEVELOPMENT

1. Collect the final accounts of a Sole Trading concern.
2. Prepare Subsidiary books with imaginary figures.
3. Collect Cash book prepared by Sole Trading Concern.
4. Identify the businesses where Single entry and Double entry systems of Book-keeping is followed.

#### Books for Reference:

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Financial Accounting; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons, New Delhi.
3. Accountancy; B.S.Raman, United Publishers, Mangalore.
4. Advanced Accounts; Shukla. M.C., Grewal T.S., and Gupta, S.C.: S. Chand & Co. New Delhi.
5. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.



**I Semester                      Open Elective Course ( OEC )**

**1.5 2. Managing Workforce**

**( Across the Faculty )**

**LTP: 3+0+0**

**3 Hours per week**

**OBJECTIVE:**

- To enable the students to understand the basics of managing workforce at work place and know the process of selection, training and development.

**OUTCOME:**

- The students will be able to manage themselves at work place and know the nuances of managing human resources.

**UNIT – I Introduction:** Concepts of human resource management- Meaning - Objectives-Scope and functions.

**UNIT – II Human Resources Planning and Procurement:** Human resource planning - importance- objectives and problems. Recruitment-meaning - recruitment policy - sources – factors affecting recruitment - selection decision - selection procedure.

**UNIT - III Human Resource development:** Meaning-concepts of HRD-objectives of training-organization of training programmers – methods of training - advantages and limitations of training

**UNIT - IV Compensation:** Meaning - Factors determining employee compensation and rewards - dearness allowance - employee benefits-bonus and social security - managerial compensation. Performance Appraisal: concepts - objectives - Types

**SKILL DEVELOPMENT**

1. Collect information regarding the recruitment and selection process adopted by any one of the Companies/organisations located in your District.
2. Visit and collect the training method adopted by a company.
3. Visit and collect the methods of compensation adopted by any company.
4. Identify the methods of Performance appraisal adopted by any company.

**Books for Reference:**

1. Human Resource Management- P.Subba Rao
2. Human Resource Management -Dr.Ashwathappa
3. Personnel and Human Resource Management -D.A. Deonz and F.P. Robins
4. Human Resource Management – Prasanna Chandra.

## II Semester

## Discipline Specific Course ( DSC )

### FINANCIAL ACCOUNTING – II

**LTP: 3+0+2**

**More than 50 students -5 Hours per week**

**Less than 50 students – 4 Hours per week**

#### **OBJECTIVE:**

- To enable the students to understand the maintaining of accounts for various types of business firms including non- profit organizations.

#### **OUTCOME:**

- The students will be able to prepare the final accounts of business firms and NPO and they will be able to account for loss of stock.

**UNIT – I Branch Accounts:** Meaning – Objectives – Types of Branches – Dependent Branches – Features – Goods Sent to branch at Cost price and Invoice price – Preparation of Branch account and other relevant ledger accounts in the books of Head Office ( Debtors system only )

**UNIT – II Departmental Accounts:** Meaning – Objectives – Basis of apportionment of expenses and incomes – Preparation of Trading and Profit and loss account in columnar method and Common Balance sheet ( Sole trading concerns only )

**UNIT – III Consignment Accounts:** Meaning – Consignor – Consignee – Goods consigned at Cost price and Invoice price – Commission – Types of Commission - Abnormal loss – Valuation of Stock – creation of stock reserve account – Problems on Consignment both Cost price and Invoice price.

**UNIT – IV Fire Insurance Claims:** Meaning of fire insurance – need – Loss of stock by fire – steps involved in the computation of fire claims – Average clause – Treatment of abnormal line goods – Problems on computation of fire insurance claims including average clause and abnormal line of goods.

**UNIT – V Final accounts of Non-Profit Organisations:** Meaning of Non-profit organisations – objectives – need – capital receipts and capital expenditure - revenue receipts and revenue expenditure – treatment of special items – Problems on preparation of Income and Expenditure account and Balance sheet from Receipts and Payments account.

#### **SKILL DEVELOPMENT**

1. Preparation of account sales with imaginary figures.
2. Calculation of fire insurance claims with imaginary figures.
3. Collection of final accounts of a Non-Profit Organisation and identifying Capital and revenue items
4. Visit any branch and collect the financial statements of the branch.
5. Preparation of Departmental Trading and Profit/Loss account with imaginary figures.

