



KARNATAK UNIVERSITY, DHARWAD
ACADEMIC (S&T) SECTION
ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ
ವಿದ್ಯಾಮಂಡಳ (ಎಸ್&ಟಿ) ವಿಭಾಗ



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NAAC Accredited
'A' Grade 2014

website: kud.ac.in

No. KU/Aca(S&T)/SSL-394A/2022-23/1058

Date: 23 SEP 2022

ಅಧಿಸೂಚನೆ

ವಿಷಯ: 2022-23ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ B.Com & B.Com(CS) ವಿಷಯದ 3 ಮತ್ತು 4ನೇ ಸೆಮೆಸ್ಟರ್ NEP-2020 ಮಾದರಿಯ ಪಠ್ಯಕ್ರಮವನ್ನು ಅಳವಡಿಸಿರುವ ಕುರಿತು.

- ಉಲ್ಲೇಖ: 1. ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿಗಳು(ವಿಶ್ವವಿದ್ಯಾಲಯ 1) ಉನ್ನತ ಶಿಕ್ಷಣ ಇಲಾಖೆ ಇವರ ಆದೇಶ ಸಂಖ್ಯೆ: ಇಡಿ 260 ಯುಎನ್ಇ 2019(ಭಾಗ-1), ದಿ:7.8.2021.
2. ವಾಣಿಜ್ಯ ನಿಖಾಯ ಸಭೆಯ ಠರಾವುಗಳ ದಿನಾಂಕ: 01.09.2022
3. ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ನಿರ್ಣಯ ಸಂ. 51, ದಿನಾಂಕ: 17.09.2022
4. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶ ದಿನಾಂಕ: 22-09-2022

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯ ಹಾಗೂ ಉಲ್ಲೇಖಗಳನ್ವಯ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಆದೇಶದ ಮೇರೆಗೆ, 2022-23ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ, ವಾಣಿಜ್ಯ ನಿಖಾಯದ B.Com & B.Com(CS) ವಿಷಯದ ರಾಷ್ಟ್ರೀಯ ಶಿಕ್ಷಣ ನೀತಿ (NEP)-2020 ರಂತೆ 3 ಮತ್ತು 4ನೇ ಸೆಮೆಸ್ಟರ್‌ಗಳಿಗಾಗಿ ವಿಶೇಷ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ ಸಭೆಯ ಅನುಮೋದಿತ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಪ್ರಕಟಪಡಿಸಿದ್ದು, ಸದರ ಪಠ್ಯಕ್ರಮಗಳನ್ನು ಕ.ವಿ.ವಿ. www.kud.ac.in ಅಂತರ್ಜಾಲದಿಂದ ಡೌನ್‌ಲೋಡ್ ಮಾಡಿಕೊಳ್ಳಲು ಸೂಚಿಸುತ್ತಾ, ವಿದ್ಯಾರ್ಥಿಗಳು ಹಾಗೂ ಸಂಬಂಧಿಸಿದ ಎಲ್ಲ ಬೋಧಕರ ಗಮನಕ್ಕೆ ತಂದು ಅದರಂತೆ ಕಾರ್ಯಪ್ರವೃತ್ತರಾಗಲು ಕವಿವಿ ಅಧೀನದ / ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ ಸೂಚಿಸಲಾಗಿದೆ.

ಅಡಕ: ಮೇಲಿನಂತೆ


ಕುಲಸಚಿವರು.

