



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



Tele: 0836-2215224
e-mail: academic.st@kud.ac.in
Pavate Nagar, Dharwad-580003
ಪಾವಟೆ ನಗರ, ಧಾರವಾಡ - 580003

NAAC Accredited
'A' Grade 2014

website: kud.ac.in

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

Date: 23 SEP 2022

ಅಧಿಸೂಚನೆ

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

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

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

ಅಡಕ: ಮೇಲಿನಂತೆ


ಕುಲಸಚಿವರು.

ಗೆ,

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

ಪ್ರತಿ:

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



KARNATAK

UNIVERSITY

DHARWAD

REGULATIONS AND SYLLABI

For

B.COM (CS) PROGRAMME

(III and IV Semesters)

AS PER NEP-2020

Corrected Structure

**(III & IV Semester Languages and Credit
distribution)**

Effective from 2021 -22 & onwards

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Semester-III

Credits	Course	Paper Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEC	CIE	Total Marks	Duration of Exam (hr)
3	AECC-1		Language – I	AECC	4	60	40	100	2
3	AECC-2		Language – II	AECC	4	60	40	100	2
4	DSCC-7	103CCS011	Company Accounts –I	DSCC	3+1+0	60	40	100	2
4	DSCC-8	103CCS012	General Law	DSCC	3+1+0	60	40	100	2
4	DSCC-9	103CCS013	Industrial Law	DSCC	3+1+0	60	40	100	2
2	SEC-2	--	Artificial Intelligence	SEC	1+0+2	25	25	50	1
3	OEC-3	003COM051/003COM052	Advertising Skills / Entrepreneurial Skills	OEC	3+0+0	60	40	100	2
1	VB-1	--	NCC/NSS/R&R(S&G) / Cultural	VB	0+0+2	0	25	25	-
1	VB-2	--	Sports	VB	0+0+2	0	25	25	-
25	Total					385	315	700	25

Semester-IV

Credits	Course	Paper Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Duration of Exam (hr)
3	AECC-1		Language – I	AECC	4	60	40	100	2
3	AECC-2		Language – II	AECC	4	60	40	100	2
4	DSCC-10	104CCS011	Company Accounts –II	DSCC	3+1+0	60	40	100	2
4	DSCC-11	104CCS012	Economic Laws	DSCC	3+1+0	60	40	100	2
4	DSCC-12	104CCS013	Corporate Correspondence and Reporting	DSCC-	3+1+0	60	40	100	2
2	AECC-3	003ICS041	Constitution of India	AECC	2	30	20	50	1
3	OEC-4	004COM051 / 004COM052	Business Ethics/ Corporate Governance	OEC	3+0+0	60	40	100	2
1	VB-1	--	NCC/NSS/R&R(S&G) / Cultural	VB	0+0+2	0	25	25	-
1	VB-2	--	Sports	VB	0+0+2	0	25	25	-
25	Total					390	310	700	25

B.Com (CS) Semester-III

Name of the Program: Bachelor of Commerce (B.Com.)(CS) Course Code: DSC 3.1 Paper Code: 103CCS011 Name of the Course: Company Accounts-I		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Learning Objectives and Outcomes: The course aims to provide the understanding of basic accounting framework of corporate entities and would enable them to be more effective in performance of accounting tasks. The course includes computational, analytical and interpretational skills in the curriculum.		
Syllabus:		Hours
Module No. 1: Introduction to Company Accounts		09
Meaning and types of companies; maintenance of books and accounts – Sec 128 of Companies Act, 2013; types of books and registers; annual accounts and annual returns; preparation of financial statements – Sec 129 of Companies Act, 2013; Schedule III and Form of Balance Sheet and Statement of Profit and Loss;		
Module No. 2: Accounting for Share Capital		12
Meaning, types of shares and classification of share capital; issue of shares for cash – minimum subscription; Full Subscription, Under Subscription and Over Subscription; Oversubscription and Pro-rata Allotment; Issue of Shares for consideration other than cash – accounting entries and problems thereto; accounting treatment of bonus issue; accounting for rights issue; underwriting – concept, need and types; accounting treatment thereof.		
Module No. 3: Accounting for Debenture		12
Meaning and types; accounting treatment of issue redeemable debentures at par, discount and premium and redeemable at par, discount and premium; issue of debentures for consideration other than cash; debentures redemption in installments, out of profits and out of capital, conversion, issue of new shares or debentures, own debentures methods only.		
Module No. 4: Company Final Accounts		15
Meaning and computation of divisible profits, managerial remuneration – provisions of Companies Act, 2013 and computation; treatment of taxes; preparation of financial accounts as per Schedule III of Companies Act, 2013; profit prior to incorporation – meaning and cut-off date; basis of appropriation.		
Module 5: Accounting for Internal Reconstruction		12
Meaning of alteration of share capital – increase in capital, consolidation and sub-division; reduction of share capital and forms; provisions and accounting entries; capital reduction account; preparation of post-reconstruction balance sheet.		
Note: Problems must be solved as per the new provisions (2013 and subsequent amendments).		

