

10<sup>th</sup>, 11<sup>th</sup> and 12<sup>nd</sup> OCT 2022

**PROCEEDINGS OF UG BOS MEETING OF B.COM (HONS)**



Proceedings of BOS of - UG - B.Com (Hons) Program for the Academic Year 2022-2023 – 3<sup>rd</sup> & 4<sup>th</sup> Semesters meeting held on 10<sup>th</sup>, 11<sup>th</sup> and 12<sup>nd</sup> October 2022 at the Department of Commerce, Government First Grade College, Kolar at 10:00 AM under the Chairmanship of Dr. M Muniraju:

The Board has agreed and approved the Course Matrix and the Syllabus of second year for the above mentioned course. In case of any input requirements, it shall be initiated by the Chairman and necessary modifications shall be done as approved by the Board.

**CORE COMMITTEE MEMBERS PRESENT**

1.	<b>Prof. M.Muniraju</b> Ex- Chairman and Dean, Department of Commerce, Bengaluru City University	<b>Chairman</b>
2.	<b>Prof. R. Sarvamangala</b> , Professor, Department of Commerce, Bangalore University	<b>External Member</b>
3.	<b>Dr.G.H. Nagaraj</b> , Principal, Government First Grade College, Harohalli	<b>External Member</b>
4.	<b>Dr. Chandrakantha K</b> , Professor and Dean, Faculty of Commerce, Bengaluru North University, LBS Government First Grade College, R.T Nagar	<b>External Member</b>
5.	<b>Dr. S. Muralidhar</b> , Associate Professor and Head, Department of Commerce, Government First Grade College, Kolar	<b>MEMBER</b>
6.	<b>Dr. Muninarayanappa</b> , Principal, Government First Grade College, Hosakote	<b>MEMBER</b>
7.	<b>Dr. Milind Dete</b> ,FCMA Director- Learning ISDC	<b>External Member</b>
8.	<b>Sri Gaurav Kapur</b> , Head of Policy ACCA,	<b>External Member</b>
9.	<b>Sri B.V. Murali Krishna</b> , Additional Commissioner	<b>External Member</b>

	Commercial Tax Department , GOK	
10.	<b>Dr. Shailaja K</b> , Associate Professor, Department of Commerce , Government First Grade College for Boys, Kolar	<b>MEMBER</b>
11.	<b>Dr. Sairam A</b> , Assistant Professor, Department of Commerce , Government First Grade College,Vemagal	<b>MEMBER</b>

### **Subject Experts & Co-opted Members**

1	<b>Dr. Narendra R S</b> Assistant Professor, Department of Commerce, Government First Grade College, Kolar	<b>Co-Opted Member</b>
2	<b>Dr. Girish B N</b> Assistant Professor, Department of Commerce, Government First Grade College, Frazer Town	<b>Co-Opted Member</b>
3	<b>Dr. C K Venkatesh</b> Assistant Professor, Department of Commerce, Government First Grade College, Kadugodi	<b>Co-Opted Member</b>
4	<b>Dr. Bharathi K V</b> Assistant Professor, Department of Commerce, GFGC, Hosakote	<b>Co-Opted Member</b>
5	<b>Dr. Swetha Appaji Parivara</b> Associate Professor & Head, Department of Commerce, Garden City University, Bengaluru	<b>Subject Experts</b>
6	<b>Dr. Khatijatul Kubra</b> Assistant Professor, Department of Commerce, GFGC, KGF	<b>Co-Opted Member</b>
7	<b>Dr. Mala K S</b> Assistant Professor, Department of Commerce, GFGC, Malur	<b>Subject Experts</b>
8	<b>Shri. Narasappa P R</b> Assistant Professor, Department of Commerce, GFGC & PG Centre, Chinthamani	<b>Subject Experts</b>
9	<b>Dr. Balaji A</b> Assistant Professor, Department of Commerce, GFGC, Vemagal	<b>Subject Experts</b>
10	<b>Smt. Prasanna Prakash</b> Head, Department of Commerce. New Horizon College, Marathahalli, Bengaluru	<b>Subject Experts</b>
11	<b>Shri. Naveen S</b> Assistant Professor, Department of Commerce, GFGC, Vemagal	<b>Subject Experts</b>
12	<b>Prof. Jagadish S A</b> Principal, SDC Degree College, Bangarpet	<b>Subject Experts</b>

