

SEMESTER – III

SL NO	Course Code	Title of the Course	Category of Course	Teaching Hours per Week (L+T+P)	SEE	CIE	Total Marks	Credits
19	Lang.3.1	Language-I	AECC	3+1+0	60	40	100	3
20	Lang.3.2	Language – II	AECC	3+1+0	60	40	100	3
21	B.COM.3.1	Corporate Accounting	DSC- 7	3+0+2	60	40	100	4
22	B.COM.3.2	Business Statistics	DSC – 8	3+0+2	60	40	100	4
23	B.COM.3.3	Cost Accounting	DSC – 9	3+0+2	60	40	100	4
24	B.COM.3.4	Financial Education & Investment Awareness	S EC	1+0+2	30	20	50	2
25	B.COM.3.5	Any one of the following: a. Advertising Skills b. Entrepreneurship Skills	OEC-3	3+0+0	60	40	100	3
26	B.COM.3.6	Sports	SEC-VB	0+0+2	-	25	25	1
27	B.COM.3.7	NCC/NSS/R&R(S&G)/ Cultural	SEC-VB	0+0+2	-	25	25	1
SUBTOTAL (C)					390	310	700	25

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 <ol style="list-style-type: none"> Understand the treatment of underwriting of corporate Securities. Comprehend the computation of profit prior to incorporation. Know the valuation of Goodwill. Know the valuation corporate Securities. Prepare the financial statements of companies as per the Companies Act 2013. 		
Syllabus:		Hours
Module No. 1: Underwriting of Corporate Securities		12
Introduction - Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting Commission- Types of underwriting – Firm Underwriting, Open 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 relating to Underwriting of Shares and Debentures of Companies only.		
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 (Vertical Format) as per schedule III of Companies Act, 2013.		
Module No.3 Valuation of Goodwill		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 (Based on both Simple and Weighted Average)		
Module No. 4: Valuation of Corporate Securities		10
Introduction - Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Per Share Method, Fair Value of shares. Valuation of Preference Shares – Valuation of Debentures		
Module 5: Financial Statements of Companies		14

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. Name the list of Indian companies which have issued IPO / FPO in recent times.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
3. Prepare the format of 'Statement of Profit and Loss' and 'Balance Sheet' with imaginary figures.
4. Prepare Balance Sheet with imaginary figures.
5. Calculate the intrinsic value of shares under Net Asset Method.

Books for Reference:

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.
15. S P Iyengar, Advanced Accountancy, Sultan Chand
16. R L Gupta, Advanced Accountancy.
17. Anil Kumar .S, Rajesh Kumar.V and Mariyappa .B, Corporate Accounting, HPH.

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 <ol style="list-style-type: none"> Understand statistical data and descriptive statistics for business data Analysis. Comprehend the measures of Central Tendency, Dispersion and Skewness. Validate the application of Correlation Analysis in business decisions. Apply the Regression Analysis Technique for business decisions. 		
Syllabus:		Hours
Module No. 1: Introduction to Statistics		06
Introduction – Meaning, Functions and Uses of Statistics; Limitations of statistics - Collection of Data - Techniques of Data Collection – Census Technique and Sampling Technique (Concepts). Classification: Meaning, and Methods of Classification of Data. Tabulation: Meaning, Parts of a Table – Simple problems on Tabulation; Diagrammatic Presentation: Meaning and Types (Only Theory)		
Module No. 2: Measures of Central Tendency		16
Measures of Central Tendency: Arithmetic Mean: Calculation of Arithmetic Mean for Individual, Discrete and Continuous Series. Median: Calculation of Median for Individual, Discrete and Continuous Series Mode: Calculation of Mode for Individual, Discrete and Continuous Series using Inspection method (Excluding problems using Grouping Tables), Empirical relation between Mean, Median and Mode. - Problems		
Module No. 3 : Measures of Dispersion		14
Measures of Dispersion: Range and coefficient of range, Quartile Deviation and Coefficient of Quartile Deviation, Standard Deviation and Coefficient of Variation in Individual, Discrete and Continuous Series- Problems		
Module No. 4: Correlation Analysis		10
Correlation: - Meaning and Types of correlation- Positive and negative correlation- simple, partial, and multiple correlation. Linear and Non-linear correlation, Pearson’s coefficient of Correlation; Probable error. - Problems		

Module No. 5: Regression Analysis	10
<p>Meaning of Regression, Regression lines, Regression equations and estimation; Calculation of regression equations when regression coefficients are given (Simultaneous equation method excluded) - problems.</p>	
<p>Skill Development Activities:</p> <ol style="list-style-type: none"> 1. Draw different types of diagrams (One Dimensional Diagrams – Simple Bars, Multiple Bars, Percentage Sub-divided Bar Diagram: Two Dimensional Diagrams – Pie Diagram) 2. Collect the age statistics of 10 new married couples calculate Correlation coefficient. 3. Identify the modal weight from the weights of 10 individuals using imaginary figures. 4. Calculate the Coefficient of variation of two distributions (with imaginary figures of mean and standard deviation) and compare their consistency and variability. 5. Draft a blank table and mention the parts of the table. 	
<p>Books for Reference:</p> <ol style="list-style-type: none"> 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. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum’s Outline Series), McGraw Hill Education. 4. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House. 5. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning. 6. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education. 7. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education. 8. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education. 	