Skill Development Activities:

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

Suggested Readings

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

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.)(CS) Course Code: DSC 3.2 Paper Code: 103CCS012 Name of the Course: GENERAL LAWS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Learning Objectives and Outcomes: This subject has the objective of providing the knowledge of basic concepts of General Law relevant for the specialized course like Company Secretaryship. This would enable them to discharge the duties of secretary effectively. The course includes skills like conceptual, analytical and communication.		
Syllabus:		Hours
Module No. 1: Introduction		10
Meaning, objects, nature and significance of general laws; source and need for general laws, enforcement of general laws; enforcement mechanism; customs, definitions of various legal terms like legislation, judiciary, tort, etc.		
Module No. 2: Interpretation of Statutes:		12
Need for interpretation of statutes, General Principles of interpretation; Natural Laws of Justice.		
Module No. 3: Code of Civil Procedure:		14
Elementary knowledge of the structure of the civil courts, jurisdiction, basic procedures, and understanding of certain terms like petitioner, respondent, order, judgment, decree, stay, appeals, reference, review, revision, injunction, summary trial; Criminal Procedure Code: Understanding of terms like Mens-rea, offenses, cognizance, bail, continuing offenses, searches, limitations, warrants; Powers of courts.		
Module No. 4: Law of Evidence		12
Nature and scope; oral, documentary and circumstantial evidence under the Indian Evidence Act; computation of period of limitation under Limitation Act, continuous running of time, extension of period of limitation, limitation and the writs under the constitution.		
Module 5: Registration and Indian Stamp Act		12
Registrable documents under the Registration Act; time and place of registration; consequences of non-registration, description of property, miscellaneous provisions relating to procedures; Methods of Stamping under the Indian Stamp Act, consequences of non-stamping and under-stamping, impounding of instruments, construction of instruments for determination of stamp duty, appeals and adjudication, allowances and refund, penalty provisions.		

Skill Development Activities:

Collect and refer General laws and identify salient features

Refer Natural Laws of Justice and identify salient features

Collect details of Structure of the civil courts

Collect documents and circumstantial evidence under the Indian Evidence Act;

Collect and verify details of Registration and Indian Stamp Act

Suggested Readings:

1. Kapoor and Abbi, General Laws and Procedures, Sultan Chand & Sons, New Delhi.
2. V G Ramachandran, Law of Limitation, Eastern Book Company, Lucknow.
3. Seema Majumdar, Student Hand Book on General and Commercial Law, Taxmann Publications, New Delhi.
4. Gandhi B M, Interpretation of Statutes, Eastern Book Company, Lucknow.
5. Durga Das Basu, Constitution of India, PHI, New Delhi
6. Constitution of India, Government of India, New Delhi.
7. The Limitation Act, Government of India, New Delhi.
8. The Indian Stamp Act, Government of India, New Delhi.
9. The Registration Act, Government of India, New Delhi.
10. ICSI Study Material on General Law, ICSI, New Delhi.