## Minutes of the Meeting

1. Dr. Muralidhar S, Department of Commerce, GFGC, Kolar, welcomed all the BOS Members of the B.Com Board for BOS meeting which was scheduled on 10-10-2022, 11-10-2022 and 12-10-2022
2. Dr. M Muniraju, Chairman, BOS highlighted the importance in implementing the salient features of National Education Policy in the UG curriculum and initiated the discussions with regard to 3<sup>rd</sup> Sem & 4<sup>th</sup> Sem Syllabus drafting and stressed on bridging the industry-academia gap
3. Dr. Muralidhar S, Dr. Sailaja K S, Dr. Narendra R S & Dr. Sairam A were given the overall in-charge of coordinating & drafting the syllabus by consulting all the members and present it to the Board for further action
4. The BOS members expressed their views on the inclusion of relevant subjects, contents, modifications required for the existing subjects and also presented a wide list of skill based and value-based subjects that are required to be included in the curriculum. All these modifications were extensively discussed, deliberated and the curriculum structure was finalised with the consensus of all the members and was duly accepted by the Chairman
5. Based on the recommendations of the members of the BOS, the Chairman resolved and accepted the syllabus for the 3<sup>rd</sup> & 4<sup>th</sup> Semester – B. Com – Hons Program



**Chairman - BOS**

**THIRD SEMESTER**

Semester III								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+ P)	SEE	CIE	Total Marks	Credits
1	Lang.3.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.3.2	Language-II	AECC	3+1+0	60	40	100	3
3	B.Com.3.1	Corporate Accounting	DSC	4+0+0	60	40	100	4
4	B.Com.3.2	Business Statistics	DSC	4+0+0	60	40	100	4
5	B.Com.3.3	Cost Accounting	DSC	4+0+0	60	40	100	4
6	B.Com.3.4	India & Indian Constitution	AECC	3+0+0	30	20	50	3
7	B.Com.3.5	Sports/NCC/NSS/R&R (S&G)/Cultural	SEC – VB	0+0+2	-	50	50	2
8	B.Com.3.6	<b><i>Any one of the following</i></b> a. Business Ethics b. Corporate Environment (Refer Annexure)	OEC	3+0+0	60	40	100	3
<b>Sub–Total(B)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>26</b>

**FOURTH SEMESTER**

Semester IV								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hrs per Week (L+T+ P)	SEE	CIE	Total Marks	Credits
1	Lang.4.1	Language-I	AECC	3+1+0	60	40	100	3
2	Lang.4.2	Language-II	AECC	3+1+0	60	40	100	3
3	B.Com.4.1	Advanced Corporate Accounting	DSC	4+0+0	60	40	100	4
4	B.Com.4.2	Costing Methods & Techniques	DSC	4+0+0	60	40	100	4
5	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	60	40	100	4
6	B.Com.4.4	Financial Education & Investment Awareness <b>Or</b> Artificial Intelligence	SEC-SB	1+0+2	30	20	50	2
7	B.Com.4.5	Sports/NCC/NSS/R&R (S&G)/Cultural	SEC-VB	0+0+2	-	50	50	2
8	B.Com.4.6	<u><b>Any one of the following</b></u> a. Income Tax for beginners b. Advertising & Personal Selling (Refer Annexure)	OEC	3+0+0	60	40	100	3
<b>Sub-Total(B)</b>					<b>390</b>	<b>310</b>	<b>700</b>	<b>25</b>

**Name of the Program: Bachelor of Commerce (B.Com.)****Course Code: B.Com. 3.1****Name of the Course: CORPORATE ACCOUNTING**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students shall be able to Understand the treatment of Underwriting of Shares, Know the process of redemption of Preference Shares, Know the valuation of goodwill, Prepare the financial statements of companies as per companies act, 2013		
<b><u>Syllabus</u></b>		
<b>Module: 1 - UNDERWRITING OF SHARES</b>		<b>12 Hrs</b>
Underwriting: Introduction, Meaning, Advantages, Types; SEBI Regulations; Underwriting commission; Underwriters' functions; Marked and Unmarked Applications; Determination of Underwriters' Liability; Firm & Pure Underwriting; Full & Partial Underwriting		
<b>Module: 2 – REDEMPTION OF PREFERENCE SHARES</b>		<b>14 Hrs</b>
Redemption of Preference Shares: 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 after redemption as per Schedule III to Companies Act 2013		
<b>Module: 3 – VALUATION OF GOODWILL &amp; INTANGIBLE ASSETS</b>		<b>12 Hrs</b>
Valuation of Goodwill: Introduction & Meaning; Factors influencing valuation of goodwill; Circumstances of Valuation of Goodwill; Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of Average Profit & Super Profit Method and Annuity Method Brand valuation and Intellectual Property Rights (IPR) – Theory Only		
<b>Module: 4 – FINANCIAL STATEMENTS OF COMPANIES &amp; RECENT DEVELOPMENTS</b>		<b>18 Hrs</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: TDS, 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 Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting (Theory Only)		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"> <li>• Compile the list of Indian Companies issued shares through IPO / FPO in the current financial year</li> <li>• Determine Underwriters' Liability in case of an IPO, with imaginary figures</li> <li>• Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures</li> <li>• Collect annual report of a Company and List out its assets and Liabilities.</li> <li>• Collect the annual reports of company and calculate the value of goodwill under different methods</li> <li>• Any other activities, which are relevant to the course</li> </ul>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"> <li>1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand &amp; Co., New Delhi</li> <li>2. Dr. S Muralidhar, Prof. S A Jagadeesha, Dr. K S Sailaja &amp; Prof. P R Narasappa– Corporate Accounting- Kalyani Publishers</li> <li>3. S.N. Maheshwari and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi</li> <li>4. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning</li> <li>5. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi</li> <li>6. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand</li> </ol>		
<b>Note: Latest edition of text books may be used.</b>		

