

ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ

ಜ್ಜಾನ ಗಂಗಾ, ಕಲಬುರಗಿ-585 106, ಕರ್ನಾಟಕ

ಷ್ ದೂರವಾಣಿ ಸಂ.: 08472-263202 ಫ್ಯಾಕ್ಸ್: 08472-263206, ಇ**–ಮೇಲ್: registrargug@rediffmail.com**



DARO :- 29, 11. 2022

ಕ್ರಸಂ.ಗುವಿಕ/ವಿಮವಿ/ಬಿಓಸ್/2022-23/ 881

ಅಧಿಸೂಚನೆ

ವಿಷಯ :– ಬಿ.ಕಾಂ ಹಾಗೂ ಬ.ಬ.ಎ ಸ್ನಾತಕ ಪದವಿಯ **ವಾಣಿಜ್ಯ** ವಿಷಯದ NEP–2020 ರ ಅಡಿಯಲ್ಲಿ ಮೂರನೆ ಹಾಗೂ ನಾಲ್ಕನೆ ಸೆಮೆಸ್ಟರ್ ಪಠ್ಯಕ್ರಮವನ್ನು ಪರಿಷ್ಠರಿಸಿ ಜಾರಿಗೊಳಿಸಿದ ಬಗ್ಗೆ.

ಉಲ್ಲೇಖ : 1. GUK/ACA/BOS-NEP/2022-23/01 ದನಾಂಕ:- 19/09/2022

- 2. ವಾಣಿಜ್ಯ ಸ್ನಾತಕ ಅಧ್ಯಯನ ಮಂಡಳಿ ಸಭೆಯ ದಿನಾಂಕ:- 26/09/2022
- 3. ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಸಮಿತಿ ಸಭೆಯ ದಿನಾಂಕ:- 26/09/2022
- 4. ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಅನುಮೋದನೆ ದಿನಾಂಕ;-08/11/2022

ಉಲ್ಲೇಖ (4) ರ ಮಾನ್ಯ ಕುಲಪತಿಗಳ ಒಪ್ಪಿಗೆ ಮೇರೆಗೆ ವಿದ್ಯಾವಿಷಯಕ ಪರಿಷತ್ತಿನ ಘಟನೋತ್ತರ ಅನುಮೋದನೆಯನ್ನು ನಿರೀಕ್ಷಿಸಿ ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ಮಂಡಳ ಹಾಗೂ ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಸಭೆಯಲ್ಲಿ ಅನುಮೋದನೆ ಪಡೆಯಲಾಗಿರುವ ಸ್ನಾತಕ ಬಿ.ಕಾಂ ಹಾಗೂ ಬಿ.ಬಿ.ಎ ಪದವಿಯ ವಾಣಿಜ್ಯ ವಿಷಯದ ಮೂರು ಮತ್ತು ನಾಲ್ಕನೆಯ ಸೆಮೆಸ್ಟರ್ ಪಠ್ಯಕ್ರಮವನ್ನು 2022–23 ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಅನ್ವಯವಾಗುವಂತೆ ಪರಿಷ್ಕರಿಸಿ ಜಾರಿಗೊಳಿಸಲಾಗಿದೆ.

ಈ ಮಾಹಿತಿಯನ್ನು ಸಂಬಂಧಪಟ್ಟ ಶಿಕ್ಷಕರ ಹಾಗೂ ವಿದ್ಯಾರ್ಥಿಗಳ ಗಮನಕ್ಕೆ ತರಲು ಸೂಚಿಸಲಾಗಿದೆ. ಪಠ್ಯಕ್ರಮದ ವಿವರಗಳನ್ನು ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯದ ವೆಜ್ ಸೈಟ್ www.gug.ac.in ದಿಂದ ಪಡೆಯಬಹಾದಾಗಿದೆ,

28.11.22 ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ

π,

- 1. ಮುಖ್ಯಸ್ಥರು, ವಾಣಿಜ್ಯ ಅಧ್ಯಯನ ವಿಭಾಗ, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ,ಕಲಬುರಗಿ
- 2. ಎಲ್ಲಾ ಪದವಿ ಕಾಲೇಜುಗಳ ಪ್ರಾಂಶುಪಾಲರಿಗೆ.