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.)(CS) Course Code: DSC 3.3 Paper Code: 103CCS013 Name of the Course: INDUSTRIAL LAWS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Learning Objectives and Outcomes: <p style="text-align: center;">The course aims at imparting knowledge of various industrial laws having a bearing on company operations and would enable them to discharge the duties more effectively. Conceptual, analytical and communication skills are included in the subject.</p>		
Syllabus:		Hours
Module No. 1: Introduction		10
Meaning, nature, objects, significance and types of industrial laws; amendments and committee recommendations; historical background; industrial law and industrial development; agencies established for enforcement.		
Module No. 2: Factories Act 1948:		12
Objective, provisions relating to health, safety, welfare, working hours, leave, etc., of workers; approval, licensing and registration of factories; manager and occupier; their obligations under the Act, powers of the authorities under the Act, penalty provisions.		
Module No. 3: Minimum Wages Act, 1948:		13
Object and scope; Minimum Wages Act, Advisory Board, Central Advisory Board; Authority and claims, compliances, offences and penalties. Payment of Bonus Act, 1965: Object, application and major provisions; Exemption; compliances, offences and penalties.		
Module No. 4: Workmen's Compensation Act, 1923:		12
Objective, employers liability for compensation, amount of compensation, method of calculating Wages, review, distribution of compensation, notice and claims, statements regarding fatal accidents, medical examination, remedies of employers against stranger, liability in the event of the company in Winding-up proceedings, returns as to compensation Commissioners for workmen's compensation.		
Module 5: Employee's State Insurance Act, 1948:		13
Objectives, registration of factories and establishments, the Employee's State Insurance Corporation, Standing Committee and Medical Benefits Council, provisions relating to contribution, inspectors, their functions and duties, benefits under the Act, adjudication of disputes and claims, offenses and penalties, miscellaneous provisions. Payment of Gratuity Act, 1972: Objectives, payment of gratuity exemption, nomination, determination and recovery of the amount of gratuity.		

Skill Development Activities:

Develop forms and documents for incorporation licensing and registration of factories

Prepare guidelines of Minimum Wages Act, 1948 as per Central Advisory Board

Develop forms and documents for Payment of Gratuity Act, 1972

Develop Method of calculating Wages, review, distribution of compensation

Prepare Employee's State Insurance Corporation guidelines and recording the proceedings

Suggested Readings

1. N.D. Kapoor, A Handbook of Industrial Law, Sultan Chand & Sons, New Delhi.
2. P.L. Malik, Industrial Law, Eastern Book Co., Lucknow.
3. A K Sen and J K Mitra, Commercial and Industrial Laws, World Press Pvt Ltd., Kolkatta.
4. Chawla and Garg, Industrial and Commercial Law, Kalyani Publishers, Ludhiana.
5. Industrial Laws, ICSI Study Material, ICSI, New Delhi.
6. Gulshan and Kapoor, Economic, Labour and Industrial Laws, Sultan Chand and Sons, New Delhi.
7. H L Kumar, Labour Laws, Universal Laws Publishing Company, New Delhi.
8. Legal Manual, Labour and Industrial Law, Universal Laws Publishing Company, New Delhi.
9. Factories Act, 1948, Bare Act, Taxmann Publications, New Delhi.
10. Industrial Disputes Act, 1947, Bare Act, Taxmann Publications, New Delhi.

Note: Use Latest edition books.

**Name of the Program: Bachelor of Commerce
(B.Com.)(CS)
Course Code: 003COM051 (OEC)
Paper Code:
Name of the Course: Advertising Skills**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar etc.,

Learning Objectives and Outcomes: On successful completion of the course, the students will be able to

- a. Familiarise with advertising concepts.
- b. Able identify effective media choice for advertising.
- c. Develop ads for different media.
- d. Measure the advertising effectiveness.
- e. Analyse the role of advertising agency.

Syllabus:	Hours
Module No. 1: Introduction	10
Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods.	
Module No. 2: Media Decisions	08
Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices.	
Module No. 3: Message Development	08
Advertising appeals, Advertising copy and elements, Preparing ads for different media	
Module No. 4: Measuring Advertising Effectiveness	10
Evaluating communication and sales effects; Pre- and Post-testing techniques	
Module 5: Advertising Agency	09
a) Advertising Agency: Role, types and selection of advertising agency. b) Social, ethical and legal aspects of advertising in India.	