**Name of the Program: Bachelor of Commerce (B.Com.)****Course Code: B.Com. 3.2****Name of the Course: BUSINESS STATISTICS**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to familiarizes statistical data and descriptive statistics for business decision-making, Comprehend the measures of variation and measures of skewness, Demonstrate the use of probability and probability distributions in business, Validate the application of correlation and regression in business decisions, Understand the use of index numbers in business		
<b><u>Syllabus</u></b>		
<b>Module: 1 - : STATISTICAL DATA AND DESCRIPTIVE STATISTICS</b>		<b>14 Hrs</b>
Introduction to Data: Meaning, Types, Methods of Collection of Data; Classification of data: Univariate (simple problems), Bivariate and Multivariate data (Concept only) Measures of Central Tendency: Mathematical Averages - Arithmetic Mean; Positional Averages – Median & Mode (graphical determination of Mode)		
<b>Module: 2 – MEASURES OF VARIATION AND SKEWNESS</b>		<b>14 Hrs</b>
Measures of Variation: Meaning, Types – Absolute and Relative – Range, Quartile Deviation, Mean Deviation, Standard Deviation & Variance Skewness: Meaning, Karl Pearson’s and Bowley’s measures; Kurtosis – Concept & Types (theory only)		
<b>Module: 3 – PROBABILITY DISTRIBUTIONS</b>		<b>08 Hrs</b>
Probability: Meaning & Concepts; Theory of Probability: Addition and multiplication laws of probability; Conditional probability and Bayes’ Theorem (Theory only); Normal Distribution (Theory only)		
<b>Module: 4 – CORRELATION AND REGRESSION ANALYSIS</b>		<b>12 Hrs</b>
Correlation: Meaning, Types of correlation- Positive and negative; Simple, Partial and Multiple; Linear and Non-linear; Measurement: Pearson’s co-efficient of Correlation & Probable error; Spearman’s Rank co-efficient of Correlation Regression: Meaning, Regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients		
<b>Module: 5 – INDEX NUMBERS</b>		<b>08 Hrs</b>
Index Numbers: Meaning, Uses, Construction of index numbers - Fisher’s ideal index number with Time Reversal and Factor Reversal Tests; Construction of Consumer Price Indices – Aggregative Expenditure Method & Family Budget Method.		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"> <li>• Application of statistical functions in spreadsheet software and students should submit output of the same</li> <li>• Collect the demographics statistics of selected group and calculate Correlation Coefficient</li> <li>• Recall the use of probability theory in business</li> <li>• Identify the applicability of correlation and regression in business decision-making</li> <li>• Any other activities, which are relevant to the course</li> </ul>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"> <li>1. Gupta, S.P. and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi</li> <li>2. Vohra N. D., Business Statistics, McGraw Hill Education</li> <li>3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House</li> <li>4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning</li> <li>5. D N Elhance, Fundamentals of statistics</li> <li>6. Sen Chetty and Kapoor, Mathematical statistics</li> </ol>		
<b>Note: Latest edition of textbooks may be used</b>		

