



BAGALKOT UNIVERSITY

Mudhol Road, Jamkhandi - 587301 Dist: Bagalkote

The Draft

REGULATIONS AND COURSE STRUCTURE

**Governing the Choice Based Credit System (CBCS) Semester
Scheme with multiple entry and exit options in
BACHELOR OF COMMERCE**

**In the
FACULTY OF COMMERCE**

**Bachelor of Commerce (Basic/Hons)
III Semester**

**As Per NEP - 2020 and Adapted from RCU Belagavi
Applicable from the Academic Year 2024-25**

Semester III

Sl. No.	Course Code	Title of the Course	Category of Cours	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	-----	Language - 5	AECC	3+1+0	60	40	100	3
2	-----	Language – 6	AECC	3+1+0	60	40	100	3
3	126BCM03XXXDSC08T	Corporate Accounting	DSC-8	3+0+2	60	40	100	4
4	126BCM03XXXDSC09T	Business Statistics	DSC -9	3+0+2	60	40	100	4
5	126BCM03XXXDSC10T	Cost Accounting	DSC-10	3+0+2	60	40	100	4
6	126COM03XXXSEC02T	Financial Education & Investment Awareness	SEC/SB	1+0+2	30	20	50	2
7	126COM03XXXVBC05B	Sports/NCC/NSS/R&R(S&G) /Culture	SEC/VB	0+0+4	-----	50	50	2
8	126BCM03XXXOEC05T	Advertising Skills/ Entrepreneurial Skills	OEC	3+0+0	50	50	100	3
Sub –Total (C)					380	320	700	25

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

Curriculum of III Semester Courses

Corporate Accounting

Business Statistics

Cost Accounting

1. Advertising Skills
- or
2. Entrepreneurial Skills

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: 126BCM03XXDSC08T		
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		
a) Understand the treatment of underwriting of shares.		
b) Comprehend the computation of profit prior to incorporation.		
c) Know the valuation of intangible assets.		
d) Know the valuation of shares.		
e) 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. · 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 of shares
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:

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, NewDelhi.
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 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.
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: 126BCM03XXDSC09T		
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 decision making.		
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 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: Probability Distributions		10
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.		
Module No. 4: Correlation and Regression Analysis		12
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 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		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 students 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 and regression in business decision making.
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.
5. CB Gupta
6. DN Elhance Fundamentals of statistics
7. 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: 126BCM03XXXDSC10T 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, LIFO, 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.	
<p>Skill Developments Activities:</p> <ol style="list-style-type: none"> 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. 6. Any other activities, which are relevant to the course. 	
<p>Text Books:</p> <ol style="list-style-type: none"> 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 <p>Note: Latest edition of text books may be used.</p>	

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

Course Code: 126COM03XXXSEC02T

Name of the Course: Financial Education and Investment Awareness

Objectives:

1. Provide the foundations for financial decision making
2. List out various saving and investment alternatives available for a common man
3. Give a detailed overview of stock markets and stock selection.
4. Orient the learners about mutual funds and the criteria for selection.

Module – I: Foundations for Finance

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 and 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 – II: Investment Management

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 Oscillators. **Stock Return and Risk:** Analysing risk and returns trade off relationship-investment risk.

Module -III: Mutual Funds and Financial Planning Essentials

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.

3.5 Sports/NCC/NSS/Others (If any) – as per concerned University Guidelines.

Course Code: 126COM03XXXVBC05B

Name of the Program: Bachelor of Commerce (B.Com.)		
Course Code: B.Com. 126BCM03XXXOEC05T		
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.		
5. 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: 126BCM03XXXOEC05T		
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		
a. Discover their strengths and weaknesses in developing the entrepreneurial mind set.		
b. Identify the different Government Institutions/Schemes available for promoting Entrepreneurs.		
c. Understand the various aspects to set-up an Enterprises.		
d. Familiarise Mechanism of Monitoring and maintaining an Enterprises.		
e. Know the various features for successful/unsuccessful entrepreneurs.		
Syllabus:		Hours
Module No. 1: Introduction		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 marinating 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:		
1. List out the discovery and evaluation of viable business ideas for new venture creation.		
2. Practice critical talents and traits required for entrepreneurs such as problem solving, creativity, communication, business math, sales, and negotiation		
3. List out practical issues in setting-up of different enterprises.		
4. Analyze the impact of various Government schemes in promotion of entrepreneurs.		
5. Any other activities, which are relevant to the course.		
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, Cambridge University Press		
3. Hougard S. (2005) The business idea. Berlin, Springer		
4. Lowe R & S Mariott (2006) Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann		
Note: Latest edition of text books may be used.		

QP Codes of AECC Language 5 and 6 for III Semester B.Com			
Sl. No.	Course Code	Title of the Course	Category of Course
6	126BCM03LANAEC15T	Kannada	AECC
7	126 BCM 03LANAEC16T	English	AECC
8	126 BCM 03LANAEC17T	Hindi	AECC
9	126 BCM 03LANAEC18T	Sanskrit	AECC
10	126 BCM 03LANAEC19T	Marathi	AECC
11	126 BCM 03LANAEC20T	Urdu	AECC
12	126 BCM 03LANAEC21T	Arabic	AECC