ಪ್ರತಿಗಳು:

- ಡೀನರು, ವಾಣಿಜ್ಯ ನಿಕಾಯ, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
- ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ,ಕಲಬುರಗಿ
- ನಿರ್ದೇಶಕರು, ಪಿಎಂಇಬಿ ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ,ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
- ಗ್ರಂಥಪಾಲಕರು, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ,ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
- ವಾಣಿಜ್ಯ ನಿಕಾಯದ ಎಲ್ಲಾ ಅಧ್ಯಯನ ವಿಭಾಗಗಳ ಮುಖ್ಯೆಸ್ಥರಿಗೆ ಗಿ.ವಿ.ಕಲಬುರಗಿ.
- ಸಂಯೋಜಕರು, NEP-2020 ಟಾಸ್ಕ್ ಮೋರ್ಸ್ ಸಮಿತಿ, ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
- 7. ವಿಶೇಷಾಧಿಕಾರಿಗಳು, ಆಡಳಿತ, ವಿದ್ಯಾಮಂಡಲ, ಪರೀಕ್ಷಾ, ಅಭಿವೃದ್ಧಿ ಗು.ವಿ. ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
- ಮುಖ್ಯಸ್ಥರು, ಗಣಕ ಕೇಂದ್ರ, ಗು.ವಿ.ಕಲಬುರಗಿ ರವರಿಗೆ ವೆಬ್ ಸೈಟ್ ನಲ್ಲಿ ಪ್ರತ್ಯೇಕ ಮೋರ್ಟಲ್ ನಲ್ಲಿ ಪ್ರಕಟಿಸಲು ಸೂಚಿಸಲಾಗಿದೆ.
- ನೋಡಲ್ ಅಧಿಕಾರಿಗಳ UUCMS ಗುಲಬರ್ಗಾ ವಿಶ್ವವಿದ್ಯಾಲಯ,ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.
- 10. ಕುಲಪತಿಗಳ ಆಪ್ತ ಕಾರ್ಯದರ್ಶಿ/ಕುಲಸಚಿವರ ಆಪ್ತ ಸಹಾಯಕರ ಗು.ವಿ.ಕಲಬುರಗಿ ರವರ ಮಾಹಿತಿಗಾಗಿ.

Curriculum of III Semester Courses

Corporate Accounting

Business Statistics

Cost Accounting

Artificial Intelligence (Curriculum will be given by KSHEC)