**Name of the Program: Bachelor of Commerce (B.Com.)**

**Course Code: B.Com. 3.3**

**Name of the Course: COST ACCOUNTING**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the students will be able to Understand concepts of cost accounting & Methods of Costing, Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory, make use of payroll procedures & compute idle and over time Discuss the methods of allocation, apportionment & absorption of overheads, prepare cost sheet & discuss cost allocation under ABC		
<b><u>Syllabus</u></b>		
<b>Module: 1 – INTRODUCTION TO COST ACCOUNTING</b>		<b>12 Hrs</b>
Cost, Costing, Cost Accounting & Cost Accountancy - Meaning and definition; Objectives, Importance and Uses of Cost Accounting; Difference between Cost Accounting and Financial Accounting; Elements and Classification of Cost; Cost Object, Cost Unit, Cost Centre; Limitations of Cost Accounting Cost Sheet: Meaning and Preparation of Cost Sheet including Tenders and Quotations		
<b>Module: 2 – MATERIAL COST</b>		<b>14 Hrs</b>
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material; - Inventory Control: Meaning & Techniques; Problems on level setting and EOQ; Procurement: Procurement Procedure; Relevant Documents; Material Storage: Duties of Storekeeper; Pricing of Material Issues: Preparation of Stores Ledger Account - FIFO, LIFO, Simple Average Price and Weighted Average Price Method		
<b>Module: 3 – EMPLOYEE COST</b>		<b>10 Hrs</b>
Employee Cost: Meaning & Types, Labour Cost Control – Time-keeping and Time-booking; Payroll Procedure: Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time - Causes and Treatment; Labour Turnover: Reasons and Effects of Labour turnover; Methods of Wage Payment: Time rate system, Piece rate system and Incentive schemes- Halsey's Plan, Rowan's Plan, Taylor's Differential Piece Rate System & Merrick's Multiple Piece Rate System		
<b>Module: 4 – OVERHEADS COST</b>		<b>12 Hrs</b>
Overheads: Introduction, Meaning and Classification; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption; Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption; Computation of Machine Hour Rate		
<b>Module: 5 – RECONCILIATION OF COST AND FINANCIAL ACCOUNTS</b>		<b>08 Hrs</b>
Reconciliation: Introduction & Meaning; Reasons for differences in Profits under Financial and Cost Accounts; Ascertainment of Profits as per Financial Accounts and Cost Accounts; Reconciliation of Profits of both sets of Accounts; Preparation of Reconciliation Statement		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"> <li>• Visit any Manufacturing entity, collect the method of inventory valuation adopted &amp; procedure involved in procuring inventory.</li> <li>• Draw the format of five documents used for material accounting</li> <li>• Prepare dummy Payroll with imaginary figures.</li> <li>• Visit any large-scale organization, identify the techniques used for controlling administrative, Selling &amp; distribution overheads.</li> <li>• Visit any manufacturing entity and collect the cost data and prepare the cost sheet.</li> <li>• Any other activities, which are relevant to the course</li> </ul>		



### **BOOKS FOR REFERENCE**

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 & 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.**

**Name of the Program: Bachelor of Commerce (B.Com.)**

**Course Code: B.Com. 4.1**

**Name of the Course: ADVANCED CORPORATE ACCOUNTING**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to Prepare the liquidators final statement of accounts, Comprehend the different methods of Mergers and Acquisition of Companies, Understand the process of internal reconstruction		
<b><u>Syllabus</u></b>		
<b>Module: 1 – LIQUIDATION OF COMPANIES</b>		<b>12 Hrs</b>
Liquidation: Introduction & Meaning, 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 remuneration; Preparation of Liquidator's Statement of Account Insolvency & Bankruptcy Code, 2016: Introduction, Objective & Applicability		
<b>Module: 2 – INTERNAL RECONSTRUCTION OF COMPANIES</b>		<b>12 Hrs</b>
Internal Reconstruction: Introduction, Meaning & Need; Capital Reduction: Meaning, Modes & Objectives; Provisions for Reduction of Share Capital under Companies Act, 2013; Accounting for Capital Reduction; Preparation of Capital Reduction Account and Balance Sheet after Reduction as per Schedule III to Companies Act 2013		
<b>Module: 3 – VALUATION OF SHARES</b>		<b>12 Hrs</b>
Valuation of Shares: Introduction, Meaning & Need; 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		
<b>Module: 4 – MERGERS AND ACQUISITION OF COMPANIES</b>		<b>20 Hrs</b>
Mergers & Acquisition: Meaning, Types & Objectives; AS-14: Types of Amalgamation - Amalgamation in the Nature of Merger & Amalgamation in the Nature of Purchase; AS-14: Accounting for Amalgamation - Pooling of Interest Method and Purchase Method; Purchase Consideration: Meaning, Methods – Lumpsum Method, Net Assets Method, Net Payment Method & Shares Exchange Ratio Method; Discharge of Purchase Consideration; Journal Entries and Ledger Accounts in the Books of Transferor Company; Journal Entries in the books of Transferee Company; Preparation of Balance Sheet after Merger as per Schedule III to Companies Act 2013		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ol style="list-style-type: none"><li>1. List out the recent Joint Stock Companies that have undergone Liquidation</li><li>2. Calculation of Purchase consideration with imaginary figures</li><li>3. List any five cases of amalgamation of Joint Stock Companies</li><li>4. List out legal provisions in respect of internal reconstruction</li><li>6. Any other activities, which are relevant to the course</li></ol>		
<b>BOOKS FOR REFERENCE</b>		
<ol style="list-style-type: none"><li>1. Anil Kumar S, Rajesh Kumar V &amp; Mariyappa B, Advanced Corporate Accounting, HPH</li><li>2. Dr. S Muralidhar, Dr. K S Sailaja &amp; Others, Advanced Corporate Accounting- Kalyani Publishers</li><li>3. S.N. Maheswari , Financial Accounting, Vikas Publishing</li><li>4. Dr. Sairam A, Dr. Yathiraju &amp; Prof. Pramod, Advanced Corporate Accounting</li><li>5. RL Gupta, Advanced Accountancy, Sultan Chand</li><li>6. Jain and Narang, Corporate Accounting</li><li>7. Tulsian, Advanced Accounting</li><li>8. Shukla and Grewal – Advanced Accountancy, Sultan Chand</li></ol>		
<b>Note: Latest edition of text books may be used.</b>		

