

BANGALORE UNIVERSITY
Jnanabharathi Campus, Bangalore University, Bengaluru - 560056

**(According to NEP - 2020
Regulations) SYLLABUS &
REGULATIONS
OF
Bachelor of Commerce (B.Com)
III & IV Semester**

2021-22 Onwards

DEPARTMENT OF COMMERCE
Jnanabharathi Campus, Bangalore University, Bengaluru
- 560056 www.bangaloreuniversity.ac.in

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
1	Lang	Language - I	AECC	3+1+0	60	40	100	3
2	Lang	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
4	B.Com.3.2. 1 B.Com.3.2. 2	Business Mathematics & Statistics OR Indian Financial Services	DSC	3+0+2 4+0+0	60	40	100	4
5	B.Com.3.3	Company Law & Administration	DSC	4+0+0	60	40	100	4
6	B.Com.3.4	Artificial Intelligence	SEC	1+0+2	30	20	50	2
7	B.Com.3.5	Sports	SEC SB	0+0+2	-	25	25	1
8	B.Com.3.6	NCC/NSS/others (if any)	SEC VB	0+0+2	-	25	25	1

9	B.Com.3.7. 1 B.Com.3.7. 2	Entrepreneurship Skills OR Investments in stock market	OEC	3+0+0	60	40	100	3
Sub –Total (C)					390	310	700	25

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
1	Lang	Language - I	AECC	3+1+0	60	40	100	3
2	Lang	Language – II	AECC	3+1+0	60	40	100	3
3	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
4	B.Com.4.2	Cost Accounting	DSC	3+0+2	60	40	100	4
5	B.Com.4.3	Business Regulations	DSC	4+0+0	60	40	100	4
6	B.Com.4.4	Constitution of India	AECC	2+0+0	30	20	50	2
7	B.Com.4.5	Sports	SEC-SB	0+0+2	-	25	25	1
8	B.Com.4.6	NCC/NSS/others (if any)	SEC-VB	0+0+2	-	25	25	1

9	B.Com.4.7.1 B. Com 4.7.2	Corporate Governance OR Investments in Commodity Markets	OEC	3+0+0	60	40	100	3
Sub –Total (D)					390	310	700	25

Notes:

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

Acronyms Expanded

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

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

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+0+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 • Understand the treatment of underwriting of shares. <ul style="list-style-type: none">• Understand the concepts and accounting treatment of Issue of shares under various types.<ul style="list-style-type: none">• Know the valuation of intangible assets.• Know the valuation of shares.• Prepare the financial statements of companies as per companies act, 2013.		
Syllabus		
Module No. 1: ISSUE OF SHARES (10 Hrs.) Introduction – Meaning, features and types of shares. Issue of shares, Subscription of shares, Minimum subscription, Over subscription, under subscription, Pro-Rata allotment, Book Building procedure for issue of shares. Problems related to Journal entries on issue of shares at par, premium and discount.		
Module No :2 UNDERWRITING OF SHARES (10 Hrs.) Introduction -Meaning and need for underwriting, Advantages of Underwriting, SEBI regulations regarding underwriting, Underwriting Agreement, Underwriting Commission. Underwriter, Functions of Underwriter, Types of Underwriting, Marked and Unmarked Applications, Problems on determination of liability of underwriters.		

Module No. 3 VALUATION OF INTANGIBLE ASSETS (As per IND AS 38) 10 (Hrs.)

Introduction – Meaning and Kinds of Intangible Assets.

- b) Goodwill – Meaning and types, Factors influencing value of goodwill, Circumstances of valuation of goodwill, Methods of valuation of Goodwill: Simple Average Profit Method, Weighted Average Profit Method, Capitalization of Average Profit Method, Super Profit Method, Capitalization of Super Profit Method, Annuity Method-Problems.
- b) Brand – Meaning and features, Factors influencing value of brand, Circumstances of valuation of brand (Concepts and Formats only)
- c) Intellectual Property Rights (IPR) – Meaning and features, Factors influencing value of IPR, Circumstances of valuation of IPR (Concepts and Formats only) \ d) Patents – Meaning and features, Factors influencing value of patents, Circumstances of valuation of patent (Concepts and Formats only)

Module No. 4: VALUATION OF SHARES (10 Hrs)

Introduction – Meaning and need for valuation of shares, Factors affecting value of shares, Methods of Valuation: Problems on Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of Method.

Rights Issue and Valuation of Rights Issue, Valuation of Share Warrants (concepts only)

Module No. 5: FINANCIAL STATEMENTS OF COMPANIES (16 Hrs.) Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act,2013 and IND AS-1

Problems on preparation of Statement of Profit and Loss and Balance Sheet (including necessary notes)

Skill Development Activities:

- Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.
 - Determine Underwriters' Liability in case of an IPO, with imaginary figures.
 - Collect financial statement of a company and calculate intrinsic value of an equity share.
 - Collect annual report of a Company and List out its assets and Liabilities.
 - Collection of latest financial statements of a company and find out the intrinsic value of shares.
- Any other activities, which are relevant to the course.

