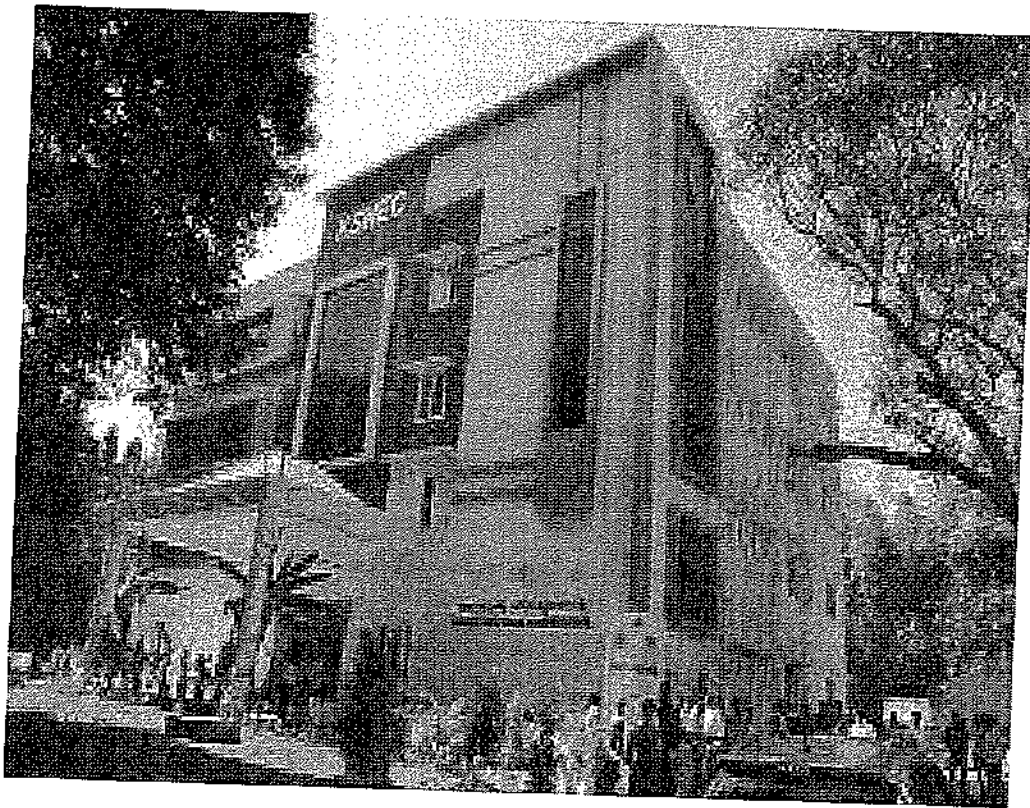


**NEW EDUCATION POLICY INITIATIVES
A
REPORT
ON
CURRICULUM FRAMEWORK FOR FOUR-YEAR
UNDER-GRADUATE PROGRAM IN COMMERCE**

{COMMON FRAMEWORK FOR ALL B.COM. AND BBA PROGRAMS}

**BY
EXPERT COMMITTEE**



**KARNATAKA STATE HIGHER EDUCATION COUNCIL
30, Prasanna Kumar Block, Bengaluru Central University Campus,
Y Ramachandra Road, Gandhinagara, Bengaluru, Karnataka - 560009
May, 2022**

**Curriculum Framework and Scheme of Teaching &
Evaluation to be introduced from the Academic Year
2021-22 Onwards**

**Based on
NATIONAL EDUCATION POLICY 2020 GUIDELINES**

Four Year Undergraduate Programs

Bachelor of Commerce (B.Com.)

**Program Structure
and
Course Contents for I, II, III & IV Semesters**

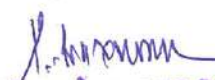
Program Structure

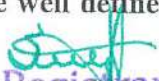
Scheme of Teaching & Evaluation for B.Com. (Basic/Hons.) with Commerce as Core subject

Semester I								
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.1.1	Language - I	AECC	3+1+0	60	40	100	3
2	Lang.1.2	Language - II	AECC	3+1+0	60	40	100	3
3	B.Com.1.1	Financial Accounting	DSC	3+0+2	60	40	100	4
4	B.Com.1.2	Management Principles and Applications	DSC	4+0+0	60	40	100	4
5	B.Com.1.3	Principles of Marketing	DSC	4+0+0	60	40	100	4
6	B.Com.1.4	Environmental Studies	AECC	3+0+0	60	40	100	3
7	B.Com.1.5	Health & Wellness and Yoga	SEC - VB	1+0+2	-	50	50	2
8	B.Com.1.6	1. Business Organization 2. Accounting for Everyone 3. Financial Literacy	OEC	3+0+0	60	40	100	3
Sub -Total (A)					420	330	750	26