ಗೆ,

ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಅಧೀನ ಹಾಗೂ ಸಂಲಗ್ನ ಮಹಾವಿದ್ಯಾಲಯಗಳ ಪ್ರಾಚಾರ್ಯರುಗಳಿಗೆ. (ಕ.ವಿ.ವಿ. ಅಂತರ್ಜಾಲ ಹಾಗೂ ಮಿಂಚಂಚೆ ಮೂಲಕ ಬಿತ್ತರಿಸಲಾಗುವುದು)

ಪ್ರತಿ:

1. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
2. ಕುಲಸಚಿವರ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
3. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿಗಳು, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
4. ಅಧೀಕ್ಷಕರು, ಪ್ರಶ್ನೆ ಪತ್ರಿಕೆ / ಗೌಪ್ಯ / ಜಿ.ಎ.ಡಿ. / ವಿದ್ಯಾಂಡಳ (ಪಿ.ಜಿ.ಪಿ.ಎಚ್.ಡಿ) ವಿಭಾಗ, ಸಂಬಂಧಿಸಿದ ಕೋರ್ಸುಗಳ ವಿಭಾಗಗಳು ಪರಿಕ್ಷಾ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ / ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕ.ವಿ.ವಿ. ಧಾರವಾಡ.



KARNATAK

UNIVERSITY

DHARWAD

REGULATIONS AND SYLLABI

For

B.COM PROGRAMME

(III and IV Semesters)

AS PER NEP-2020

Effective from 2021 -22 & onwards

Semester III

Sl. No.	Course Code	Paper Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang. 3.1	023KAN041	Language – I	AECC	4	60	40	100	3
2	Lang. 3.2	023ENG041	Language - III	AECC	4	60	40	100	3
3	B.Com.3.1	023COM011	Company Accounts-I	DSCC-7	3+1+0	60	40	100	4
4	B.Com.3.2	023COM012	Company Law and Secretarial Practice	DSCC-8	3+1+0	60	40	100	4
5	B.Com.3.3	023COM013	International Business	DSCC-9	3+1+0	60	40	100	4
6	B.Com.3.4	--	Artificial Intelligence	SEC-2	1+0+2	50	50	100	2
7	B.Com.3.5	003COM051	Advertising Skills OR	OEC-3	3+0+0	50	50	100	3
		003COM052	Entrepreneurship Skills	OEC-3	3+0+0	50	50	100	3
8	Value Based	014VBA071	NCC/NSS/R&R(S&G)/ Cultural	VB	0+0+2	0	50	50	1
9	Value Based	014VBA072	Sports	VB	0+0+2	0	50	50	1
Sub -Total (C)						400	400	800	25

Semester IV

Sl. No.	Course Code	Paper Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.4.1	023KAN041	Language – I	AECC	4	60	40	100	3
2	Lang.4.2	023ENG041	Language -II	AECC	4	60	40	100	3
3	B.Com.4.1	024COM011	Company Accounts-II	DSCC-10	3+0+2	60	40	100	4
4	B.Com.4.2	024COM012	Financial Management	DSCC-11	3+0+2	60	40	100	4
5	B.Com.4.3	024COM013	Business Regulatory Framework	DSCC-12	3+1+0	60	40	100	4
6	B.Com.4.4	004EVS041	Constitution of India	AECC	2+0+0	50	50	100	2
7	B.Com.4.6	004COM051	Business Ethics OR	OEC-4	3+0+0	50	50	100	3
		004COM052	Corporate Governance	OEC-4	3+0+0	50	50	100	3
8	Value Based	014VBA071	NCC/NSS/R&R(S&G)/ Cultural	VB	0+0+2	0	50	50	1
9	Value Based	014VBA072	Sports	VB	0+0+2	0	50	50	1

Sub –Total (D)	400	400	800	25
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B.Com Semester-III