Reference Books:

- J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.
 - M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
- S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
- Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
 - V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
 - Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
 - Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
 - P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
- Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
 - Arulanandam & Raman ; Corporate Accounting –II
 - Madegowda J – Advanced corporate accounting, HPH
 - Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
 - S. P. Jain and K. L. Narang – Corporate Accounting

Note: Latest edition of text books may be used.

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

Course Code: B.Com.3.2.1

Name of the Course: Business Mathematics & Statistics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+0+2 Hrs.	56 Hrs.
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminars.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">• Familiarize with simple and compound interest<ul style="list-style-type: none">• Understand problem solving techniques using equation methods• Familiarize with the matrices and various roles of determinants• Comprehend the measures of various distributions and averages• Validate the application of correlation and regression in business decisions.		
Syllabus		
Module No. 1: COMMERCIAL ARITHMETIC (12 Hrs) Percentage -cost, profit and selling price, Ratio Proportion and Problems on Speed and Time, Interest-Simple interest, compound interest and Annuity.		
Module No.2: THEORY OF EQUATIONS (6 Hrs) Meaning and Degree of equation-Linear equation meaning and problems, Methods of solving simultaneous equations in two variable-Substitution and Elimination method only.		
Module No. 3: MATRICES AND DETERMINANTS (10 Hrs) Matrix-Meaning Definition and Types -Matrix Operations-Addition, Subtraction, Multiplication by a constant and Multiplication of two matrices- Transpose of Matrix-Determinant of a square matrix-Minor of an element of a determinant, co-factor of a determinant -evaluation-solution of simultaneous linear equations in two variables using determinants (Cramer Rule) Adjoint and Inverse of square matrix.		
Module No.4: MEASURES OF CENTRAL TENDENCY AND DISPERSION (14 Hrs) Introduction Meaning and Definition, objectives of measures of central tendency, Types of averages-Arithmetic mean (Simple average only) Median, Mode, (both grouped and ungrouped data, direct method excluding missing frequency) grouping table including empirical relationship among three average. Meaning and objectives of measures of dispersion - Standard deviation and coefficient of Variation, problems on direct method only.		

Module No.5: CORRELATION AND REGRESSION (14 Hrs)

Correlation: Meaning and definition-uses- Types-Karl Pearson's coefficient of correlation (deviation from actual mean only) Spearman's Rank Correlation Coefficient Regression-Meaning, regression Equations, Estimating x and y values. Finding correlation coefficient with regression coefficient.

SKILL DEVELOPMENT ACTIVITIES

- Show the chart for solving Multi-step Equation and
- Show the chart for different kinds of equations
- Collect question papers of UPSC and KPSC or any Competitive exams and workout problems related to commercial arithmetic
- Show a chart for classification of Ratios
- Assume Marks of 20 students in accounts and calculate Mean Median and Mode marks.

Reference Books

- Fundamental of Mathematical Statistics. S.C Gupta and V.K. Kapoor, Sultan Chand
- Business Mathematics and Statistics, Sancheti and Kapoor, Sultan Chand
- Statistical Methods S.P Gupta, Sultan Chand
- Statistics Dr. B.N. Gupta, SahityaBhavan.
- Business Mathematics, Dorai Raj SahityaBhawan

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

Course Code: B.Com.3.2.2

Name of the Course: Indian Financial Services

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs.	56 Hrs.
Pedagogy: Classroom lectures and Tutorials		
Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">• Understand the financial system, Institutions, financial markets and services.• Analyse the concepts relevant to Indian financial market and relevance.• understand concept of financial services, types and functions.• Understand the types of financial Instruments.• Demonstrate an understanding the functioning of stock markets.		
Syllabus		
Module No. 1: OVERVIEW OF FINANCIAL SYSTEM (8 Hrs) Introduction to Financial System – Features, Constituents of Financial System; Financial Institutions; Financial Services; Financial Markets and Financial Instruments.		
Module No.2: FINANCIAL INSTITUTIONS (16 Hrs) Characteristics of Financial Institutions, Broad Categories – Money Market Institutions and Capital Market Institutions. Objectives and Functions of Industrial Finance Corporation of India, Industrial Development Bank of India, State Financial Corporations, Industrial Credit and Investment Corporation of India, EXIM Bank of India, National Small Industrial Development Corporation, National Industrial Development Corporation, RBI Measures for NBFCs.		
Module No. 3: FINANCIAL SERVICES (12 Hrs) Financial Services – Meaning, Objectives, Functions, Characteristics; Types of Financial Services - Merchant Banking – Functions and Operations, Leasing, Mutual Funds, Venture Capital & Credit Rating.		
Module No.4: FINANCIAL MARKETS AND INSTRUMENTS (10 Hrs) Meaning and Definition, Role and Functions of Financial Markets, Constituents of Financial Markets; Money Market Instruments, Capital Market and Instruments; SEBI guidelines for Listing of Shares and Issue of Commercial Papers.		
Module No.5: STOCK MARKETS (10 Hrs) Meaning of Stock, Nature and Functions of Stock Exchange; Stock Market Operations - Trading, Settlement and Custody (Brief discussion on NSDL & CSDL); Brief discussion of BSE, NSE and OTCEI.		