**Name of the Program: Bachelor of Commerce (B.Com.)**

**Course Code: B.Com. 4.2**

**Name of the Course: COSTING METHODS & TECHNIQUES**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to, understand method of costing applicable in different industries, determination of cost by applying different methods of costing, analyse the processes involved in standard costing, familiarize with the Activity Based Costing and its applications		
<b><u>Syllabus</u></b>		
<b>Module: 1 – JOB AND CONTRACT COSTING</b>		<b>12 Hrs</b>
<b>Job Costing:</b> Meaning, Features, Objectives, Advantages and Disadvantages, Applications; Job costing procedure; Preparation of Job Cost Sheet		
<b>Contract Costing:</b> Meaning, Features & Applications; Job costing & Contract Costing – Similarities & Dissimilarities; Preparation of Contract Accounts; Treatment of profit on incomplete contracts		
<b>Module: 2 – PROCESS AND SERVICE COSTING</b>		<b>12 Hrs</b>
<b>Process Costing:</b> Meaning, Features, Advantages, Disadvantages and Applications; Comparison between Job Costing and Process Costing; Treatment of Process Losses and Gains in Cost Accounts; Preparation of Process Accounts		
<b>Service Costing:</b> Meaning, Features, Types & Application; Cost units for different service sectors; Preparation of Operation Cost Sheet – Transport Sector		
<b>Module: 3 – ACTIVITY BASED COSTING</b>		<b>10 Hrs</b>
ABC: Introduction & Meaning; ABC system over Conventional Costing System, 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 of ABC system – Challenges in the implementation of ABC; Preparation of Statement of Cost		
<b>Module: 4 – MARGINAL COSTING</b>		<b>12 Hrs</b>
Marginal Cost & Marginal Costing: Meaning, Definition & Features; Concepts: P/V ratio, BEP, Margin of Safety, Angle of Incidence; Break Even Analysis: Assumptions, Uses & Break Even Chart; CVP analysis		
<b>Module: 5 – STANDARD COSTING</b>		<b>10 Hrs</b>
<b>Standard Costing:</b> Introduction, Meaning & Definition, Uses and limitations; Variance Analysis - Material, Labour and Overhead Variances (Computation of Material and Labour variances only)		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"><li>• 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>• List out the modern costing tools in accounting field</li><li>• Narrate the steps involved in standard costing. System</li><li>• Explain ABC. Illustrate how ABC can be applied.</li><li>• Any other activities in addition to the above, which are relevant to the course</li></ul>		
<b>BOOKS FOR REFERENCE</b>		
<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. 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, Mc Graw Hill Publications, New York</li><li>6. Mariyappa B Methods and Techniques of Costing. HPH</li></ol>		
<b>Note: Latest edition of textbooks may be used</b>		