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: DSC 3.1 Paper Code: 023COM011 Name of the Course: Company Accounts-I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,		
Course Outcomes: The course aims to provide the understanding of basic accounting framework of corporate entities and would enable them to be more effective in performance of accounting tasks. The course includes computational, analytical and interpretational skills in the curriculum.		
Syllabus:		Hours
Module No 1: Introduction to Company Accounts		
Meaning and types of companies; maintenance of books and accounts – Sec 128 of Companies Act, 2013; types of books and registers; annual accounts and annual returns; preparation of financial statements – Sec 129 of Companies Act, 2013; Schedule III and Form of Balance Sheet and Statement of Profit and Loss;		
Module No 2: Accounting for Share Capital		12
Meaning, types of shares and classification of share capital; issue of shares for cash – minimum subscription; Full Subscription, Under Subscription and Over Subscription; Oversubscription and Pro-rata Allotment; Issue of Shares for consideration other than cash – accounting entries and problems thereto; accounting treatment of bonus issue; accounting for rights issue; underwriting – concept, need and types; accounting treatment thereof.		
Module No 3: Accounting for Debentures		12
Meaning and types; accounting treatment of issue of debentures at par, discount and premium and redeemable at par, discount and premium; issue of debentures for consideration other than cash; debentures redemption in installments, out of profits and out of capital, conversion, issue of new shares or debentures, own debentures methods only.		
Module No 4: Company Final Accounts		13
Meaning and computation of divisible profits, managerial remuneration – provisions of Companies Act, 2013 and computation; treatment of taxes; preparation of financial accounts as per Schedule III of Companies Act, 2013; profit prior to incorporation – meaning and cut-off date; basis of appropriation.		
Module No 5: Accounting for Internal Reconstruction		13
Meaning of alteration of share capital – increase in capital, consolidation and sub-division; reduction of share capital and forms; provisions and accounting entries; capital reduction account; preparation of post-reconstruction balance sheet.		

Skill Development Activities:

1. Collect and refer Companies Act, 2013; Schedule III application of Act of various companies
2. Collect Prospectus of a company and identify its salient features.
3. Collect annual report of a Company and List out its assets and Liabilities.
4. Collection of latest final accounts of a company and find out the intrinsic value of shares
5. Collect the annual reports of company and Prepare Post-reconstruction balance sheet of a Company.
6. Any other activities, which are relevant to the course.

Text Books:

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. S K Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
8. Bhushan Kumar Goyal, Corporate Accounting- Vol. I, Taxmann, New Delhi.
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. Ratnam P.V., Advanced Accountancy, Konark Publications, New Delhi.
11. K.M.Bansal, Fundamentals of Corporate Accounting, Taxmann, New Delhi.
12. Chakraborty, Advanced Accounts, Oxford Press, New Delhi.

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: DSC 3.2 Paper Code: 023COM012 Name of the Course: Company Law and Secretarial Practice		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,		
Course Outcomes: The course aims to acquaint students relating to provisions of new company law influencing company secretary and this would enable them to discharge effectively secretarial assignments of the law. The Conceptual, communicational and analytical skills are included in the curriculum.		
Syllabus:		Hours
Module No. 1: Company Secretary:		10
Meaning and definition, Qualifications; procedure for appointment & dismissal of a secretary, Role of a Company Secretary – Rights, duties and liabilities; Qualities of a good Company Secretary.		
Module No. 2: Promotion of Companies and Secretarial Duties:		12
Nature and types of Companies, Stages of Company Promotion and incorporation; Certificate of commencement of business; Secretarial duties & procedures for incorporations of Private and Public limited Companies and Company limited by guarantee.		
Module No. 3: Documents of Companies & Secretary		12
Memorandum of Association-definition, clauses, provisions and procedure for alteration; Articles of Association - definition, contents, provision & procedures for alteration; distinction between Memorandum and Articles of Association, Table-A of Companies Act, 2013; Prospectus - contents & statement in lieu of prospectus; doctrines of ultra vires; constructive notices, indoor management and lifting of Corporate Veil; drafting of Memorandum and Articles.		
Module No. 4: Management of Companies:		13
Appointment, removal, qualification, fixation of remuneration, rights, responsibilities and liabilities of directors, Managing director, whole time director, auditor & Manager and Secretarial duties relating to thereto.		
Module 5: Company Meeting and Secretarial Duties:		13
Meaning, nature and significance of Company meetings: Classification of Company meetings-statutory, board, annual, Extra ordinary meetings. Meeting Procedures-notice, agenda, venue, time, duration, quorum, adjournment & minits of Company meeting.		
Skill Development Activities: <ol style="list-style-type: none"> 1. Collect and refer duties and responsibilities of Companies Secretary 2. Collect information relating to stages of Company Promotion and incorporation 3. Collect copies of Company meetings 		