SKILL DEVELOPMENT ACTIVITIES

- Visit any financial institution and prepare a report regarding its structure, functions and performance.
 - Prepare a chart on Financial Institutions in India
 - Analyze the ratings given by any credit rating agency, for at least 5 companies. •
- Collect information on NASDAQ, Nifty, Sensex and write brief report on the same.
- Identify a company of your choice and record its share prices for one month.

Reference Books

- L.M. Bhole, Financial Institutions & Markets, McGraw Hill
- Khan, M.Y, Indian Financial System, McGraw Hill
- Sharma, Meera, Management of Financial Institutions, Eastern Economy Edition
- Bhole and Mahakud, Financial Institutions and Markets – Structure, Growth and Innovations, McGraw Hill
- Guruswamy, S., Financial Services and System, McGraw Hill
- Edminister. R.O, Financial Institutions, Markets & Management, McGraw Hill
- Khan. M.Y, Indian Financial System, Vikas Pub. House
- H.R Machiraju, Indian Financial System, Vikas Pub. House
- E.Gorden& K. Nataraj, Financial Markets and Services, HPH

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: B.Com. 3.3 (DSC)

Name of the Course: Company Law & Administration

Course Credits	No. of Hours per week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs.	56 Hrs.
Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies, field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">● Understand the different types of companies and CSR Activities under Companies Act 2013● Familiarizes on the procedure of Formation of a Company<ul style="list-style-type: none">● Understand the roles and responsibilities Key Managerial Personnel● Understand the modes for source of capital and Books of Accounts● Understand the significance of corporate Meeting and procedure of winding up of a company		
Syllabus		
Module No. 1: Indian Companies Act 2013 [12 Hrs] Introduction to Company Law, Evolution, Nature of Joint Stock Company, Overview of Companies Act 2013 – Objectives, Significance of Companies Act 2013. Body Corporate -Meaning, Features, Classification of Companies, Distinction between Private Company and Public Company, Doctrine of Lifting the veil of corporate entity CSR- Meaning, Scope, Provisions for CSR Activities under Schedule VII of the Companies Act 2013		
Module No. 2: Formation of a New Company [12 Hrs] Stages in Formation of a company as per Companies Act 2013, Documents required for the formation of company - Memorandum of Association – Meaning, Definition, Purpose and Content of Memorandum of Association, Articles of Association – Meaning, Definition, Contents and Alteration of Articles of Association, Distinction between Memorandum of Association and Articles of Association, Doctrine of Ultra Vires, Doctrine of constructive notice and Doctrine of Indoor management. Prospectus – Meaning, Definition, Contents, Types and Registration of Prospectus, Statement in lieu, Misstatement in prospectus and its consequences.		

Module No. 3: Capital Structure and Accounts of Companies [10 Hrs.] Share Capital: – Meaning, Definition, Types of Share Capital, Rules Regarding Issue of Shares, Distinction between Preference shares and equity shares.

Debenture – Meaning, Definition, Types, Rules Regarding Issue of Debenture, Distinction between Share and Debenture.

Accounts of companies- Statutory books and Financial Statements.

Module No 4. Administrative and Managerial role of a Company [10 Hrs.] Overview of **Administrative** and Managerial role, Key Managerial Personnel: Director – Meaning, Definition, Director Identification Number, Qualification, Appointment, , Position, Rights, Duties, Power, Disqualification, Liabilities, Removal and Resignation of director, Meaning and role of Managing Director, Whole Time Directors, C-suite Executives, CEO, CFO, COO,

CTO, CKO, CRO and CIO, Resident Director, Independent Director, and Women director. Company Secretary- Meaning, Definition, Appointment of Company Secretary, Functions of CS, Duties and Responsibilities, Audit Committee - Meaning and Functions of Audit Committee,

Module No. 5: Corporate Meetings and Winding Up of a Company [12 Hrs.] Introduction to Corporate Meeting – Meaning, Definitions and Types, Minutes and Proceedings under Section 118 of the Companies Act 2013.

