



**JSS COLLEGE OF ARTS COMMERCE &
SCIENCE**

(Autonomous)

Ooty Road, Mysuru – 25

**DEPARTMENT OF COMMERCE AND
MANAGEMENT**

Syllabus

As per SEP

Bachelor of Commerce

2024-25 Scheme

I SEMESTER

Course	Title	Type	Credits	MARKS		
				C1	C2	C3
Major 1	FUNDAMENTALS OF FINANCIAL ACCOUNTING	Theory	5	10	10	80
Major 2	BUSINESS MATHEMATICS	Theory	5	10	10	80
Major 3	BANKING LAW AND PRACTICE	Theory	5	10	10	80
Language 1	KANNADA	Theory	3	10	10	80
Language 2	ENGLISH	Theory	3	10	10	80
Compulsory 1	CONSTITUTIONAL VALUES	Theory	2	5	5	40
Total			23			

II SEMESTER

Course	Title	Type	Credits	MARKS		
				C1	C2	C3
Major 3	ADVANCED FINANCIAL ACCOUNTING	Theory	5	10	10	80
Major 4	FUNDAMENTALS OF COST ACCOUNTING	Theory	5	10	10	80
Major 5	COMPANY LAW AND PRACTICE	Theory	5	10	10	80
Language 1	KANNADA	Theory	3	10	10	80
Language 2	ENGLISH	Theory	3	10	10	80
Compulsory 1	CONSTITUTIONAL VALUES	Theory	2	5	5	40
Total			23			

Scheme of valuation for B.COM Papers

Sem	Course No	Course Code	Title of the course	Total credits	Teaching hours per week	Evaluation pattern			
						C1	C2	C3	Total Marks
I	C1	GCM101	Fundamentals of Financial Accounting	5	5	10	10	80	100
	C2	GCM102	Business Mathematics	5	5	10	10	80	100
	C3	GCM103	Banking Law and Practice	5	5	10	10	80	100
II	C1	GCM201	Advanced Financial Accounting	5	5	10	10	80	100
	C2	GCM202	Fundamentals of Cost Accounting	5	5	10	10	80	100
	C3	GCM203	Company Law and Practice	5	5	10	10	80	100

Note:

1. Composition of Internal Assessment Marks for C1 – Test – 10 Marks
2. Composition of Internal Assessment Marks for C2 - Test – 10 Marks

Name of the Program: Bachelor of Commerce (B.COM)

Course Code: Major 1.1

Name of the Course: FUNDAMENTALS OF FINANCIAL ACCOUNTING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
5 Credits	5 Hrs	65 Hrs

Pedagogy: Classrooms lecture and problem solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- The Ability to understand framework of accounting as well accounting cycle.
- The Ability to pass journal entries and prepare ledger accounts
- The Ability to prepare subsidiaries books
- The Ability to prepare trial balance and final accounts of proprietary concern.

UNIT-I: Conceptual Framework of Accounting: Meaning and Definition of Accounting. Accounting concepts and Accounting conventions. Accounting Cycle-Journal Entries- Posting to Ledger-Preparation Unadjusted Trail Balance- Closing Journal Entries- Preparation Adjusted Trail Balance-Preparation of Final Accounts. Objectives and Contents of Financial Statements. Qualitative Characteristics of Financial Statements- Understandability, Comparability, Reliability, Relevance, Timeliness, Faithfull Presentation, Substance over Form.

UNIT-II: Definition, Recognition, Measurement and Disclosure of Elements of Financial Statements: Definition of elements of Financial Statements-Revenue/Gain, Expense/Loss, Asset, Liability, Equity. Their recognition principles, measurement methods and disclosure norms.

UNIT-III: Financial Statements of Sole Trading Concern: Preparation of Manufacturing account, Trading and Profit and Loss Account and Balance sheet as per regulations.

UNIT-IV: Preparation of Financial Statements of Non-Profit Organizations- Accounting Provision under Society Registration Act 1860 for Societies and Indian Trust Act 1882 for Trusts. Significant Accounting Principles and Polices. Preparation of Receipts and Payments Account-Income and Expenditure Account and Balance Sheet.

UNIT-V: Departmental Accounts: Meaning, objectives, advantages of keeping departmental accounts, basis for allocation of joint expenses, internal transfer of goods, preparation of profit and loss account and balance sheet.