#### **Books for Reference:**

1. Accounting Principles; Anthony, R.N. and Reece, J.S.: Richard Irwin Inc.
2. Financial Accounting; Gupta, R.L and Radhaswamy, M: Sultan Chand and Sons.
3. Financial Accounting; Prof B.H Suresh and Dr. G.H Mahadevaswamy
4. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
5. Financial Accounts, Mishra A.K.: Sahitya Bhawan Publishers and Distributors.
6. Financial Accounting – II: S.Anil kumar, V. Rajesh kumar and B.Mariappa, HPH

## II Semester

## Discipline Specific Course ( DSC )

### Company Law

LTP: 4+0+0

4 Hours per week

#### OBJECTIVE:

- To enable the students to understand the types of companies incorporated in India and the promoters involved in forming a company and Company administration till its Liquidation.

#### OUTCOMES:

- The students will understand the frame work of Companies Act of 2013.
- Identify the stages of formation and documents involved in the formation of a company.
- Role of Managerial Personnel and procedure of conducting company meetings.

**UNIT – I Introduction to Company:** Meaning and Definition – Features of Companies Act of 2013 – Types of Companies –Private Company - Public Company - Company Limited by Shares – Company Limited by Guarantee – Unlimited Companies – One Person Company – Holding and Subsidiary Companies – Government Company - Associate Company.

**UNIT – II Formation of Companies:** Introduction – Steps involved in formation of a company – Position and Functions of Promoters – Meaning and contents of Prospectus, Memorandum of Association and Articles of Association – Alteration of MOA and AOA - Certificate of Commencement of Business – Formation of Global Companies – Features – Legal formalities.

**UNIT – III Company Administration:** Managerial Personnel – Managing director appointment, powers, duties and responsibilities – Whole time Director – Independent Director – Auditor’s appointment: Qualification, duties and responsibilities – Company Secretary: Qualifications, Appointment, Rights, Duties, Liabilities and Removal.

**UNIT – IV Company Meetings:** Meaning – Types of company meetings – Importance — Requisites of a valid meeting – Notice – Quorum – Resolutions – Voting - Proxy – Role of a Company Secretary in convening the meetings.

**UNIT – V Liquidation of Companies:** Meaning – Modes of Liquidation – Consequence of Liquidation – Appointment of Official Liquidator – Duties and Responsibilities of Liquidator.

#### SKILL DEVELOPMENT

1. Collect the Prospectus, Memorandum of Association and Articles of Association of a Company.
2. Collect a notice of a meeting from any company.
3. List the names of Directors and Managing Director of any five companies.
4. List the names of full time company secretaries in India.
5. Name any five companies liquidated during last 2 years in India.

#### Books for Reference:

1. Company Law and Secretarial Practice by N.D. Kapoor, Sultan Chand and Sons
2. Company Law and Secretarial Practice by S.C. Kuchal
3. Elements of Corporate Law by S.N.Maheshwari, Himalaya Publication House
4. Corporate Administration by K.Venkataramana, SHBP
5. Business Law for Management by Balachandran, Himalaya Publishing House.

## II Semester

## Discipline Specific Course ( DSC )

### Law and Practice of Banking

LTP: 4+0+0

4 Hours per week

**OBJECTIVE:** To enable students to acquire specialized knowledge of law and practice relating to Banking.

**OUTCOME:** Students will understand the conceptual frame work of Banking, classification of Banking, banker and customer relationship and E-Banking services.

**UNIT – I Introduction to Banking:** Origin and Evolution of banks - Meaning and definition of banking - Classification of Banks – Commercial Bank, Investment/Industrial Bank- Co-operative Bank - Land Development Bank -Exchange Bank - Central Bank -Saving Bank. Banking system – Branch Banking, Unit Banking, Group Banking, Chain Banking, Mixed Banking, Narrow Banking, Universal Banking and offshore Banking

**UNIT – II Reserve Bank of India:** – Constitution – Nationalisation – Management of RBI – organisation restructuring – Main functions of RBI – Measures of Credit control. RBI and Agricultural credit – RBI and Industrial Finance. Demonetisation and its impact.

**UNIT – III Banking Regulation Act, 1949:** Origin of the Act - objectives and features. Banking sector reforms - Narasimhan Committee Report I and II – Prudential norms: Capital Adequacy norms. NPA: – Meaning - factors contributing to NPAs- remedies available- recent measures.

**UNIT – IV Banker and Customer:** – Banker - Customer – the relationship between a banker and a customer: general relationship and special relationship. Cheque: – statutory obligation to honour cheques- bankers lien- A bankers duty to maintain secrecy of customer's account-right to claim incidental charges- right to charge compound interest.