Requisite of Valid Meeting - Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing.

Board of Directors (BODs) – Meaning, Definitions, Meeting of Board of Directors (BODs) – Board Meeting, Committee Meeting.

Winding Up of Company - Meaning, Definition and Modes of Winding up, Official Liquidator – Meaning, Powers and Duties, Consequences of Winding up of a Company.

Skill Developments Activities:

- List out any 10 Companies and prepare a report on CSR activities of any two Indian Companies
- Prepare an E- Content of Prospectus, MoA, AoA of any Company
- Prepare Organizational Structure and describe key personnel role of any two Indian Companies
- Collect the specimen copy of share certificate, Debenture certificate, ESOP etc
- Prepare a Draft of Meeting Procedure of a Company

Books For Reference

- S.N Maheshwari; Elements of Corporate Law, Vikas Publications.
- Balchandran – Business Law for Management HPH
- Dr. B.F. Bhaskar, K.R. Mahesh Kumar – Corporate Administration, HPH
- Dr. P.N. Reddy and H.R. Appanaiah: Essentials of Company Law and Secretarial Practice, HPH.
- M.C. Shukla & Gulshan: Principles of Company Law.
- N.D. Kapoor: Company Law and Secretarial Practice, Sultan Chand.
- C.L Bansal: Business and Corporate Law
- M.C. Bhandari: Guide to Company Law Procedures, Wadhwa Publication.
- S.C. Kuchal: Company Law and Secretarial Practice.
- S.C. Sharma : Business Law, I.K. International Publishers
- S.N Maheshwari ;Elements of Corporate Law, Vikas Publishers.

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: 3.7.1 Open Elective Course (OEC)

Name of the Course: Entrepreneurship Skills

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3+0+0 Hrs	42 Hrs
Pedagogy: Classrooms lecture, 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">• Identify the Factors that influence Entrepreneurship.• Understand the Skillsets required for Entrepreneur.• Identify the opportunities for developing Entrepreneurship skills through National and State Level Institutions.• Role played by MSME in the development of Indian Economy.• Identify the different Government Schemes available for promoting Entrepreneurs in India.		
Syllabus		
Module No. 1: Introduction to entrepreneur & Entrepreneurship (10 Hrs) Meaning, Definition, Types of Entrepreneurs, Functions of Entrepreneur, Skills/traits required to be an entrepreneur, Problems faced by Entrepreneur, Difference between Intrapreneur and Entrepreneur. Meaning and Definition, Objectives of Entrepreneurship, Factors influencing Entrepreneurship, Role of Entrepreneurship in Economic Development		
Module No. 2 : Skillsets for Entrepreneur [10 Hrs] Introduction to Entrepreneurial Skills, Skillsets for Entrepreneur – Communication, Creative thinking, Leadership, Networking, Sales, Negotiation, Self-Motivational Skills. Forms of Entrepreneurial Skills - Business management skills, Teamwork and leadership skills, Customer service skills, Financial skills, Analytical and problem-solving skills, Strategic thinking and planning skills, Technical skills, Time management and organizational skills, Branding, marketing and networking skills, Procedure to improve entrepreneurial skills.		

Module No. 3 : Institutional Programs for Entrepreneurship [12 Hrs]

Entrepreneurship Development Programme, - Need for EDP – Problems of EDP – National and State Level Institutions for Entrepreneurship Development Programme - SISI, SIDO, NSIC, EDI, NIESBUD, NAYA, CEDOK, KSWDC, EDC

Business Plan – Meaning Importance, Steps involved in preparing a Business Plan, Financial, Marketing, Human Resource, Technical and Social aspects of the Business Plan - Common pitfalls to be avoided while preparing a Business Plan.

Micro, Small and Medium Enterprises (MSME) - Meaning, Definition, investment limit, Role played by MSME in the development of Indian Economy, Problems faced by MSME and the steps taken to solve the problems.

Module No 4. Promoting Entrepreneur [10 Hrs]

Indian Entrepreneur, Promoting Entrepreneurs in India, Startup India, Funds for Startup India (Meaning, Significance and Application Procedure) - Angel Investors, Crowdfunding, Venture Capital, Funding From Business Incubators, Government Schemes for Startup Funding – Gramin Banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.

Women Entrepreneur: Meaning, Role played by Women Entrepreneur in the economic development, Problems faced by Women Entrepreneur, Ways to Overcome the Challenges of Women Entrepreneurs.

Skill Developments Activities:

- Identify any two Entrepreneurs and brief about their contribution for Indian Economy. • Visit any two National or State Level Institutions for Entrepreneurship Development Programme and prepare a report on their functioning.
- Identify the best sources of Start-ups Funding in India, and brief about the procedure for application.
- Select any two Indian Women Entrepreneurs, and brief about their glorious journey of Entrepreneurship.