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
9	Lang.2.1	Language - I	AECC	3+1+0	60	40	100	3
10	Lang.2.2	Language - II	AECC	3+1+0	60	40	100	3
11	B.Com.2.1	Advanced Financial Accounting	DSC	3+0+2	60	40	100	4
12	B.Com.2.2	Business Mathematics	DSC	3+0+2	60	40	100	4
13	B.Com.2.3	Law & Practice of Banking	DSC	4+0+0	60	40	100	4
14	B.Com.2.4	Sports/NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+4	-	50	50	2
15	B.Com.2.5	Digital Fluency	SEC-SB	1+0+2	30	20	50	2
16	B.Com.2.6	1. Retail Management 2. Financial Environment 3. Investing in Stock Markets	OEC	3+0+0	60	40	100	3
Sub -Total (B)					390	310	700	25

EXIT OPTION WITH CERTIFICATION - with ability to solve well defined problems


Dr. Laxmana P.
 Professor, Dean
 Department of Commerce
 Davangere University
 DAVANGERE-2.


Registrar
 Davangere University
 Shivangotri, Davangere

Semester III								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
17	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
18	Lang.1.2	Language - II	AECC	3+1+0	60	40	100	3
19	B.Com.3.1	Corporate Accounting	DSC	3+0+2	60	40	100	4
20	B.Com.3.2	Business Statistics	DSC	3+0+2	60	40	100	4
21	B.Com.3.3	Cost Accounting	DSC	3+0+2	60	40	100	4
22	B.Com.3.4	Sports/NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+4	-	50	50	2
23	B.Com.3.5	Financial Education and Investment Awareness	SEC - SB	1+0+2	30	20	50	2
24	B.Com.3.6	1. Advertising Skills 2. Entrepreneurial Skills	OEC	3+0+0	60	40	100	3
Sub -Total (C)					390	310	700	25

Semester IV								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
25	Lang.1.1	Language - I	AECC	3+1+0	60	40	100	3
26	Lang.1.2	Language - II	AECC	3+1+0	60	40	100	3
27	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	60	40	100	4
28	B.Com.4.2	Costing Methods & Techniques	DSC	3+0+2	60	40	100	4
29	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	60	40	100	4
30	B.Com.4.4	Constitution of India	AECC	3+0+0	60	40	100	3
31	B.Com.4.5	Sports/NCC/NSS/R&R(S&G)/Cultural	SEC - VB	0+0+4	-	50	50	2
32	B.Com.4.6	Artificial Intelligence	SEC - SB	1+0+2	30	20	100	2
Sub -Total (D)					390	310	700	25

EXIT OPTION WITH DIPLOMA – Ability to solve broadly defined problems.


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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 - Understand the treatment of underwriting of shares. - Comprehend the computation of profit prior to incorporation. - Know the valuation of intangible assets. - Know the valuation of shares. - Prepare the financial statements of companies as per companies act, 2013.		
Syllabus:		Hours
Module No. 1: Underwriting of Shares		10
Introduction -Meaning of Underwriting – SEBI regulations regarding underwriting; Underwriting commission. Underwriter – functions – Advantages of Underwriting, Types of underwriting – Marked and Unmarked Applications –Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting problem.		
Module No. 2: Profit Prior to Incorporation		10
Introduction – Meaning – calculation of sales ratio – time ratio – weighted ratio – treatment of capital and revenue expenditure – Ascertainment of pre-incorporation and post-incorporation profits by preparing statement of Profit and Loss and Balance Sheet as per schedule III of companies Act, 2013.		
Module No. 3 Valuation of Intangible Assets		10
Introduction – Valuation of Goodwill –factors influencing goodwill, circumstances of valuation of goodwill- Methods of Valuation of Goodwill: Average Profit Method, Capitalization of average Profit Method, Super Profit Method, Capitalization of Super Profit Method, and Annuity Method-Problems. Brand valuation and Intellectual Property Rights (IPR).		
Module No. 4: Valuation of Shares		10
Introduction – Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value of shares. Rights Issue and Valuation of Rights Issue, Valuation of Warrants.		
Module 5: Financial Statements of Companies		16
Statutory Provisions regarding preparation of financial statements of companies as per schedule III of companies act, 2013 and IND AS-1 – Treatment of Special Items – Tax deducted at source – Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves – Preparation of Statement of profit and loss and Balance Sheet.		

Skill Development Activities:

1. Compile the list of Indian companies which have issued shares through IPO / FPO in the current financial year.
2. Determine Underwriters' Liability in case of an IPO, with imaginary figures.
3. Present the format of 'Statement of Profit and Loss', 'Balance Sheet' and 'Statement of Changes in Equity', with imaginary figures
4. Collect financial statement of a company and calculate intrinsic value of an equity share.
5. Collect annual report of a Company and List out its assets and Liabilities.
6. Collection of latest financial statements of a company and find out the intrinsic value of shares
7. Collect the annual reports of company and calculate the value of goodwill under different methods