Text Books:

1. S. A. Sherlekar – Company Law and Secretarial Practice, Himalaya Publishing House, Mumbai.
2. Acharya and Gorekar – Company Secretarial Practice, Himalaya Publications, Mumbai.
3. M. C. Kuchal – Secretarial Practice, Vikas Publications, New Delhi.
4. N. D. Kapoor – Company Law and Secretarial Practice, Sultan Chand and Sons, New Delhi.
5. Chawla and Garg – Company Law and Secretarial Practice, Kalyani Publications, New Delhi.
6. Garg K. C. – Secretarial Practice, Kalyani Publications, New Delhi.
7. Majumdar and Kapoor – Company Law and Practice, Taxmann, New Delhi.
8. Shukla and Mahajan - Company Law and Secretarial Practice, Sahitya Bhavan, Agra.
9. Gulsan and Kapoor - Company Law and Practice, New Age International, New Delhi.
10. Chakrabarty – Secretarial Practice, Kalyani Publications, New Delhi.

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: DSC 3.3 Paper Code: 023COM013 Name of the Course: International Business		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,		
Course Outcomes: The course is designed to update the basic understanding of multinational and transnational companies, their features and advantages; to enable students to know the different modes of doing international business and changes in product, marketing and pricing strategies to be made to adopt to the international conditions. This course equips students with basic knowledge of international business and is useful in running international businesses. They can be useful in carrying out analysis of international marketing research, in product and pricing adaptation, etc		
Syllabus:		Hours
Module No. 1: International Business:		10
Meaning, nature and scope of international business; growth of international business; reasons why business go international? International business v/s domestic business; participants in international business; problems of international business; modes of entry - direct - exporting. licensing, franchising, contract manufacturing, joint ventures and wholly-owned subsidiaries investment relative advantages and disadvantages; indirect portfolio investment		
Module No. 2: Theories of International Trade and Business:		12
International trade in general and its importance; international trade v/s international business; mercantilism: Adam Smith and the Theory of Absolute Cost Advantage: David Ricardo and the Theory of Comparative Advantage; the Heckscher-Ohlin Factor Proportional Theory: Raymond Vernon and the Product Life Cycle Theory; contemporary trade theories: national competitive advantages;		
Module No. 3: International Business Environment:		12
Concept of business environment domestic, foreign, global and internal environment: economic environment economic systems, levels of economic development; social environment meaning and significance; demographic factors cultural environment - traits of culture, political environment components, legal environment - legal system; international regulations; technological environment		
Module No. 4: Globalization and Multinational Corporation:		13
Globalization - meaning ad phases of globalization, advantages and implications of globalization; multinational corporations - definition, merits and demerits of MNCs; organizational models: multinational in India; Transnational Corporations meaning and reasons for the emergence of transnational corporations; MNCs v/s TNCs		

Module 5: International Business Research:	13
Determining international business research objectives, distribution and sales channel identification; international marketing international market assessment market information international business research, international marketing mix - product, promotion, pricing and placing strategies; concept of international industrial operations; international operations management concept of production and operations; operational management in international arena and applications	
Skill Development Activities:	
<ul style="list-style-type: none"> • Franchising, contract manufacturing, joint ventures and wholly-owned subsidiaries investment relative advantages and disadvantages; indirect portfolio investment • Merits and demerits of MNCs • Heckscher-Ohlin Factor Proportional Theory: Raymond Vernon and the Product Life Cycle Theory; 	
Text Books:	
<ol style="list-style-type: none"> 1. K Aswathappa, International Business, McGraw Hill, New Delhi 2. Sumati Varma, International Business, Pearson, New Delhi 3. John J Wild and Kenneth Wild, International Business, Pearson, New Delhi 4. Justin Paul, International Business, Prentice Hall, New Delhi 5. Sharan, International Business: Concept, Environment and Strategy, Pearsom. New Delhi 6. CB Gupta, International Business, S Chand. New Delhi 7. John S Hil, International Business, Sage Publications, New Delhi 8. Justin Paul, International Business, Prentice Hall, New Delhi. 9. Francis Chrunilam, International Business, Prentice Hall, New Deli 10. Sundaram and Black, International Business Environment, Pearson, New Delhi 	
Note: Use Latest edition books.	