Books for Reference

- K. Ramachandran: Entrepreneurship Development, McGraw-Hill Education (India) Pvt. Limited.
- R.R. Chole, P.S. Kapse, P.R. Deshmukh: Entrepreneurship Development and Communication Skills, Scientific Publishers
 - Mark. J. Dollinger, Entrepreneurship – Strategies and Resources, Pearson Edition.
 - Vasant Desai: The Dynamics of Entrepreneurship Development and Management, HPH

- R. C. Agarwal, Dr. B. K. Mehta: Entrepreneurship and Small Business, SBPD Publishing House
 - Rekha&Vibha – Entrepreneurial Management, VBH
 - K. Venkataramanappa, Entrepreneurial Development, SHB Publications
 - Robert J. Calvin: Entrepreneurial Management, McGraw-Hill
 - Dr. R.C. Bhatia: Entrepreneurship – Business and Management, Sultan Chand & Sons
 - Jack M. Kaplan, Jack McGourty: Patterns of Entrepreneurship Management, John Wiley & Sons, Inc.

Note: Latest edition of text books may be used.

Name of the Programme: Bachelor of Commerce (B.Com.)

Course Code: 3.7.2 Open Elective Course (OEC)

Name of the Course: Investments in Stock Market

Course Credits	No. of Hours per week	Total No. of Teaching Hours
3 Credits	3+0+0 Hrs	42 Hrs
Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to <ul style="list-style-type: none">• Describe the Investment avenues and the investment environment• Measure risk and return associated with investments• Apply fundamental and technical analysis in stocks investment Understand the dynamics of investing in stock markets		
Syllabus		
Module No. 1: Introduction to Investment [8 Hrs] Meaning, Objectives of Investment, Difference between savings and investment, Golden principles of investment, The investment environment, The investor life cycle, Investment avenues in India.		
Module No. 2 : Risk & Returns on Investment [8 Hrs] Risk and return trade-off, measuring returns – ROI, Absolute returns, Annualized return, Extended Internal Rate of Return (XIRR), Types of risks in investments – Systematic and Unsystematic Risk, Measuring Risk - Standard deviation and Beta, Managing risks in investments.		
Module No. 3 : Investment Analysis [14 Hrs] Features of fundamental analysis, Top-down vs. Bottom-up fundamental analysis, Components of economic analysis, Economic Analysis - international & domestic economic scenario, Economic forecasting techniques, Characteristics of an industry analysis, Key components of an industry, Porter's Five Forces of Competition framework, Company analysis – Financial and Non-financial parameters. Technical Analysis – concept, assumptions and approaches, Difference between fundamental and technical analysis, Chart patterns and analysis, Moving averages, Trend analysis, efficient market hypothesis.		

Module No 4. Investing in Stock Market [12 Hrs]

Stock exchange – Features, History of stock exchanges in India, BSE and NSE, Role of stock exchanges, Players in stock markets, Role of SEBI, Ways of investing in stock market, DEMAT and Trading account, Trading Process in stock exchanges.

Skill Developments Activities:

- List out types of Investment avenues available in BSE
- Learners will also practice technical analysis with the help of relevant software. • Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stickchart, etc., moving averages, exponential moving average.
- Calculate risk and return of stocks using price history available on NSE website. Any other activities, which are relevant to the course.

Books for Reference

- Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
 - Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning.
 - Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India)
- Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.
- S K Singla (2021-2022). Security Analysis and Portfolio Management. Kalyani publishers,

Note: Latest edition of text books may be used.

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

Course Code: B.Com. 4.1

Name of the Course: Advanced Corporate Accounting

Course Credits	No. of Hours perWeek	Total No. of Teaching Hours
4 Credits	3+0+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">• Know the procedure of redemption of preference shares.• Comprehend the different methods of Mergers and Acquisition of Companies• Understand the process of internal reconstruction.• Prepare the liquidators final statement of accounts.• Understand the recent developments in accounting and accounting standards.		
Syllabus		
Module No. 1: REDEMPTION OF PREFERENCE SHARES (10 Hrs) Introduction, Meaning, legal provisions, treatment of premium on redemption – creation of Capital Redemption Reserve – 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 – Problems on Journal Entries and preparation of Balance sheet after redemption. (in accordance with Schedule III to Companies Act 2013)		
Module No. 2: MERGERS AND ACQUISITION OF COMPANIES (16 Hrs) Meaning of Amalgamation and Acquisition – Types of Amalgamation –Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase – Meaning and Methods 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. Journal Entries and Balance Sheet in the books of Transferee Company.		
Module No. 3: INTERNAL RECONSTRUCTION OF COMPANIES (10 Hrs) Introduction, Meaning and Need for Internal Reconstruction, Types and Objectives of Capital Reduction, Legal Provisions for Reduction of Share Capital under Companies Act, 2013. Accounting for Capital Reduction- Problems on Journal Entries, preparation of Capital Reduction Account and Reconstructed Balance sheet.		