References:

1. Ind AS- 1 Presentation of Financial Statements www.mca.org
2. IASB Conceptual Framework of Accounting – www.ifrs.com
3. Advanced Accounting – B S Raman
4. Financial Accounting by Narayanaswamy
5. Society Registration Act 1860 and Indian Trust Act 1882

Name of the Program: Bachelor of Commerce (B.COM)

Course Code: Major 1.2

Name of the Course: BUSINESS MATHEMATICS

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
5 Credits	5 Hrs	65 Hrs

Pedagogy: Classrooms lecture and problem solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- The Ability to understand framework of Mathematics.
- The Ability to Apply concepts of Progressions
- The Ability to understand Matrices and Determinants in solving Business problems.
- The Ability to apply Mathematical Knowledge to Banking Sector

UNIT-I: Application of mathematics in Business: Ratio, Proportion, Variation and Percentages- Meaning and simple Problems.

Simple interest and compound interest – Meaning and Problems .

UNIT-II: Indices: Meaning, Basic laws of Indices and their application for simplification.

UNIT-III: Logarithms: Common logarithms, their application for simplification of complex addition, subtraction, multiplication and division.

Bills Discounting – Meaning and Problems on Bills discounting.

UNIT-IV: Progression: Meaning of sequence, Progression; types of progressions; arithmetic progression and geometric progression-general terms and sum of 'n' term of Arithmetic progression and Geometric Progression-Application problems on Arithmetic Progression and Geometric Progression

UNIT-V: Matrices: Meaning and types of matrices, matrix operation-addition, subtraction and multiplication, Application of matrix to solve business problem. Determinants of a matrix; and its evaluation, solutions of linear equations by using Cramer's rule.

References:

1. Madappa Sreedharao- Business Mathematics-
2. P.R, Vittal-Business Mathematics
- 3 V.K. Kapoor-Intrductory to Business Mathematics
- 4 G.K Ranganath and T.V Narsimha Rao – Basic Mathematics

Name of the Program: Bachelor of Commerce (B.COM)

Course Code: Major 1.3

Name of the Course: BANKING LAW AND PRACTICE

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
5 Credits	5 Hrs	65 Hrs

Pedagogy: Classrooms lecture, Group discussion and Case studies.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- The Ability to understand framework of banking system.
- The Ability to gain the knowledge, skills of banking services.
- The Ability to gain the ideas related to modern services of Banking.
- The Ability to understand Digital Banking

UNIT-I: Introduction-Evolution of Banking system in India-Definition and objectives of Bank-Types of Banks-Public/Private banks – Co-Operative Sectors Banks- Payment Banks-Small Finance Banks-Land Development Bank, Forex Bank. Banking in GIFTY City.

UNIT-II: Banking Regulation Act 1949: Provisions under Part I – Preliminary -Short title, extent and commencement. Definitions. Provisions under Part II – Business of Banking Companies.

UNIT-III: Banking Regulation Act 1949: Provisions under Part II A Control over Management; Part IIAB Suppression of Board of Directors of Banking Company; Part II B Prohibition of certain activities in relation to banking companies

UNIT-IV: Reserve Bank of India: Establishment, Preamble, Central Board, functions, Monetary Authority, Regulator and Supervisor of Financial System, Manager of Foreign Currency, Issuer of Currency, Developmental role, Regulator and Supervisor of Payment and Settlement System and related functions.

UNIT-V: Digital Banking: Evolution-Meaning-features-merits-demerits-security measures-traditional banking v/s Digital banking, E-banking transactions-RTGS-NEFT-SWIFT-Digital banks apps-Mobile Banking.

References:

1. Banking Regulation Act 1949.
2. Websites of Banks – www.sbi.org, www.hdfc.org etc

3. Banking Theory, Law and Practice- E Gordan and K Natarajan
4. The Law and Practice of Banking-J M Holden
5. Money, Banking, International Trade and Public Finance-M.L.Jhingan

Name of the Program: Bachelor of Commerce (B.COM)

Course Code: Major 2.1

Name of the Course: ADVANCED FINANCIAL ACCOUNTING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
5 Credits	5 Hrs	65 Hrs

Pedagogy: Classrooms lecture and problem solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- The Ability to understand Preparation of Accounts from incomplete Records
- The Ability to gain the knowledge of Accounting for Hire Purchase System and Installment System
- The Ability to gain the ideas related to Accounting for Consignment transaction
- The Ability to understand Accounting for Leases

UNIT-I: Preparation of Accounts from incomplete Records-Meaning-merits-demerits of system of book keeping. Problems on conversion of single entry into double entry system

UNIT-II: Accounting for Hire Purchase System and Installment System: Meaning-features-Problems on Hire Purchase System (Credit Purchase System Only) and Installment method (Interest suspense method)

UNIT-III: Accounting for Royalties-Minimum Rent-Short workings, recoupment of short working-analytical table preparation of ledger accounts in the books of both parties.