**Name of the Program: Bachelor of Commerce (B.Com.)**

**Course Code: B.Com. 4.3**

**Name of the Course: BUSINESS REGULATORY FRAMEWORK**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
4 Credits	4 Hrs	56 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, Case studies, Group discussion, Seminar & field work etc.,		
<b><u>Course Outcomes:</u></b>		
On successful completion of the course, the Students will be able to recognize the laws relating to Contracts and its application in business activities, understand Environmental Laws, IPRs & cyber law in the present context		
<b>Syllabus</b>		
<b>Module: 1 – INDIAN CONTRACT ACT, 1872</b>		<b>14 Hrs</b>
Introduction – Meaning & Definition of Promise, Agreement & Contract; Classification of Contract; Essentials of Valid Contract u/s 10; Offer and Acceptance – Meaning, Essentials & Types only; Consideration – Meaning & Essentials only, Contractual capacity – Minors, Unsound mind & Insolvents; Free consent; Discharge of a contract; Breach of Contract and Remedies to Breach of Contract		
<b>Module: 2 – INSOLVENCY &amp; BANKRUPTCY CODE, 2016</b>		<b>14 Hrs</b>
Insolvency – Concepts and Evolution; Bankruptcy/Insolvency; Historical Developments of Insolvency Laws in India; Need for the Insolvency and Bankruptcy Code, 2016; Overall scheme of the Insolvency and Bankruptcy Code; Important Definitions: Board, Claim, Corporate Debtor, Creditor, Debt, Default, Financial Information, Insolvency Professional, Insolvency Professional Agency; Institutions under Insolvency and Bankruptcy Code, 2016; Fast-track Corporate Insolvency Resolution Process & Voluntary Liquidation of Corporate Persons: Legal Provisions		
<b>Module: 3 – COMPETITION AND CONSUMER LAWS</b>		<b>12 Hrs</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 – Objectives, Composition & Functions <b>Consumer Protection Act 1986</b> – Definitions of the terms – Consumer, Consumer Dispute, Defect, Deficiency; Unfair Trade Practices and Services – Definition & types; Rights of Consumer under the Act, Consumer Redressal Agencies – District Forum, State Commission and National Commission		
<b>Module: 4 – ECONOMIC LAWS</b>		<b>12 Hrs</b>
<b>Indian Patent Act, 1970</b> – Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions. <b>FEMA 1999</b> – Objectives, Salient Features; Definitions – Authorized Dealer, Currency, Foreign Currency, Foreign Exchange, Foreign Security		
<b>Module: 5 – ENVIRONMENT AND CYBER LAWS</b>		<b>10 Hrs</b>
<b>Environment Protection Act 1986</b> – Objectives of the Act, Definitions – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier; Types of Pollution; Powers of Central Government to protect Environment in India; Recent Developments – Steps taken with regard to Environmental Protection <b>Cyber Law</b> – Introduction & Need; Areas of Cyber Law; Cyber space and Cyber security;		
<b>SKILL DEVELOPMENT ACTIVITIES:</b>		
<ul style="list-style-type: none"> <li>• Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case</li> <li>• Discuss the case of “Mohori Bibee v/s Dharmodas Ghose”.</li> <li>• Discuss any one case law relating to minor</li> <li>• State the procedure for getting patent for ‘inventions’ and / or ‘non- inventions’</li> <li>• List any 5 ‘hazardous substance’ according to Environment Protection Act</li> <li>• List out any top upcoming jobs in cyber security and examine the skills required for the same</li> <li>• Any other activities, which are relevant to the course</li> </ul>		

### **BOOKS FOR REFERENCE**

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 Edition
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