Module No. 4: LIQUIDATION OF COMPANIES (12 Hrs)

Meaning of Liquidation, Meaning and Functions of **Liquidator**, Modes of Winding up, Order of payments. Liquidator's remuneration. Problems on preparation of Liquidator's Final Statement of Account.

Module No. 5: EMERGING TRENDS IN ACCOUNTING (08 Hrs) 1.

Human Resource Accounting

2. Inflation Accounting
3. Investment Accounting
4. Automated accounting process
5. Cloud based accounting
6. Data analytics and forecasting tools
7. Rise of accounting software solutions
8. Blockchain
9. Forensic Accountancy
10. Advisory Services
11. Artificial Intelligence in Accounting
12. Big Data in Accounting

13. Remote Work Setting
14. Outsourcing of Accounting of Functions
15. Changing financial standards
16. Workplace wellness accounting, etc (concepts only)

Skill Development Activities:

- List out legal provisions in respect of Redemption of Preference shares. • Calculation of Purchase consideration with imaginary figures.
- List any five cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
- List out legal provisions in respect of internal reconstruction.
- Any other activities, which are relevant to the course.

Text Books:

- Arulanandam & Raman ; Corporate Accounting-II, HPH
- Anil Kumar.S Rajesh Kumar.V and Mariyappa .B Advanced Corporate Accounting, HPH
- Dr. Venkataraman. R – Advanced Corporate Accounting
- S.N. Maheswari , Financial Accounting, Vikas publishing

- Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
- RL Gupta, Advanced Accountancy, Sultan Chand
- K.K Verma – Corporate Accounting.
- Jain and Narang, Corporate Accounting.
- Tulsian, Advanced Accounting,
- Shukla and Grewal – Advanced Accountancy, Sultanchand.

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

Course Code: B.Com. 4.2

Name of the Course: Cost Accounting

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+0+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 <ul style="list-style-type: none">• Understand concepts of cost accounting & Methods of Costing.• Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.<ul style="list-style-type: none">• Make use of payroll procedures & compute idle and over time. Discuss the methods of allocation, apportionment & absorption of overheads.• Prepare cost sheet & discuss cost allocation under ABC.		
Syllabus		
Module No 1 : INTRODUCTION TO COST ACCOUNTING (10 Hrs) Introduction, Meaning and Definitions of Cost, Costing and Cost Accounting. Need and Objectives of Cost Accounting. Distinctions between Financial Accounting and Cost Accounting. Advantages and Limitations of Cost Accounting. Classification of Co Material Cost, Labour Cost and Overheads. Important terminologies – Cost Unit, Cost Center, Direct Cost, Indirect Cost, Prime Cost, Production Cost, Administration Cost, Selling and Distribution Cost, Fixed Cost, Variable Cost, Semi- variable Cost, Period Cost, Product Cost, Explicit Cost, Implicit Cost, Historical Cost, Current Cost, Future or Predetermined Cost, Opportunity Cost. Installation of Cost Accounting System – Features of good cost accounting system, precautions for installing effective cost accounting system, challenges in installing effective cost accounting system. Cost Sheet – Meaning, Objectives and Contents of Cost Sheet – Problems on preparation of Cost Sheet, Tenders & quotations.		
Module No. 2 : MATERIAL COSTING (14 hrs.) Introduction, Meaning of Material Cost, Types of Materials - Direct Materials, Indirect Materials. Material Cost Control - Meaning, Objectives and Benefits. Scope of Material Cost Control – Procurement, Storage and Management of Issues. Make or Buy Decision, Purchase Process, Vendor Selection, Economic Order Quantity. Problems on EOQ. Documents – Bill of Materials, Material, Requisition Note, Purchase Requisition, Purchase Order, Goods Received Note, Bin Cards, Stores, Ledger, Material Return Note, Material Outward Return Note. Methods of Stores or Inventory Control – ABC Method, VED Method and FSN Method. Determination of Stock Levels – Re-order Level, Minimum Level, Maximum Level, Average Level and Danger Level, problems on stock levels. Duties and Responsibilities		

of Stores Manager. Pricing of Material Issues – Specific Price Method, First-In-First-Out Method (FIFO), Last-In-Last-Out Method (LIFO), Highest-In-First-Out Method (HIFO), Simple Average Method, Weighted Average Method, Base Stock Method, Replacement Cost Method, Realizable Price, Method, Standard Price Method, Inflated Price Method. Problems under First-In-First-Out Method (FIFO), Last-In-Last-Out Method (LIFO), Simple Average Method and Weighted Average Method.