UNIT-IV: Accounting for Consignment transaction-goods sent at cost price and at invoice price- types of commission-account sales-valuation of goods lost in transit-valuation of goods lost in transit-valuation of stock on consignment, problems on cost price and invoice price.

UNIT-V: Accounting for Leases: Operating Lease Accounting and Finance Lease Accounting

References:

1. Advanced Financial Accounting – B S Raman

2. Ind AS 116 – Leases www.mca.org IFRS 16 – Leases www.ifrs.org

3. Financial Accounting; Gupta, R.L. and Radhaswamy M

4. Accounting Theory by Porwal

4 Financial Accounting by Narayanaswamy

Name of the Program: Bachelor of Commerce (B.COM)

Course Code: Major 2.2

Name of the Course: FUNDAMENTALS OF COST ACCOUNTING

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
5 Credits	5 Hrs	65 Hrs

Pedagogy: Classrooms lecture and problem solving.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- The Ability to understand Functions of ICMA and Role of Cost Accountant
- The Ability to gain the knowledge of techniques of inventory control
- The Ability to gain the ideas related to activity based costing.
- The Ability to understand the preparation of cost sheet and estimation.

UNIT-I: Introduction: Definitions, objectives, advantages and limitations of cost accounting, The Functions of ICMA, Role of Cost Accountant. Classification of cost, cost center, cost unit, behavior of cost with volume. difference between cost accounting and financial accounting and cost accounting and management accounting.

UNIT-II: Material- classification and codification of materials, functions of purchase department, stores department- stores records, techniques of inventory control-stock levels, EOQ, ABC analysis, Material losses-types and treatment, pricing of Materials-Problems on LIFO, FIFO and weighted average price.

UNIT-III: Labour: Methods of time keeping and time booking, methods remuneration- time rate, piece rate, Halsey and Rowan Plan, Idle time- causes and treatment, overtime, labour turnover –causes, measurement and treatment; Problems on Halsey method, Rowan Plan, Merick differential piece rate system, FW Taylors differential Piece system.

UNIT-IV: Overheads: Meaning, Nature, methods of classification of overheads, allocation and apportionment-problems on primary distribution, secondary distribution, repeated distribution methods. Methods of absorption of overheads-problems on Machine Hour Rate only. Activity based costing-meaning, purpose, benefits, stages, relevance in decision-making

UNIT V: Cost Sheet: Preparation of cost sheet, Estimated cost sheet, tenders and quotations

References:

1. Cost Accounting: N.K Prasad
2. Cost Accounting: Nigam & Sharma

~~3 Practical Costing: Khamma Pandey & Sharma~~

4 Cost Accounting: M.L. Agarwal

5 Cost Accounting: S.N. Maheshwari

Name of the Program: Bachelor of Commerce (B.COM)

Course Code: Major 2.3

Name of the Course: COMPANY LAW AND PRACTICE

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
5 Credits	5 Hrs	65 Hrs

Pedagogy: Classrooms lecture , Group discussions and Case study.

Course Outcomes: On successful completion of the course, the Students will demonstrate

- The Ability to understand Companies Act 2013
- The Ability to gain the knowledge of Formation of Companies
- The Ability to gain the ideas related to Company Administration
- The Ability to understand the concept of Liquidation of Companies

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 Article 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- Managerial Director Appointment, Powers Duties and Responsibilities-Whole Time Director- Independent Director- Auditors Appointment: Qualification, Duties and Responsibilities- Company Secretary: Qualification, Appointment, Rights, Liabilities and Removal.

UNIT-IV: Company Meeting: Meaning Types of Company Meeting- Importance- Requisites of A Valid Meeting- Notice -Quorum -Resolution -Voting -Proxy -Role of A Company Secretary in Convening the Meeting.