 Advertising Skills or
 Entrepreneurial Skills

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	me of the Program: Bachelor of Course Code: B.Com		
1	Name of the Course: Corpora		
Course Credits	No. of Hours per Week	Total No. of Teach	ing Hour
4 Credits	3+2 Hrs	56 Hrs	
Pedagogy: Classroom Seminar & field work	lectures, Case studies, Tutorial etc.,	l Classes, Group discussi	on,
a) Understand thb) Comprehend thc) Know the valud) Know the valu	successful completion of the co the treatment of underwriting of the computation of profit prior ation of intangible assets. thation of shares.	f shares. to incorporation.	
e) Prepare the fir Syllabus:	nancial statements of companie	s as per companies act,	2013. Hours
Module No. 1: Underw	witing of Change		10
	of Underwriting – SEBI regula		10
with and without firm u	ing contract – when fully underw underwriting problem.	cations –Determination o vritten and partially unde	rwritten
with and without firm u	ing contract – when fully underw underwriting problem.	vritten and partially unde	rwritten
with and without firm u Module No. 2: Profit Pr Introduction - Meaning	ing contract – when fully underw underwriting problem. ior to Incorporation – calculation of sales ratio – time	vritten and partially unde	10 treatment
with and without firm a Module No. 2: Profit Pr Introduction - Meaning of capital and revenue incorporation profits b	ing contract – when fully underw underwriting problem. ior to Incorporation – calculation of sales ratio – time e expenditure – Ascertainmen by preparing statement of Prof	vritten and partially unde e ratio – weighted ratio – t of pre-incorporation	10 treatment and post-
with and without firm u Module No. 2: Profit Pr Introduction - Meaning of capital and revenue incorporation profits b per schedule III of com	ing contract – when fully underw underwriting problem. ior to Incorporation – calculation of sales ratio – time e expenditure – Ascertainmen by preparing statement of Prof apanies Act, 2013.	vritten and partially unde e ratio – weighted ratio – t of pre-incorporation	10 treatment and post- Sheet as
with and without firm a Module No. 2: Profit Pr Introduction - Meaning of capital and revenue incorporation profits b per schedule III of com Module No. 3 Valuatio	ing contract – when fully underw underwriting problem. ior to Incorporation – calculation of sales ratio – time e expenditure – Ascertainmen by preparing statement of Prof apanies Act, 2013. n of Intangible Assets	vritten and partially unde e ratio – weighted ratio – t of pre-incorporation it and Loss and Balance	treatment and post Sheet as
with and without firm a Module No. 2: Profit Pr Introduction - Meaning of capital and revenue incorporation profits b per schedule III of com Module No. 3 Valuatio Introduction - Valuatio	ing contract – when fully underw underwriting problem. ior to Incorporation – calculation of sales ratio – time e expenditure – Ascertainmen by preparing statement of Prof apanies Act, 2013. In of Intangible Assets on of Goodwill –factors influer	vritten and partially unde e ratio – weighted ratio – t of pre-incorporation it and Loss and Balance ncing goodwill, circums	treatment and post Sheet as 10 tances of
with and without firm a Module No. 2: Profit Pr Introduction - Meaning of capital and revenue incorporation profits b per schedule III of com Module No. 3 Valuatio Introduction - Valuatio valuation of goodwill	ing contract – when fully underw underwriting problem. ior to Incorporation – calculation of sales ratio – time e expenditure – Ascertainmen by preparing statement of Prof panies Act, 2013. In of Intangible Assets on of Goodwill –factors influer - Methods of Valuation of Good	vritten and partially under e ratio – weighted ratio – t of pre-incorporation it and Loss and Balance ncing goodwill, circums podwill: Average Profit	10 treatment and post Sheet as 10 tances of Method,
with and without firm a Module No. 2: Profit Pr Introduction - Meaning of capital and revenue incorporation profits b per schedule III of com Module No. 3 Valuatio Introduction - Valuatio valuation of goodwill Capitalization of avera	ing contract – when fully underw underwriting problem. ior to Incorporation – calculation of sales ratio – time e expenditure – Ascertainmen by preparing statement of Prof apanies Act, 2013. In of Intangible Assets on of Goodwill –factors influer - Methods of Valuation of Good age Profit Method, Super Profit	vritten and partially under e ratio – weighted ratio – t of pre-incorporation it and Loss and Balance ncing goodwill, circums oodwill: Average Profit t Method, Capitalization	10 treatment and post- Sheet as 10 tances of Method, of Super