**Skill Enhancement Course: SEC
Paper 3.4: Artificial Intelligence**

Curriculum of Artificial Intelligence will be given by KSHEC

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.5 (OEC) Paper Code: 003COM051 Name of the Course: Advertising Skills For other Degree Programmes (not for B.Com Students)		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a. Familiarise with advertising concepts. b. Able identify effective media choice for advertising. c. Develop ads for different media. d. Measure the advertising effectiveness. e. Analyse the role of advertising agency. 		
Syllabus:		Hours
Module No. 1: Introduction		10
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.		
Module No. 2: Media Decisions		08
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.		
Module No. 3: Message Development		08
Advertising appeals, Advertising copy and elements, Preparing ads for different media		
Module No. 4: Measuring Advertising Effectiveness		10
Evaluating communication and sales effects; Pre- and Post-testing techniques		
Module No. 5: Advertising Agency		09
<ol style="list-style-type: none"> a) Advertising Agency: Role, types and selection of advertising agency. b) Social, ethical and legal aspects of advertising in India. 		
Skill Development Activities: <ol style="list-style-type: none"> 1. Collect Advertising agencies of Types of advertising; Advertising objectives 2. Collect information of advertising media 3. Interact with advertising agencies Evaluating communication 		

Text Books:

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

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: OEC Paper Code: 003COM052 Name of the Course: Entrepreneurship Skills For other Degree Programmes (not for B.Com Students)		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminars, etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a. Discover their strengths and weaknesses in developing the entrepreneurial mind- set. b. Identify the different Government Institutions/Schemes available for promoting Entrepreneurs. c. Understand the various aspects to set-up an Enterprises. d. Familiarise Mechanism of Monitoring and maintaining an Enterprises. e. Know the various features for successful/unsuccessful entrepreneurs. 		
Syllabus:		Hours
Module No. 1: Introduction		12
Need of becoming entrepreneur- ways to become a good entrepreneur-Enabling environment available to become an entrepreneur. Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team-Preparation of business model.		
Module No. 2: Promoting Entrepreneur		08
Introduction-Different Government institutions/schemes promoting entrepreneurs: Gramin banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.,		
Module No. 3: Enterprise Set-up		08
Introduction – Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.,		
Module No. 4: Monitoring and Maintaining an Enterprise		10
Introduction – Day to day monitoring mechanism for maintaining an enterprise- Different Government Schemes supporting entrepreneurship.		
Module No. 5: Caselets Discussion		07
Examples of successful and unsuccessful entrepreneurship of MUDRA Loan, Gramin banks, SISI and NSIC etc.,		

Skill Development Activities:

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

Text Books:

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

Note: Use Latest edition books.