Note: Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 3.2		
Name of the Course: Business Statistics		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Tutorial Classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to - Familiarizes statistical data and descriptive statistics for business decision-making. - Comprehend the measures of variation and measures of skewness. - Demonstrate the use of probability in business. - Validate the application of correlation in business decisions. - Show the use of index numbers in business.		
Syllabus:		Hours
Module No. 1: Statistical Data and Descriptive statistics.		14
Nature and Classification of data: Univariate, bivariate and multivariate data; Measures of Central Tendency: Mathematical averages including arithmetic mean, Properties and applications. Positional Averages -Mode and Median (including graphic determination).		
Module No. 2: Measures of Variation: and Skewness		12
Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance.		
Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; concept of Kurtosis.		
Module No. 3: Theory of Probability		10
Introduction - Theory of Probability. Approaches to the calculation of probability; Calculation of event Probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required) - Expectation and variance of a random variable - Problems.		
Module No. 4: Correlation Analysis		12
Meaning of Correlation: - types of correlation- Positive and negative correlation-simple, partial, and multiple correlation. Linear and Non-linear correlation and Scatter diagram, Pearson's co-efficient of Correlation; Correlation and Probable error; Spearman's Rank Correlation co-efficient -Problems.		
Module 5: Index Numbers		8
Meaning and uses of index numbers; Construction of index numbers: Fisher's ideal index number with Time Reversal and Factor Reversal Tests. Construction of consumer price indices Using Aggregative Expenditure method and Family Budget method.		

Skill Development Activities:

1. Application of MS Excel Functions in statistical decision making and student should submit output of the same.
2. Collect the age statistics of 10 new married couples calculate Correlation coefficient.
3. Recall the use of probability theory in business.
4. Identify the applicability of correlation in business decisionmaking.
5. Construct consumer price indices with imaginary figures.

Note: Any other activities, which are relevant to the course.

Text Books:

1. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
2. Vohra N. D., Business Statistics, McGraw Hill Education.
3. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
4. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.
5. DN Elhance - Fundamentals of statistics
6. Sen Chetty and Kapoor - Mathematical statistics

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.3 Name of the Course: Cost Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classrooms lecture, Case studies, Tutorial classes, Group discussion, Seminar & field work etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a) Understand concepts of cost accounting & Methods of Costing. b) Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory. c) Make use of payroll procedures & compute idle and over time. d) Discuss the methods of allocation, apportionment & absorption of overheads. e) Prepare cost sheet & discuss cost allocation under ABC.		
Syllabus:		Hours
Module No. 1: Introduction to Cost Accounting		12
Introduction- Meaning and definition- Objectives, Importance and Uses of Cost Accounting, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, cost centre; Cost reduction and Cost control; Methods and Techniques of Costing (Meanings Only); Use of IT in Cost Accounting; Limitations of Cost Accounting; Cost Sheet: Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet . Problems on Cost Sheet, Tenders and Quotations.		
Module No. 2: Material Cost		12
Materials: Meaning, Importance and Types of Materials – Direct and Indirect Material Materials material control. - Inventory control Technique of inventory control, problems on level setting and EOQ. 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 – FIFO, Simple Average Price and Weighted Average Price Methods – Problems.		
Module No. 3: Employee Cost		10
Introduction – Employee Cost – types of labour cost -Labour Cost Control – time keeping and time booking and Payroll Procedure -Preparation of Payroll: Idle Time Causes and Treatment of Normal and Abnormal Idle time, Over Time Causes and Treatment-Labour Turnover-Meaning, Reasons and Effects of Labour turnover. Methods of Wage Payment: Time rate system and piece rate system, and the Incentive schemes- Halsey plan, Rowan plan and Taylor differential piece rate system-problems.		