Skill Development Activities:

1. Analyze the audience feedback on advertisement of FMCG.
2. List out any ten products/services advertised through internet.
3. Design any two ads for print media.
4. Examine the legal aspects of advertising in India and submit the report.
5. Any other activities, which are relevant to the course

Suggested Readings:

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

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.) (CS) Course Code: OEC Paper Code: 003COM052 Name of the Course: Entrepreneurship Skills		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
Learning Objectives and Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a. Discover their strengths and weaknesses in developing the entrepreneurial mind- set. b. Identify the different Government Institutions/Schemes available for promoting Entrepreneurs. c. Understand the various aspects to set-up an Enterprises. d. Familiarise Mechanism of Monitoring and maintaining an Enterprises. e. Know the various features for successful/unsuccessful entrepreneurs. 		
Syllabus:		Hours
Module No. 1: Introduction		12
Need of becoming entrepreneur- ways to become a good entrepreneur-Enabling environment available to become an entrepreneur. Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team-Preparation of business model.		
Module No. 2: Promoting Entrepreneur		08
Introduction-Different Government institutions/schemes promoting entrepreneurs: Gramin banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.,		
Module No. 3: Enterprise Set-up		08
Introduction – Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.,		
Module No. 4: Monitoring and Maintaining an Enterprise		10
Introduction – Day to day monitoring mechanism for marinating an enterprise- Different Government Schemes supporting entrepreneurship.		
Module No. 5: Caselets Discussion		07
Examples of successful and unsuccessful entrepreneurship of MUDRA Loan, Gramin banks, SISI and NSIC etc.,		
Skill Development Activities: <ol style="list-style-type: none"> 1. List out the discovery and evaluation of viable business ideas for new venture creation. 2. Practice critical talents and traits required for entrepreneurs such as problem solving, creativity, communication, business math, sales, and negotiation 3. List out practical issues in setting-up of different enterprises. 		

4. Analyze the impact of various Government schemes in promotion of entrepreneurs.
5. Any other activities, which are relevant to the course.

Suggested Readings:

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

Note: Use Latest edition books.

B.Com(CS) Semester-IV

Name of the Program: Bachelor of Commerce (B.Com.)(CS)
Course Code: DSC- 4.1

Paper Code: 104CCS011

Name of the Course: COMPANY ACCOUNTS - II

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Learning Objectives and Outcomes:		
The course is designed to impart higher knowledge relating to accounting of complex company transactions. This would enable the pupils to perform accounting tasks effectively. The course includes computational, analytical and interpretational skills in the curriculum.		
Syllabus:		Hours
Module No. 1: Valuation of Goodwill and Shares:		10
Valuation of Goodwill – meaning, objectives and methods of valuation; valuation of shares – meaning, objectives and methods of valuation		
Module No. 2: Accounting for Amalgamation:		14
Meaning of mergers, acquisition and amalgamation; AS – 14 on Accounting for Amalgamations; classification of amalgamations and methods of accounting – pooling of interests and purchase methods – features and accounting entries; purchase consideration; elimination of unrealized profit, inter-company owings; preparation of post-merger balance sheet.		
Module No. 3: Liquidation of Companies:		10
Meaning of liquidation; liquidation v/s winding up; types of liquidation – winding up Tribunal and Voluntary winding up; procedure for voluntary winding up, provisions of Companies Act, 2013 on liquidation and IBC code; overriding preferential payments, preferential creditors and workmen’s dues; preparation of Liquidator’s Final Statement of Accounts.		
Module No. 4: Group Accounts:		14
Meaning, need and relevance of group accounts; concepts of holding and subsidiary companies; AS – 21 on Consolidated Financial Statements – recommendations; process of consolidation – classification of profits into pre and post-acquisition; capital reserve or goodwill; minority interest; elimination of stock reserves, inter-company owings; preparation of consolidated balance sheet of holding company and its subsidiary (single subsidiary only).		
Module 5: Accounts of Banking Companies:		12

Meaning and importance; provisions of Banking Regulation Act relating to accounts and audit; books required; forms of profit and loss account and balance sheets with schedules; classification of bank advances – standard, sub-standard, doubtful and loss assets and provisioning norms; rebate on bills discounted; preparation of final accounts.