**UNIT – V E –Banking:** Meaning - traditional banking v/s E- banking- Electronic delivery channels- facets of E –banking- E-banking transactions – Truncated cheque and Electronic Cheque – Mobile Banking – Inter Bank Mobile Payment Service (IMPS) – Virtual Currency – Models for E-banking – Advantages of E-Banking – Constraints in E-Banking – Security Measures – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT).

### SKILL DEVELOPMENT

1. Identify the Commercial Banks in your area
2. List out the Investment Banks in your District
3. Visit a Bank and list out the steps followed to avail E-Banking facility
4. Visit a Bank and prepare a report with respect to NPA
5. Identify the beneficiaries of MUDRA Scheme in your locality

### Books for Reference:

1. Banking Theory, Law and Practice - E.Gordan and K.Natarajan
2. Money, Banking, International Trade and Public Finance – M L Jhingan
3. Indian Financial System - Vasanth Desai
4. Marketing of Financial Services - V.A. Avadhani
5. Indian Financial System - Varshenoy and Mittal
6. The Law and Practice of Banking – J M Holden

## II SEMESTER

## Open Elective Course (OEC)

### 2.6 1. Financial Literacy

( Across the Faculty )

L+T+P: 3+0+0

3 Hours per week

#### OBJECTIVE:

- To create awareness in student about the need for possessing financial literacy education.

#### OUTCOMES:

- The students will be able to understand the importance of financial literacy and prepare financial plans and budgets.
- The student will be able to describe the importance of insurance services as social security measures.

**UNIT – I Introduction:** Financial Literacy- Meaning and Importance - Components of Financial Literacy- Financial Institutions : Meaning, Banking and Non Banking Financial Institutions, Post offices . Investment: Meaning, Difference between Investment Vs Gambling- Risk and Return - Principles of investment - Investment Avenues –Financial Planning and Budgets , Family Budget, Business Budget and National Budget. Budget deficit and Surplus.

**UNIT – II Banking:** Meaning and Types of Banks, Various services offered by banks, types of bank deposit accounts, Formalities to open various types of bank accounts, KYC norms. Various types of Loans: Short-term, Medium term and Long term loans. Cashless banking, e-banking, ATM, Debit and Credit cards, banking Complaints.

**UNIT – III Financial Services from Post Office:** Post office Savings Schemes: Savings account - Recurring deposit -Term Deposit - Monthly Income Scheme - Kissan Vikas Pathra – NSC – PPF - Senior Citizen Savings Scheme - Sukanya Samriddhi Yojana/Account - Indian Post Payments Bank - Money Transfer - Money Order.

**UNIT – IV Insurance Services:** Life Insurance – Life Insurance Policies - Term Insurance and Endowment Policies - Pension Policies - Health Insurance Plans – ULIP - Property Insurance - General Insurance - Types, Postal Life Insurance Schemes- Housing Loans - Institutions providing Housing Loans, Pradhanmantri Awas Yojana: Rural and Urban.

#### SKILL DEVELOPMENT

1. Visit a nationalized bank near your area and collect information regarding services offered by the bank.
2. Visit a post office in your area and collect information about various deposit schemes available.
3. Collect an account opening form from a nationalized bank and fill up the form with necessary enclosures. Collect an account opening form from a post office and fill the form.
4. Prepare an annual family budget considering the income of your family. Also prepare a personal budget for six months.
5. Visit a LIC branch in your area and collect information regarding any five insurance policies (with its features)

**Books for Reference:**

1. Avadhani, V A (2019), Investment Management , Mumbai: Himalaya Publishing House Pvt Ltd
2. Chandra, P (2012), Investment Game: How to Win . New Delhi: Tata McGraw Hill Education.
3. Kothari , R (2010), financial Services in India: Concept and application. New Delhi: Sage Publication India Pvt td
4. Milling B. E, (2003), The Basics of Finance: Financial Tools for Non Financial Managers, Indiana : Universe Company.
5. Zokaityte , A (2017), Financial Literacy Education. London: Palgrave Macmillan.

## II SEMESTER

## Open Elective Course (OEC)

### 2.6 2. Retail Management

( Across the Faculty )

L+T+P: 3+0+0

3 Hours per week

#### OBJECTIVE:

- To enable students to understand how the retail business functions and highlight the scope of retail business in India and across the world

#### OUTCOME:

- Students will be able to acquire skills required for managing retail business and start their own retail business in the future

**UNIT I Retailing:** Meaning –Definition - Nature - Importance - Functions of Retailing - Factors influencing retailing - Types of Retailing – Forms of Retail Business ownership, Theory of Retail Development - Wheel of Retailing - Retail Life Cycle - Retail Business in India - Globalization of Retailing - Reasons for globalization - Problems in Globalisation of Retailing .