Module No. 4: Overheads Cost	12
Introduction- Meaning and Classification of Overheads; Accounting and Control of Manufacturing Overheads: Estimation and Collection, Cost Allocation, Apportionment, Re-apportionment and Absorption of Manufacturing Overheads; Problems on Primary and Secondary overheads distribution using Reciprocal Service Methods (Repeated Distribution Method and Simultaneous Equation Method); Absorption of Overheads: Meaning and Methods of Absorption of Overheads; Problems on Machine Hour Rate.	
Module No. 5: Reconciliation of Cost and Financial Accounts	10
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 – Problems.	
Skill Developments Activities: 1. Visit any Manufacturing entity, collect the method of inventory valuation adopted & procedure involved in procuring inventory. 2. Draw the format of five documents used for material accounting 3. Prepare dummy Payroll with imaginary figures. 4. Visit any large-scale organization, identify the techniques used for controlling administrative, Selling & distribution overheads. 5. Visit any manufacturing entity and collect the cost data and prepare the cost sheet.	
Note: Any other activities, which are relevant to the course.	
Text Books: 1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education. 2. Jawahar Lal, Cost Accounting., McGraw Hill Education 3. Madegowda J, Cost Accounting, HPH. 4. Rajiv Goel, Cost Accounting, International Book House 5. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers 6. Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi. 7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi. 8. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons 9. Mariyappa B Cost Accounting, HPH	
Note: Latest edition of text books may be used.	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.5 (SEC) Name of the Course: Financial Education and Investment Awareness		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	2 Hrs	30 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a. To provide the foundations for financial decision making. b. Create awareness about various saving and investment alternatives available for a common man. c. Understand the overview of stock markets and stock selection. d. Learning about mutual funds and the criteria for selection.		
Syllabus:		Hours
Theory Modules		15 Hrs
Module No. 1: Foundations for Finance		04
Introduction to Basic Concepts: Understand the need for financial planning – basic concepts – life goals and financial goals – format of a sample financial plan for a young adult; Economics: Meaning – scope – key concepts influencing decision making both micro & macro; Banking in India: Types of Bank Deposits, Deposit Insurance (PMJDY). Traditional and New Banking Models. Debit and Credit Cards. Digital Payment System – Internet Banking (NEFT, RTGS and IMPS), Mobile Banking, Mobile Wallet, AEPS, UPI; Orientation to Financial Statements: financial terms and concepts, model for reading financial statements, basic ratios for evaluating companies while investing – Time Value of Money – Concept of Compounding and Discounting.		
Module No. 2: Investment Management		08
Investment Goals: Basic investment objectives – Investment goals – time frame – assessing risk profile – concept of diversification – risk measurement tools; Investment and Saving Alternatives for a Common Investor: Insurance – Health, Life and Other General Insurance (Vehicle Insurance, Property Insurance, etc), Retirement and Pension Plans – National Pension System, Atal Pension Yojana, PM-SYM Yojana, PMLV MY PMKMDY etc., Stocks, Bonds, Mutual Funds. Investor Protection and Grievance Redressal; Stock Markets: Primary Market and Secondary Market; Stock Exchanges, Stock Exchange Operations – Trading and Settlement, Demat Account, Depository and Depository Participants; Stock Selection: Fundamental Analysis – Economy Analysis, Industry Analysis and Company Analysis. Technical Analysis – Graphical Patterns, Candle-stick Patterns, Indicators and Stock Return and Risk: Analysing risk and returns trade off-relationship-investment risk.		
Module No. 3: Mutual Funds and Financial Planning Essentials		03
Mutual Funds: Features of Mutual Funds, Mutual Fund History in India, Major Fund Houses in India and Mutual Fund Schemes. Types of Mutual Fund Plans. Net Asset Value; Criteria for		

selection of Mutual Funds: Returns, Performance Measures – Sharpe, Treynor, Alpha, Beta and r^2 ;
 Financial Planning: Sample formats – Integrating all the concepts learnt with a personal financial plan; Giving and supporting: Family support – charitable giving – crowd sourcing for needs

Practical Modules	30 Hrs
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For Module One

Foundations for Finance • Spreadsheet Modelling: • IF Function • SUM Function • AVERAGE Function • INDEX, MATCH and VLOOKUP Function • RANK Function • SUMPRODUCT Function • MAX & MIN Function • ERRORS in Modeling (#VALUE!, #NAME?, #DIV/0!, #REF!, #NUM!, #NA) • PRESENT VALUE Functions • FUTURE VALUE Functions • ANNUITY Functions • PERPETUITY Functions • Statistical Functions in Excel • Financial Statements in Excel	07
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For Module Two	17
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Investment Management • Administering Risk Tolerance Tool • Group Presentations on Investment Alternatives (Advantages, Suitability and Limitations) • Demonstration of Stock Trading • Economy Analysis (www.tradingeconomics.com) • Industry Analysis (www.ibef.org) • Company Analysis (www.valueresearchonline.com) • Spreadsheet Modelling for Stock Valuation (Dividend Discount Model, Free Cash Flow and Relative Valuation) • Demonstration of Technical Analysis and Exercises (NSE – TAME) • Spreadsheet Modelling for calculating Stock Return, Risk and Beta	
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For Module Three	06
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Mutual Funds and Financial Planning Essentials

- Identification of Fund Houses in India, Schemes and Plans of each Mutual Fund House (www.amfiindia.in , www.valueresearchonline.com)
- Exercises on Calculation of Net Asset Value

- Demonstration of Mutual Fund Fact Sheet
- Exercises on reading performance measures and selection of Mutual Funds
- Preparation of Financial Plan

References:

1. RBI Financial Education Handbook
2. NSE Knowledge Hub, AI-powered Learning Experience Platform for BFSI
3. NSE Academy Certification in Financial Markets (NCFM) Modules:
 - a. Macroeconomics for Financial Markets
 - b. Financial Markets (Beginners Module)
 - c. Mutual Funds (Beginners Module)
 - d. Technical Analysis

Text Books:

1. Prasanna Chandra, Financial Management, McGraw Hill Publication.
2. Aswath Damodaran, Corporate Finance, John Wiley & Sons Inc.
3. Pitabas Mohanty, Spreadsheet Skills for Finance Professionals, Taxmann Publications
4. Fischer & Jordan, Security Analysis & Portfolio Management, Printice Hall.