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

References:

- 1.Company Law and Secretarial Practice by N.D. Kapoor,
- 2 Company Law and Secretarial Practice by S.C. Kuchal
- 3 Elements of Corporate Law by S.N. Maheshwari

4 Corporate Administration by K. Venkataramana

5 Business Law for Management by Balachandran

QUESTION PAPER PATTERN FOR BOTH PROBLEM PAPER AND THEORY PAPER

TIME: 3 HOURS

MARKS: 80

PART – A

Answer any Four of the following. Each question carries Five marks

4X5 =20

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

PART – B

Answer any Three of the following. Each question carries Ten marks

3X10 =30

- 7.....
- 8.....
- 9.....
- 10.....

PART – C

Answer any Two of the following. Each question carries Fifteen marks

2X15 =30

- 11.....
- 12.....
- 13.....

Note: Problem paper to be given only in English version and theory paper to be given in both English and Kannada version

QUESTION PAPER PATTERN FOR BUSINESS MATHEMATICS

Question Paper Pattern for Business Mathematics

Part A

Answer any Ten of the following. Each question carries two marks:

10X2=20

- 1. a. g
- b. h
- c. i.
- d. j.
- e. k.
- f. l.

Part-B

Answer any Four of the following. Each question carries five marks

4X5=20

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

Part-C

Answer any Four of the following. Each question carries ten marks

4X10=40

8.

9.

10.

11.

12.

13.

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

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.3.1		
Name of the Course: Corporate Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) Understand the treatment of underwriting of shares. b) Comprehend the computation of profit prior to incorporation. c) Know the valuation of intangible assets. d) Know the valuation of shares. e) Prepare the financial statements of companies as per companies act, 2013. 		
Syllabus:		Hours
Module No. 1: Underwriting of Shares		10
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.		
Module No. 2: Profit Prior to Incorporation		10
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.		
Module No. 3 Valuation of Intangible Assets		10
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).		
Module No. 4: Valuation of Shares		10
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.		
Module 5: Financial Statements of Companies		16

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.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.3.2 Name of the Course: Business Statistics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ul style="list-style-type: none"> a. Familiarizes statistical data and descriptive statistics for business decision-making. b. Comprehend the measures of variation and measures of skewness. c. Demonstrate the use of probability and probability distributions in business. d. Validate the application of correlation and regression in business decisions. e. Show the use of index numbers in business. 		
Syllabus:		Hours
Module No.1: Statistical Data and Descriptive Statistics.		14
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).		
Module No.2: Measures of Variation: and Skewness		12
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;		
Module No.3: Probability Distributions		10
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.		
Module No.4: Correlation and Regression Analysis		12
Correlation Analysis: 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 sco-		

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 decision making.
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. C.B. Gupta
6. D.N. Elhance Fundamentals of statistics
7. Sen Chetty and Kapoor mathematical statistics

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.3.3 Name of the Course: Cost Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> a) Understand concepts of cost accounting & Methods of Costing. b) Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory. c) Make use of payroll procedures & compute idle and overtime. d) Discuss the methods of allocation, apportionment & absorption of overheads. e) Prepare cost sheet & discuss cost allocation under ABC. 		
Syllabus:		Hours
Module No. 1: Introduction to Cost Accounting		12
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.		
Module No. 2: Material Cost		12
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material Materials material control. -Inventory control Technique of inventory control, problem on level setting and EOQ. Procurement- Procedure for procurement of materials and documentation involved in materials accounting –Material Storage: Duties of Storekeeper, pricing of material issues, preparation of Stores Ledger Account –FIFO, LIFO, Simple Average Price and Weighted Average Price Methods –Problems.		
Module No. 3: Employee Cost		10
Introduction – Employee Cost – types of labour cost -Labour Cost Control–time keeping and time booking and Payroll Procedure -Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment -Labour Turnover-Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment: Time rates system and piece rates system, and the Incentive schemes-Halsey plan, Rowan plan and Taylor differential piece rates system-problems.		
Module No. 4: Overheads Cost		12

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 MethodsofAbsorptionofOverheads;Problemson MachineHourRate.

Module No.5:Reconciliationof Costand FinancialAccounts

10

Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accountsand CostAccountsand Reconciliationof Profitsofbothsetsof Accounts–Preparationof Reconciliation Statement–Problems.

Skill Developments Activities:

1. Visitany Manufacturing entity, collectthe method of inventory valuation adopted & procedure involved in procuring inventory.
2. Drawtheformatoffivedocumentsusedformaterialaccounting
3. Preparedummy Payrollwith imaginaryfigures.
4. Visitanyl large- scaleorganization, identifythetechniquesusedforcontrolling administrative, Selling & distribution overheads.
5. Visitany manufacturing entity and collectthe cost data and prepare the cost sheet.
6. Anyotheractivities, whicharerelevanttothecourse.