B.Com Semester-IV

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: DSC 4.1 Paper Code: 024COM011 Name of the Course: Company Accounts-II		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to The course is designed to impart higher knowledge relating to accounting of complex transactions of companies. This would enable the pupils to perform accounting tasks effectively. The course includes computational, analytical and interpretational skills in the curriculum.		
Syllabus:		Hours
Module No. 1: Valuation of Goodwill and Shares:		10
Valuation of Goodwill – meaning, objectives and methods of valuation; valuation of shares – meaning, objectives and methods of valuation		
Module No. 2: Accounting for Amalgamation:		12
Meaning of mergers, acquisition and amalgamation; AS – 14 on Accounting for Amalgamations; classification of amalgamations and methods of accounting – pooling of interests and purchase methods – features and accounting entries; purchase consideration; elimination of unrealized profit, inter-company owings; preparation of post-merger balance sheet.		
Module No. 3: Liquidation of Companies:		12
Meaning of liquidation; liquidation v/s winding up; types of liquidation – winding up Tribunal and Voluntary winding up; procedure for voluntary winding up, provisions of Companies Act, 2013 on liquidation and IBC code; overriding preferential payments, preferential creditors and workmen’s dues; preparation of Liquidator’s Final Statement of Accounts.		
Module No. 4: Group Accounts:		13
Meaning, need and relevance of group accounts; concepts of holding and subsidiary companies; AS – 21 on Consolidated Financial Statements – recommendations; process of consolidation – classification of profits into pre and post-acquisition; capital reserve or goodwill; minority interest; elimination of stock reserves, inter-company owings; preparation of consolidated balance sheet of holding company and its subsidiary (single subsidiary only).		
Module 5: Accounts of Banking Companies:		13
: Meaning and importance; provisions of Banking Regulation Act relating to accounts and audit; books required; forms of profit and loss account and balance sheets with schedules; classification of bank advances – standard, sub-standard, doubtful and loss assets and provisioning norms; rebate on bills discounted; preparation of final accounts.		

Skill Development Activities:

1. Mergers, acquisition and amalgamation and AS – 14 on Accounting for Amalgamations
2. Collect post-merger balance sheet in Companies
3. Prepare and collect Consolidated Financial Statements

Text Books:

1. S N Maheswari, Advanced Accounting – Vol. II, Vikas Publishing House, New Delhi.
2. R L Gupta and Radhswamy, Advanced Accountancy – Vol. II, III and IV, Sultan Chand & Sons, New Delhi.
3. Shukla and Grewal, Advanced Accounts – Vol. II, S. Chand & Company, New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting – Vol. II, Taxmann, New Delhi.
5. J R Monga, Fundamentals of Corporate Accounting, Mayur Paperbacks, Noida.
6. Jain and Narang, Advanced Accounting – Vol. II, Kalyani Publishers, Ludhiana.
7. Bhushan Kumar Goyal, Corporate Accounting- Vol. I, Taxmann, New Delhi.
8. S Kr Paul, Accountancy – Vol. II, Central Book Agency, Kolkatta.
9. Arunachalam, Advanced Accounting, Himalaya Publishing House, Mumbai.
10. M.Bansal, Fundamentals of Corporate Accounting, Taxmann, New Delhi.
11. Ratnam P V, Advanced Accountancy, Konark Publications, New Delhi.
12. Chakraborty, Advanced Accounts, Oxford University Press, New Delhi.

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: DSC 4.2 Paper Code: 024COM012 Name of the Course: Financial Management		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussions, Seminars & field works, etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to The course is designed to provide conceptual, theoretical and practical understanding of various financial management techniques. This would enable the students as financial executives, in optimizing the use of financial resources. Conceptual, computational and analytical skills are learnt in the course.		
Syllabus:		Hours
Module No. 1: Introduction:		10
Meaning, definition and evolution of financial management; scope and significance; approaches of finance function; relationship with other disciplines; objectives of financial management – profit maximization and wealth maximization; types of financial decisions – risk-return trade off; organization of finance function.		
Module No. 2: Mathematics of Finance:		12
Concept and reasons of time value of money, future value – single sum, annuity and series of sum; present value – single sum, annuity and series of sum, perpetuity, growing annuity and perpetuities; future and present values of annuity due; multi-period compounding; capital recovery and loan amortisation; net present value.		
Module No. 3: Financing Decision:		12
Concepts of operating, financial and combined leverages; computation of leverages; meaning of capital structure and classification; determinants of capital structure decisions of firms – EBIT – EPS analysis; liquidity analysis, legal provisions, etc; sources of capital.		
Module No. 4: Capital Budgeting Decisions:		13
Meaning and significance of capital budgeting decisions; classification; basic information for evaluation; criteria – traditional and discounted cash flows methods; Capital rationing – meaning and approaches; Cost of Capital – meaning and significance; classification; computation of specific and overall cost of capital - cost of debt, cost of preference shares, cost of equity and cost of retained earnings; overall cost of capital.		
Module 5: Working Capital Management:		13
Meaning, nature, need, significance and types of working capital; gross, net and operating cycle concepts of working capital; working capital management – meaning and significance; investment in working capital – dangers of too much and too little working capital, determinants of working capital investment, risk-return tangle; financing of working of capital – short-term and long-term sources; computation of working capital.		