Note: Problems must be solved as per the new provisions (2013 and subsequent amendments).

Skill Development Activities:

1. List out legal provisions in respect of valuation of shares and goodwill
2. List out AS – 14 on Accounting for Amalgamations disclosures.
3. Calculation of Purchase consideration with imaginary figures.
4. List any five cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
5. List out legal provisions in respect of liquidation of companies.
6. Any other activities, which are relevant to the course.

Suggested Readings

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

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.)(CS) Course Code: DSC- 4.2 Paper Code: 104CCS012: Name of the Course: ECONOMIC LAWS		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Learning Objectives and Outcomes: The course aims to provide the basic knowledge of various economic laws influencing business working. Such knowledge would enable students to pursue higher studies in secretaryship also in discharging the duties of company secretary. Conceptual, interpersonal and communication skills are included in the subject.		
Syllabus:		Hours
Module No. 1: Introduction:		10
Meaning, nature, objects, significance and types of economic laws; amendments to economic laws in India; committee recommendations; enforcement of economic laws; fines and penalties.		
Module No. 2: Industries Development and Regulation Act:		12
Objects and definitions - an overview of current Industrial Policy; regulatory mechanism under IDRA, Micro, Small and Medium Enterprises Development Act, 2006.		
Module No. 3: Foreign Trade Policy and Procedures:		13
Main features; served from India scheme; export promotion council; vishesh krishi and gram udyog yojana; focus market scheme; duty exemption and remission schemes; advance authorisation scheme and DFRC, DEPB, EPCG, etc; EOUs, EHTPs, STPs, BPTs and SEZs.		
Module No. 4: Trade, Competition and Consumer Protection:		13
Concept of competition, development of competition law, overview of MRTP Act; Competition Law - 2002 - anti competitive agreements, abuse of dominant position, combination, regulation of combinations, Competition Commission of India; Appearance before Commission, compliance of Competition Law; Consumer Protection in India - genesis of the law, objects, rights of consumers, nature and scope of remedies; appearance before Consumer Dispute Redressal Forums.		
Module 5: Essential Commodities Act and Standards of Weights and Measures Act:		12
Objects; powers of Central Government, seizure and confiscation of essential commodities; summary trial; Standards of Weights and Measures Act, 1976.		

Skill Development Activities:

1. Collect the annual reports of any two companies, find out the regulatory mechanism under IDRA aspects in the reports
2. Prepare report on the applicability of Foreign Trade Policy and Procedures
3. Critically compare the recommendations of various law relating to MRTP Act; Competition Law - 2002
4. Collect salient features of Essential Commodities Act and Standards of Weights and Measures Act
5. Any other activities, which are relevant to the course.

Suggested Readings

1. Study material issued by The ICSI
2. Gulshan and Kapoor, Economic, Labour and Industrial laws, Sultan Chand and Sons, New Delhi.
3. Chandra Shekhar Prasad, Economic Laws, Regulations and Procedures in India, Century Publications, New Delhi.
4. G Sharma, Financial and Economic Laws, Deep and Deep Publications, New Delhi.
5. C P Kindleberger, Economic Laws and Economic History, Press Syndicate, University of Cambridge, Cambridge.