Module No 3 : LABOUR COSTING

(12Hrs.)

Introduction, Meaning of Labour Cost, Types of Labour – Direct Labour, Indirect Labour. Labour Cost Control – Meaning, Objectives and Benefits. Scope of Labour Cost Control – Departments involved, Time Analysis or Work Study, Time Keeping and Time Booking, Payroll Procedure, Idle Time, Over Time, Labour Turnover, Wage and Incentive Systems – Simple Time Rate System, Straight Piece Rate System, Taylor’s Differential Piece Rate System, Merrick’s Differential Piece Rate System, Halsey System and Rowan System. Job Evaluation and Merit Rating, Labour Productivity. Problems on calculation of Labour Cost, Overtime Wages and Wage and Incentive Systems.

Module No. 4 : OVERHEAD COSTING

(10 Hrs)

Introduction, Meaning of Overhead, Classification of Overhead – Factory Overhead, Administrative Overhead, Selling Overhead, Distribution Overhead, Research and Development Overhead. Accounting and Control of Overheads. Cost Allocation and Cost Apportionment. Methods of Cost Re-apportionment – Direct Method, Step-ladder Method, Repeated Distribution Method, Simultaneous Equation Method. Problems on Apportionment of production overheads and problems on Re-apportionment of production overheads under Direct Method and Simultaneous Method.

Module No. 5 : RECONCILIATION OF FINANCIAL AND COST ACCOUNTS (10 Hrs)

Introduction – meaning of reconciliation, Reasons for differences in Profits under Financial and Cost Accounts; Procedure for Reconciliation – Ascertainment of Profits as per Financial Accounts and Cost Accounts and Reconciliation of Profits of both sets of Accounts – Preparation of Reconciliation Statement, Memorandum Reconciliation Account - Problems.

Skill Developments Activities:

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

Books for reference

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

Note: Latest edition of text books should be referred.

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

Course Code: B.Com. 4.3

Name of the Course: Business Regulations

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4+0+0 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar		
Outcomes: On successful completion of the course, the students will be able to) • Recognize 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. <ul style="list-style-type: none">• 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		
Module No 1 : INTRODUCTION (4 Hrs) Meaning, Definition and Sources of Business Law, Types of Business Law – Employment Law, Immigration Law, Consumer Goods Sales Law, Contract Law, Antitrust Law, Intellectual Property Law, Business Formation Law.		
Module No. 2 : CONTRACT LAW (14 Hrs) Indian Contract Act 1872- Definition and meaning of Contract, Essentials of valid contract, Classification of contract, Breach of contract and Remedies to Breach of Contract. Sale of Goods Act 1930 – Definition of contract of sale, Essentials of contract of sale, conditions and warranties, rights and duties of buyer, rights of unpaid seller.		

Module No 3 : INTELLECTUAL PROPERTY RIGHTS AND INFORMATION TECHNOLOGY LAW (14 hours)

Intellectual Property Rights- Introduction and the Need for Intellectual Property Rights, Kinds of Intellectual Property Rights, Meaning - Patents, Copyrights, Trademarks, Trade Secrets, Geographical Indication.

Patents-Meaning, Salient Features of Patents, Conditions for an Invention to be Patented, Procedure for obtaining a Patent, Opposition to Grant of Patents, Term and Expire of Patent, Restoration and surrender of Lapsed patents, Remedies available to the Patent owner for Infringement of Patent Rights.

Information Technology Act 2000- Introduction, need and objective of Information Technology Act, Cyber Law in India, Cyber Crimes – meaning and types, offences and penalties, Cyber space, digital signature, private key, public key, encryption, digital signature certificate

Module No. 4 : COMPETITION AND CONSUMER LAWS (16 Hrs) Competition Act 2002 – Objectives, Features, Competition Appellate Tribunal, Offences and Penalties under this Act, Competition Commission of India - Powers and Duties. Consumer Protection Act 1986 – Introduction, objectives and need of the act, Definitions of Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices and Services. Rights of Consumer, Consumer Redressal Agencies- District Forum, State Commission and National Commission.

Module No. 5 : ENVIRONMENT PROTECTION LAW (8 Hrs)

Environment Protection Act 1986 – Objectives, Definitions of Environment, Environment Pollutant, Environment pollution, Hazardous substances and Occupier. Powers of Central

Government to protect Environment in India.