Skill Development Activities:

1. Collect and refer future and present values of annuity due; multi-period compounding; capital recovery and loan amortisation; net present value.
2. Collect capital structure decisions of firms
3. Collect copies of capital budgeting decisions of various firms
4. Collect various types of working capital maintained by the companies

Text Books:

1. I M Pandey, Fundamentals of Financial Management, Vikas Publications, New Delhi.
2. Khan and Jain, Basic Financial Management, TMH, New Delhi.
3. Prasanna Chandra, Fundamentals of Financial Management, TMH, New Delhi.
4. S N Maheswari, Principles of Financial Management, Sultan Chand and Sons, New Delhi.
5. Chandra and D Chandra Bose, Fundamentals of Financial Management, PHI, New Delhi.
6. Babatosh Banerjee, Fundamentals of Financial Management, PHI, New Delhi.
7. Vuptakesh Sharan, Fundamentals of Financial Management, Pearson Education, New Delhi.
8. Brigham and Houston, Fundamentals of Financial Management – Theory and Practice, Cengage Publications, New Delhi.
9. James C Horne, Fundamentals of Financial Management, PHI, New Delhi.
10. Gitman, Principles of Managerial Finance, Cengage Publications, New Delhi.

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.3 Paper Code: 024COM013 Name of the Course: Business Regulatory Framework		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussions, Seminars & field works, etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> Recognise the laws relating to Contracts and its application in business activities. Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller. Distinguish the partnership laws, its applicability and relevance. Rephrase the cyber law in the present context. 		
Syllabus:		Hours
Module No. 1: The Indian Contract Act, 1872: General Principles of Contract		12
Introduction - Contract – Meaning - Characteristics and kinds - Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects - Void agreements - Discharge of a contract – modes of discharge, breach and remedies against breach of contract- Contingent contracts - Quasi contracts.		
Module No. 2: The Indian Contract Act, 1872: Specific Contracts		10
Introduction - Contract of Indemnity and Guarantee -Contract of Bailment - Contract of Agency.		
Module No. 3: The Sale of Goods Act, 1930		12
Introduction - Contract of sale, Meaning and difference between sale and agreement to sell - Conditions and warranties - Transfer of ownership in goods including sale by a non- owner - Performance of contract of sale - Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.		
Module No. 4: Partnership Laws		13
Introduction - The Partnership Act, 1932: Nature and Characteristics of Partnership - Registration of a Partnership Firms - Types of Partners - Rights and Duties of Partners - Implied Authority of a Partner - Incoming and outgoing Partners - Mode of Dissolution of Partnership. The Limited Liability Partnership Act, 2008: Salient Features of LLP - Differences between LLP and Partnership, LLP and Company - LLP Agreement - Partners and Designated Partners - Incorporation Document - Incorporation by Registration - Partners and their Relationship.		
Module 5: Cyber Law / Information Technology Act, 2000:		13
Introduction – Objectives - Scope - Definition of various Terms - Salient Features, Provisions relating to Piracy and related Offences and Penalties, and Cyber Appellate Tribunal.		