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: 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. Demonstrate an understanding of the concepts of costing and cost accounting. b. Classify, allocate apportion overheads and calculate overhead absorption rates. c. Demonstrate the ability to calculate labour cost d. Demonstrate the ability to prepare a cost sheet. e. Prepare material related documents, understand the management of stores and issue procedures. 		
Syllabus:		Hours
Module No. 1: Introduction to Cost Accounting		08
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 Centre; Cost reduction and Cost control. Limitations of Cost Accounting.		
Module No. 2: Material Cost		12
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Materials Procurement- Procedure for procurement of materials and documentation involved in materials accounting; Material Storage: Duties of Store keeper; Pricing of material issues- Preparation of Stores Ledger Account under FIFO, LIFO, Simple Average Price and Weighted Average Price Methods – Problems. Materials control. - Technique of Inventory Control - Problems on Level Setting and EOQ.		
Module No. 3: Labour Cost		08
Labour Cost: Meaning and Types of labour cost – Attendance procedure- Time keeping and Time booking and Payroll Procedure; Idle Time- Causes and Treatment of Normal and Abnormal Idle time, Over Time- Causes and Treatment (theory only). - Labour Turnover- Meaning, Reasons and Effects of labour turnover Methods of Wage Payment: Time rate system and piece rate system; Incentive schemes - Halsey plan, Rowan plan and Taylor differential piece rate system – problems based on calculation of wages and earnings only.		
Module No. 4: Overheads		14
Overheads: - Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Collection, 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 Methods of Absorption of Overheads (Concept only); Problems on calculation of Machine Hour Rate.

Module No. 5: Cost Sheet

14

Cost Sheet - Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet. Problems on Cost Sheet, Tenders and Quotations.

Skill Developments Activities:

1. Mention the causes of labour turn over in manufacturing organisations.
2. Name any five documents used for material accounting
3. Prepare dummy Payroll with imaginary figures.
4. List out the various overhead items under Factory, administrative, Selling & distribution overheads (six items each).
5. Prepare a cost sheet with imaginary figures.

Books for Reference:

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

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.5 a (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.
Pedagogy: Classrooms 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"> Familiarize with advertising concepts. Able identify effective media choice for advertising. Develop ads for different media. Measure the advertising effectiveness. Analyse the role of advertising agency. 		
Syllabus:		Hours
Module No. 1: Introduction		12
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 of advertising.		
Module No. 2: Media Decisions		12
Major media types and 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, Essential of Message Development; Preparing ads for different Media- Video Advertising: Television & YouTube, Audio Channels: Radio & Podcast Advertising, Newspapers, Print & Digital Publications (Magazines), Out-Of-Home Advertising, Social Media.		
Module No. 4: Advertising Agency		10
Advertising Agency: Role and types of advertising agencies, selection of advertising agency; Social and Ethical aspects of advertising in India.		

Skill Development Activities:

1. Analyze the audience feedback on advertisement of any one FMCG.
2. List out any ten products/services advertised through internet.
3. Design any two ads for Newspaper/Magazine.
4. Examine the legal aspects of advertising in India and submit the report.

Books for Reference:

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

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.5b (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.
Pedagogy: Classrooms lecture, Case studies, Group discussion, Roleplays, Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to <ol style="list-style-type: none"> Discover their strengths and weaknesses in developing the entrepreneurial mind-set. Familiarize themselves with the mechanism of setting up, monitoring and maintaining an Enterprise. Understand the various procedures for setting up the Startups in India. Understand the role of Government in supporting entrepreneurship 		
Syllabus:		Hours
Module No. 1: Introduction		14
Introduction to Entrepreneurship- Need of becoming entrepreneur- Traits of successful entrepreneur, enabling environment available to become an entrepreneur; Business Development Process; Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team.		
Module No. 2: Enterprise Set-up		10
Procedure for setting up an enterprise; Different aspects involved in setting up an enterprise: Legal Aspects, Marketing Aspects, Managerial Aspects and Financial Aspects.		
Module No. 3: Monitoring and Maintaining an Enterprise		10
Importance of Monitoring and Maintaining and enterprise; Monitoring mechanism for maintaining an enterprise- Introduction to different government schemes supporting entrepreneurship.		
Module No. 4: Startups in India		08
Meaning – Establishment of Startups – Procedure for Startups – Benefits of growing startups to the Indian Economy, Emerging trends in startups-Domains that are ruling in the startup space in India.		
Skill Development Activities: <ol style="list-style-type: none"> Prepare a budget for a new business with imaginary figures. Identify the traits required for an entrepreneur. List out practical challenges in setting-up a business enterprise. 		

4. List out the various Government schemes for promoting entrepreneurs

Books for Reference:

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