with and without firm a Module No. 2: Profit Pr Introduction - Meaning of capital and revenue incorporation profits b per schedule III of com Module No. 3 Valuatio Introduction - Valuatio valuation of goodwill Capitalization of avera Profit Method, and An	ing contract – when fully underw underwriting problem. ior to Incorporation – calculation of sales ratio – time e expenditure – Ascertainmen by preparing statement of Prof panies Act, 2013. In of Intangible Assets on of Goodwill –factors influe - Methods of Valuation of Go age Profit Method, Super Profit muity Method-Problems. Bran	vritten and partially under e ratio – weighted ratio – t of pre-incorporation it and Loss and Balance ncing goodwill, circums oodwill: Average Profit t Method, Capitalization	10 treatment and post Sheet as 10 tances of Method, of Super
with and without firm a Module No. 2: Profit Pr Introduction - Meaning of capital and revenue incorporation profits b per schedule III of com Module No. 3 Valuatio Introduction - Valuatio valuation of goodwill Capitalization of avera Profit Method, and An Property Rights (IPR).	ing contract – when fully underwinderwriting problem. ior to Incorporation – calculation of sales ratio – time e expenditure – Ascertainmen by preparing statement of Profin panies Act, 2013. n of Intangible Assets on of Goodwill –factors influer - Methods of Valuation of Good age Profit Method, Super Profin unuity Method-Problems. Bran	vritten and partially under e ratio – weighted ratio – t of pre-incorporation it and Loss and Balance ncing goodwill, circums oodwill: Average Profit t Method, Capitalization	10 treatment and post- Sheet as 10 tances of Method, of Super ctual
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with and without firm a Module No. 2: Profit Pr Introduction - Meaning of capital and revenue incorporation profits b per schedule III of com Module No. 3 Valuatio Introduction - Valuatio valuation of goodwill Capitalization of avera Profit Method, and An Property Rights (IPR). Module No. 4: Valuatio Introduction - Meanin	ing contract – when fully underwinderwriting problem. ior to Incorporation – calculation of sales ratio – time e expenditure – Ascertainmen by preparing statement of Profi- apanies Act, 2013. In of Intangible Assets on of Goodwill –factors influer - Methods of Valuation of Go- age Profit Method, Super Profit anuity Method-Problems. Bran- on of Shares g – Need for Valuation – Facto	vritten and partially under e ratio – weighted ratio – t of pre-incorporation it and Loss and Balance ncing goodwill, circums oodwill: Average Profit t Method, Capitalization ad valuation and Inteller rs Affecting Valuation –	10 treatment and post- Sheet as 10 tances of Method, of Super ctual 10 Methods
with and without firm a Module No. 2: Profit Pr Introduction - Meaning of capital and revenue incorporation profits b per schedule III of com Module No. 3 Valuatio Introduction - Valuatio valuation of goodwill Capitalization of avera Profit Method, and An Property Rights (IPR). Module No. 4: Valuatio Introduction - Meanin of Valuation: Intrinsic	ing contract – when fully underwinderwriting problem. ior to Incorporation – calculation of sales ratio – time e expenditure – Ascertainmen by preparing statement of Profe- npanies Act, 2013. in of Intangible Assets on of Goodwill –factors influer - Methods of Valuation of Go- age Profit Method, Super Profit unuity Method-Problems. Bran- on of Shares g – Need for Valuation – Facto value Method, Yield Method	vritten and partially under e ratio – weighted ratio – t of pre-incorporation it and Loss and Balance ncing goodwill, circums oodwill: Average Profit t Method, Capitalization ad valuation and Intelled rs Affecting Valuation – , Earning Capacity Met	10 treatment and post- Sheet as 10 tances of Method, of Super ctual 10 Methods hod, Fair
with and without firm a Module No. 2: Profit Pr Introduction - Meaning of capital and revenue incorporation profits b per schedule III of com Module No. 3 Valuatio Introduction - Valuatio valuation of goodwill Capitalization of avera Profit Method, and An Property Rights (IPR). Module No. 4: Valuatio Introduction - Meanin of Valuation: Intrinsic Value of shares. Rights	ing contract – when fully underwinderwriting problem. ior to Incorporation – calculation of sales ratio – time e expenditure – Ascertainmen by preparing statement of Profi- apanies Act, 2013. In of Intangible Assets on of Goodwill –factors influer - Methods of Valuation of Go- age Profit Method, Super Profit anuity Method-Problems. Bran- on of Shares g – Need for Valuation – Facto	vritten and partially under e ratio – weighted ratio – t of pre-incorporation it and Loss and Balance ncing goodwill, circums oodwill: Average Profit t Method, Capitalization ad valuation and Intelled rs Affecting Valuation – , Earning Capacity Met	10 treatment and post- Sheet as 10 tances of Method, of Super ctual 10 Methods hod, Fair