**UNIT II Retail Organisation and Management:** Introduction - Classification of Retail Organization. Store Operations: Retail Store Planning - Factors influencing location of a store - Store Layout – Merchandise Management - Category Management - Shelf Management - POS (Point of Sale) /Cash Process.

**UNIT III Human Resource Management in Retailing:** Manpower Planning – Recruitment in Retail sector - Problems in Retail Recruitment - Retail Training - Retail Managers : Roles – Skill - Employment Opportunities in Retail Industry.

**UNIT IV E-Retailing:** Meaning of E Retailing - Types of Technology in Retailing - Factors Influencing use of IT in Retailing - Electronic Article Surveillance – Electronic Shelf Labels - Effective Management of Online catalogues - Customer Relationship Management: Customer data base - Identifying information - Analysing customer data base and identifying target customers - Customer pyramid - Customer retention.

## **SKILL DEVELOPMENT**

1. Visit a modern retail store in your area and identify its organization structure
2. Visit a mall and identify the various types of shops in the mall
3. Name any ten e-retailers in the world
4. Visit a super market in your area and collect information about the roles and responsibilities of the manager
5. Name any Ten Global retailers.

## **Books for Reference:**

1. Suja R Nair , Retail Management, V Edition, HPH, Mumbai, 2006
2. Swapna Pradhan , Retailing Management -Text and Cases, II Edition, Tata Mc Graw Hill,India, 2007
3. S. K. Pradhan and Others, Retail Management , VPH.
4. Piyush Kumar Sinha and Dwarika Prasad Uniyal- Managing Retailing, Oxford University Press, Delhi
5. R. S. Tiwari, Retail Management , Himalaya Publishing House.
6. Levy Michael, Weitz Barton - Retailing Management, V Edition, Tata McGraw Hill, New York, 2006
7. Lucas G.H., Bush Robert, Gresham Larry- Retailing, Houghton Mifflin Company, Boston, 1994.



## **Curriculum of III Semester Courses**

**Corporate Accounting**

**Business Statistics**

**Cost Accounting**

**Artificial Intelligence ( Curriculum will be given by  
KSHEC)**

**1. Advertising Skills**

**or**

**2. Entrepreneurial Skills**

<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		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
<b>Pedagogy:</b> Classroom lectures, Case studies, Tutorial Classes, 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>Understand the treatment of underwriting of shares.</li> <li>Comprehend the computation of profit prior to incorporation.</li> <li>Know the valuation of intangible assets.</li> <li>Know the valuation of shares.</li> <li>Prepare the financial statements of companies as per companies act, 2013.</li> </ol>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Underwriting of Shares</b>		<b>10</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>16</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.

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 3.2 <b>Name of the Course:</b> Business Statistics		
<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, Tutorial Classes, 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. 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> </ol>		
<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;		
<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**

**8**

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 decisionmaking.
5. Construct consumer price indices with imaginary figures.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
2. Vohra N. D., Business Statistics, McGraw Hill Education.
3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.
5. CB Gupta
6. DN Elhance Fundamentals of statistics
7. Sen Chetty and Kapoor mathematical statistics

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

<b>Name of the Program:</b> Bachelor of Commerce (B.Com.) <b>Course Code:</b> B.Com. 3.3 <b>Name of the Course:</b> Cost 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> Classrooms lecture, Case studies, Tutorial classes, 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) 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 over time.</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> </ol>		
<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 rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rate 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.

**Module No. 5: Reconciliation of Cost and Financial Accounts**

10

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.

**Skill Developments Activities:**

1. Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory.
2. Draw the format of five documents used for material accounting
3. Prepare dummy Payroll with imaginary figures.
4. Visit any large-scale organization, identify the techniques used for controlling administrative, Selling & distribution overheads.
5. Visit any manufacturing entity and collect the cost data and prepare the cost sheet.
6. Any other activities, which are relevant to the course.