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

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.3.5(OEC) Name of the Course: Advertising Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Course Objectives: <ul style="list-style-type: none"> • Enable students to get familiarised with advertising concepts • Enable students to learn to develop advertising skills 		
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		10
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 and Advertising Agency		12
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.		
Module No.4: Measuring Advertising Effectiveness		10
Evaluating communication and sales effects- Pre and Post testing techniques.		
<ol style="list-style-type: none"> 1. List out any ten products/services advertised through internet 2. Design any two ads for print media 3. Collect ad content of any five products/services of FMCG 4. Draft the advertising budget for an ad created by you for a product/service 5. Use any one of the post testing techniques to measure advertising effectiveness of an FMCG and submit a report 		

TextBooksforReferences

1. AdvertisingbyRuchiGupta, HimalayaPublishingHouse
2. Advertising:planning&DecisionMakingKavitha Sharma
3. AdvertisingbyChunawalaandSethia,HimalayaPublishing House
4. AdvertisingmanagementbyBatra,MyersadAakers:PHILearning
5. Advertising management by JaishreeJethwaney and Shruti Jain , Oxford University Press

Note:Latesteditionoftextbooksmaybeused.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.3.5 (OEC) Name of the Course: Entrepreneurship Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Course Objectives <ul style="list-style-type: none"> • To enable students get familiarised with entrepreneurship to build their careers as entrepreneurs • To create awareness in students about various promotional schemes for entrepreneurship development 		
Syllabus:		Hours
Module No.1: Introduction		10
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,		
Module No.2: Introduction to Entrepreneurship Skills:		
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.		
Module No.3: Promoting Entrepreneur		08
Introduction-Different government institutions/schemes promoting entrepreneurs: PMMY-MUDRA- LOAN-DIC-SIDA-SISI- NSIC and SIDO		
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: Business Plan Preparation and Project Financing		10
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 Rand 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

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

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.4.1		
Name of the Course: Advanced Corporate Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) Know the procedure of redemption of preference shares. b) Comprehend the different methods of Mergers and Acquisition of Companies c) Understand the process of internal reconstruction. d) Prepare the liquidator's final statement of accounts. e) Understand the recent developments in accounting and accounting standards. 		
Syllabus:		Hours
Module No.1: Redemption of Preference Shares		10
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.		
Module No.2: Mergers and Acquisition of Companies		16
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).		
Module No.3: Internal Reconstruction of Companies		10
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).		
Module No.4: Liquidation of Companies		12
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.		

ModuleNo.5: RecentDevelopmentsinAccounting and Accounting standards.	08
<p>Human Resource Accounting – Environmental Accounting Discloser as per Global ReportingInitiative(GRI)Reportingofvariables –SocialResponsibilityAccounting, Indian Accounting Standards- Meaning- objectives-Significance of AccountingstandardsinIndia-ProcessofsettingAccounting Standardsin India-List of Indian accounting standards. (IND AS).</p>	
<p>SkillDevelopmentActivities:</p> <ol style="list-style-type: none"> 1. ListoutlegalprovisionsinrespectofRedemptionofPreferenceshares. 2. CalculationofPurchaseconsiderationwithimaginaryfigures. 3. Listanyfivecasesofamalgamationinthefutureofmergeroracquisitionof JointStock Companies. 4. Listoutlegalprovisionsinrespectofinternalreconstruction. 5. ListoutanyfiveIndianAccountingStandards. 6. Anyotheractivities,whicharerelevanttothecourse. 	
<p>TextBooks:</p> <ol style="list-style-type: none"> 1. Arulanandam&Raman;CorporateAccounting-II,HPH 2. AnilKumar.S RajeshKumar.VandMariyappa.B AdvancedCorporate Accounting, HPH 3. Dr.Venkataraman.R–AdvancedCorporateAccounting 4. S.N.Maheswari,FinancialAccounting,Vikaspublishing 5. SoundarajanA&K.Venkataramana,AdvancedCorporateAccounting, SHBP. 6. RLGupta,AdvancedAccountancy,SultanChand 7. K.KVerma–CorporateAccounting. 8. JainandNarang,CorporateAccounting. 9. Tulsian,AdvancedAccounting, 10. ShuklaandGrewal–AdvancedAccountancy,SultanChand 11. SrinivasPutty,AdvancedCorporateAccounting,HPH. <p>Note:Latesteditionoftextbooksmaybeused.</p>	