Websites:

1. www.sebi.gov.in
2. www.nseindia.com
3. www.amfiindia.com

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.6.1 (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 lecture, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to a. Familiarize with advertising concepts. b. Able identify effective media choice for advertising. c. Develop ads for different media. d. Measure the advertising effectiveness. e. Analyze 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		07
Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices.		
Module No. 3: Message Development		08
Advertising appeals, Advertising copy and elements, Preparing ads for different media.		
Module No. 4: Measuring Advertising Effectiveness		10
Evaluating communication and sales effects; Pre- and Post-testing techniques.		
Module No. 5: Advertising Agency		07
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.		
Note: Any other activities, which are relevant to the course.		

Text Books:

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

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 3.6.2 (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 & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to - Discover their strengths and weaknesses in developing the entrepreneurial mind-set. - Identify the different Government Institutions/Schemes available for promoting Entrepreneurs. - Understand the various aspects to set-up an Enterprises. - Familiarise Mechanism of Monitoring and maintaining an Enterprises. - Know the various features for successful/unsuccessful entrepreneurs.		
Syllabus:		Hours
Module No. 1: Introduction		10
Need of becoming entrepreneur- ways to become a good entrepreneur-Enabling environment available to become an entrepreneur. Self-discovery, Idea Generation-Idea Evaluation-Feasibility analysis- Finding team-Preparation of business model.		
Module No. 2: Promoting Entrepreneur		08
Introduction-Different Government institutions/schemes promoting entrepreneurs: Gramin banks, PMMY-MUDRA Loan, DIC, SIDA, SISI, NSIC, and SIDO, etc.,		
Module No. 3: Enterprise Set-up		08
Introduction – Ways to set up an enterprise and different aspects involved: legal compliances, marketing aspect, budgeting etc.,		
Module No. 4: Monitoring and Maintaining an Enterprise		10
Introduction – Day to day monitoring mechanism for maintaining an enterprise-Different Government Schemes supporting entrepreneurship.		
Module No. 5: Caselets Discussion		06
Examples of successful and unsuccessful entrepreneurship of MUDRA Loan, Gramin banks, SISI and NSIC etc.,		
Skill Development Activities: - List out the discovery and evaluation of viable business ideas for new venturecreation. - Practice critical talents and traits required for entrepreneurs such as problemsolving, 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.

Note: Any other activities, which are relevant to the course.

Text Books:

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

Note: Latest edition of text books may be used.

Curriculum of IV Semester Courses

- 4.1 Advanced Corporate Accounting
- 4.2 Costing Methods & Techniques
- 4.3 Business Regulatory Framework
- 4.4 Constitution of India
- 4.5 Sports/NCC/NSS/R&R(S&G)/Cultural
- 4.6 Artificial Intelligence

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.1 Name of the Course: Advanced Corporate Accounting		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to a) Know the procedure of redemption of preference shares. b) Comprehend the different methods of Mergers and Acquisition of Companies c) Understand the process of internal reconstruction. d) Prepare the liquidators final statement of accounts. e) Understand the recent developments in accounting and accounting standards.		
Syllabus:		Hours
Module No. 1: Redemption of Preference Shares		10
Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account– Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet (Schedule III to Companies Act 2013) after redemption.		
Module No. 2: Mergers and Acquisition of Companies		16
Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase – Methods of Calculation of Purchase Consideration (Ind AS 103), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on pooling of interest method and purchase method) – Journal Entries and Ledger Accounts in the Books of Transferor Company and Journal Entries in the books of Transferee Company – Preparation of Balance Sheet after Merger. (Schedule III to Companies Act 2013).		
Module No. 3: Internal Reconstruction of Companies		10
Meaning of Capital Reduction; Objectives of Capital Reduction; Provisions for Reduction of Share Capital under Companies Act, 2013. Forms of Reduction. Accounting for Capital Reduction. Problems on passing Journal Entries, preparation of Capital Reduction Account and Balance sheet after reduction (Schedule III to Companies Act 2013).		
Module No. 4: Liquidation of Companies		12
Meaning of Liquidation, Modes of Winding up – Compulsory Winding up, Voluntary Winding up and winding up subject to Supervision by Court. Order of payments in the event of Liquidation. Liquidator's Statement of Account. Liquidator's remuneration. Problems on preparation of Liquidator's Statement of Account.		
Module No. 5: Recent Developments in Accounting and Accounting standards.		08

Human Resource Accounting – Environmental Accounting Discloser as per Global Reporting Initiative (GRI) Reporting of variables – Social Responsibility Accounting, Indian Accounting Standards- Meaning- objectives-Significance of Accounting standards in India- Process of setting Accounting Standards in India- List of Indian accounting standards. (IND AS).

Skill Development Activities:

1. List out legal provisions in respect of Redemption of Preference shares.
2. Calculation of Purchase consideration with imaginary figures.
3. List any five cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
4. List out legal provisions in respect of internal reconstruction.
5. List out any five Indian Accounting Standards.

Note: Any other activities, which are relevant to the course.