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

**Name of the Program: Bachelor of commerce (B.Com.)**

**Course Code: B.Com. 3.6(a)**

**Name of the Course: Business Ethics**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<b><u>Course Outcomes:</u></b>		
<b>On successful completion of the course, the students will be able to understand the</b> basic knowledge of managerial ethics and values and its relevance in modern context.		
<b>Syllabus</b>		
<b>Module: 1 – Introduction to Ethical Concepts</b>		<b>10 Hrs</b>
Ethics: Introduction, Meaning, Scope; Types of Ethics; Characteristics; Factors influencing Managerial Ethics; Importance of Managerial Ethics; Arguments for and against Managerial ethics; Corporate Social Responsibility – Issues of Management – Crisis Management		
<b>Module: 2 – Personal Ethics</b>		<b>10 Hrs</b>
Introduction – Meaning – Emotional Honesty – Virtue of humility – Promote happiness – karma yoga – proactive – flexibility and purity of mind.		
<b>Module: 3 –Ethics in Management</b>		<b>10 Hrs</b>
Introduction – Ethics in HRM – Marketing Ethics – Ethical aspects of Financial Management – Technology Ethics and Professional ethics.		
<b>Module: 3 –Corporate Governance</b>		<b>10 Hrs</b>
Corporate Governance: Meaning, scope; composition of BODs, Cadbury Committee, various committees, reports on corporate governance, scope of Corporate Governance, Benefits and Limitations of Corporate Governance with living examples.		
<b>Skill Development:</b>		
<ul style="list-style-type: none"><li>• State the arguments for and against business ethics</li><li>• Make a list of unethical aspects of finance in any organization</li><li>• List out ethical problems faced by managers</li><li>• List out issues involved in Corporate Governance.</li><li>• List out unethical aspects of Advertising</li></ul>		
<b>Books for Reference:</b>		
<ol style="list-style-type: none"><li>1. Murthy CSV - Business Ethics and Corporate Governance - HPH</li><li>2. Dr. Muralidhar S &amp; others – Managerial Ethics – Kalyani Publishers</li><li>3. Bholananth Dutta, S.K. Podder – Corporation Governance - VBH.</li><li>4. Dr. K. Nirmala, Karunakara Readdy - Business Ethics and Corporate Governance - HPH</li><li>5. H.R.Machiraju - Corporate Governance</li><li>6. K. Venkataramana - Corporate Governance - SHBP</li><li>7. N.M.Khandelwal - Indian Ethos and Values for Managers</li><li>8. S Prabhakaran - Business ethics and Corporate Governance</li><li>9. C.V. Baxi - Corporate Governance</li><li>10. R. R. Gaur, R. Sanghal, G. P. Bagaria - Human Values and Professional ethics</li><li>11. B O B Tricker - Corporate Governance - Principles , Policies and Practices</li><li>12. Michael, Blowfield - Corporate Responsibility</li><li>13. Andrew Crane - Business Ethics</li><li>14. Ghosh - Ethics in Management and Indian ethos</li></ol>		

**Course Code: B.Com. 3. 6(b)****Name of the Course: Corporate Environment**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs
<b><u>Pedagogy:</u></b>		
Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<b><u>Course Outcomes:</u></b>		
<b>On successful completion of the course, the students will be able to understand the corporate style of working and the laws governing the corporate administration</b>		
<b>Syllabus</b>		
<b>Module: 1 - INTRODUCTION TO COMPANY</b>		<b>10 Hrs</b>
Company: Meaning, Definition, Features; Steps in formation of Joint Stock Company; Kinds of Companies – One Person Company, Private Company, Public Company, Company limited by Guarantee, Company limited by Shares, Holding Company, Subsidiary Company, Government Company, Associate Company, Small Company, Foreign Company, Global Company, Body Corporate, Listed Company.		
<b>Module: 2 - FORMATION OF A COMPANY</b>		<b>12 Hrs</b>
Promotion Stage: Meaning of Promoter, Position of Promoter & Functions of Promoter, Incorporation Stage: Meaning & contents of Memorandum of Association & Articles of Association, Distinction between Memorandum of Association and Articles of Association, Certificate of Incorporation Subscription Stage: Meaning & contents of Prospectus, Statement in lieu of Prospects and Book Building Commencement Stage: Document to be filed; Registrar of Companies, Certificate of Commencement of Business.		
<b>Module: 3 – COMPANY ADMINISTRATION</b>		<b>10 Hrs</b>
Key Managerial Personnel: Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director; Auditors: Appointment, Powers, Duties & Responsibilities; Audit Committee; CSR Committee. Company Secretary: Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal		
<b>Module: 4 - CORPORATE MEETINGS</b>		<b>08 Hrs</b>
Corporate Meetings - Types of Meetings – Annual General Meeting – Extraordinary General Meetings – Board Meetings and Resolutions - Requisites of a valid meeting		
<b>Skill Developments Activities:</b>		
<ul style="list-style-type: none"> <li>• Drafting of Memorandum of Association, Drafting Articles of Association.</li> <li>• Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings.</li> <li>• Drafting Resolutions of various meetings – different types.</li> <li>• Chart showing Company's Organization Structure.</li> <li>• Chart showing different types of Companies.</li> </ul>		
<b>Reference Books:</b>		
<ol style="list-style-type: none"> <li>1. S.N Maheshwari - Elements of Corporate Law - HPH.</li> <li>2. Dr. Muralidhar &amp; Others – Corporate Environment – Kalyani Publishers</li> <li>3. Dr. B.G. Bhaskar, K.R. Mahesh Kumar – Corporate Administration - VBH</li> <li>4. Dr. P.N. Reddy and H.R. Appanaiah - Essentials of Company Law and Secretarial Practice - HPH.</li> <li>5. K. Venkataramana - Corporate Administration – SHBP</li> <li>6. N.D. Kapoor - Company Law and Secretarial Practice - Sultan Chand.</li> <li>7. M.C. Bhandari - Guide to Company Law Procedures - Wadhwa Publication</li> <li>8. S.C. Kuchal - Company Law and Secretarial Practice</li> </ol>		