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com.4.2		
Name of the Course: Costing Methods and Techniques		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to		
<ul style="list-style-type: none"> a) The method of costing applicable in different industries. b) Determination of cost by applying different methods of costing. c) Prepare flexible and cash budget with imaginary figures d) Analyse the processes involved in standard costing. e) Familiarize with the Activity Based Costing and its applications. 		
Syllabus:		Hours
Module No. 1: Job and Contract Costing		12
<p>Job Costing: Meaning, prerequisites, job costing procedure, Features, objectives, applications, advantages and disadvantages of Job costing, Job cost sheet- simple problems.</p> <p>Contract Costing: 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>		
Module No. 2: Process and Service Costing		12
<p>Process costing: 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>Service costing: 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>		
Module No. 3: Activity Based Costing		10
<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>		
Module 4: Marginal Costing		12
<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>		

Module 5: Budgetary Control and Standard Costing	10
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Budgetary Control Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets- Functional Budgets - Cash budget, sales budget, purchase budget and production budget. Fixed and Flexible budgets - Problems on Flexible budget and Cash budget only.

Standard Costing Introduction – Uses and limitations, variance analysis - Material variances, Labour variances and Overhead variances - problems on Material and Labour variances only.

Skill Development Activities:

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.
2. List out the modern costing tools in accounting field.
3. Prepare flexible Budget and cash budget with imaginary figures
4. Narrate the steps involved in standard costing. System.
5. Prepare a report, which explains the conditions that are necessary for the successful implementation of a JIT manufacturing system.
6. Explain ABC. Illustrate how ABC can be applied.
7. Any other activities in addition to the above, which are relevant to the course.

Text Books:

1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; Free Press Publication; New York
2. SP Jain and KL Narang, Advanced Cost Accounting, Kalyani Publications,
3. Robert S Kaplan and Anthony A Atkinson, Advanced Management Accounting, PHI, New Delhi.
4. Shank and Govindarajan, Strategic Cost Management, Simon and Schuster, 36 New York.
5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGraw Hill Publications, New York.
6. Mariyappa B Methods and Techniques of Costing. HPH.

Note: Latest edition of Textbooks may be used.

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

Module 5: Environment and Cyber Laws	10
<p>Environment Protection Act 1986 – Objectives of the Act, Definition of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India.</p> <p>Cyber Law: Definition, Introduction to Indian Cyber Law, Cyber space and Cybersecurity.</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 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. 	
<p>Text Books:</p> <ol style="list-style-type: none"> 1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi. 2. Avtar Singh, Business Law, Eastern Book Company, Lucknow. 3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning 4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi. 5. Aggarwal SK, Business Law, Galgotia Publishers Company, New Delhi 6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House 7. Sushma Arora, Business Laws, Taxmann Publications. 8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed. 9. PCTulsian and BharatTulsian, Business Law, McGraw Hill Education 10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi 11. K.Rama Rao and Ravi S.P., Business Regulatory Framework., HPH 12. N.D. Kapoor, Business Laws, Sultan Chand Publications <p>Latest edition of text books may be used.</p>	

Constitution of India curriculum will be given by KSHIC

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

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.4.6 (OEC) Name of the Course: Business Ethics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 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"> Explain the concepts of business ethics and its approaches. Examine the business and organizational ethics in the present context. Analyze the ethical aspects in marketing and HR areas. Analyze the ethical aspects in finance and IT areas. Examine the impact of globalization on business ethics. 		
Syllabus:		Hours
Module No. 1: Business Ethics		08
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 & Organizational Ethics		10
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.		
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 workplace – 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: Globalization and Business Ethics		08

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 ratings of Indian companies.
3. Collect the information on unethical practices in marketing and HR area.
4. Collect the information on unethical practices in finance and IT area.
5. Analyse and submit the report on the impact of globalization on Indian business houses in the context of ethical aspects.
6. Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of textbooks may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com.4.6 (OEC) Name of the Course: Corporate Governance		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ul 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		08

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	08
<p>Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, other committees - Need, Functions and Advantages of Committee Management</p> <p>-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.</p>	
Module No.5: Corporate Governance- Codes and Practices	06
<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 committees. 5. Any other activities, which are relevant to the course. 	
<p>Text Books:</p> <ol style="list-style-type: none"> 1. Bairs N. and DBand, 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: Latest edition of text books may be used.</p>	

PATTERN OF QUESTION PAPER

TIME : 2:30 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. _____