**Text Books:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
2. Jawahar Lal, Cost Accounting., McGraw Hill Education
3. Madegowda J, Cost Accounting, HPH.
4. Rajiv Goel, Cost Accounting, International Book House
5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
6. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
8. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
9. Mariyappa B Cost Accounting, HPH

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

**3.4 Curriculum of Artificial Intelligence will be given by KSHEC**

<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 perWeek</b>	<b>Total No. of Teaching Hours</b>
<b>3 Credits</b>	<b>3 Hrs</b>	<b>42 Hrs</b>
<b>Course Objectives:</b> <ul style="list-style-type: none"> <li>• Enable students to get familiarised with advertising concepts</li> <li>• Enable students learn to develop advertising skills</li> </ul>		
<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>10</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 and Advertising Agency</b>		<b>12</b>
Advertising appeals- Advertising Copy and Elements, Preparing ads for different media. Advertising Agency: Role, types and selection of advertising agency – Social, ethical and legal aspects of advertising in India.		
<b>Module No. 4: Measuring Advertising Effectiveness</b>		<b>10</b>
Evaluating communication and sales effects- Pre and Post testing techniques.		
<ol style="list-style-type: none"> <li>1. List out any ten products/services advertised through internet</li> <li>2. Design any two ads for print media</li> <li>3. Collect ad content of any five products/services of FMCG</li> <li>4. Draft the advertising budget for an ad created by you for a product/service</li> <li>5. Use any one of the post testing techniques to measure advertising effectiveness of an FMCG and submit a report</li> </ol>		



**Text Books for References**

1. Advertising by Ruchi Gupta, Himalaya Publishing House
2. Advertising: planning & Decision Making Kavitha Sharma
3. Advertising by Chunawala and Sethia ,Himalaya Publishing House
4. Advertising management by Batra, Myers ad Aakers: PHI Learning
5. Advertising management by JaishreeJethwaney and Shruti Jain , Oxford University Press

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

<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> 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>Course Objectives</b> <ul style="list-style-type: none"> <li>• To enable students get familiarised with entrepreneurship to build their career as entrepreneurs</li> <li>• To create awareness in students about various promotional schemes for entrepreneurship development</li> </ul>		
<b>Syllabus:</b>		<b>Hours</b>
<b>Module No. 1: Introduction</b>		<b>10</b>
Concept of Entrepreneur, Entrepreneurship and Enterprise, Definition of Entrepreneurship, Objectives of Entrepreneurship Development, Types, Phases of Entrepreneurship Development, Role of Entrepreneurship, The Entrepreneurial Mindset, Characteristics of Entrepreneurship, Traits of Entrepreneurship,		
<b>Module No. 2: Introduction to Entrepreneurship Skills:</b>		
Business management skills, Teamwork and leadership skills, Communication and listening, Customer service skills, Financial skills, Analytical and problem-solving skills, Critical thinking skills, Strategic thinking and planning skills, Technical skills, Time management and organizational skills, Branding, marketing and networking skills , Ways to improve entrepreneurial skills.		
<b>Module No. 3: Promoting Entrepreneur</b>		<b>08</b>
Introduction- Different government institutions/ schemes promoting entrepreneurs: PMMY-MUDRA- LOAN-DIC-SIDA-SISI- NSIC and SIDO		
<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: Business Plan Preparation and Project Financing</b>		<b>10</b>
Market Feasibility, Technical Feasibility and Financial Viability - Project Report Preparation		

**Skill Development Activities:**

1. State the areas where start-ups have become popular in India and list the products dealt with by such start ups
2. List out the talents and traits you have observed in entrepreneurs of your locality
3. List out the practical difficulties in setting - up of new enterprises
4. Analyse any two government schemes in promotion of entrepreneurs
5. State the new business ventures that gained popularity in the past one decade

**Text Books for References**

1. Entrepreneurship : Starting, Developing and Management of a New Enterprise by Hisrich and Peters- Irwin
2. Hougard S (2005) , The Business Idea : Berlin, Springer
3. Lowe R and S Mariott (200^ , Enterprise: Entrepreneurship and Innovation, Butterworth Heinemann
4. Entrepreneurship - Practice and Mindset by Heidi M Neck, Christopher P Neck, Emma L Murray by Sage Publications
5. Taxmann's Entrepreneurship by Abha Mathur
6. Entrepreneurship New Venture Creation by Holt
7. Entrepreneurial Development by Khanka S S