Skill Development Activities:

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

Text Books:

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- 1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, NewDelhi.
- M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand
 Co. New Dolhi
 - & Co., New Delhi.
- 3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas PublishingHouse, New Delhi.
- 4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, NewDelhi.
- 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, InternationalBook House
- 8. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
- 9. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw HillEducation

10. Arulanandam& Raman ; Corporate Accounting -II

- 11. Madegowda J Advanced corporate accounting, HPH
- 12. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.

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- 13. S. P. Jain and K. L. Narang Corporate Accounting
- 14. S. Bhat- Corporate Accounting.

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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

- a. Familiarizes statistical data and descriptive statistics for business decisionmaking.
- b. Comprehend the measures of variation and measures of skewness.
- c. Demonstrate the use of probability and probability distributions in business.
- d. Validate the application of correlation and regression in business decisions.
- e. Show the use of index numbers in business.

Syllabus:	Hours
Module No. 1: Statistical Data and Descriptive statistics.	14
Nature and Classification of data: Univariate, bivariate and multivariate da	ita; Measures
of Central Tendency: Mathematical averages including arithmetic mean	
and applications. Positional Averages -Mode and Median (including gra	phic
determination).	-

Module No. 2: Measures of Variation: and Skewness

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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: Probability Distributions

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Theory of Probability. Approaches to the calculation of probability; Calculation of event Probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)- Expectation and variance of a random variable - Probability distributions - Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution -Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution - Normal distribution: Probability distribution function, Properties of normal curve, Simple problems.

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Module No. 4: Correlation and Regression Analysis

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Correlation Analysis: Meaning of Correlation: - types of correlation- Positive and negative correlation-simple, partial, and multiple correlation. linear and Non-linear correlation and Scatter diagram, Pearson's co-efficient of Correlation; Correlation and

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Probable error; Spearman's Rank Correlation co-efficient. -problems.

Regression Analysis: meaning and definition- regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients- problems.

Module 5: Index Numbers

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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 studentsshould submit output of the same.
- 2. Collect the age statistics of 10 new married couples calculate Correlation coefficient.
- 3. Recall the use of probability theory in business.
- 4. Identify the applicability of correlation and regression in business decisionmaking.
- 5. Construct consumer price indices with imaginary figures.
- 6. Any other activities, which are relevant to the course.

Text Books:

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

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- 5. CB Gupta
- 6. DN Elhance Fundamentals of statistics
- 7. Sen Chetty and Kapoor mathematical statistics

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Nai	ne of the Program: Bachelor of Co	ommerce (B.Com.)	
	Course Code: B.Com. 3		
	Name of the Course: Cost Ac	counting	
Course Credits	No. of Hours per Week	Total No. of Teac	ching Hours
4 Credits	3+2 Hrs	56 Hrs	
	ns lecture, Case studies, Tutorial cl	asses, Group discussion	on,
Seminar & field work			
Course Outcomes: On	successful completion of the cour	se, the students will	be able to
a) Understand	concepts of cost accounting & Me	thods of Costing.	
	rocedure and documentations inv		nt of
	ompute the valuation of Inventor		
	ayroll procedures & compute idle		
	ethods of allocation, apportionme		verheads
	sheet & discuss cost allocation un		orneudor
Syllabus:			Hours
Module No. 1: Introd	uction to Cost Accounting		12
Introduction- Meaning	ng and definition- Objectives, I	mportance and Use	s of Cost
	ce between Cost Accounting and		
	Classification of Cost; Cost object, C		-
	ost control; Methods and Techniqu		
	ounting; Limitations of Cost Accou		
	heet, Presentation of Cost Informa		-
Cost Sheet, Tenders an			
Module No. 2: Materi	ial 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, LIFO, Simple Average Price and Weighted Average Price Methods – Problems.