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.)(CS) Course Code: DSC- 4.3 Paper Code: 104CCS013 Name of the Course: CORPORATE CORRESPONDENCE AND REPORTING		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	60 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Learning Objectives and Outcomes: Being a discipline specific course, it aims at imparting basic skills of reporting in business organizations. Such an understanding would enable students to be more effective in communication process. They are taught conceptual, technical and reporting/communication skills.		
Syllabus:		Hours
Module No. 1: Business Communication:		12
Meaning and significance of business communication; principles of business communication; means of communication – oral, written, video, audio-visual; business letters: need, nature and functions of business letters; kinds, essentials of effective business letters; structure and layout of business letters – elements of structure and forms of layout.		
Module No. 2: Trade Enquiries		12
quotations, orders and tenders; sales letters – qualities of sales letter and writing a sales letter; claim and adjustment letters; credit and collection letters – nature and types of a credit letter; circular letters – meaning, objectives and form of circular letter.		
Module No. 3: Banking Correspondence		14
overdraft, cash credits, loan, account current; insurance correspondence – regarding payment, renewal of insurance premium, claims and settlement; correspondence with various agencies: customers regarding dues, follow-up letters; public authorities like provident fund commissioner, post and telegraph authorities; payment of sales tax.		
Module No. 4: Company Secretarial Correspondence		10
(Includes Agenda, Minutes and Report Writing)		
Module 5: Application Letters		12
preparation of resume; interview: meaning – objectives and techniques of various types of interviews; public speech – characteristics of a good speech – business report presentations – video conferencing and e-communication methods.		

Skill Development Activities:

- a) Identify the importance of oral, written, video, audio-visual; business letters
- b) Collect different formats of qualities of sales letter and writing a sales letter
- c) Discuss with various correspondence with various agencies and record the document
- d) Refer different methods of preparation of resume and understand the major importance

- e) Any other activities, which are relevant to the course.

Suggested Readings

1. Rajendra Pal Korlhahalli, Essentials of Business Communications, Sultan Chand & Sons, New Delhi.
2. Rodriguez M V, Effective Business Communication Concept, Vikas Publishing Company, New Delhi.
3. Kaul, Business Communications, PHI, New Delhi.
4. Rohini Agarwal, Business Communication, Taxmann, New Delhi.
5. Debashish and Das, Business Communication, PHI, New Delhi.
6. Gopal, Business Communication, New Age International, New Delhi.
7. Vikram Bisen and Priya, Business Communication, New Age International, New Delhi.
8. Sethi and Adhikaari, Business Communication, TMH, New Delhi.
9. Locker, Business Communication: Building, TMH, New Delhi.
10. Chaturvedi and Chaturvedi, Business Communication – Concepts, Cases and Applications, Pearson Education, New Delhi.

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce (B.Com.)(CS) Course Code: 004COM051(OEC) Name of the Course: Business Ethics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	45 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Learning Objectives and 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 organisational ethics in the present context. Analyse the ethical aspects in marketing and HR areas. Analyse the ethical aspects in finance and IT areas. Examine the impact of globalisation on business ethics. 		
Syllabus:		Hours
Module No. 1: Business Ethics		09
Introduction, Concepts and theories: Introduction, definitions, importance and need for Business ethics, Values and morals. Management and ethics, Normative Theories, – Gandhian Approach, Friedman’s Economic theory, Kant’s Deontological theory, Mill & Bentham’s Utilitarianism theory.		
Module No. 2: Business & Organizational Ethics		10
The Indian Business scene, Ethical Concerns, LPG & Global trends in business ethics, Business ethics rating in India. Organizations & Organisation culture, Types of Organization, Corporate code of ethics –Formulating, Advantages, implementation Professionalism and professional ethics code.		
Module No. 3: Ethical Aspects in Organization – I		08
Marketing ethics and Consumer ethics – Ethical issues in advertising, Criticisms in Marketing ethics, Ethics in HRM: Selection, Training and Development – Ethics at work place – Ethics in Performance Appraisal.		
Module No. 4: Ethical Aspects in Organization - II		08
Ethics in Finance: Insider trading - Ethical investment - Combating Frauds. Ethical issues in Information Technology: Information Security and Threats – Intellectual Property Rights – Cybercrime.		
Module No. 5: Globalisation & Business Ethics		10
Growth of Global Corporations, Factors facilitating Globalisation, Impact of globalization on Indian corporate and social culture, Advantages and disadvantages of MNC’s to the Host Country, International codes of Business Conduct, Whistle blowing and its codes.		

Skill Development Activities:

1. The students may be asked to conduct the survey of any two organizations to study the ethical practices.
2. List out any five most ethical rating of Indian companies.
3. Collect the information on unethical practices in marketing and HR area.
4. Collect the information on unethical practices in finance and IT area.
5. Analyse and submit the report on the impact of globalization on Indian business houses in the context of ethical aspects.
6. Any other activities, which are relevant to the course.