Text Books:

1. Arulanandam & Raman ; Corporate Accounting-II, HPH
2. Anil Kumar.S Rajesh Kumar.V and Mariyappa.B Advanced Corporate Accounting, HPH
3. Dr. Venkataraman. R – Advanced Corporate Accounting
4. S.N. Maheswari , Financial Accounting, Vikas publishing
5. Soundarajan A & K. Venkataramana, Advanced Corporate Accounting, SHBP.
6. RL Gupta, Advanced Accountancy, Sultan Chand
7. K.K Verma – Corporate Accounting.
8. Jain and Narang, Corporate Accounting.
9. Tulsian, Advanced Accounting,
10. Shukla and Grewal – Advanced Accountancy, Sultan Chand
11. Srinivas Putty, Advanced Corporate Accounting, HPH.

Note: Latest edition of text books may be used.

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 4.2		
Name of the Course: Costing Methods and Techniques		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	3+2 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the Students will be able to		
a) Understand the application of contract costing. b) Evaluate the benefits of process costing. c) Examine the importance and apply of service costing. d) Know the application of marginal costing. e) Prepare flexible and cash budget with imaginary figures & Analyze the processes involved in standard costing.		
Syllabus:		Hours
Module No. 1: Contract Costing		12
Introduction - Meaning, features of contract costing, applications of contract costing, similarities and dissimilarities between job costing and contract costing, recording of contract costs, meaning of terms used in contract costing; treatment of profit on incomplete contracts-Problems.		
Module No. 2: Process Costing		12
Introduction - Meaning, features and applications of Process Costing; comparison between Job Costing and Process Costing, advantages and disadvantages of process costing; treatment of process losses and gains in cost accounts; preparation of process accounts - Problems.		
Module No. 3: Service Costing		10
Introduction to service costing; Application of Service costing; Service costing v/s product costing; Cost units for different service sectors; Service cost statement; Determination of costs for different service sectors - Transport services, hospitals and educational institutions- problems on preparation of service cost statements for these service sectors - Problems.		
Module 4: Marginal Costing		12
Meaning and Definition of marginal cost, marginal costing, features of marginal costing- terms used in marginal costing - P/V ratio, BEP, Margin of Safety, Angle of Incidence. Break Even Analysis assumptions and uses. Break Even Chart. (Theory). Problems on CVP analysis.		

Module 5: Budgetary Control and Standard Costing	10
Budgetary Control Introduction – Meaning & Definition of Budget and Budgetary Control – Objectives of Budgetary Control – essential requirements of budgetary control – advantages and disadvantages of budgetary control – Types of budgets – Problems on Flexible budget and Cash budget only. Standard Costing Introduction – Uses and limitations, variance analysis- Material variances, Labour variances and Overhead variances- problems on Material and Labour variances only.	
Skill Development Activities: 1. Naming the appropriate method of costing with justification for each of the following Industries-Paper Mill, Printing, Sugar Mill, Rice Mill, Hospital, Oil Refinery, Pickle Manufacturing, KSRTC and Hotel. 2. List out the modern costing tools in accounting field. 3. Prepare flexible Budget and cash budget with imaginary figures 4. Narrate the steps involved in standard costing. System. 5. Prepare a report, which explains the conditions that are necessary for the successful implementation of a JIT manufacturing system. 6. Explain ABC. Illustrate how ABC can be applied.	
Note: Any other activities, which are relevant to the course.	
Text Books: 1. John K Shank and Vijaya Govindarajan; Strategic Cost Management; FreePress Publication; New York 2. S P Jain and K L Narang, Advanced Cost Accounting, Kalyani Publications, 3. Robert S Kaplan and Anthony A Atkinson, Advanced ManagementAccounting, PHI, New Delhi. 4. Shank and Govindrajan, Strategic Cost Management, Simon and Schuster,36 New York. 5. Lin Thomas, Cases and Readings in Strategic Cost Management, McGrawHill Publications, New York. 6. Mariyappa B Methods and Techniques of Costing. HPH.	
Note: Latest edition of Text books may be used.	