**Course Code: B.Com. 4. 6(a)**

**Name of the Course: Income Tax for beginners**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs
<b><u>Pedagogy:</u></b> Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<b><u>Course Outcomes:</u></b> <b>On successful completion of the course, the students will be able to understand the basic concepts of income tax and various deductions available to individual assessee</b>		
<b>Syllabus</b>		
<b>Module 1: INTRODUCTION TO INCOME TAX</b>		<b>10 Hrs</b>
Introduction: History of Income Tax in India – Meaning of Tax – Objectives of Taxation – Agricultural income – Assessee – Person – individual – Income – Gross Total Income – Total Income – Assessment year – Previous year.		
<b>Module: 2 – RESIDENTIAL STATUS</b>		<b>10 Hrs</b>
Residential Status of Assessee – Basic Conditions – Additional conditions – Incidence of Tax – Computation of Gross total Income on the basis of residential status (Individuals only)		
<b>Module: 3 – Exempted Income</b>		<b>04 Hrs</b>
Tax Free Income – under Section 10 (2), 10 (2A), 10(5), 10(10), 10(10A), 10(10AA).		
<b>Module: 4 – Income from Salary</b>		<b>16 Hrs</b>
Computation of Income from Salary: Different forms of salary, Employer Employee relationship – allowances – perquisites – provident funds – Deductions – 80C, 80D, 80DD, 80E, 80U (Practical problems).		
<b>Skill Developments Activities:</b> <ul style="list-style-type: none"><li>• Compute Income from salary with imaginary figures</li><li>• Collect various Income Tax Forms for Assessment</li><li>• Prepare a report showing various types of Persons with examples</li><li>• Chart showing different deduction</li></ul>		
<b>Reference Books:</b> <ol style="list-style-type: none"><li>1. Ahuja G.K. &amp; Ravi Gupta., Systematic Approach to Income Tax and Central Sales Tax, Bharath Law House, New Delhi</li><li>2. Singhanian Vinod K and Singhanian Monica., Direct Tax Planning and Management, Taxmann Publications, New Delhi</li><li>3. Lakhotia R.N., Corporate Tax Planning, Vision Publications, New Delhi</li><li>4. Lal B.B. and Vashisht, Direct Taxes, Pearson Education.</li><li>5. Mehrotra H.C. and Goyal S.P., Income Tax Law and Practice, Sahitya Bhavan Publications, Agra</li></ol>		

**Course Code: B.Com. 4. 6(b)**

**Name of the Course: Advertising & Personal Selling**

<b>Course Credits</b>	<b>No. of Hours per week</b>	<b>Total No. of Teaching Hours</b>
3 Credits	3 Hrs	40 Hrs
<b><u>Pedagogy:</u></b> Classroom lecture, tutorials, Group discussion, Seminar, Case studies & field work		
<b><u>Course Outcomes:</u></b> <b>On successful completion of the course, the students will be able to understand the concept of advertising and various facets of advertising including personal selling strategies</b>		
<b>Syllabus</b>		
<b>Module 1: INTRODUCTION TO ADVERTISING</b>		<b>08 Hrs</b>
Introduction to Advertising Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection- basis; Methods of setting of Advertising Budget.		
<b>Module: 2 – ADVERTISING</b>		<b>08 Hrs</b>
Advertising: Message and Media Decisions Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling.		
<b>Module: 3 – Advertising Institutional Framework</b>		<b>08 Hrs</b>
Advertising Effectiveness and Institutional Framework Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post-testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising. Role of Advertising Standards Council of India (ASCI).		
<b>Module: 4 – Personal Selling &amp; Process</b>		<b>16 Hrs</b>
Introduction to Personal Selling Concept of Personal Selling and Salesmanship; Qualities of a good salesperson. Ethical conduct in selling. Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling  Personal Selling Process Prospecting, Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit.		
<b>Skill Developments Activities:</b> <ul style="list-style-type: none"><li>• Analyze different advertising strategies for FMCG Products</li><li>• Prepare a report on ethics in Personal Selling</li><li>• List any ten advertising Companies</li><li>• Prepare a report on legal aspects on Advertising</li></ul>		
<b>Reference Books:</b> <ol style="list-style-type: none"><li>1. Buskirk, F. A. R. (1988). Selling: Principles and Practices. New York: McGraw Hill Education</li><li>2. Belch, G. E., Belch, M. A., &amp; Purani, K. (2009). Advertising and Promotion: An Integrated Marketing Communications Perspective. McGraw Hill Education</li><li>3. Castleberry, S. B., &amp; Tanner, J. F. (2013). Selling: Building Relationships. New York: McGraw Hill Education</li></ol>		