Suggested Readings:

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

Note: Use Latest edition books.

Name of the Program: Bachelor of Commerce B.Com.(CS) Course Code: 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	45 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Learning Objectives and Outcomes: On successful completion of the course, the Students will be able to <ol style="list-style-type: none"> a) Identify the importance of corporate governance. b) Know the rights, duties and responsibilities of Directors. c) Analyse the legal & regulatory framework of corporate governance. d) Outline the importance and role of board committee. e) Understand the major expert committees' Reports on corporate governance. 		
Syllabus:		Hours
Module No. 1: Corporate Governance		10
Introduction, Its importance, Principles of corporate governance, OECD Principles of corporate governance, Theories of corporate governance-Agency theory and stewardship theory, Models of corporate governance around the world, Need for good corporate governance - Evolution of Corporate Governance – Ancient and Modern Concept - Concept of Corporate Governance, Generation of Value from Performance - Principles of Corporate Governance.		
Module No. 2: Corporate and Board Management		10
Corporate Business Ownership Structure - Board of Directors – Role, Composition, Systems and Procedures - Fiduciary relationship - Types of Directors-Promoter/Nominee/Shareholder/Independent - Rights, Duties and Responsibilities of Directors; Role of Directors and Executives – Responsibility for Leadership, Harmony between Directors and Executives -Training of Directors- need, objective, methodology - Scope and Responsibilities and competencies for directors - Executive Management Process, Executive Remuneration - Functional Committees of Board - Rights and Relationship of Shareholders and Other Stakeholders.		
Module No. 3: Legal and Regulatory Framework of Corporate Governance		07
Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 2013, Securities (Contracts and Regulations) Act, 1956 (SCRA), Depositories Act 1996, Securities and Exchange Board of India Act 1992, Listing Agreement, Banking Regulation Act, 1949 and Other Corporate Laws - Legal Provisions relating to Investor Protection.		
Module No. 4: Board Committees and Role of Professionals		10
Board Committees - Audit Committee, Remuneration Committee, Shareholders' Grievance Committee, other committees - Need, Functions and Advantages of		

<p>Committee Management -Constitution and Scope of Board Committees - Board Committees' Charter</p> <p>- Terms of Reference and Accountability and Performance Appraisals - Attendance and participation in committee meetings - Independence of Members of Board Committees - Disclosures in Annual Report; Integrity of Financial Reporting Systems - Role of Professionals in Board Committees - Role of Company Secretaries in compliance of Corporate Governance.</p>	
<p>Module No. 5: Corporate Governance – Codes and Practices</p>	<p>08</p>
<p>Introduction - Major Expert Committees' Reports of India - Study of Codes of Corporate Governance - Best Practices of Corporate Governance - Value Creation through Corporate Governance - Corporate Governance Ratings.</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Collect the annual reports of any two companies, find out the corporate governance aspects in the reports. 2. Collect any two companies Board of Directors names and find out their nature of directorship. 3. Prepare report on the applicability of different models of Corporate Governance. 4. Critically compare the recommendations of various corporate governance committee. 5. Any other activities, which are relevant to the course. 	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Bairs N. and D Band, Winning Ways through Corporate Governance, Macmillan London. 2. Charkham J, Keeping Good Company: A Study of Corporate Governance in Five Countries, Oxford University Press, London. 3. Subhash Chandra Das, Corporate Governance in India – An Evaluation (Third edition), PHI Learning Private Limited. 4. Clark T. and E Monk House, Rethinking the Company, Pitman, London. 5. Fernando .A.C, Corporate Governance, Pearson Education. 6. Prentice D.D. and PRJ Holland, Contemporary Issues in Governance, Clarendon Press. 7. Report of the Cadbury Committee on Financial Aspects of Corporate Governance, London Stock Exchange, London. 8. Report on Corporate Governance, Confederation of India Industries and Bombay. <p>Note: Use Latest edition books.</p>	