Skill Development Activities:

1. Collect and refer Void agreements - Discharge of a contract – modes of discharge,
2. Refer Contract of Indemnity and Guarantee -Contract of Bailment of Business concerns
3. Collect Contract of sale, Performance of contract of sale
4. Collect copies of Rights and Duties of Partners from partnership firms
5. Collect and refer copy of Incorporation Document

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

Note: Use Latest edition books..

Skill Enhancement Course: SEC
Paper 4.4: Sports/NCC/NSS/others (if any)

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.6 (OEC) Paper Code: 004COM051 Name of the Course: Business Ethics For other Degree Programmes (not for B.Com Students)		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a. Explain the concepts of business ethics and its approaches. b. Examine the business and organisational ethics in the present context. c. Analyse the ethical aspects in marketing and HR areas. d. Analyse the ethical aspects in finance and IT areas. e. Examine the impact of globalisation on business ethics. 		
Syllabus:		Hours
Module No. 1: Business Ethics		09
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.		
Module No. 2: Business & Organisational Ethics		10
The Indian Business scene, Ethical Concerns, LPG & Global trends in business ethics, Business ethics rating in India. Organizations & Organisation culture, Types of Organization, Corporate code of ethics –Formulating, Advantages, implementation Professionalism and professional ethics code.		
Module No. 3: Ethical Aspects in Organization - I		08
Marketing ethics and Consumer ethics – Ethical issues in advertising, Criticisms in Marketing ethics, Ethics in HRM: Selection, Training and Development – Ethics at work place – Ethics in Performance Appraisal.		
Module No. 4: Ethical Aspects in Organization -II		08
Ethics in Finance: Insider trading - Ethical investment - Combating Frauds. Ethical issues in Information Technology: Information Security and Threats – Intellectual Property Rights – Cybercrime.		
Module No. 5: Globalisation & Business Ethics		10
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: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.6 (OEC) Paper Code: 004COM052 Name of the Course: Corporate Governance For other Degree Programmes (not for B.Com Students)		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussions & Seminars, etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Identify the importance of corporate governance. b) Know the rights, duties and responsibilities of Directors. c) Analyse the legal & regulatory framework of corporate governance. d) Outline the importance and role of board committee. e) Understand the major expert committees' Reports on corporate governance. 		
Syllabus:		Hours
Module No. 1: Corporate Governance		10
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.		
Module No. 2: Corporate and Board Management		10
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.		
Module No. 3: Legal and Regulatory Framework of Corporate Governance		07
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.		

Module No. 4: Board Committees and Role of Professionals	10
<p>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</p> <p>- 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.</p>	
Module No. 5: Corporate Governance - Codes and Practices	08
<p>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.</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Collect the annual reports of any two companies, find out the corporate governance aspects in the reports. 2. Collect any two companies Board of Directors names and find out their nature of directorship. 3. Prepare report on the applicability of different models of Corporate Governance. 4. Critically compare the recommendations of various corporate governance committee. 5. Any other activities, which are relevant to the course. 	
<p>Text Books:</p> <ol style="list-style-type: none"> 1. Bairs N. and D Band, Winning Ways through Corporate Governance, Macmillan London. 2. Charkham J, Keeping Good Company: A Study of Corporate Governance in Five Countries, Oxford University Press, London. 3. Subhash Chandra Das, Corporate Governance in India – An Evaluation (Third edition), PHI Learning Private Limited. 4. Clark T. and E Monk House, Rethinking the Company, Pitman, London. 5. Fernando .A.C, Corporate Governance, Pearson Education. 6. Prentice D.D. and PRJ Holland, Contemporary Issues in Governance, Clarendon Press. 7. Report of the Cadbury Committee on Financial Aspects of Corporate Governance, London Stock Exchange, London. 8. Report on Corporate Governance, Confederation of India Industries and Bombay. <p>Note: Use Latest edition books.</p>	