Module No. 3: Employee Cost

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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. 12 Module No. 4: Overheads Cost

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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 date and prepare the cost sheet.
- 6. 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 P r a c t i c e , Vikas Publishing House, New Delhi.
- 7. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.

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- 8. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons
- 9. Mariyappa B Cost Accounting, HPH

Note: Latest edition of text books may be used.

3.4 Curriculum of Artificial Intelligence will be given by KSHEC

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Na	me of the Program: Bachelor of	
	Course Code: B.Com. 3.	. ,
Course Credits	Name of the Course: Advert No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	42 Hrs
Pedagogy: Classroon	ns lecture, Case studies, Group d	liscussion & Seminar etc.,
Course Outcomes: On	n successful completion of the co	ourse, the students will be able to
a. Familiarize w	vith advertising concepts.	
b. Able identify	effective media choice for adve	rtising.
-	for different media.	
	advertising effectiveness.	
	ole of advertising agency.	**
Syllabus:	1	Hours
Module No. 1: Introd	luction	
Major media types - t	Decisions their characteristics, internet as	an advertising media, merits and
demerits; Factors in	their characteristics, internet as	
demerits; Factors in	their characteristics, internet as nfluencing media choice; mec the Internet-media devices.	an advertising media, merits and
demerits; Factors in Advertising through t Module No. 3: Messa	their characteristics, internet as nfluencing media choice; mec the Internet-media devices. ge Development	an advertising media, merits and dia selection, media scheduling,
demerits; Factors in Advertising through t Module No. 3: Messa Advertising appeals, A	their characteristics, internet as nfluencing media choice; mec the Internet-media devices. ge Development	an advertising media, merits and dia selection, media scheduling,
demerits; Factors in Advertising through t Module No. 3: Messa Advertising appeals, A Module No. 4: Measu	their characteristics, internet as nfluencing media choice; med the Internet-media devices. ge Development Advertising copy and elements, P	an advertising media, merits and dia selection, media scheduling, 08 reparing ads for different media 10
demerits; Factors in Advertising through t Module No. 3: Messa Advertising appeals, A Module No. 4: Measu Evaluating communica	their characteristics, internet as nfluencing media choice; med the Internet-media devices. Ge Development Advertising copy and elements, P Iring Advertising Effectiveness ation and sales effects; Pre- and P	an advertising media, merits and dia selection, media scheduling, 08 reparing ads for different media 10
demerits; Factors in Advertising through t Module No. 3: Messa Advertising appeals, A Module No. 4: Measu Evaluating communica Module No. 5: Adve	their characteristics, internet as nfluencing media choice; med the Internet-media devices. Ge Development Advertising copy and elements, P Iring Advertising Effectiveness ation and sales effects; Pre- and P	an advertising media, merits and dia selection, media scheduling, 08 reparing ads for different media 10 Post-testing techniques 07
demerits; Factors in Advertising through t Module No. 3: Messa Advertising appeals, A Module No. 4: Measu Evaluating communica Module No. 5: Adve a) Advertising Agen	their characteristics, internet as influencing media choice; med the Internet-media devices. age Development Advertising copy and elements, P iring Advertising Effectiveness ation and sales effects; Pre- and P ertising Agency	an advertising media, merits and dia selection, media scheduling, 08 reparing ads for different media 10 Post-testing techniques 07 advertising agency.
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Text Books:

- 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. CengageLearning.
- 6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
- 7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford UniversityPress, 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, CengageLearning