Name of the Program: Bachelor of Commerce (B.Com.) Course Code: B.Com. 4.3 Name of the Course: Business Regulatory Framework		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	56 Hrs
Pedagogy: Classroom lectures, Case studies, Group discussion, Seminar & field worketc.,		
Course 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 contractualrelationship and role of agents. - Comprehend the rules for Sale of Goods and rights and duties of a buyer and aseller. - Distinguish the partnership laws, its applicability and relevance. - Rephrase the cyber law in the present context.		
Syllabus:		Hours
Module No. 1: Indian Contract Act, 1872		16
Introduction - Definition of Contract, Essentials of Valid Contract, Offer and acceptance, consideration, contractual capacity, free consent. Classification of Contract, Discharge of a contract, Breach of Contract and Remedies to Breach of Contract.		
Module No. 2: The Sale of Goods Act, 1930		10
Introduction - Definition of Contract of Sale, Essentials of Contract of Sale, Conditions and Warranties, Transfer of ownership in goods including sale by a non- owner and exceptions- Performance of contract of sale - Unpaid seller, rights of an unpaid seller against the goods and against the buyer.		
Module No. 3: Competition and Consumer Protection Act		12
The Competition Act 2002 - Objectives of Competition Act, Features of Competition Act, CAT, Offences and Penalties under the Act, Competition Commission of India. Consumer Protection Act 2019 - Introduction, Need for the new act - Objectives, Applicability, Definitions of the terms - Consumer, Consumer Dispute, Defect, Deficiency, Unfair Trade Practices, and Services, Rights of Consumer - Consumer Redressal Agencies - Structure of District Forum, State Commission and National Commission - Mediation cell - Central Consumer protection authority-E-filing of complaints- Product liability and penal consequences.		
Module No. 4: WTO Patent Rules		08
Indian Patent Act, 1970 - Meaning and Scope of Intellectual Property Rights (IPR), Procedure to get Patent for Inventions and Non-Inventions.		

Environment Protection Act 1986 – Objectives of the Act, Definitions of Important Terms – Environment, Environment Pollutant, Environment Pollution, Hazardous Substance and Occupier, Types of Pollution, Powers of Central Government to protect Environment in India. **Cyber Law:** Definition, Introduction to Indian Cyber Law, Cyber space and Cyber security.

Skill Development Activities:

1. Discuss the case of "Carlill vs Carbolic Smoke Ball Company" case
2. Discuss the case of "Mohori Bibee v/s Dharmodas Ghose".
3. Discuss any one case law relating to minor.
4. State the procedure for getting patent for 'inventions' and / or 'non-inventions'.
5. List at least 5 items which can be categorized as 'hazardous substance' according to Environment Protection Act.
6. List out any top upcoming jobs in cyber security and examine the skills required for the same.

Note: Any other activities, which are relevant to the course.

Text Books:

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6th Ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi
11. K. Rama Rao and Ravi S.P., Business Regulatory Framework., HPH
12. 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. 4.6 (SEC) Name of the Course: Artificial Intelligence		
Course Credits	No. of Hours per Week	Total No. of Teaching Hours
2 Credits	2 Hrs	30 Hrs
Pedagogy: Classrooms lecture, Case studies, Group discussion & Seminar etc.,		
Course Outcomes: On successful completion of the course, the students will be able to - Appraise the theory of Artificial intelligence and list the significance of AI. - Discuss the various components that are involved in solving an AI problem. - Illustrate the working of AI Algorithms in the given contrast. - Analyze the various knowledge representation schemes, Reasoning and Learning techniques of AI. - Apply the AI concepts to build an expert system to solve the real-world problems.		
Syllabus:		Hours
Theory Modules		15 Hrs
Module No. 1: Azure AI Fundamentals(AI-900)		07
AI-900 pathway consists of 5 courses and 2 reading material: - Introduction to AI on Azure - Use visual tools to create machine learning models with Azure Machine Learning - Explore computer vision in Microsoft Azure - Explore natural language processing - Explore conversational AI - Tune Model Hyperparameters - Azure Machine Learning(Reading) - Neural Network Regression: Module Reference - Azure Machine Learning		
Module No. 2: Data Analyst Associate (DA-100)		08
DA-100 pathway consists of 5 courses and 2 reading material: - Get started with Microsoft data analytics - Prepare data for analysis - Model data in Power BI - Visualize data in Power BI - Data analysis in Power BI - Manage workspaces and datasets in Power BI - Key Influencers Visualizations Tutorial - Power BI - Smart Narratives Tutorial - Power BI Microsoft Docs		
Practical Modules		30 Hrs
For Module One		

• Prepare the data • Model the data • Visualize the data • Analyse the data • Deploy and maintain deliverables	10
For Module Two	10
• Describe Artificial Intelligence workloads and considerations • Describe fundamental principles of machine learning on Azure • Describe features of computer vision workloads on Azure • Describe features of Natural Language Processing (NLP) workloads on Azure	
References to learning resources: 1. The learning resources made available for the course titled "Azure AI Fundamentals (AI-900) and Data Analyst Associate (DA-100)." on Future Skills Prime Platform of NASSCOM.	
References: INDIACCLASS 1. Paradigms of Artificial Intelligence Programming: Case Studies in Common Lisp, Peter Norvig 2. Artificial Intelligence Basics: A Non-Technical Introduction, Tom Taulli 3. Artificial Intelligence: An Essential Beginner's Guide to AI, Machine Learning, Robotics, The Internet of Things, Neural Networks, Deep Learning, Reinforcement Learning, and Our Future, Neil Wilkins 4. A First Course in Artificial Intelligence, Deepak Khemani 5. Artificial Intelligence: A Modern Approach (3rd Edition), Stuart Russell and Peter Norvig 6. Artificial Intelligence by Example, Denis Rothman https://indiaclass.com/artificial-intelligence-reference-books/	

Guidelines for Continuous Internal Evaluation (CIE) and Semester End Examination (SEE)