Skill Developments Activities:

- Discuss the case of “Carlill vs Carbolic Smoke Ball Company” case
- Discuss any one case law relating to minor.
- State the procedure for getting patent for ‘inventions’ and / or ‘non-inventions’.
- List at least 5 items which can be categorized as ‘hazardous substance’ according to Environment Protection Act.
- List out any top upcoming jobs in cyber security and examine the skills required for the same.

Reference books

- M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, • New Delhi.

- Avtar Singh, Business Law, Eastern Book Company, Lucknow.
- Ravinder Kumar, Legal Aspects of Business, Cengage Learning
- SN Maheshwari and SK Maheshwari, Business Law, National Publishing • House, New Delhi.
- Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi • Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book • House
- Sushma Arora, Business Laws, Taxmann Publications.
- Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th • Ed.
- P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education • Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New • Delhi
- K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH • N.D. Kapoor, Business Laws, Sultan Chand Publications

Latest edition of text books may be used.

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

Course Code: B.Com. 4.7.1 (OEC)

Name of the Course: Corporate Governance

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3+0+0 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: • Identify the importance of corporate governance. <ul style="list-style-type: none">• Know the rights, duties and responsibilities of Directors.• Analyze the legal & regulatory framework of corporate governance.• Outline the importance and role of board committee.• Understand the major expert committees' Reports on corporate governance.		
Syllabus		
Module No 1 : CORPORATE GOVERNANCE (10 Hrs) 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 (10Hrs) 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 (8 Hrs)

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 (14 Hrs)

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

CORPORATE GOVERNANCE – CODES AND PRACTICES

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

Skill Development Activities:

- Collect the annual reports of any two companies, find out the corporate governance aspects in the reports.
- Collect any two companies Board of Directors names and find out their nature of directorship.
 - Prepare report on the applicability of different models of Corporate Governance.
 - Critically compare the recommendations of various corporate.

Reference Books

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

Note: Latest edition of text books may be used.

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

Course Code: 4.7.2 Open Elective Course (OEC)

Name of the Course: Investments in Commodity Markets

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3+0+0 Hrs	42 Hrs
<p>Pedagogy: Classroom lecture, Tutorials, Group discussion, Seminar, Case studies, Fieldwork etc.,</p>		
<p>Course Outcomes: On successful completion of the course, the students will be able to:</p> <ul style="list-style-type: none"> • Describe the conceptual framework of derivatives and the factors contributing to the growth of derivatives. <ul style="list-style-type: none"> • Elucidate the composition and structure of commodity markets. • Differentiate between Futures, Forwards, options and its trading strategies. Classify the different types of orders, settlement and risks in the context of commodity trading. 		
Syllabus		
<p>Module No 1 : Introduction to Commodity Markets (10 Hrs) Commodities – Features, Classification and Origin of commodities markets, Difference between Stock and Commodities Market, Purpose of commodity markets, Eco system of commodity market, Players in commodity trading, Commodities markets in India – Prospects and Challenges.</p>		

Module No. 2 : Commodity Derivatives – Overview (10 Hrs)

Introduction, economic benefits of derivatives - Types of commodity derivatives- Features of derivatives market - Factors contributing to the growth of derivatives - functions of derivative markets - Exchange traded versus OTC derivatives -traders in derivatives markets - Derivatives market in India.

Module No 3 : Commodity Exchanges (12 hours)

Commodity Exchanges, platform –Structure, Exchange membership, Capital requirements, commodities traded on National exchanges, instruments available for trading and Electronic Spot Exchanges, Products in commodity exchanges – Futures, forwards and Options [Features, Mechanics of buying & selling], Major Commodity exchanges in India

Module No. 4 : Trading and Settlement in Commodity Markets (10 Hrs) Trading, Clearing and Settlement in Derivatives Market: SEBI Guidelines, Trading Mechanism – Types of Orders, Clearing Mechanism – NSCCL – its Objectives and Functions, Settlement Mechanism – Types of Settlement. Types of Risk, Types of Margins, SPAN Margin.

Skill Developments Activities:

- List out types of investment avenues available in stock exchanges
- Learners will also practice technical analysis with the help of relevant software. • Practice use of Technical charts in predicting price movements through line chart, bar chart, candle and stickchart, etc., moving averages, exponential moving average. • Calculate risk and return of commodities using price history available on Commodity exchanges websites.
- Any other activities, which are relevant to the course.

Books for Reference

- Chandra, P. (2017). Investment Analysis and Portfolio Management. New Delhi: Tata McGraw Hill Education.
- Kevin, S. (2015). Security Analysis and Portfolio Management. Delhi: PHI Learning.
- Madhumathi, R. (2012). Security Analysis and Portfolio Management. Uttar Pradesh: Pearson (India)
- Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.
- S K Singla (2021-2022). Security Analysis and Portfolio Management. Kalyani publishers,

Note: Latest edition of text books may be used.