## **Curriculum of IV Semester Courses**

**Advanced Corporate Accounting**

**Costing Methods & Techniques**

**Business Regulatory Framework**

**Constitution of India ( curriculum will be given by KSHEC)**

**NCC/NSS/Culture/Health Wellness/ Social & Emotional learning/others if any**

**1. Business Ethic**

**Or**

**2. Corporate Governance**

<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: On successful completion of the course, the Students will be able to</b> <ol 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 liquidators final statement of accounts.</li> <li>e) Understand the recent developments in accounting and accounting standards.</li> </ol>		
<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 JointStock 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. Dr. Venkataraman. R – Advanced Corporate Accounting
4. S.N. Maheswari , Financial Accounting, Vikas publishing
5. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
6. RL Gupta, Advanced Accountancy, Sultan Chand
7. K.K Verma – Corporate Accounting.
8. Jain and Narang, Corporate Accounting.
9. Tulsian, Advanced Accounting,
10. Shukla and Grewal – Advanced Accountancy, Sultan Chand
11. 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 perWeek</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>		

<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> <li>7. Any other activities in addition to the above, which are relevant to the course.</li> </ol>	
<p><b>Text Books:</b></p> <ol style="list-style-type: none"> <li>1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; FreePress Publication; New York</li> <li>2. S P Jain and K L 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 Govindrajana, Strategic Cost Management, Simon and Schuster, 36 New York.</li> <li>5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGrawHill Publications, New York.</li> <li>6. Mariyappa B Methods and Techniques of Costing. 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. 4.3 <b>Name of the Course:</b> Business Regulatory Framework		
<b>Course Credits</b>	<b>No. of Hours perWeek</b>	<b>Total No. of Teaching Hours</b>
<b>4 Credits</b>	<b>4 Hrs</b>	<b>56 Hrs</b>
<b>Pedagogy:</b> Classroom lectures, Case studies, Group discussion, Seminar & fieldworketc.,		
<b>Course Outcomes: On successful completion of the course, the Students will be able to</b> <ol style="list-style-type: none"> <li>a) Recognize the laws relating to Contracts and its application in business activities.</li> <li>b) Acquire knowledge on bailment and indemnification of goods in a contractualrelationship and role of agents.</li> <li>c) Comprehend the rules for Sale of Goods and rights and duties of a buyerand aseller.</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 selleragainst 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 NationalCommission.		
<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, Cyber space and Cyber security.

**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 cyber security 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 S K, 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. P C Tulsian and Bharat Tulsian, 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

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

Constitution of India curriculum will be given by KSHIC

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

<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> Business Ethics		
<b>Course Credits</b>	<b>No. of Hours perWeek</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 organizational ethics in the present context.</li> <li>c. Analyze the ethical aspects in marketing and HR areas.</li> <li>d. Analyze the ethical aspects in finance and IT areas.</li> <li>e. Examine the impact of globalization 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; Organizational Ethics</b>		<b>10</b>
The Indian Business scene, Ethical Concerns, LPG & Global trends in business ethics, Business ethics rating in India. Organizations & Organization 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 workplace – 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. Agalgatti & 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. C S V Murthy, Business Ethics, Himalaya Publishing House

**Note: Latest edition of text books 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: On successful completion of the course, the Students will be able to</b> <ol 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> </ol>		
<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.	
<b>Module No. 5: Corporate Governance - Codes and Practices</b>	<b>06</b>
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.	
<b>Skill Development Activities:</b> <ol style="list-style-type: none"> <li>1. Collect the annual reports of any two companies, find out the corporate governance aspects in the reports.</li> <li>2. Collect any two companies Board of Directors names and find out their nature of directorship.</li> <li>3. Prepare report on the applicability of different models of Corporate Governance.</li> <li>4. Critically compare the recommendations of various corporate governance committee.</li> <li>5. Any other activities, which are relevant to the course.</li> </ol>	
<b>Text Books:</b> <ol style="list-style-type: none"> <li>1. Bairs N. and D Band, Winning Ways through Corporate Governance, Macmillan London.</li> <li>2. Charkham J, Keeping Good Company: A Study of Corporate Governance in Five Countries, Oxford University Press, London.</li> <li>3. Subhash Chandra Das, Corporate Governance in India – An Evaluation (Third edition), PHI Learning Private Limited.</li> <li>4. Clark T. and E Monk House, Rethinking the Company, Pitman, London.</li> <li>5. Fernando A.C, Corporate Governance, Pearson Education.</li> <li>6. Prentice D.D. and PRJ Holland, Contemporary Issues in Governance, Clarendon Press.</li> <li>7. Report of the Cadbury Committee on Financial Aspects of Corporate Governance, London Stock Exchange, London.</li> <li>8. Report on Corporate Governance, Confederation of India Industries and Bombay.</li> </ol>	
<b>Note: Latest edition of text books may be used.</b>	