The Members of the Committee deliberated on the framework of Continuous Internal Evaluation (CIE) as well Semester End Examination (SEE) for the courses. The CIE and SEE will carry 40% and 60% weightage each, to enable the course to be evaluated for a total of 100/200 marks, irrespective of its credits. The evaluation system of the course is comprehensive & continuous during the entire period of the Semester. For a course, the CIE and SEE evaluation will be on the following parameters:

Sl. No.	Parameters for the Evaluation	Percentage	Marks
1	Continuous Internal Evaluation (CIE) (A)	40	40 Marks
	i. Continuous & Comprehensive Evaluation (CCE)		
	• Assignment (s)	05	05 Marks
	• Seminar (s)	05	05 Marks
	• Practical Activities	05	05 Marks
2	i. Internal Assessment Tests (IAT)	20	20 Marks
	ii. Attendance *	05	05 Marks
3	Semester End Examination (SEE) (B)	60	60 Marks
4	Total of CIE and SEE (A + B)	100	100 Marks

* Attendance

Up to 74.99	0 Mark
75-79.99	01 Mark
80-84.99	02 Marks
85-89.99	03 Marks
90-94.99	04 Marks
95 and above -	05 Marks

a. Continuous & Comprehensive Evaluation (CCE): The CCE will carry a maximum of 15 % weightage (15 marks) of total marks of a course. Before the start of the academic session in each semester, a faculty member should choose for his/her course, minimum of four of the following assessment methods with four marks each:

- i. Individual Assignments
- ii. Seminars/Class Room Presentations/ Quizzes
- iii. Group Discussions /Class Discussion/ Group Assignments
- iv. Case studies/Case lets
- v. Participatory & Industry-Integrated Learning/ Filed visits
- vi. Practical activities / Problem Solving Exercises
- vii. Participation in Seminars/ Academic Events/Symposia, etc.
- viii. Mini Projects/Capstone Projects
- ix. Any other academic activity

b. **Internal Assessment Tests (IAT):** The IAT will carry a maximum of 20 % weightage (20 marks) of total marks of a course, under this component, two tests will have to be conducted in a semester for 20 marks each and the same is to be scaled down to 10 marks each. Question paper pattern is given below.

Note: In case of 100 percent of CIE weightage courses, faculty members can choose assessments methods accordingly for the required marks as mentioned above.

Suggestive Template for IAT

Internal Assessment Test: Bachelor of Commerce (B.Com.)

Course Code:
Duration: 1 Hours

Name of the Course:
Total Marks: 24

SECTION-A

Answer any two of the following questions. Questions are asked on Remembering.

(3 x 2 = 06)

- 1.
- 2.
- 3.

SECTION- B

Answer any one of the following questions. Questions are asked on Understanding.

(06 x 1 = 06)

- 4.
- 5.

SECTION- C

Answer any One of the following questions. Questions are asked on Understanding and Applying.

(12 x 1 = 12)

- 6.
- 7.

Note: Internal Test question papers format is prepared based on Revised Bloom's Taxonomy.

(https://www.apu.edu/live_data/files/333/blooms_taxonomy_action_verbs.pdf)

Semester End Examination (SEE):

The Semester End Examination for all the courses for which students who get registered during the semester shall be conducted. SEE of the course shall be conducted after fulfilling the minimum attendance requirement as per the University norms. The Members of the Committee also deliberated on the framework of Semester End Examination (SEE) and suggested to give autonomy to Board of Studies (BOS) of University to have their own Framework. The BOS of the University shall prepare the SEE Framework by considering the 'Revised Bloom's Taxonomy', since the courses are designed based on Outcome Based Education.

Instructions for Question Paper Setters:

1. The question paper setter shall use Revised Bloom's Taxonomy Action Verbs, since the students answers are assessed based on course outcomes. (As a part of OBE).

2. The question paper setter shall set the two/three questions from each module as per the pattern.
3. Each module can have sub-questions with option of 2 marks, 5 marks and 10 marks.
4. While setting sub-questions, question paper setters can assign the weightage of the marks as per the need/importance of the questions, but it should not exceed the maximum marks of the module.



DAVANGERE UNIVERSITY
QUESTION PAPER PATTERN W.E.F. 2021-22 ONWARDS
SEMESTER END EXAMINATIONS
B.COM. PROGRAM
 Name of the Course:

Time: 03 Hrs.

Max. Marks: 60

Note: Answer any FIVE full questions, choosing one full question from each module.

Module No. 01

1.	OR	12 Marks
2.		12 Marks

Module No. 02

3.	OR	12 Marks
4.		12 Marks

Module No. 03

5.	OR	12 Marks
6.		12 Marks

Module No. 04

7.	OR	12 Marks
8.		12 Marks

Module No. 05

9.	OR	12 Marks
10.		12 Marks

Dr. Laxmana. P.
 Professor, Dean
 Department of Commerce
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Registrar
 Davangere University
 Shivagangotri, Davangere