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Na	ame of the Program: Bachelor of C	ommerce (B.Com.)	
	Course Code: B.Com. 3.5 (OEC)	
	Name of the Course: Entrepreneu	rship Skills	
Course Credits	No. of Hours per Week	Total No. of Tea	ching Hours
3 Credits	3 Hrs	42 Hrs	
	ms lecture, Case studies, Group disc		
	n successful completion of the cour		
a. Discover their mind-set.	r strengths and weaknesses in deve	eloping the entrepre	eneurial
b. Identify the d	lifferent Government Institutions/	Schemes available	for
promotingEn	trepreneurs.		
c. Understand th	e various aspects to set-up an Enter	rprises.	
	lechanism of Monitoring and maint	•	
	ious features for successful/unsucc	essful entrepreneur	
Syllabus:			Hours
Module No. 1: Intro	duction		10
environment availal	entrepreneur- ways to become a ble to become an entrepreneur. So sibility analysis- Finding team-Pre	elf-discovery, Idea	Generation-
environment availal Idea Evaluation-Fea Module No. 2: Promo	ble to become an entrepreneur. So sibility analysis- Finding team-Pre oting Entrepreneur	elf-discovery, Idea paration of busines	Generation- is model.
environment availal Idea Evaluation-Fea Module No. 2: Promo Introduction-Differe	ble to become an entrepreneur. So sibility analysis- Finding team-Pre	elf-discovery, Idea paration of busines nes promoting entr	Generation- ss model. 08 repreneurs:
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environment availal Idea Evaluation-Fear Module No. 2: Promo Introduction-Differe Gramin banks, PM Module No. 3: Enter Introduction – Ways legal compliances, m Module No. 4: Monit Introduction – Day to DifferentGovernment Module No. 5: Case Examples of success Gramin banks, SISI a Skill Development A 1. List out the venturecreat 2. Practice critic	ble to become an entrepreneur. Se sibility analysis- Finding team-Pre- oting Entrepreneur ent Government institutions/scher IMY-MUDRA Loan, DIC, SIDA, S prise Set-up s to set up an enterprise and diffe harketing aspect, budgeting etc., toring and Maintaining an Enterpr day monitoring mechanism for mar t Schemes supporting entrepreneur elets Discussion sful and unsuccessful entreprene and NSIC etc., activities: discovery and evaluation of viable tion. cal talents and traits required for	elf-discovery, Idea paration of busines mes promoting entr SISI, NSIC, and SII rent aspects involv ise inating an enterprise ship. urship of MUDRA I e business ideas fo entrepreneurs such	Generation- ss model. 08 repreneurs: DO, etc., 08 ed: 10 e- 06 Loan, r new a as
environment availal Idea Evaluation-Fear Module No. 2: Promo Introduction-Differe Gramin banks, PM Module No. 3: Enter Introduction – Ways legal compliances, m Module No. 4: Monit Introduction – Day to DifferentGovernment Module No. 5: Case Examples of success Gramin banks, SISI a Skill Development A 1. List out the venturecreat 2. Practice critic problemsolv	ble to become an entrepreneur. Se sibility analysis- Finding team-Pre- oting Entrepreneur ent Government institutions/scher IMY-MUDRA Loan, DIC, SIDA, S prise Set-up s to set up an enterprise and diffe- narketing aspect, budgeting etc., toring and Maintaining an Enterpr day monitoring mechanism for mar s Schemes supporting entrepreneur elets Discussion sful and unsuccessful entreprene and NSIC etc., totivities: discovery and evaluation of viable tion.	elf-discovery, Idea paration of busines mes promoting entr SISI, NSIC, and SII rent aspects involv ise inating an enterprise ship. urship of MUDRA I e business ideas fo entrepreneurs such	Generation- is model. 08 repreneurs: DO, etc., 08 ed: 10 e- 06 Loan, r new a as

- 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.

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. Hougaard S. (2005) The business idea. Berlin, Springer
- 4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington,Butterworth Heinemann

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